

Dave Yost • Auditor of State

**FINANCIAL CONDITION
KNOX COUNTY**

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KNOX COUNTY

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

Federal Grantor Pass Through Grantor Program Title	CFDA #	Pass-through Agency Awarding Number	2013 Expenditures
United States Department of Agriculture:			
Passed-through Ohio Department of Agriculture:			
State Administrative Matching Grants for Supplemental Nutrition Assistance	10.561	G-1213-11-0062/G-1415-11-5378	\$ 510,339
Total U.S. Department of Agriculture			510,339
United States Department of Housing and Urban Development:			
Passed through Ohio Development Services Agency			
HOME Investment Partnership Program	14.239	B-C-10-1BM-2 B-C-12-1BM-2	5,600 43,998
Total HOME Investment Partnership Program			49,598
Community Development Block Grant / State's Program	14.228	B-F-12-1BM-1 B-F-11-1BM-1 B-F-10-1BM-1 B-C-10-1BM-1 B-C-12-1BM-1	114,994 51,433 98 3,415 43,803
Total Community Development Block Grant / State's Program			213,743
Total U.S. Department of Housing and Urban Development			263,341
United States Department of Justice:			
Passed through the Ohio Department of Youth Services:			
Juvenile Accountability Block Grants	16.523	2009-JB-011-B015	8,870
Passed through the Ohio Attorney General:			
Crime Victims Assistance	16.575	2013VAGENE334	26,103
Total U.S. Department of Justice			34,973
United States Department of Labor:			
WIA Cluster Passed-through Ohio Department of Job and Family Services:			
Passed-through Montgomery County Auditor, WIA Area 7 Board			
Workforce Investment Act - Adult Administrative			
Workforce Investment Act - Adult			15,092
Workforce Investment Act - Adult Total	17.258	31-6400072	15,092
Workforce Investment Act - Youth Administrative			
Workforce Investment Act - Youth			82,319
Workforce Investment Act - Youth Total	17.259	31-6400072	82,319
Workforce Investment Act - Dislocated Worker Administrative			
Workforce Investment Act - Dislocated Worker			54,861
Workforce Investment Act - Dislocated Worker Total	17.278	31-6400072	54,861
Total U. S. Department of Labor and WIA Cluster			152,272
United States Department of Transportation:			
Direct Program:			
Airport Improvement Program	20.106	N/A	85,893
Passed-through Ohio Department of Transportation:			
Highway Planning and Construction Grant	20.205	PID 89154 PID 89155 PID 89156 PID 90078 PID 90583 PID 92964 PID 92965 PID 92966 PID 93896 PID 94278	234,415 202,723 235,239 207,153 60,223 6,698 51,883 179,372 29,400 327,478
Total Highway Planning and Construction Grant			1,534,584
State and Community Highway Safety Grant	20.600	HVEO-2014-00-00-00486-00	1,527
Total U.S. Department of Transportation			1,622,004

KNOX COUNTY

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

Federal Grantor Pass Through Grantor Program Title	CFDA #	Pass-through Agency Awarding Number	2013 Expenditures
United States Department of Health and Human Services:			
Passed-through Ohio Secretary of State:			
Voting Access for Individuals with Disabilities	93.617	06-SOS-HHH-42	2,995
Passed-through Ohio Department of Jobs and Family Services:			
Promoting Safe and Stable Families	93.556	G-1011-11-5062/G-1213-11-0062	40,942
Temporary Assistance for Needy Families	93.558	G-1213-11-0062/G-1415-11-5378	1,316,759
Child Support Enforcement	93.563	G-1213-11-0062/G-1415-11-5378	377,692
Child Care and Development	93.575	G-1213-11-0062/G-1415-11-5378	84,219
Child Welfare Services - State Grants	93.645	G-1213-11-0062/G-1415-11-5378	71,944
Foster Care Management	93.658	G-1213-11-0062/G-1415-11-5378	489,604
Adoption Assistance	93.659	G-1213-11-0062/G-1415-11-5378	381,180
Social Services Block Grant	93.667	G-1213-11-0062/G-1415-11-5378	614,872
Children's Health Insurance Program	93.767	G-1213-11-0062/G-1415-11-5378	8,591
Chaffee Foster Care Independence Program	93.674	G-1213-11-0062/G-1415-11-5378	4,741
Medical Assistance Program	93.778	G-1213-11-0062/G-1415-11-5378	<u>330,039</u>
Total Ohio Department of Jobs and Family Services			3,720,583
Passed-through Ohio Department of Developmental Disabilities			
Social Services Block Grant - Title XX	93.667	31-6400072	45,688
Medical Assistance Program - Waiver Administration	93.778	31-6400072	<u>304,679</u>
Total Ohio Department of Developmental Disabilities			<u>350,367</u>
Total U.S. Department of Health and Human Services			<u>4,073,945</u>
United States Department of Homeland Security:			
Passed through Ohio Emergency Management Agency:			
HMGP Grants	97.039	FEMA-DR-4002-OH	1,500
Emergency Management Performance Grants	97.042	2012-EP-00004-S01 2013-EP-00060-S01	43,633 <u>11,567</u>
Total Emergency Management Performance Grants			55,200
Homeland Security Program:			
State Homeland Security Program	97.067	2010-SS-T0-0012	<u>67,676</u>
Total U.S. Department of Homeland Security			<u>124,376</u>
Total Federal Awards Expenditures			<u>\$ 6,781,250</u>

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

KNOX COUNTY

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

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

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

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income 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 accompanying Schedule of Federal Awards Expenditures (the Schedule). Loans repaid, including interest, are used to make additional loans. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property.

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

Beginning loans receivable balance as of January 1, 2013	\$50,096
Loans made	70,000
Loan principal repaid	20,908
Ending loans receivable balance as of December 31, 2013	<u>\$99,188</u>
Cash balance on hand in the revolving loan fund as of December 31, 2013	\$10,989
Administrative costs expended during 2013	3,034

The table above reports gross loans receivable.

NOTE C - MATCHING REQUIREMENTS

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

NOTE D - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2013, the County made allowable transfers of \$472,769 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$1,316,759 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2013 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 1,789,528
Transfer to Social Services Block Grant	<u>(472,769)</u>
Total Temporary Assistance for Needy Families	<u>\$ 1,316,759</u>

KNOX COUNTY

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

NOTE E - SUBRECIPIENTS

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

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



Dave Yost • Auditor of State

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

Knox County
117 East High Street
Mount Vernon, Ohio 43050

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Knox County, Ohio, (the County) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 23, 2014.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

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Purpose of this Report

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

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

Dave Yost
Auditor of State
Columbus, Ohio

June 23, 2014



Dave Yost • Auditor of State

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

Knox County
117 East High Street
Mount Vernon, Ohio 43050

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2013.

Report on Internal Control Over Compliance

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

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program's compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2013-001 to be a material weakness.

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Knox County as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 23, 2014. We conducted our audit to opine on the County's basic financial statements. The accompanying Schedule of federal awards expenditures presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

June 23, 2014

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

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	Yes
(d)(1)(vii)	Major Programs (list):	CFDA 20.205-Highway Planning and Construction Grant CFDA 93.558-Temporary Assistance to Needy Families CFDA 93.563-Child Support Enforcement CFDA 93.667-Social Services Block Grant
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

None

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

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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1. Social Services Block Grant – Eligibility – Material Weakness

Finding Number	2013-001
CFDA Title and Number	Social Services Block Grant - 93.667
Federal Award Number / Year	2013
Federal Agency	U.S. Department of Health and Human Services
Pass-Through Agency	Ohio Department of Jobs and Family Services

To meet federal eligibility requirements for the Social Services Block Grant, the Ohio Department of Job and Family Services requires the Knox County Job and Family Services (JFS) Department to submit a plan documenting eligibility requirements at the local level. The JFS Department’s plan required a Social Services benefit recipient have an open case with the department, based on known facts in each instance. The JFS Department made the eligibility determination. Subsequently, the information was entered into the Statewide Automated Child Welfare Information System (SACWIS) (including names of those involved, case details, and dates), and the JFS Social Services Administrator reviewed eligibility determinations for accuracy and reasonableness.

Of the 60 Social Services Block Grant case files tested for individuals in need of basic aid services, 40 did not have evidence of a supervisory level review. Testing did not indicate any instance of noncompliance with the above requirements, as those tested were determined to be eligible to receive benefits. In addition, of the 20 transactions tested for eligibility requirements over transportation benefits, three individuals remained on the eligibility list to receive transportation benefits for up to two months after their case had been closed by the JFS Department. The three individuals' names appeared on the approved benefit recipient list that is regularly submitted to Knox Area Transit after a case had been closed

By not having a supervisory level review of the approved Social Services Block Grant case files, eligibility benefits could be paid to an individual or a family that should not receive benefits which could result in questioned costs for unallowable use of federal funds. In addition, by not updating the list of eligible recipients submitted to Knox Area Transit timely, federal funds could be expended for ineligible recipients also resulting in questioned costs.

We recommend a supervisor review all Social Services Block Grant case files subsequent to the JFS Department determining whether to open a case or not, and sign and date to indicate it has been reviewed. In addition, we recommend the JFS Department develop routine communications and procedures to ensure the list of eligible benefit recipients provided to Knox Area Transit are kept up to date and accurate.

KNOX COUNTY

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

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2013-001	The assigning supervisor will initial referral form prior to assigning a worker for supportive services. A public transportation ticket/voucher system has been developed and implemented.	8/1/14 4/1/14	Matthew Kurtz, Knox County Job and Family Services Director

KNOX COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
 OMB CIRCULAR A -133 § .315 (b)
 DECEMBER 31, 2013

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2012-01	Finding for recovery for alcohol purchases	Yes	
2012-02	Adjustments to Federal Awards Expenditure Schedule	Yes	

Knox County Auditor



Knox County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2013

ADDITIONAL COPIES OF THIS
REPORT MAY BE OBTAINED
BY CONTACTING:

THE KNOX COUNTY AUDITOR'S OFFICE
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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2013

*Jonette Curry
County Auditor*

*Prepared by the
Knox County Auditor's Office*



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INTRODUCTORY SECTION



Knox County Auditor

Jonette Curry
Knox County Auditor
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Mount Vernon, Ohio 43050
Fax (740) 393-6806



June 23, 2014

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

I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Knox County, Ohio, for the year ended December 31, 2013. 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, 2013. The information contained in this report will assist County officials in making management decisions and will provide the taxpayers of Knox County with comprehensive financial data in a format that will enable them to gain a true understanding of the County's financial affairs. The general public as well as investors will be able to compare the financial position of Knox County and the results of its operations with other governmental entities. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor's Office.

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

Knox County was created in 1808. The County has only those powers conferred upon it by Ohio statutes. A three-member board of County Commissioners is elected at large in even-numbered years for overlapping four-year terms. The Commissioners serve as the taxing authority, the contracting board, and the chief administrators of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of Commissioners, the offices of County Auditor and County Treasurer are grouped under the category of general government and are of particular importance to the financial affairs of the County.

***Letter of Transmittal
For the Year Ended December 31, 2013***

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 2013, the Auditor employed eight full-time employees and one part-time employee.

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 in 2013 employed three 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 2013, the Prosecuting Attorney employed three attorneys and three 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 three other full-time workers. The recorder's office had a slight increase of 153 documents from 2012 with a total of 13,290 documents recorded in 2013.

The County Engineer is elected to a four year term and employs thirty-one 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.

***Letter of Transmittal
For the Year Ended December 31, 2013***

The County Sheriff is elected to a four year term and is the head of six divisions. Twenty-two full-time employees make up the Patrol Division which provides protection for a total of 532 square miles of Knox County. The twenty-five 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 five full-time employees who are responsible for investigating all major criminal cases in Knox County. The Jail Division consists of twenty-six 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 and also employs three full-time cooks. The Civil Process Division, which has three full-time employees, is responsible for serving all court processes.

The Clerk of Courts is elected to a four year term and is responsible for the Legal Division and the Title Division. The Legal Division's main function is to file, process and preserve papers for cases that will be handled by the Knox County Common Pleas Court and Fifth District Court of Appeals. The Legal Division has five full-time employees and one part-time employee and received 2,792 cases filed in 2013. Of those cases 933 were certificates of judgments. The Title Division has three full-time employees and one part-time employee, with a main function to issue vehicle titles, which serve as a person's only proof of ownership. In 2013, 28,409 titles were issued, an increase of 2,486 from 2012.

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 Common Pleas Court had 10 full-time employees and 2 part-time employees in 2013.

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 2013, the estate cases totaled 307, which was a decrease of 19 cases from 2012. Overall cases filed in Probate Court totaled 792 in 2013, which was an increase of 65 cases from 2012. In 2013, the Juvenile Court cases filed totaled 1,046, which was an increase of 63 over 2012. This court also performs miscellaneous tasks such as assigning foreign judges and appointing the Humane Officer and members to the Board of Development Disabilities, and the Knox County Metropolitan Housing Authority. The Probate Court houses old birth, death and marriage records where many people work on genealogy research.

The Knox County Coroner is elected to a four year term and is responsible for certifications of deaths. She orders autopsies and investigates suspicious deaths. The coroner employs 3 part-time staff, (one clerical and 2 coroner investigators).

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 2013 totaled 38,881, a decrease of 3,793 from 2012.

Letter of Transmittal

For the Year Ended December 31, 2013

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

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

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

The County serves as fiscal agent but is not financially accountable for the Knox County General Health District, the Knox County Soil and Water Conservation District and the Knox County Local Emergency Planning Commission whose activities are included in this report as agency funds.

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

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

Economic Condition and Outlook

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

2013 was another great year for the Park District, several acquisitions took place along with recently awarded grants for the projects.

***Letter of Transmittal
For the Year Ended December 31, 2013***

Employee Relations

Knox County has six separate unions, whose labor contracts commence at various times. The County Engineer has twenty-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, 2012, and it expires on June 30, 2014.

The County Sheriff has fifty members in the Fraternal Order of Police, Ohio Labor Council, Inc. This contract was signed for a three-year period. This contract commenced on January 1, 2012 for a three year period and expires on December 31, 2014.

The Department of Job & Family Services has fifty-one members in the A.F.S.C.M.E. Local 657. This contract commenced on July 11, 2011 for a three-year period and expires on June 30, 2014.

The Emergency Management 9-1-1 has twenty members in the Fraternal Order of Police, Ohio Labor Council, Inc. This contract commenced January 1, 2010 for a three-year period. It expires on December 31, 2012. A new contract commenced January 1, 2013 for a three-year period. It expires on December 31, 2015. The remaining departments along with department heads are not represented by any union.

The Water & Wasterwater has five memebers in the American Federation of State, County and Municipal Employees (A.F.S.C.M.E.) Local 2803 (B). The contract commenced August 26, 2013 and it expires on December 21, 2014.

The Board of Developmental Disabilities has 20 members in the Knox New Hope Education Association (OEA) Union 1. This contract commenced on January 1, 2011, and it expires on December 31, 2014.

Major Initiatives

The Heart of Ohio Trail connecting Centerburg and Mount Vernon continues to see improvements. In 2013, the Ohio Department of Transportation awarded \$467,124.15 toward 2.25 miles of paving starting at Graham Road Bridge to Thayer Rd. The project commenced in September 2013 and was completed in December of 2013. The project was awarded to Kokosing Construction Company. Engineering started in 2013 for the paving of 2.24 miles starting at N. Clayton St. to Huffman Road. Bids will be accepted in 2014 with a completion date in October 2015.

The Little Jelloway Wastewater Treatment Plant upgrade started in November 2011. This project modifies the existing 900,000 gpd Little Jelloway Treatment Plant to meet its new PTI. The modifications involve removing two 4 million gallon earthen lagoons and associated equipment, converting the two clarifiers to aerobic digesters and adding a third aerobic digester, adding a post-aeration tank, adding UV disinfection, constructing a biosolids dewatering and storage building, removing media filters, adding a new pump station and adding a new electric service and a new generator to the plant, plus all associated work. The project was awarded to Adena Corporation. The cost was \$5,326,087 and was completed in August 2013.

***Letter of Transmittal
For the Year Ended December 31, 2013***

Internal Control, Budgetary Control and the Accounting System

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

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

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

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

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

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

Budgetary control is maintained at the object level for each department within each fund via legislation approved by the County Commissioners. Lower levels within each object are accounted for and reported internally. Such lower levels are referred to as line items of expenditure. Estimated amounts must be encumbered prior to final approval of purchase orders or other contracts to vendors. Encumbrances in excess of the available object level appropriations are not approved unless additional appropriations are authorized. Unencumbered appropriations return (lapse) to the unappropriated balances in the individual funds at the end of each fiscal year, which coincides with the calendar year.

***Letter of Transmittal
For the Year Ended December 31, 2013***

Independent Audit

Included in this report is an unmodified audit opinion rendered on the County's financial statements as of and for the year ended December 31, 2013, by our independent auditor, David Yost, Auditor of State. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related OMB Circular A-133, which results are not included in this report.

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

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Knox County, Ohio, for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2012. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

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

Acknowledgments

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

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

***Letter of Transmittal
For the Year Ended December 31, 2013***

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

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

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

Sincerely,



Jonette Curry
Knox County Auditor

KNOX COUNTY, OHIO

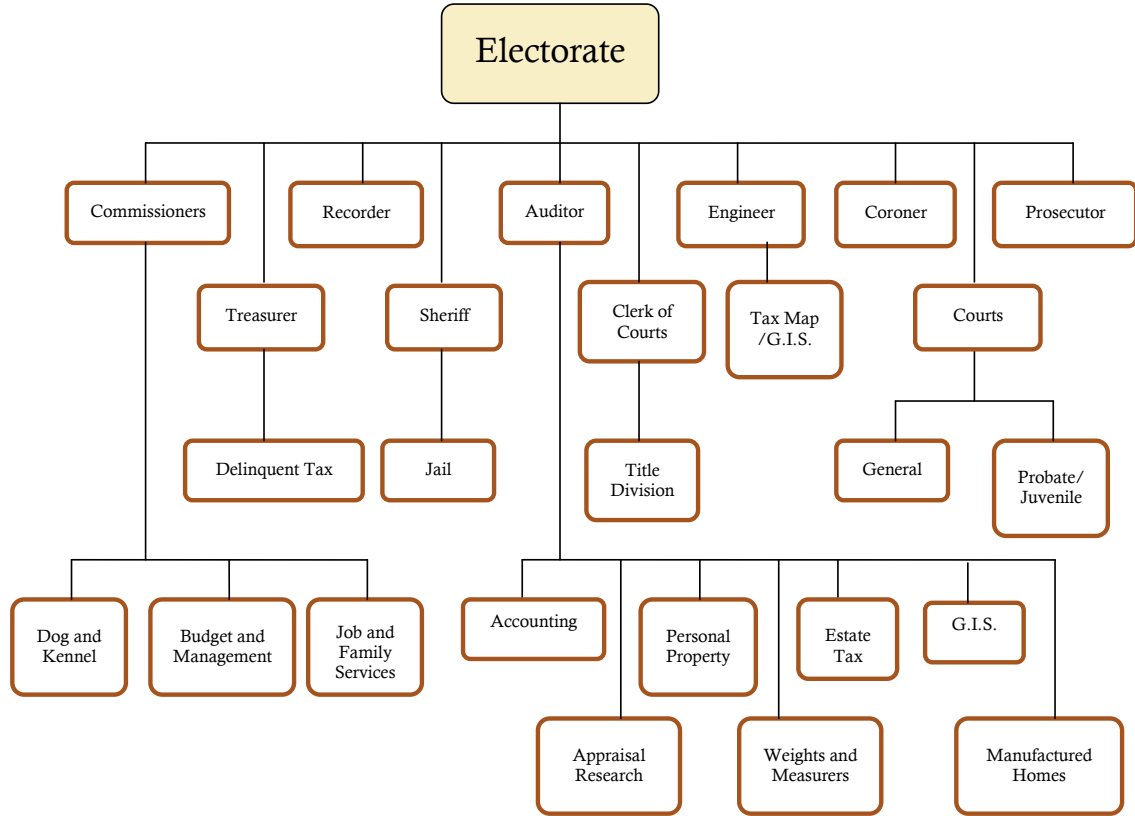
***List of Elected Officials
For the Year Ended December 31, 2013***

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

JUDGES

Common Pleas Judge	Otho Eyster
Juvenile/Probate	James Ronk

**County Organizational Chart
For the Year Ended December 31, 2013**



Statutory Boards and Committees

County Budget Commission
Auditor *
Treasurer
Prosecutor

Board of Elections
Data Board
Veterans Commission

* Serve as Secretary

Appointed Board

Board of Revision
Auditor *
Treasurer
Commissioners

Board of Development Disabilities

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



Government Finance Officers Association

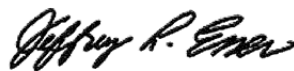
**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Knox County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012



Executive Director/CEO



FINANCIAL SECTION





Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Knox County
117 East High Street
Mount Vernon, Ohio 43050

To the Board of County Commissioners:

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

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

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2014, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State
Columbus, Ohio

June 23, 2014



The discussion and analysis of Knox County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2013. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2013 are as follows:

- ❑ In total, net position increased \$8,139,403. Net position of governmental activities increased \$7,230,178, which represents a 9.2% increase from 2012. Net position of business-type activities increased \$909,225 or 14.2% from 2012.
- ❑ General revenues accounted for \$21,445,822 in revenue or 46.3% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$24,921,349 or 53.7% of total revenues of \$46,367,171.
- ❑ The County had \$36,477,244 in expenses related to governmental activities; only \$22,352,423 of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$13,839,215 in revenues and \$12,612,537 in expenditures. The general fund's fund balance increased \$361,813 to a balance of \$3,764,660. This increase is attributable to across the board reductions in expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

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

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

Government-wide Statements

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

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

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

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

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

Fund Financial Statements

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

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

**Management's Discussion and Analysis
For the Year Ended December 31, 2013**

Unaudited

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

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

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The following table provides a summary of the County's net position for 2013 compared to 2012:

	Governmental Activities		Business-type Activities		Total	
	2013	Restated	2013	2012	2013	Restated
		2012				2012
Current and other assets	\$51,116,656	\$42,796,627	\$3,231,475	\$3,314,853	\$54,348,131	\$46,111,480
Capital assets, Net	58,411,657	58,239,553	13,365,644	12,221,740	71,777,301	70,461,293
Total assets	109,528,313	101,036,180	16,597,119	15,536,593	126,125,432	116,572,773
Deferred outflows of resources	322,203	362,478	0	0	322,203	362,478
Long-term liabilities outstanding	11,139,313	10,102,715	9,209,160	8,613,994	20,348,473	18,716,709
Other liabilities	2,112,996	2,655,423	76,592	520,457	2,189,588	3,175,880
Total liabilities	13,252,309	12,758,138	9,285,752	9,134,451	22,538,061	21,892,589
Deferred inflows of resources	10,500,465	9,772,956	0	0	10,500,465	9,772,956
Net position:						
Net investment in capital assets	51,446,528	51,366,892	5,093,033	5,308,460	56,539,561	56,675,352
Restricted	29,228,233	24,624,520	0	0	29,228,233	24,624,520
Unrestricted	5,422,981	2,876,152	2,218,334	1,093,682	7,641,315	3,969,834
Total net assets	\$86,097,742	\$78,867,564	\$7,311,367	\$6,402,142	\$93,409,109	\$85,269,706

This space intentionally left blank.

KNOX COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2013****Unaudited**

Changes in Net Position – The following table shows the changes in net position for 2013 compared to 2012:

	Governmental Activities		Business-type Activities		Total	
	2013	Restated 2012	2013	2012	2013	Restated 2012
Revenues						
Program Revenues:						
Charges for Services and Sales	\$4,222,117	\$4,144,743	\$2,033,388	\$1,864,421	\$6,255,505	\$6,009,164
Operating Grants and Contributions	15,202,850	12,682,163	128,530	140,103	15,331,380	12,822,266
Capital Grants and Contributions	2,927,456	1,470,590	407,008	98,081	3,334,464	1,568,671
Total Program Revenues	22,352,423	18,297,496	2,568,926	2,102,605	24,921,349	20,400,101
General Revenues:						
Property Taxes	10,680,668	10,368,519	0	0	10,680,668	10,368,519
Sales Taxes	6,180,390	5,920,900	0	0	6,180,390	5,920,900
Intergovernmental Revenues, Unrestricted	2,915,379	2,604,245	0	0	2,915,379	2,604,245
Investment Earnings	162,187	154,864	11,235	17,205	173,422	172,069
Miscellaneous	1,495,963	1,996,545	0	0	1,495,963	1,996,545
Total General Revenues	21,434,587	21,045,073	11,235	17,205	21,445,822	21,062,278
Total Revenues	43,787,010	39,342,569	2,580,161	2,119,810	46,367,171	41,462,379
Program Expenses						
General Government						
Legislative and Executive	6,494,006	6,856,936	0	0	6,494,006	6,856,936
Judicial	2,211,444	2,094,179	0	0	2,211,444	2,094,179
Public Safety	6,696,152	7,110,170	0	0	6,696,152	7,110,170
Public Works	6,077,391	6,651,340	0	0	6,077,391	6,651,340
Health	539,613	515,608	0	0	539,613	515,608
Human Services	14,130,596	16,813,442	0	0	14,130,596	16,813,442
Interest and Fiscal Charges	328,042	325,128	0	0	328,042	325,128
Sewer	0	0	1,750,524	2,228,748	1,750,524	2,228,748
Landfill	0	0	0	0	0	0
Total Expenses	36,477,244	40,366,803	1,750,524	2,228,748	38,227,768	42,595,551
Change in Net Assets Before Transfers	7,309,766	(1,024,234)	829,637	(108,938)	8,139,403	(1,133,172)
Transfers	(79,588)	(95,005)	79,588	95,005	0	0
Total Change in Net Assets	7,230,178	(1,119,239)	909,225	(13,933)	8,139,403	(1,133,172)
Beginning Net Assets, restated	78,867,564	79,986,803	6,402,142	6,416,075	85,269,706	86,402,878
Ending Net Assets	\$86,097,742	\$78,867,564	\$7,311,367	\$6,402,142	\$93,409,109	\$85,269,706

Governmental Activities

Net position of the County's governmental activities increased by \$7,230,178. This was due to increased grant activity in Development Disability and an overall decrease in expenses.

KNOX COUNTY, OHIO

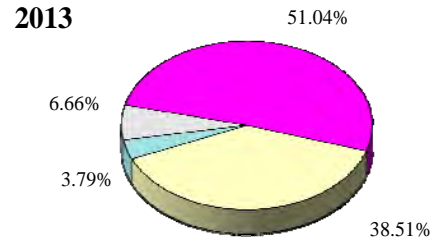
**Management's Discussion and Analysis
For the Year Ended December 31, 2013**

Unaudited

Tax revenue accounts for \$16,861,058 of the \$43,787,010 in total revenues for governmental activities. Sales tax accounted for \$6,180,390, or approximately 36.7% of total tax revenue.

The County's direct charges to users of governmental services totaled \$4,222,117. This amount represents 9.6% of total revenues for governmental activities and 18.9% of program specific revenues.

Revenue Sources	2013	Percent of Total
Intergovernmental Revenues	\$2,915,379	6.66%
Program Revenues	22,352,423	51.04%
General Tax Revenues	16,861,058	38.51%
General Other	1,658,150	3.79%
Total Revenue	\$43,787,010	100.00%



Business-Type Activities

Net position of the business-type activities increased by \$909,225. This increase is attributable to a \$388,000 grant from EPA for a sewer project and increased rates with increased customer population. Business type activities receive no support from tax revenues and remain self-supporting.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$31,026,500, which is higher than last year's total of \$25,455,322. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2013 and 2012.

	Fund Balance December 31, 2013	Fund Balance December 31, 2012	Increase (Decrease)
General	\$3,764,660	\$3,402,847	\$361,813
Public Assistance	3,797,537	3,520,144	277,393
Motor Vehicle and Gasoline Tax	1,601,716	1,290,578	311,138
Children Services Board	3,639,477	3,602,219	37,258
Development Disabilities	11,893,036	9,023,134	2,869,902
Other Governmental	6,330,074	4,616,400	1,713,674
Total	\$31,026,500	\$25,455,322	\$5,571,178

KNOX COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2013****Unaudited**

General Fund – The County's General Fund balance increased from 2012 to 2013. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2013 <u>Revenues</u>	2012 <u>Revenues</u>	Increase <u>(Decrease)</u>
Taxes	\$8,633,368	\$8,320,218	\$313,150
Intergovernmental Revenues	1,906,583	1,602,311	304,272
Charges for Services	2,439,059	2,424,388	14,671
Licenses and Permits	4,581	3,648	933
Investment Earnings	158,786	151,512	7,274
Fines and Forfeitures	68,070	56,351	11,719
All Other Revenue	628,768	1,009,325	(380,557)
Total	<u>\$13,839,215</u>	<u>\$13,567,753</u>	<u>\$271,462</u>

General Fund revenues in 2013 increased 2.0% compared to revenues in 2012. This increase is the result of increased collection of real estate tax and increased sales tax revenue.

	2013 <u>Expenditures</u>	2012 <u>Expenditures</u>	Increase <u>(Decrease)</u>
General Government:			
Legislative and Executive	\$5,474,814	\$5,553,258	(\$78,444)
Judicial	2,116,656	2,053,656	63,000
Public Safety	4,000,922	3,878,072	122,850
Public Works	63,670	77,121	(13,451)
Health	159,729	174,905	(15,176)
Human Services	593,926	551,488	42,438
Capital Outlay	133,805	150,307	(16,502)
Debt Service:			
Principal Retirement	47,656	550,637	(502,981)
Interst and Fiscal Charges	21,356	26,139	(4,783)
Total	<u>\$12,612,534</u>	<u>\$13,015,583</u>	<u>(\$403,049)</u>

Expenditures decreased by \$403,049 or 3.1% from the prior year. Debt service expenditures decreased due to paying off an installment loan in 2012.

Public Assistance Fund – The County's Public Assistance Fund balance increased by 7.9%. This increase in fund balance was the result of ensuring expenditures are not greater than the grants received from the State.

Motor Vehicle and Gasoline Tax Fund – The County's Motor Vehicle and Gasoline Tax Fund balance increased by 24.1%. This increase in fund balance was the result of reduced expenditures.

Children Services Board Fund – The fund balance reported in the Children Services Board Fund did not significantly change.

***Management's Discussion and Analysis
For the Year Ended December 31, 2013***

Unaudited

Development Disabilities Fund – The fund balance reported in the Development Disabilities Fund increased by 31.8%. This increase in fund balance was the result of a 3 year advance contract agreement for services (MEORC).

GENERAL FUND BUDGETING HIGHLIGHTS

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

During the course of 2013 the County amended its General Fund budget several times. The final budget did not increase significantly from the original budget. The \$366,266 positive variance with the final budget was as a result of reduced expenditures in maintenance/operations and insurance.

For the General Fund, budget basis revenue of \$12.1 million did not change compared to the original budget estimates. The \$1.4 million positive variance with the final budget was the result of conservative revenue estimates with increased sales tax and real estate tax.

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**Management's Discussion and Analysis
For the Year Ended December 31, 2013**

Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2013 the County had \$71,777,301 net of accumulated depreciation invested in land, buildings, equipment, vehicles and infrastructure. Of this total, \$58,411,657 was related to governmental activities and \$13,365,644 to the business-type activities. The following table shows 2013 and 2012 balances:

	Governmental Activities		Increase (Decrease)
	2013	Restated 2012	
	Land	\$4,116,752	
Construction in Progress	0	297,856	(297,856)
Capital Assets not Being Depreciated	4,116,752	4,404,308	(287,556)
Buildings and Improvements	28,807,780	27,952,684	855,096
Machinery and Equipment	4,843,834	4,568,517	275,317
Vehicles	2,374,419	2,490,097	(115,678)
Computer Equipment	1,400,645	1,341,166	59,479
Infrastructure	50,638,024	49,348,184	1,289,840
Capital Assets Being Depreciated	88,064,702	85,700,648	2,364,054
Less: Accumulated Depreciation	(33,769,797)	(31,865,403)	(1,904,394)
Totals	\$58,411,657	\$58,239,553	\$172,104

	Business-Type Activities		Increase (Decrease)
	2013	2012	
Land	\$347,189	\$347,189	\$0
Construction in Progress	0	4,814,835	(4,814,835)
Capital Assets Not Being Depreciated	347,189	5,162,024	(4,814,835)
Buildings and Improvements	11,382,666	5,148,457	6,234,209
Machinery and Equipment	2,007,455	2,007,455	0
Vehicles	226,913	226,913	0
Computer Equipment	71,254	71,254	0
Sewer and Water Lines	2,211,932	2,211,932	0
Capital Assets Being Depreciated	15,900,220	9,666,011	6,234,209
Less: Accumulated Depreciation	(2,881,765)	(2,606,295)	(275,470)
Totals	\$13,365,644	\$12,221,740	\$1,143,904

Business-type activities increased from 2012 due to the completion of wastewater improvements in one of the county hamlets. Additional information on the County's capital assets can be found in Note 11.

**Management's Discussion and Analysis
For the Year Ended December 31, 2013****Unaudited****Debt**

At December 31, 2013, the County had \$8.0 million in general obligation bonds outstanding, \$1,693,000 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Governmental Activities:		
General Obligation Bonds	\$8,081,642	\$7,032,222
OPWC Loan Payable	715,432	755,696
Loan Payable	1,050,291	1,180,671
Capital Leases Payable	132,967	25,550
Compensated Absences	1,158,981	1,108,576
Total Governmental Activities	<u>11,139,313</u>	<u>10,102,715</u>
Business-Type Activities:		
OWDA Loan Payable	940,664	51,259
Recovery Zone Economic Development Bonds Payable	6,455,000	6,590,000
OPWC Loan Payable	876,947	907,186
Landfill Postclosure Care Liability	912,393	1,037,134
Compensated Absences	24,156	28,415
Total Business-Type Activities	<u>9,209,160</u>	<u>8,613,994</u>
Totals	<u>\$20,348,473</u>	<u>\$18,716,709</u>

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The 2014 budget is a very conservative one based on information received early in the year from the State legislature. State agencies are not increasing funding to local governments causing further hardships on these local agencies as they strive to at least maintain, if not enhance, services to their constituents.

REQUESTS FOR INFORMATION

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

KNOX COUNTY, OHIO

**Statement of Net Position
December 31, 2013**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Knox County Airport
Assets:				
Cash and Cash Equivalents	\$ 23,903,957	\$ 2,790,180	\$ 26,694,137	\$ 0
Cash and Cash Equivalents in Segregated Accounts	96,921	0	96,921	346,082
Cash and Cash Equivalents with Fiscal Agent	5,644,924	0	5,644,924	0
Receivables:				
Taxes	12,407,868	0	12,407,868	0
Accounts	189,144	366,848	555,992	7,828
Intergovernmental	7,027,721	0	7,027,721	0
Interest	101,759	0	101,759	0
Lease	959,000	0	959,000	0
Special Assessments	12,189	26,903	39,092	0
Loans	99,188	0	99,188	0
Internal Balances	40,541	(40,541)	0	0
Due from Component Unit	58,563	0	58,563	0
Loans Receivable from Component Unit	132,000	0	132,000	0
Inventory of Supplies	269,278	82,171	351,449	66,084
Prepaid Items	99,263	5,914	105,177	0
Restricted Assets:				
Cash and Cash Equivalents	74,340	0	74,340	0
Capital Assets not Being Depreciated	4,116,752	347,189	4,463,941	744,837
Capital Assets Being Depreciated, net	54,294,905	13,018,455	67,313,360	7,576,776
Total Assets	109,528,313	16,597,119	126,125,432	8,741,607
Deferred Outflows of Resources:				
Deferred Charge on Refunding	322,203	0	322,203	0
Liabilities:				
Accounts Payable	616,559	27,399	643,958	66,220
Accrued Wages and Benefits	398,840	11,076	409,916	0
Intergovernmental Payable	416,235	11,313	427,548	0
Contracts Payable	91,535	1,149	92,684	0
Claims Payable	442,782	0	442,782	0
Due to Others	74,340	0	74,340	0
Matured Bonds and Interest Payable	48,379	0	48,379	0
Due to Primary Government	0	0	0	58,563
Accrued Interest Payable	24,326	25,655	49,981	0
Long Term Liabilities:				
Due Within One Year	3,728,866	471,042	4,199,908	40,500
Due in More Than One Year	7,410,447	8,738,118	16,148,565	795,400
Total Liabilities	13,252,309	9,285,752	22,538,061	960,683
Deferred Inflows of Resources:				
Property Taxes	10,500,465	0	10,500,465	0

KNOX COUNTY, OHIO

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Knox County Airport
Net Position:				
Net Investment in Capital Assets	51,446,528	5,093,033	56,539,561	7,485,713
Restricted For:				
Public Safety	1,533,709	0	1,533,709	0
Public Works	3,496,133	0	3,496,133	0
Human Services	19,671,582	0	19,671,582	0
Capital Projects	1,458,132	0	1,458,132	0
Debt Service	128,801	0	128,801	58,101
Other Purposes	2,939,876	0	2,939,876	0
Unrestricted	5,422,981	2,218,334	7,641,315	237,110
Total Net Position	<u>\$ 86,097,742</u>	<u>\$ 7,311,367</u>	<u>\$ 93,409,109</u>	<u>\$ 7,780,924</u>

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Activities
For the Year Ended December 31, 2013**

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 6,494,006	\$ 1,677,483	\$ 179,024	\$ 1,639,003
Judicial	2,211,444	882,401	0	0
Public Safety	6,696,152	1,096,388	844,169	0
Public Works	6,077,391	25,896	5,040,599	1,288,453
Health	539,613	237,273	66,636	0
Human Services	14,130,596	302,676	9,072,422	0
Interest and Fiscal Charges	328,042	0	0	0
Total Governmental Activities	36,477,244	4,222,117	15,202,850	2,927,456
Business-Type Activities:				
Sewer District Fund	1,750,524	1,999,163	128,530	407,008
Landfill Fund	0	34,225	0	0
Total Business-Type Activities	1,750,524	2,033,388	128,530	407,008
Total Primary Government	\$ 38,227,768	\$ 6,255,505	\$ 15,331,380	\$ 3,334,464
Component Units:				
Knox County Airport	\$ 896,734	\$ 735,833	\$ 130,893	\$ 0
Total Component Units	\$ 896,734	\$ 735,833	\$ 130,893	\$ 0

General Revenues

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

Change in Net Position

Net Position Beginning of Year, Restated
 Net Position End of Year

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

Net (Expense) Revenue and Changes in Net Position			Component Unit
Primary Government			
Governmental Activities	Business-Type Activities	Total	Knox County Airport
\$ (2,998,496)	\$ 0	\$ (2,998,496)	
(1,329,043)	0	(1,329,043)	
(4,755,595)	0	(4,755,595)	
277,557	0	277,557	
(235,704)	0	(235,704)	
(4,755,498)	0	(4,755,498)	
(328,042)	0	(328,042)	
<u>(14,124,821)</u>	<u>0</u>	<u>(14,124,821)</u>	
0	784,177	784,177	
0	34,225	34,225	
<u>0</u>	<u>818,402</u>	<u>818,402</u>	
<u>(14,124,821)</u>	<u>818,402</u>	<u>(13,306,419)</u>	
			\$ (30,008)
			<u>(30,008)</u>
4,039,454	0	4,039,454	0
6,641,214	0	6,641,214	0
6,180,390	0	6,180,390	0
2,915,379	0	2,915,379	0
162,187	11,235	173,422	0
1,495,963	0	1,495,963	10,795
(79,588)	79,588	0	0
<u>21,354,999</u>	<u>90,823</u>	<u>21,445,822</u>	<u>10,795</u>
7,230,178	909,225	8,139,403	(19,213)
<u>78,867,564</u>	<u>6,402,142</u>	<u>85,269,706</u>	<u>7,800,137</u>
<u>\$ 86,097,742</u>	<u>\$ 7,311,367</u>	<u>\$ 93,409,109</u>	<u>\$ 7,780,924</u>

KNOX COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2013**

	General	Public Assistance	Motor Vehicle and Gasoline Tax
Assets:			
Cash and Cash Equivalents	\$ 3,084,178	\$ 2,585,514	\$ 1,137,316
Cash and Cash Equivalents in Segregated Accounts	26,505	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Receivables:			
Taxes	4,794,331	0	0
Accounts	91,183	923	0
Intergovernmental	1,075,744	1,365,383	2,420,706
Interest	101,645	0	50
Leases	0	0	0
Special Assessments	0	0	0
Loans	0	0	0
Due from Other Funds	19,959	0	0
Interfund Receivable	0	0	0
Due from Component Unit	58,563	0	0
Loan Receivable from Component Unit	132,000	0	0
Inventory of Supplies	1,991	0	267,287
Prepaid Items	77,288	12,473	0
Restricted Assets:			
Cash and Cash Equivalents	74,340	0	0
Total Assets	\$ 9,537,727	\$ 3,964,293	\$ 3,825,359
Liabilities:			
Accounts Payable	\$ 130,543	\$ 21,134	\$ 78,153
Accrued Wages and Benefits Payable	161,925	63,503	43,180
Intergovernmental Payable	171,143	69,251	44,833
Contracts Payable	29,172	7,608	0
Due to Others	74,340	0	0
Matured Bonds and Interest Payable	0	0	0
Due to Other Funds	127,476	5,260	9,155
Interfund Payable	0	0	0
Total Liabilities	694,599	166,756	175,321
Deferred Inflows of Resources:			
Property Tax	3,491,051	0	0
Unavailable Revenue	1,587,417	0	2,048,322
Total Deferred Inflows of Resources	5,078,468	0	2,048,322
Fund Balances:			
Nonspendable	211,279	12,473	267,287
Restricted	0	3,785,064	1,334,429
Assigned	1,539,044	0	0
Unassigned	2,014,337	0	0
Total Fund Balances	3,764,660	3,797,537	1,601,716
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 9,537,727	\$ 3,964,293	\$ 3,825,359

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

Children Services Board	Development Disabilities	Other Governmental Funds	Total Governmental Funds
\$ 3,704,930	\$ 6,395,632	\$ 5,998,758	\$ 22,906,328
0	0	70,416	96,921
0	5,642,246	0	5,642,246
920,950	4,547,435	2,145,152	12,407,868
178	16,393	36,637	145,314
210,615	240,875	1,714,398	7,027,721
0	0	0	101,695
0	0	959,000	959,000
0	0	12,189	12,189
0	0	99,188	99,188
0	0	127,476	147,435
0	0	10,500	10,500
0	0	0	58,563
0	0	0	132,000
0	0	0	269,278
0	6,066	3,436	99,263
0	0	0	74,340
<u>\$ 4,836,673</u>	<u>\$ 16,848,647</u>	<u>\$ 11,177,150</u>	<u>\$ 50,189,849</u>
\$ 75,885	\$ 118,022	\$ 188,440	\$ 612,177
25,323	39,399	65,510	398,840
23,894	43,051	64,063	416,235
0	0	54,755	91,535
0	0	0	74,340
0	0	48,379	48,379
0	0	5,544	147,435
0	0	10,500	10,500
<u>125,102</u>	<u>200,472</u>	<u>437,191</u>	<u>1,799,441</u>
891,756	4,424,172	1,693,486	10,500,465
<u>180,338</u>	<u>330,967</u>	<u>2,716,399</u>	<u>6,863,443</u>
<u>1,072,094</u>	<u>4,755,139</u>	<u>4,409,885</u>	<u>17,363,908</u>
0	6,066	102,624	599,729
3,639,477	11,886,970	5,742,932	26,388,872
0	0	580,346	2,119,390
0	0	(95,828)	1,918,509
<u>3,639,477</u>	<u>11,893,036</u>	<u>6,330,074</u>	<u>31,026,500</u>
<u>\$ 4,836,673</u>	<u>\$ 16,848,647</u>	<u>\$ 11,177,150</u>	<u>\$ 50,189,849</u>

KNOX COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Position Of Governmental Activities
December 31, 2013***

Total Governmental Fund Balances \$ 31,026,500

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

Capital Assets used in governmental activities are not financial resources and therefore are not reported in the funds. 58,411,657

Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds. 6,863,443

Internal service funds are used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. 637,578

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.

General Obligation Bonds Payable	(8,081,642)	
Deferred Charge on Refunding	322,203	
Ohio Public Works Commission Loan Payable	(715,432)	
Loan Payable	(1,050,291)	
Compensated Absences Payable	(1,158,981)	
Capital Lease Payable	(132,967)	
Accrued Interest Payable	(24,326)	(10,841,436)

Net Position of Governmental Activities \$ 86,097,742

See accompanying notes to the basic financial statements



KNOX COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2013**

	General	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Board
Revenues:				
Taxes	\$ 8,633,368	\$ 0	\$ 0	\$ 907,342
Intergovernmental Revenues	1,906,583	3,600,799	5,036,175	1,017,859
Charges for Services	2,439,059	0	4,540	111,225
Licenses and Permits	4,581	0	0	0
Investment Earnings	158,786	0	746	0
Special Assessments	0	0	0	0
Fines and Forfeitures	68,070	0	8,592	0
All Other Revenue	628,768	123,598	42,794	12,840
Total Revenue	13,839,215	3,724,397	5,092,847	2,049,266
Expenditures:				
Current:				
General Government:				
Legislative and Executive	5,474,814	0	0	0
Judicial	2,116,656	0	0	0
Public Safety	4,000,922	0	0	0
Public Works	63,670	0	4,916,266	0
Health	159,729	0	0	0
Human Services	593,926	3,269,206	0	2,031,338
Intergovernmental	0	0	0	0
Capital Outlay	133,805	0	0	0
Debt Service:				
Principal Retirement	47,656	0	12,331	0
Interest and Fiscal Charges	21,359	0	1,839	0
Total Expenditures	12,612,537	3,269,206	4,930,436	2,031,338
Excess (Deficiency) of Revenues Over Expenditures	1,226,678	455,191	162,411	17,928
Other Financing Sources (Uses):				
General Obligation Bonds Issued	0	0	0	0
Refunding General Obligation Bonds Issued	0	0	0	0
Inception of Capital Lease	0	0	119,748	0
Transfers In	13,428	130,267	0	19,330
Transfers Out	(877,721)	(308,065)	0	0
Total Other Financing Sources (Uses)	(864,293)	(177,798)	119,748	19,330
Net Change in Fund Balances	362,385	277,393	282,159	37,258
Fund Balances at Beginning of Year	3,402,847	3,520,144	1,290,578	3,602,219
Increase (Decrease) in Inventory	(572)	0	28,979	0
Fund Balances End of Year	\$ 3,764,660	\$ 3,797,537	\$ 1,601,716	\$ 3,639,477

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

Development Disabilities	Other Governmental Funds	Total Governmental Funds
\$ 3,883,194	\$ 3,369,814	\$ 16,793,718
4,458,497	3,826,535	19,846,448
0	1,215,318	3,770,142
0	265,991	270,572
0	2,233	161,765
0	14,759	14,759
0	93,092	169,754
166,753	474,703	1,449,456
<u>8,508,444</u>	<u>9,262,445</u>	<u>42,476,614</u>
0	1,034,437	6,509,251
0	115,039	2,231,695
0	2,517,258	6,518,180
0	3,159	4,983,095
0	336,334	496,063
5,638,542	947,460	12,480,472
0	1,964,426	1,964,426
0	2,235,096	2,368,901
0	887,988	947,975
0	278,747	301,945
<u>5,638,542</u>	<u>10,319,944</u>	<u>38,802,003</u>
2,869,902	(1,057,499)	3,674,611
0	1,077,000	1,077,000
0	751,000	751,000
0	0	119,748
0	1,039,885	1,202,910
0	(96,712)	(1,282,498)
<u>0</u>	<u>2,771,173</u>	<u>1,868,160</u>
2,869,902	1,713,674	5,542,771
9,023,134	4,616,400	25,455,322
0	0	28,407
<u>\$ 11,893,036</u>	<u>\$ 6,330,074</u>	<u>\$ 31,026,500</u>

***Reconciliation Of The Statement Of Revenues, Expenditures
And Changes In Fund Balances Of Governmental Funds
To The Statement Of Activities
For The Year Ended December 31, 2013***

Net Change in Fund Balances - Total Governmental Funds		\$ 5,542,771
<i>Amounts reported for governmental activities in the statement of activities are different because</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Capital Outlay	3,160,610	
Depreciation Expense	<u>(2,869,764)</u>	290,846
Governmental Funds only report the disposal of assets to the extent proceeds are received from sale. In the statement of activities, the loss is reported for each disposal.		
		(118,742)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
		1,309,974
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to government funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.		
Refunding General Obligation Bond Payable	(1,077,000)	
General Obligation Bond Payable	(751,000)	
Capital Lease Payable	(119,748)	
General Obligation Bond Principal Payment	765,000	
Ohio Public Works Commission Principal Payment	40,264	
Loan Principal Payment	130,380	
Capital Lease Principal Payment	<u>12,331</u>	(999,773)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		
		598
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Compensated Absences	(50,405)	
Change in Inventory	28,407	
Amortization of Bond Premium	13,580	
Amortization of Loss on Refunding	<u>(40,275)</u>	(48,693)
The internal service funds are used by management to charge the costs of services to individual funds is not reported in the statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities.		
		<u>1,253,197</u>
<i>Change in Net Position of Governmental Activities</i>		<u>\$ 7,230,178</u>

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 7,651,552	\$ 7,651,552	\$ 8,634,821	\$ 983,269
Intergovernmental Revenues	1,438,259	1,438,259	1,853,059	414,800
Charges for Services	1,955,400	1,955,400	2,011,616	56,216
Licenses and Permits	4,100	4,100	4,582	482
Investment Earnings	200,000	200,000	134,763	(65,237)
Fines and Forfeitures	76,000	76,000	66,102	(9,898)
All Other Revenues	638,700	638,700	693,955	55,255
Total Revenues	<u>11,964,011</u>	<u>11,964,011</u>	<u>13,398,898</u>	<u>1,434,887</u>
Expenditures:				
Current:				
General Government - Legislative and Executive	5,572,364	5,794,943	5,559,214	235,729
General Government - Judicial	1,976,426	2,027,522	1,992,274	35,248
Public Safety	4,032,958	4,110,288	4,041,387	68,901
Public Works	141,135	65,785	63,507	2,278
Health	176,404	171,504	165,924	5,580
Human Services	595,817	595,817	583,374	12,443
Debt Service:				
Principal	47,656	47,656	47,656	0
Interest and Fiscal Charges	21,359	21,359	21,359	0
Capital Outlay	129,694	156,772	150,685	6,087
Total Expenditures	<u>12,693,813</u>	<u>12,991,646</u>	<u>12,625,380</u>	<u>366,266</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(729,802)	(1,027,635)	773,518	1,801,153
Other Financing Sources (Uses):				
Other Financing Uses	(111,552)	(112,652)	(107,652)	5,000
Transfers In	150,000	150,000	147,500	(2,500)
Transfers Out	(936,267)	(787,333)	(787,205)	128
Total Other Financing Sources (Uses)	<u>(897,819)</u>	<u>(749,985)</u>	<u>(747,357)</u>	<u>2,628</u>
Net Change in Fund Balance	(1,627,621)	(1,777,620)	26,161	1,803,781
Fund Balance at Beginning of Year	2,291,311	2,291,311	2,291,311	0
Prior Year Encumbrances	378,092	378,092	378,092	0
Fund Balance at End of Year	<u>\$ 1,041,782</u>	<u>\$ 891,783</u>	<u>\$ 2,695,564</u>	<u>\$ 1,803,781</u>

KNOX COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Public Assistance Fund
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 3,330,000	\$ 3,330,000	\$ 2,235,416	\$ (1,094,584)
All Other Revenues	351,180	351,180	128,158	(223,022)
Total Revenues	<u>3,681,180</u>	<u>3,681,180</u>	<u>2,363,574</u>	<u>(1,317,606)</u>
Expenditures:				
Human Services	4,240,610	4,207,026	3,485,345	721,681
Total Expenditures	<u>4,240,610</u>	<u>4,207,026</u>	<u>3,485,345</u>	<u>721,681</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(559,430)	(525,846)	(1,121,771)	(595,925)
Other Financing Sources (Uses):				
Transfers In	160,000	160,000	130,267	(29,733)
Transfers Out	(275,000)	(308,583)	(308,065)	518
Total Other Financing Sources (Uses)	<u>(115,000)</u>	<u>(148,583)</u>	<u>(177,798)</u>	<u>(29,215)</u>
Net Change in Fund Balance	(674,430)	(674,429)	(1,299,569)	(625,140)
Fund Balance at Beginning of Year	3,504,798	3,504,798	3,504,798	0
Prior Year Encumbrances	150,910	150,910	150,910	0
Fund Balance at End of Year	<u>\$ 2,981,278</u>	<u>\$ 2,981,279</u>	<u>\$ 2,356,139</u>	<u>\$ (625,140)</u>

KNOX COUNTY, OHIO**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 4,890,000	\$ 4,890,000	\$ 5,026,835	\$ 136,835
Charges for Services	4,000	4,000	4,540	540
Investment Earnings	3,000	3,000	696	(2,304)
Fines and Forfeitures	9,000	9,000	8,382	(618)
All Other Revenues	<u>15,500</u>	<u>15,500</u>	<u>42,794</u>	<u>27,294</u>
Total Revenues	<u>4,921,500</u>	<u>4,921,500</u>	<u>5,083,247</u>	<u>161,747</u>
Expenditures:				
Public Works	<u>4,955,034</u>	<u>5,035,034</u>	<u>4,901,542</u>	<u>133,492</u>
Total Expenditures	<u>4,955,034</u>	<u>5,035,034</u>	<u>4,901,542</u>	<u>133,492</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33,534)	(113,534)	181,705	295,239
Fund Balance at Beginning of Year	792,180	792,180	792,180	0
Prior Year Encumbrances	<u>33,434</u>	<u>33,434</u>	<u>33,434</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 792,080</u>	<u>\$ 712,080</u>	<u>\$ 1,007,319</u>	<u>\$ 295,239</u>

KNOX COUNTY, OHIO**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Children Services Board Fund
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 830,879	\$ 830,879	\$ 911,551	\$ 80,672
Intergovernmental Revenues	602,694	539,694	962,771	423,077
Charges for Services	115,000	115,000	111,225	(3,775)
All Other Revenues	7,100	7,100	12,662	5,562
Total Revenues	<u>1,555,673</u>	<u>1,492,673</u>	<u>1,998,209</u>	<u>505,536</u>
Expenditures:				
Human Services	<u>2,882,590</u>	<u>2,819,590</u>	<u>2,057,423</u>	<u>762,167</u>
Total Expenditures	<u>2,882,590</u>	<u>2,819,590</u>	<u>2,057,423</u>	<u>762,167</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,326,917)	(1,326,917)	(59,214)	1,267,703
Other Financing Sources (Uses):				
Transfers In	<u>0</u>	<u>0</u>	<u>19,330</u>	<u>19,330</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>19,330</u>	<u>19,330</u>
Net Change in Fund Balance	(1,326,917)	(1,326,917)	(39,884)	1,287,033
Fund Balance at Beginning of Year	3,626,138	3,626,138	3,626,138	0
Prior Year Encumbrances	<u>62,590</u>	<u>62,590</u>	<u>62,590</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,361,811</u>	<u>\$ 2,361,811</u>	<u>\$ 3,648,844</u>	<u>\$ 1,287,033</u>

KNOX COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Development Disabilities Fund
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 3,720,000	\$ 3,720,000	\$ 3,901,315	\$ 181,315
Intergovernmental Revenues	2,161,365	2,161,365	2,689,888	528,523
All Other Revenues	247,018	247,018	145,550	(101,468)
Total Revenues	<u>6,128,383</u>	<u>6,128,383</u>	<u>6,736,753</u>	<u>608,370</u>
Expenditures:				
Human Services	<u>5,680,730</u>	<u>8,352,436</u>	<u>7,415,137</u>	<u>937,299</u>
Total Expenditures	<u>5,680,730</u>	<u>8,352,436</u>	<u>7,415,137</u>	<u>937,299</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	447,653	(2,224,053)	(678,384)	1,545,669
Other Financing Sources (Uses):				
Transfers In	1,779,000	1,779,000	0	(1,779,000)
Transfers Out	<u>(1,750,000)</u>	<u>(1,750,000)</u>	<u>0</u>	<u>1,750,000</u>
Total Other Financing Sources (Uses)	<u>29,000</u>	<u>29,000</u>	<u>0</u>	<u>(29,000)</u>
Net Change in Fund Balance	476,653	(2,195,053)	(678,384)	1,516,669
Fund Balance at Beginning of Year	<u>7,062,548</u>	<u>7,062,548</u>	<u>7,062,548</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 7,539,201</u>	<u>\$ 4,867,495</u>	<u>\$ 6,384,164</u>	<u>\$ 1,516,669</u>

KNOX COUNTY, OHIO

**Statement of Net Position
Proprietary Funds
December 31, 2013**

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 2,714,240	\$ 75,940	\$ 2,790,180	\$ 997,629
Cash and Cash Equivalents with Fiscal Agent	0	0	0	2,678
Receivables:				
Accounts	366,848	0	366,848	43,830
Interest	0	0	0	64
Special Assessments	26,903	0	26,903	0
Inventory of Supplies	82,171	0	82,171	0
Prepaid Items	5,914	0	5,914	0
Total Current Assets	3,196,076	75,940	3,272,016	1,044,201
Noncurrent Assets:				
Restricted Assets:				
Capital Assets not Being Depreciated	204,025	143,164	347,189	0
Capital Assets being Depreciated, net	13,018,455	0	13,018,455	0
Total Noncurrent Assets	13,222,480	143,164	13,365,644	0
Total Assets	16,418,556	219,104	16,637,660	1,044,201
Liabilities:				
Current Liabilities:				
Accounts Payable	27,399	0	27,399	4,382
Accrued Wages and Benefits	11,076	0	11,076	0
Intergovernmental Payable	11,313	0	11,313	0
Contracts Payable	1,149	0	1,149	0
Claims Payable	0	0	0	442,782
Accrued Interest Payable	25,655	0	25,655	0
Compensated Absences - Current	16,578	0	16,578	0
Recovery Zone Economic				
Development Bonds Payable - Current	315,000	0	315,000	0
OWDA Loans Payable - Current	24,750	0	24,750	0
OPWC Loans Payable - Current	30,239	0	30,239	0
Landfill Postclosure Care Liability - Current	0	84,475	84,475	0
Total Current Liabilities	463,159	84,475	547,634	447,164

KNOX COUNTY, OHIO

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
<i>Noncurrent Liabilities</i>				
Compensated Absences Payable	7,578	0	7,578	0
Recovery Zone Economic Development Bonds Payable	6,140,000	0	6,140,000	0
OWDA Loans Payable	915,914	0	915,914	0
OPWC Loans Payable	846,708	0	846,708	0
Landfill Postclosure Care Liability	0	827,918	827,918	0
<i>Total Noncurrent Liabilities</i>	<u>7,910,200</u>	<u>827,918</u>	<u>8,738,118</u>	<u>0</u>
Total Liabilities	<u>8,373,359</u>	<u>912,393</u>	<u>9,285,752</u>	<u>447,164</u>
Net Position:				
Net Investment in Capital Assets	4,949,869	143,164	5,093,033	0
Unrestricted	<u>3,095,328</u>	<u>(836,453)</u>	<u>2,258,875</u>	<u>597,037</u>
Total Net Position	<u>\$ 8,045,197</u>	<u>\$ (693,289)</u>	<u>\$ 7,351,908</u>	<u>\$ 597,037</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.			<u>(40,541)</u>	
Total Net Position of Business Type Activities			<u>\$ 7,311,367</u>	

See accompanying notes to the basic financial statements



KNOX COUNTY, OHIO

**Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2013**

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
Operating Revenues:				
Charges for Services	\$ 1,973,965	\$ 0	\$ 1,973,965	\$ 4,956,548
Other Operating Revenue	25,198	0	25,198	0
Total Operating Revenues	<u>1,999,163</u>	<u>0</u>	<u>1,999,163</u>	<u>4,956,548</u>
Operating Expenses:				
Personal Services	583,753	0	583,753	0
Contractual Services	353,690	0	353,690	457,217
Materials and Supplies	161,441	0	161,441	0
Depreciation	275,470	0	275,470	0
Other Operating Expenses	71,075	0	71,075	0
Health Insurance Claims	0	0	0	3,345,047
Total Operating Expenses	<u>1,445,429</u>	<u>0</u>	<u>1,445,429</u>	<u>3,802,264</u>
Operating Income (Loss)	553,734	0	553,734	1,154,284
Nonoperating Revenue (Expenses):				
Intergovernmental Grants	128,530	0	128,530	0
Investment Earnings	11,235	0	11,235	442
Interest Expense	(349,616)	0	(349,616)	0
Other Nonoperating Revenue	0	34,225	34,225	144,656
Other Nonoperating Expense	0	0	0	(1,664)
Total Nonoperating Revenues (Expenses)	<u>(209,851)</u>	<u>34,225</u>	<u>(175,626)</u>	<u>143,434</u>
Income Before Contributions and Transfers	343,883	34,225	378,108	1,297,718
Capital Contributions - Tap in Fees	19,008	0	19,008	0
Capital Contributions	388,000	0	388,000	0
Transfers In	0	90,516	90,516	0
Transfers Out	(10,928)	0	(10,928)	0
Change in Net Assets	739,963	124,741	864,704	1,297,718
Net Assets (Deficit) Beginning of Year	7,305,234	(818,030)	6,487,204	(700,681)
Net Assets (Deficit) End of Year	<u>\$ 8,045,197</u>	<u>\$ (693,289)</u>	<u>\$ 7,351,908</u>	<u>\$ 597,037</u>
Change in Net Position of Enterprise Funds			\$ 864,704	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.			44,521	
Change in Net Position of Business Type Activities			<u>\$ 909,225</u>	

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013**

	<u>Business Type Activities - Enterprise Funds</u>			Governmental
	Sewer	Landfill	Totals	Activities -
	District			Internal
				Service
				Fund
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$1,938,097	\$0	\$1,938,097	\$0
Cash Received from Interfund Services	0	0	0	5,218,401
Cash Payments to Suppliers for Goods and Services	(843,133)	(124,741)	(967,874)	(454,499)
Cash Payments to Employees for Service	(585,288)	0	(585,288)	0
Cash Payments for Claims	0	0	0	(4,226,441)
Cash From Other Sources	276,761	34,225	310,986	0
Net Cash Provided (Used) for Operating Activities	786,437	(90,516)	695,921	537,461
<u>Cash Flows from Noncapital and Related Financing Activities:</u>				
Transfers In	0	90,516	90,516	0
Transfers Out	(10,928)	0	(10,928)	0
Intergovernmental Grants	128,530	0	128,530	0
Net Cash Provided by Noncapital and Related Financing Activities	117,602	90,516	208,118	0
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Receipt of Special Assessments	9,301	0	9,301	0
Contributed Capital from Tap-In Fees	19,008	0	19,008	0
Intergovernmental Grants	388,000	0	388,000	0
Proceeds from Ohio Water Development Authority Loan	930,362	0	930,362	0
Acquisition of Capital Assets	(1,865,639)	0	(1,865,639)	0
Principal Paid on Ohio Water Development Loan Payable	(40,957)	0	(40,957)	0
Principal Paid on Ohio Public Works Commission Loan Payable	(30,239)	0	(30,239)	0
Principal Paid on Recovery Zone Economic Development Bonds Payable	(135,000)	0	(135,000)	0
Interest Paid on Debt	(349,819)	0	(349,819)	0
Net Cash Used for Capital and Related Financing Activities	(1,074,983)	0	(1,074,983)	0
<u>Cash Flows from Investing Activities:</u>				
Receipts of Interest	11,367	0	11,367	400
Net Cash Provided by Investing Activities	11,367	0	11,367	400
Net Increase (Decrease) in Cash and Cash Equivalents	(159,577)	0	(159,577)	537,861
Cash and Cash Equivalents at Beginning of Year	2,873,817	75,940	2,949,757	462,446
Cash and Cash Equivalents at End of Year	\$2,714,240	\$75,940	\$2,790,180	\$1,000,307
<u>Reconciliation of Cash and</u>				
<u>Cash Equivalents per Statement of Net Assets:</u>				
Cash and Cash Equivalents	\$2,714,240	\$75,940	\$2,790,180	\$997,629
Cash and Cash Equivalents with Fiscal Agent	0	0	0	2,678
Cash and Cash Equivalents at End of Year	\$2,714,240	\$75,940	\$2,790,180	\$1,000,307

(Continued)

KNOX COUNTY, OHIO

	<u>Business Type Activities - Enterprise Funds</u>			Governmental
	Sewer District	Landfill	Totals	Activities - Internal Service Fund
<u>Reconciliation of Operating Income to Net Cash</u>				
<u>Provided (Used) for Operating Activities:</u>				
Operating Income	\$553,734	\$0	\$553,734	\$1,154,284
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) for Operating Activities:				
Depreciation Expense	275,470	0	275,470	0
Miscellaneous Nonoperating Revenue	0	34,225	34,225	144,656
Miscellaneous Nonoperating Expense	0	0	0	(1,664)
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(51,067)	0	(51,067)	117,197
Decrease in Inventory	10,844	0	10,844	0
Increase in Prepaid Items	(888)	0	(888)	0
Increase (Decrease) in Accounts Payable	(1,270)	0	(1,270)	4,382
Increase in Accrued Wages and Benefits	1,710	0	1,710	0
Decrease in Closure and Postclosure Care Payable	0	(124,741)	(124,741)	0
Increase in Intergovernmental Payable	1,014	0	1,014	0
Increase in Contracts Payable	1,149	0	1,149	0
Decrease in Compensated Absences	(4,259)	0	(4,259)	0
Decrease in Claims Payable	0	0	0	(881,394)
Total Adjustments	232,703	(90,516)	142,187	(616,823)
Net Cash Provided (Used) for Operating Activities	\$786,437	(\$90,516)	\$695,921	\$537,461

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

***Statement of Assets and Liabilities
Fiduciary Funds
December 31, 2013***

	<u>Agency</u>
Assets:	
Cash and Cash Equivalents	\$ 4,543,914
Cash and Cash Equivalents in Segregated Accounts	383,357
Receivables:	
Taxes	59,674,858
Accounts	8,235
Special Assessments	6,827
Intergovernmental	<u>2,581,159</u>
Total Assets	<u><u>\$ 67,198,350</u></u>
Liabilities:	
Intergovernmental Payable	\$ 65,269,840
Undistributed Monies	372,947
Due to Others	<u>1,555,563</u>
Total Liabilities	<u><u>\$ 67,198,350</u></u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

Knox County, Ohio (The County) was created in 1808. The County is governed by a board of three commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the county auditor, treasurer, recorder, clerk of courts, coroner, engineer, prosecuting attorney, sheriff, a common pleas court judge, and a probate/juvenile court judge. The county commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body and the chief administrators of public services for the County, including each of these departments.

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

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

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.

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

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

Eastern Ohio Housing Corporation

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

Jointly Governed Organizations:

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

Joint Solid Waste District

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

Mid Eastern Ohio Regional Council (MEORC)

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

Knox County Family and Children First Council (KCFCFC)

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Heart of Ohio Resource Conservation and Development Council (HOCDC)

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

Perry Multi-County Juvenile Facility (JF)

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

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

Related Organizations:

Knox Area Transit (K.A.T.)

One Commissioner is appointed to the total of a four person governing board of K.A.T. The Commissioners cannot influence K.A.T.'s operation nor does K.A.T. represent a potential financial benefit for or burden of the County. K.A.T. did receive funding in the amount of \$32,000 for 2013.

Public Library of Mount Vernon and Knox County

The Commissioners and Judge of Knox County Common Pleas appoint the governing board of the Library, however, the Commissioners and Judge cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The Commissioners serve in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the Commissioners must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2013.

Discretely Presented Component Unit:

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Agencies, Boards and Commissions:

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

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

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

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

B. Basis of Presentation – Fund Accounting

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

Governmental Fund Types:

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

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation – Fund Accounting (Continued)

Public Assistance Fund

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

Motor Vehicle and Gasoline Tax Fund

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

Children Services Board Fund

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

Development Disabilities Fund

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

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

Proprietary Fund Types:

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

Enterprise Funds

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation – Fund Accounting (Continued)

Internal Service Fund

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

Fiduciary Fund Types:

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

C. Basis of Presentation – Financial Statements

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

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

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

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

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

D. Basis of Accounting

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

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

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

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

Component Unit

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

E. Budgetary Process

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

Tax Budget

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

Estimated Resources

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines that more or less revenue will be received than originally estimated. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 2013.

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 2013, supplemental appropriation resolutions were passed. The amounts reported as the original budget amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as final budget amounts in the statement of budgetary comparison represent the final appropriations amount including all amendments and modifications.

Lapsing of Appropriations

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

Budgetary Basis of Accounting

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

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

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

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

F. Cash and Cash Equivalents and Investments

To improve cash management, cash received by the County Treasurer is pooled in a central bank account. Moneys for all funds, including proprietary funds, are maintained in this account or are temporarily used to purchase short term investments. Individual fund integrity is maintained through the County's records. Interest revenue earned by the primary government during 2013 amounted to \$173,422.

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Inventories

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

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

Component Unit:

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

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2013, 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.

I. Capital Assets and Depreciation

Capital assets are defined by the County as assets with an initial, individual cost of more than \$1,000 except for land and computer hardware, in which all are capitalized.

1. Property, Plant and Equipment – Governmental Activities

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Capital Assets and Depreciation (Continued)

2. Property, Plant and Equipment – Business Type Activities

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

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

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

J. Compensated Absences

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Long-Term Liabilities

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

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

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Net Position

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

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

M. Interfund Activity

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

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

N. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Fund Balance (Continued)

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

Assigned - Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the County Commissioners.

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

O. Operating Revenues and Expenses

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

P. Risk Management

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The County only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. On the government-wide statement of net position and governmental funds balance sheet, property taxes that are intended to finance future fiscal periods are reported as deferred inflows. In addition, the governmental funds balance sheet reports deferred inflows which arise only under a modified accrual basis of accounting. Accordingly, the item, unavailable amounts, is reported only in the governmental funds balance sheet. The governmental funds report unavailable amounts for property taxes, sales taxes, special assessments, and state levied shared taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

NOTE 2 –RESTATEMENT OF NET POSITION

For the year ended December 31, 2012, the County corrected an error in calculation for Accumulated Depreciation in Governmental Activities. This correction resulted in the restatement of net position in Governmental Activities as follows:

	Governmental Activities
Net Position at December 31, 2012 as reported	\$77,881,732
Correction of Accumulated Depreciation	985,832
Net Position at December 31, 2012 as restated	<u>\$78,867,564</u>

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 3 – FUND BALANCES

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

Fund Balances	General Fund	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Board	Development Disabilities	Other Governmental Funds	Total Governmental Funds
Nonspendable:							
Long-term Loans Receivable	\$132,000	\$0	\$0	\$0	\$0	\$99,188	\$231,188
Supplies Inventory	1,991	0	267,287	0	0	0	269,278
Prepaid Items	77,288	12,473	0	0	6,066	3,436	99,263
Total Nonspendable	<u>211,279</u>	<u>12,473</u>	<u>267,287</u>	<u>0</u>	<u>6,066</u>	<u>102,624</u>	<u>599,729</u>
Restricted:							
Job and Family Services	0	3,785,064	0	3,639,477	0	324,965	7,749,506
County Public Works	0	0	1,334,429	0	0	39,620	1,374,049
Development Disabilities	0	0	0	0	11,886,970	0	11,886,970
Animal Control	0	0	0	0	0	79,076	79,076
County Courts	0	0	0	0	0	170,837	170,837
County Public Safety	0	0	0	0	0	1,444,434	1,444,434
Tax Assessment and Collections	0	0	0	0	0	1,713,457	1,713,457
Community Development	0	0	0	0	0	10,988	10,988
Community Mental Health	0	0	0	0	0	4,626	4,626
Senior Citizens	0	0	0	0	0	49,523	49,523
Litter Control and Recycling	0	0	0	0	0	7,999	7,999
Elections	0	0	0	0	0	1,970	1,970
Debt Service Payments	0	0	0	0	0	1,887,127	1,887,127
Capital Improvements	0	0	0	0	0	8,310	8,310
Total Restricted	<u>0</u>	<u>3,785,064</u>	<u>1,334,429</u>	<u>3,639,477</u>	<u>11,886,970</u>	<u>5,742,932</u>	<u>26,388,872</u>
Assigned:							
Projected Budgetary Deficit	1,315,855	0	0	0	0	0	1,315,855
Capital Improvements	0	0	0	0	0	580,346	580,346
Encumbrances	223,189	0	0	0	0	0	223,189
Total Assigned	<u>1,539,044</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>580,346</u>	<u>2,119,390</u>
Unassigned	<u>2,014,337</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(95,828)</u>	<u>1,918,509</u>
Total Fund Balances	<u>\$3,764,660</u>	<u>\$3,797,537</u>	<u>\$1,601,716</u>	<u>\$3,639,477</u>	<u>\$11,893,036</u>	<u>\$6,330,074</u>	<u>\$31,026,500</u>

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

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

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

	Net Change in Fund Balances				
	General Fund	Public Assistance Fund	Motor Vehicle and Gasoline Tax Fund	Children's Services Board Fund	Development Disabilities Fund
GAAP Basis (as reported)	\$362,385	\$277,393	\$282,159	\$37,258	\$2,869,902
Increase (Decrease):					
Net Adjustments for					
Revenue Accruals	(443,084)	(1,360,823)	(9,600)	(51,057)	(3,571,691)
Net Adjustments for					
Expenditure Accruals	188,368	13,236	158,891	30,001	34,651
Transfers In	134,072	0	0	0	0
Transfers Out	90,516	0	0	0	0
Inception of Capital Lease	0	0	(119,748)	0	0
Perspective Difference-					
Budgeted Special Revenue Funds					
reclassified as General Fund	10,535	0	0	0	0
Outstanding Encumbrances	(316,631)	(229,375)	(129,997)	(56,086)	(11,246)
Budget Basis	<u>\$26,161</u>	<u>(\$1,299,569)</u>	<u>\$181,705</u>	<u>(\$39,884)</u>	<u>(\$678,384)</u>

NOTE 5 – COMPLIANCE AND ACCOUNTABILITY

Fund Deficit - The fund deficits of \$423 in the Indigent Guardianship Fund (special revenue fund) and \$95,405 in the Community Development Block Grant Fund (capital project fund) arose from the recognition of expenditures on the modified accrual basis which are greater than expenditures recognized on the budgetary basis. A deficit does not exist under the cash basis of accounting. Transfers are provided when cash is required, not when accruals occur. The Landfill Development Fund had deficit net position of \$693,289 as of December 31, 2013. The deficit in the Landfill Development Fund is the result of the recognition of payables in accordance with generally accepted accounting principles. The deficit will be eliminated when the liability is fully paid. Transfers are provided when cash is required, not when accruals occur.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 6 – DEPOSITS AND INVESTMENTS

Primary Government

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

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

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

1. Bonds, notes, or other obligations of or guaranteed by the United States, or those for which the faith of the United States is pledged for the payment of principal and interest;
2. Bond, notes, debentures, or other obligations or securities issued by any federal government agency or instrumentality;
3. Written repurchase and reverse repurchase agreements in the securities enumerated above;
4. Time certificates of deposits or savings or deposit accounts;
5. Bonds and other obligations of the State of Ohio, its political subdivisions, or other units or agencies of the State or its political subdivisions;

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreement secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions.
7. The State Treasurer's investment pool (STAR Ohio).
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value.
9. Commercial paper notes, corporate notes, and banker's acceptances; and,
10. Debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

A. Deposits

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

Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation or other legally constituted authority of any other state, or any instrumentality of such county, municipal corporation or other authority. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

A. Deposits (Continued)

At year-end, \$30,476,014 of the County’s bank balance of \$32,456,088 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all state statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investment earnings of \$167,650 earned by other funds were credited to the General Fund as required by state statute.

B. Cash with Fiscal Agents

In addition to deposits and investments, the County has uninsured and uncollateralized cash in the amount of \$5,642,246 being held by MEORC and the County had cash with fiscal agents in the amount of \$2,678 held by an insurance service provider, of which all was insured by FDIC.

C. Investments

The County’s investments at December 31, 2013 were as follows:

	Fair Value	Credit Rating	Investment Maturities (in Years) less than 1
STAR Ohio	\$1,079,415	AAAm ¹	\$1,079,415
Total Investments	\$1,079,415		\$1,079,415

¹ Standard & Poor’s

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

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

Component Unit

At year end, Knox County Airport’s bank balance was \$346,082. All of the bank balance was covered by federal depository insurance. Cash and deposits of the Airport are presented on the financial statements as “Cash and Cash Equivalents in Segregated Accounts.”

NOTE 7 – PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Taxes collected on real property (other than public utility) in one calendar year are levied as of October 1 in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 2008. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20.

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

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

Accrued property taxes receivable represent delinquent taxes outstanding and real and public utility taxes which were measurable as of December 31, 2013. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2013 operations. The receivable is therefore offset by a credit to deferred inflows of resources.

The full tax rate for all County operations for the year ended December 31, 2013, was \$12.59 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2013 property tax receipts were based are as follows:

Real Property	\$1,128,221,460
Public Utility Personal Property	<u>46,211,970</u>
Total Assessed Value	<u>\$1,174,433,430</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 8 - PERMISSIVE SALES AND USE TAX

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

Amounts that are measurable and available at year-end are accrued as revenue in governmental funds. Sales tax revenue in 2013 amounted to \$6,136,199 with \$4,602,386 credited to the General Fund and \$1,533,813 credited to the 9-1-1 Emergency Calling System Special Revenue Fund.

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KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 9 - RECEIVABLES

Receivables at December 31, 2013, consisted of taxes, interest, special assessments, accounts, (billings for user charged services, including unbilled utility services), loans, and intergovernmental receivables arising from grants, entitlements and shared revenues. A summary of the principal items of intergovernmental receivables follows:

<u>Intergovernmental Receivables</u>	<u>Amount</u>	<u>Intergovernmental Receivables</u>	<u>Amount</u>
General Fund		Nonmajor Special Revenue Funds	
Election Costs Receivable	\$53,769	Youth Services Grant	113,535
Sheriff's Contracts	65,078	VOCA Grant	30,216
Prisoner Housing	39,126	Jail Diversion Grant	30,935
Humane & Animal Control Reimbursement	10,069	Emergency Management Grant	37,727
Compost Facility Reimbursement	3,975	Hazard Mitigation Grant	18,712
Homestead and Rollback Reimbursement	216,896	Home Grant	194,007
Casino Fees	373,139	Litter Grant	1,818
Local Government	244,822	Child Support Enforcement Grant	168,753
Municipal Court Fines & Costs	7,936	Law Library Quarterly Payment	2,392
Public Defender Reimbursement	53,103	Municipal Court Fines & Costs	75
Corsa	7,831	Community Health Homestead	
Total General Fund	<u>1,075,744</u>	and Rollback Reimbursement	57,948
		Senior Citizen Homestead	
Public Assistance Fund		and Rollback Reimbursement	45,887
Public Assistance Grant	1,365,383	Total Nonmajor Special Revenue Funds	<u>702,005</u>
Total Public Assistance Fund	<u>1,365,383</u>		
		Permanent Improvement Grant	153,435
Motor Vehicle and Gasoline Tax Fund		CDBG Grant	858,958
Municipal Court Fines & Costs	1,440	Total Nonmajor Capital Projects Funds	<u>1,012,393</u>
Cents Per Gallon	400,719		
Motor Vehicle District Registration	215,293	Total Governmental Fund Types	<u>\$7,027,721</u>
County Motor Vehicle	409,192		
Road Miles	184,888	Agency Funds	
5% County Equalization	83,849	Local Government	\$566,006
New Permissive	231,473	Library Local Government	714,930
Old Permissive	111,380	Cents Per Gallon	332,779
Gasoline Tax	782,472	Motor Vehicle Registration	80,718
Total Motor Vehicle and Gasoline Tax Fund	<u>2,420,706</u>	Township Road Miles	109,131
		New Permissive	70,016
Children Service Board Fund		Old Permissive	47,174
Children Services Grant	158,643	Municipal Court Fines & Costs	375
Children Services Homestead		Workers Compensation	20,847
and Rollback Reimbursement	51,972	Gasoline Tax	639,183
Total Children Services Board	<u>210,615</u>	Total Agency Funds	<u>\$2,581,159</u>
Development Disabilities Fund			
Coshocton County Reimbursement	14,665		
Development Disabilities Homestead			
and Rollback Reimbursement	226,210		
	<u>240,875</u>		

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 10 - CAPITAL LEASES – LESSOR DISCLOSURE

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

The following is a schedule of future minimum lease payments under the capital leases to be received by the County and the components of the net investment in the direct financing lease as of December 31, 2013:

<u>Year Ending December 31,</u>	
2014	\$237,534
2015	127,892
2016	129,143
2017	126,763
2018	127,087
2019-2021	<u>378,280</u>
Minimum Lease Payments	1,126,699
Less amount representing	
Unearned interest income	<u>(167,699)</u>
Net Investment in Leases	<u><u>\$959,000</u></u>

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**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 11 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2013:

Historical Cost:

Class	December 31, 2012	Additions	Deletions	December 31, 2013
Capital assets not being depreciated:				
Land	\$4,106,452	\$10,300	\$0	\$4,116,752
Construction In Progress	297,856	0	(297,856)	0
Subtotal	4,404,308	10,300	(297,856)	4,116,752
Capital assets being depreciated:				
Buildings and Improvements	27,952,684	855,096	0	28,807,780
Machinery and Equipment	4,568,517	650,591	(375,274)	4,843,834
Vehicles	2,490,097	114,654	(230,332)	2,374,419
Computer Equipment	1,341,166	98,530	(39,051)	1,400,645
Infrastructure	49,348,184	1,729,295	(439,455)	50,638,024
Subtotal	85,700,648	3,448,166	(1,084,112)	88,064,702
Total Cost	\$90,104,956	\$3,458,466	(\$1,381,968)	\$92,181,454

Accumulated Depreciation:

Class	Restated December 31, 2012	Additions	Deletions	December 31, 2013
Buildings and Improvements	(\$11,701,958)	(\$929,952)	\$0	(\$12,631,910)
Machinery and Equipment	(2,679,799)	(125,997)	280,339	(2,525,457)
Vehicles	(1,486,109)	(157,441)	206,526	(1,437,024)
Computer Equipment	(906,452)	(171,736)	39,050	(1,039,138)
Infrastructure	(15,091,085)	(1,484,638)	439,455	(16,136,268)
Total Depreciation	(\$31,865,403)	(\$2,869,764) *	\$965,370	(\$33,769,797)

Net Value:

\$58,239,553	\$58,411,657
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*Depreciation expenses were charges to governmental functions as follows:

General Government	
Legislative and Executive	\$469,016
Judicial	23,809
Public Safety	507,232
Public Works	1,614,238
Health	50,319
Human Services	205,150
Total Depreciation Expense	\$2,869,764

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 11 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2013:

Historical Cost:

Class	December 31, 2012	Additions	Deletions	December 31, 2013
Capital assets not being depreciated:				
Land	\$347,189	\$0	\$0	\$347,189
Construction in Progress	4,814,835	0	(4,814,835)	0
Subtotal	5,162,024	0	(4,814,835)	347,189
Capital assets being depreciated:				
Buildings and Improvements	5,148,457	6,234,209	0	11,382,666
Machinery and Equipment	2,007,455	0	0	2,007,455
Vehicles	226,913	0	0	226,913
Computer Equipment	71,254	0	0	71,254
Sewer and Water Lines	2,211,932	0	0	2,211,932
Subtotal	9,666,011	6,234,209	0	15,900,220
Total Cost	\$14,828,035	\$6,234,209	(\$4,814,835)	\$16,247,409

Accumulated Depreciation:

Class	December 31, 2012	Additions	Deletions	December 31, 2013
Buildings and Improvements	(\$504,476)	(\$152,178)	\$0	(\$656,654)
Machinery and Equipment	(525,921)	(66,759)	0	(592,680)
Vehicles	(181,018)	(8,689)	0	(189,707)
Computer Equipment	(66,953)	(1,621)	0	(68,574)
Sewer and Water Lines	(1,327,927)	(46,223)	0	(1,374,150)
Total Depreciation	(\$2,606,295)	(\$275,470)	\$0	(\$2,881,765)
Net Value:	\$12,221,740			\$13,365,644

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 11 - CAPITAL ASSETS (Continued)

C. Component Unit Capital Assets

A summary of the Knox County Airport's capital assets at December 31, 2013, follows:

Knox County Airport

<i>Historical Cost:</i>	December 31,			December 31,
Class	2012	Additions	Deletions	2013
<i>Capital assets not being depreciated:</i>				
Land	\$744,837	\$0	\$0	\$744,837
Subtotal	744,837	0	0	744,837
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	3,369,062	0	0	3,369,062
Infrastructure	4,947,571	93,190	0	5,040,761
Machinery and Equipment	689,522	7,422	0	696,944
Vehicles	41,000	0	0	41,000
Computer Equipment	4,443	0	0	4,443
Subtotal	9,051,598	100,612	0	9,152,210
Total Cost	\$9,796,435	\$100,612	\$0	\$9,897,047
<i>Accumulated Depreciation:</i>				
Class	December 31,	Additions	Deletions	December 31,
	2012			2013
Buildings and Improvements	(\$417,707)	(\$68,003)	\$0	(\$485,710)
Infrastructure	(689,751)	(99,665)	0	(789,416)
Machinery and Equipment	(231,971)	(24,073)	0	(256,044)
Vehicles	(41,000)	0	0	(41,000)
Computer Equipment	(2,892)	(372)	0	(3,264)
Total Depreciation	(\$1,383,321)	(\$192,113)	\$0	(\$1,575,434)
<i>Net Value:</i>	\$8,413,114			\$8,321,613

NOTE 12 - JOINT VENTURES

A. Emergency Management Agency

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 12 - JOINT VENTURES (Continued)

A. Emergency Management Agency (Continued)

The Agency does not have any outstanding debt. The County did contribute \$24,000 to the Agency during 2013. The County has an ongoing financial responsibility for the agency in that the existence of the Agency depends upon the continuing participation of the County. The Agency is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional benefit or burden to the County.

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

The MHR is a joint venture between Knox and Licking counties. The headquarters for the MHR is in Licking County. The MHR provides community services to mentally ill and emotionally disturbed persons. Statutorily created, the MHR is made up of 15 members, with 10 appointed by the county commissioners and five by the State Director of Mental Health. These appointments are based on county population, with the largest county in population having the most appointed members. With respect to the county's population, two of the five members appointed by the State Director of Mental Health are from Knox County, and three of the 10 appointed by the county commissioners are from Knox County. Revenues to provide mental health services are generated through a one mill district wide tax levy and through state and federal grants. The MHR does not have any outstanding debt. The MHR is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional benefit or burden to the County. The existence of the MHR depends upon the continuing participation of the County. The County collected \$955,009 in property taxes for the MHR during 2013. Separate financial statements may be obtained by contacting the MHR at 65 Messimer Drive, Newark, Ohio.

C. Eastern Ohio Housing Corporation

The Knox County Board of Development Disabilities, along with five other county boards of Development Disabilities entered into a contract with the Eastern Ohio Housing Corporation. This Corporation is a non-profit charitable corporation which is responsible for developing dwellings, providing affordable housing and managing a range of residential alternatives and support services to persons with disabilities. The housing purchases are financed by State grants that are distributed to each Development Disabilities Board and then to the Corporation. No contributions were made by the County during 2013. The Corporation is a joint venture among the Counties because of the potential liability for the housing loans upon the Corporation's default on loans or dissolution. Upon dissolution of the Corporation, the Corporation shall distribute all remaining assets of the operation to the participating County Boards of Development Disabilities. Information can be obtained from Eastern Ohio Housing Corporation, 340 Fox Shannon Place, St. Clairsville, Ohio.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 13 - JOINTLY GOVERNED ORGANIZATIONS

A. Joint Solid Waste District

The Joint Solid Waste District is a jointly governed organization among Delaware, Knox, Marion and Morrow Counties. Each of these governments supports the District. The County made no contributions during 2013. The degree of control exercised by any participating County is limited to its representation on the Board. The Board of Directors consists of twelve members, the three county commissioners of each of the four counties. The District does not have any outstanding debt. The District is self-sufficient, operating entirely on collected fees.

B. Mid Eastern Ohio Regional Council (MEORC)

The Mid Eastern Ohio Regional Council of Governments (MEORC) is a jointly governed organization among eighteen counties in Ohio. MEORC provides services to the mentally retarded and developmentally disabled residents in the participating counties. The Council is made up of the superintendents of each county's Board of Development Disabilities. Revenues are generated by fees and state grants that are paid to MEORC as part of a contract with the participating counties for the purposes of funding Provider Contracts and other services and support for individuals referred by the County Boards to MEORC. Any surplus funds may be returned to the County Boards, or spent at the direction of the Boards in compliance with applicable laws and MEORC policies. At December 31, 2013, MEORC maintained a balance of \$5,642,246 of the Knox County Board's funds. These funds are reported as Cash and Cash Equivalents with Fiscal Agent on Knox County's financial report. The Council does not have any outstanding debt. No contributions were made by the County in 2013.

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 13 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

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

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

E. Perry Multi-County Juvenile Facility (JF)

The JF is a jointly governed organization created to rehabilitate juvenile offenders in lieu of commitment to the Ohio Department of Youth Services. The JF has an eight member Governing Board that consists of one juvenile court judge, or designee, from each of the eight counties. The JF also has an executive Committee that handles the daily operations of the JF and reports to the Governing Board. The Executive Committee shall be composed of the officers of the Governing Board. The JF's revenues will consist of an annual grant applied for the Director of the JF and charges for services from the participating counties. In 2013, the County made no payments to the JF for housing of juvenile offenders. Continued existence of the Facility is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

NOTE 14 - RISK MANAGEMENT

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 14 - RISK MANAGEMENT (Continued)

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine board of directors. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. The County paid \$264,066 in the form of insurance premiums during 2013 to CORSA.

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

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

With the exception of health insurance, workers' compensation, and all elected officials bonds, all insurance is held with CORSA. The amount of settlements has not exceeded insurance coverage in any of the past three years.

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.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 14 - RISK MANAGEMENT (Continued)

The liability for unpaid claims costs of \$442,782 reported in the fund at December 31, 2013 is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The liability is based on an estimate provided by the third party administrator.

<u>Fiscal Year</u>	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>End of Year Liability</u>
2012	\$1,258,144	\$5,862,367	(\$5,796,335)	\$1,324,176
2013	1,324,176	3,345,047	(4,226,441)	442,782

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

NOTE 15 - DEFINED BENEFIT RETIREMENT PLANS

Ohio Public Employees Retirement System

All Knox County full-time employees participate in one of the three pension plans administered by the Ohio PERS: the Traditional Pension Plan (TP), the Member-Directed Plan (MD), and the Combined Plan (CO). The TP Plan is a cost-sharing multiple employer defined benefit pension plan. The MD Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the MD Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings thereon. The CO Plan is a cost-sharing multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan. Under the CO Plan employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature to the TP Plan. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the MD Plan.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 15 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

Ohio Public Employees Retirement System (Continued)

The Ohio PERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the TP Plan and CO Plan. Members of the MD Plan do not qualify for ancillary benefits, including postemployment health care benefits. 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 or by calling (614) 222-5601 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2013, employee and employer contribution rates were consistent across all three plans (TP, MD and CO). Plan members, other than those engaged in law enforcement, are required to contribute 10.0 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 12.6 percent. Effective January 1, 2014, the member contribution rates for law enforcement members increased to 13 percent. For plan members, other than those engaged in law enforcement, the County was required to contribute 14.0 percent of covered salary for 2013. The County contribution for law enforcement employees for 2013 was 18.1 percent. A portion of the County's contribution is used to fund pension obligations with the remainder being used to fund health care benefits. The portion used to fund pension obligations for members in the Traditional Plan other than those engaged in law enforcement was 13.0% of annual covered salary for 2013. The portion used to fund pension obligations for those engaged in law enforcement was 17.1% of annual covered salary for 2013. The portion used to fund pension obligations for members in the Combined Plan was 13.0% of annual covered salary for 2013. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2013, 2012, and 2011 were \$2,298,482, \$2,271,300, and \$2,236,970; 92.18 percent has been contributed for 2013 and 100 percent has been contributed for 2012 and 2011. The unpaid contribution for 2013 is recorded as a liability in the respective funds. Contributions to the member-directed plan for 2013 were \$45,940, made by the County, of which \$32,617 funded the pension obligation, and \$32,815 made by the plan members.

NOTE 16 - POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 16 - POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System (Continued)

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45.

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

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to OPERS, Attention: Finance Director, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.

Funding Policy – The ORC provides the statutory authority requiring public employers to fund post retirement health care coverage through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care benefits. Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013, local government employers contributed at a rate of 14.00% of covered payroll and law enforcement employers contributed at 18.1%. The ORC currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for local government employers and 18.1% of covered payroll for law enforcement employers. Active members do not make contributions to the OPEB plan.

The OPERS Postemployment Health Care plan was established under, and is administered in accordance with Internal Revenue Code 401(h). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits. In 2013, for members in the Traditional Plan, the employer contribution allocated to the health care plan was 1.0% of covered payroll. For members in the Combined Plan, the employer contribution allocated to the health care plan was 1.0% of covered payroll. Effective January 1, 2014, the portion of employer contributions allocated to healthcare was raised to 2.0% for both plans, as recommended by the OPERS Actuary. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The County's contributions for health care to the OPERS for the years ending December 31, 2013, 2012, and 2011 were \$1,658,702, \$1,638,063, and \$1,613,587, , respectively, which were equal to the required contributions for each year.

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 17 - OTHER EMPLOYEE BENEFITS

Compensated Absences - County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time and compensatory time is paid upon separation if the employee has acquired at least one year of service with the County. Twenty-five percent up to a maximum of thirty days accumulated unused sick leave is paid to employees upon retirement after ten years of service. As of December 31, 2013, the liability for compensated absences was \$1,183,137 for the entire County.

NOTE 18 - CAPITAL LEASES - LESSEE DISCLOSURE

One capital lease was entered into during 2012 for a tractor and during 2013 for a wheel loader. The leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds. Equipment acquired by lease has been capitalized in the governmental activities capital assets in the amount of \$49,614 for the tractor and \$151,248 for the wheel loader, which is equal to the lesser of the fair market value or the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the governmental activities long-term liabilities.

Future minimum lease payments as of December 31, 2013 are as follows:

<u>Year Ending December 31,</u>	Engineer Department Amount
2014	\$56,269
2015	42,100
2016	42,098
Minimum Lease Payments	<u>140,467</u>
Less amount representing interest at the County's incremental borrowing rate of interest	<u>(7,500)</u>
Present value of minimum lease payments	<u><u>\$132,967</u></u>

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KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 19 - LONG-TERM LIABILITIES

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

	Balance December 31, 2012	Additions	(Reductions)	Balance December 31, 2013	Due Within One Year
Governmental Activities:					
General Obligation Bonds Payable					
2002 4.75% JFS Training Center	\$800,000	\$0	(\$65,000)	\$735,000	\$735,000
2010 2.0-4.0% Facilities Refunding Bonds	6,110,000	0	(700,000)	5,410,000	720,000
2013 2.15% Refunding JFS Training Center	0	751,000	0	751,000	73,000
2013 2.15% Fairgrounds	0	514,682	0	514,682	49,870
2013 2.15% Columbus Road	0	290,318	0	290,318	28,130
2013 0.95% 911 Equipment	0	272,000	0	272,000	87,000
Unamortized Premium	122,222	0	(13,580)	108,642	0
Total General Obligation Bonds	<u>7,032,222</u>	<u>1,828,000</u>	<u>(778,580)</u>	<u>8,081,642</u>	<u>1,693,000</u>
Ohio Public Works Commission Loan Payable	142,662	0	(35,665)	106,997	35,666
Ohio Public Works Commission Loan Payable	6,541	0	(3,271)	3,270	3,270
Ohio Public Works Commission Loan Payable	9,957	0	(1,328)	8,629	1,328
Ohio Public Works Commission Loan Payable	596,536	0	0	596,536	59,654
Total OPWC Loans Payable	<u>755,696</u>	<u>0</u>	<u>(40,264)</u>	<u>715,432</u>	<u>99,918</u>
2012 3.00% Loan Payable-Fairgrounds	531,846	0	(30,469)	501,377	501,377
2012 3.00% Loan Payable-Columbus Road	300,000	0	(17,187)	282,813	282,813
2012 3.50% Loan Payable-911 Equipment	348,825	0	(82,724)	266,101	266,101
Total Loans Payable	<u>1,180,671</u>	<u>0</u>	<u>(130,380)</u>	<u>1,050,291</u>	<u>1,050,291</u>
Capital Leases-Motor Vehicle and Gasoline Tax Fund - Engineer Department	25,550	119,748	(12,331)	132,967	52,073
Compensated Absences	1,108,576	1,248,889	(1,198,484)	1,158,981	833,584
Total Governmental Activities	<u>\$10,102,715</u>	<u>\$3,196,637</u>	<u>(\$2,160,039)</u>	<u>\$11,139,313</u>	<u>\$3,728,866</u>
Business-Type Activities:					
Ohio Water Development Authority Loans (OWDA):					
2000 2.00% Water Treatment Plant/Clearwells/Wellfield	\$51,259	\$0	(\$3,103)	\$48,156	\$3,279
2013 2.43% Jelloway WWTP Upgrades	0	930,362	(37,854)	892,508	21,471
Total Ohio Water Development Authority Loans	<u>51,259</u>	<u>930,362</u>	<u>(40,957)</u>	<u>940,664</u>	<u>24,750</u>
Recovery Zone Economic Development Bonds					
2010 1.5-5.95% Wastewater System Improvement	6,590,000	0	(135,000)	6,455,000	315,000
Ohio Public Works Commission Loan Payable	907,186	0	(30,239)	876,947	30,239
Landfill Postclosure Care Liability	1,037,134	0	(124,741)	912,393	84,475
Compensated Absences	28,415	33,707	(37,966)	24,156	16,578
Total Business-Type Long-Term Liabilities	<u>\$8,613,994</u>	<u>\$964,069</u>	<u>(\$368,903)</u>	<u>\$9,209,160</u>	<u>\$471,042</u>

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 19 - LONG-TERM LIABILITIES (Continued)

	Original Issue
Governmental Activities:	
General Obligation Bonds Payable	
2002 4.75% JFS Training Center	\$1,360,000
2010 2.0-4.0% Facilities Refunding Bonds	7,470,000
2013 2.15% Refunding JFS Training Center	751,000
2013 2.15% Fairgrounds	514,682
2013 2.15% Columbus Road	290,318
2013 0.95% 911 Equipment	272,000
Total General Obligation Bonds	<u>10,658,000</u>
Ohio Public Works Commission Loan Payable-Bridge Replacement	356,656
Ohio Public Works Commission Loan Payable-Danville-Amity Road	32,704
Ohio Public Works Commission Loan Payable-Bridge Replacement	13,276
Ohio Public Works Commission Loan Payable	596,536
Total OPWC Loans Payable	<u>999,172</u>
2012 3.00% Loan Payable-Fairgrounds	531,846
2012 3.00% Loan Payable-Columbus Road	300,000
2012 3.50% Loan Payable-911 Equipment	435,000
Total Loans Payable	<u>1,266,846</u>
Total Governmental Activities	<u><u>\$12,924,018</u></u>
Business-Type Activities:	
Ohio Water Development Authority Loans (OWDA):	
2000 2.00% Water Treatment Plant/Clearwells/Wellfield	\$79,325
2013 2.43% Jelloway WWTP Upgrades	930,362
Total Ohio Water Development Authority Loans	<u>1,009,687</u>
Recovery Zone Economic Development Bonds	
2010 1.5-5.95% Wastewater System Improvement	6,660,000
Ohio Public Works Commission Loan Payable	907,186
Total Business-Type Long-Term Liabilities	<u><u>\$8,576,873</u></u>

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

The OWDA loan for the water treatment plant will be paid through special assessments. The Recovery Zone Economic Development Bonds were issued in accordance with the American Recovery and Reinvestment Act of 2009. The bonds were issued to pay for wastewater system improvements. They, along with the business-type OPWC and Jelloway OWDA loan will be repaid from operating revenues of the sewer district. Compensated absences are reported as long-term liabilities and will be paid from the fund from which the employee is paid.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 19 - LONG-TERM LIABILITIES (Continued)

A. Principal and Interest Requirements

Principal and interest requirements to retire long-term debt liabilities outstanding at December 31, 2013 are as follows:

Governmental Activities:

Years	General Obligation Bonds		OPWC Loans Payable
	Principal	Interest	Principal
2014	\$1,693,000	\$218,642	\$99,918
2015	1,005,000	198,205	96,648
2016	1,034,000	173,273	96,647
2017	955,000	143,760	60,981
2018	804,000	112,619	60,981
2019-2024	2,482,000	179,149	300,257
Totals	<u>\$7,973,000</u>	<u>\$1,025,648</u>	<u>\$715,432</u>

Years	Loan Payable	
	Principal	Interest
2014	\$1,050,291	\$8,202
Totals	<u>\$1,050,291</u>	<u>\$8,202</u>

Business-type Activities:

Years	OWDA Loan Payable		Recovery Zone Economic Development Bonds Payable		OPWC Loan Payable
	Principal	Interest	Principal	Interest	Principal
2014	\$24,749	\$24,279	\$315,000	\$307,860	\$30,239
2015	25,461	23,568	325,000	300,615	30,239
2016	26,197	22,832	325,000	292,328	30,239
2017	26,955	22,073	330,000	282,740	30,240
2018	27,741	21,288	335,000	271,685	30,239
2019-2023	151,430	93,715	1,815,000	1,140,927	151,198
2024-2028	149,378	72,124	2,080,000	646,690	151,198
2029-2033	162,231	53,359	930,000	83,300	151,198
2034-2038	183,146	32,442	0	0	151,198
2039-2042	163,376	9,096	0	0	120,959
Totals	<u>\$940,664</u>	<u>\$374,776</u>	<u>\$6,455,000</u>	<u>\$3,326,145</u>	<u>\$876,947</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 19 - LONG-TERM LIABILITIES (Continued)

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

The effects of the debt limitations described above at December 31, 2013, are an overall debt margin of \$23,367,995; and an unvoted debt margin of \$7,251,493.

B. Defeased Debt

In December 2010, the County defeased \$675,000 of General Obligation Bonds for the Children's Resource Center (the "1998 Bonds"), \$1,270,000 of General Obligation Bonds for the Corporate Center (the "1997 Bonds"), and \$4,985,000 of General Obligation Bonds for the Correction Facility and Board of Health Center (the "2001 Bonds"), through the issuance of \$7,470,000 of General Obligation Refunding Bonds (the "2010 Bonds"). The net proceeds of the 2010 Bonds have been invested in obligations guaranteed as to both principal and interest by the United States and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds. The refunded bonds, which have an outstanding balance of \$5,275,000 at December 31, 2013, are not included in the County's outstanding debt since the County has in-substance satisfied its obligations through the advance refunding.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 20 - BONDS PAYABLE AND LOANS PAYABLE

Component Unit

On July 28, 2005 the Airport secured a loan with the United States Department of Agriculture - Rural Development (USDA) for \$775,000 for the purpose of airplane hanger construction which began in 2005. The loan is secured by Airport Revenue Bonds issued by the Airport and purchased by the USDA. The loan is being paid in installments over the next 22 years at an interest rate of 4.125%. At December 31, 2013, \$649,800 has been included in the long term liability section of the Airport's statement of net position.

At December 31, 2013, the Knox County Airport also had \$54,100 in revenue bonds outstanding which were used to remove and replace fuel tanks. The original bonds issued were for \$158,000 and the bonds bear an interest rate of 4.75 percent. The bonds will mature in installments over the next 5 years. The Knox County Airport also has loans payable to the Primary Government outstanding at December 31, 2013, in the amount of \$132,000 that were issued to construct new hangar bays, storage building and land purchase. These loans will be repaid over the next 13 years and are non-interest bearing. They are reported as Long-term Liabilities.

NOTE 21 - INTERFUND TRANSACTIONS

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

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
General Fund	\$13,428	\$877,721
Public Assistance Fund	130,267	308,065
Children Services Board Fund	19,330	0
Other Governmental Funds	<u>1,039,885</u>	<u>96,712</u>
Total Governmental Funds	1,202,910	1,282,498
Business-Type Activities:		
Sewer District Fund	0	10,928
Landfill Fund	<u>90,516</u>	<u>0</u>
Total Enterprise Funds	<u>90,516</u>	<u>10,928</u>
Totals	<u>\$1,293,426</u>	<u>\$1,293,426</u>

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

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 21 - INTERFUND TRANSACTIONS (Continued)

Interfund balances at December 31, 2013, 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	\$19,959	\$127,476
Public Assistance	0	5,260
Motor Vehicle and Gasoline Tax	0	9,155
Other Governmental Funds	127,476	5,544
Total Due from/Due to Other Funds	<u>\$147,435</u>	<u>\$147,435</u>

The Due to/Due from Other Funds is for services provided by one fund for another fund.

NOTE 22 - CONTINGENT LIABILITIES

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

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

NOTE 23 - CONTRACTUAL COMMITMENTS - LANDFILL CLOSURE

The County closed the landfill in compliance with the requirements set by the Environmental Protection Agency (EPA) on September 30, 1993. The recognition of a liability for closure and postclosure care costs is based on landfill capacity used to date. The County is at 100% capacity. The County Commissioners have awarded contracts as of December 31, 2013 for engineering, monitoring, and testing the landfill closure requirements to Bennett & Williams, Inc. and MASI, Inc. to ensure that requirements are being met. No assets are restricted for payment of closure and postclosure care costs. There is an estimate for postclosure care costs until the year 2023. The estimated costs of postclosure care are subject to changes corresponding to the effects of inflation, revision of laws and other variables. The costs of monitoring the Landfill will be covered by a transfer from the General Fund to the Landfill Development Fund. The County has met State required postclosure care financial assurance requirements.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 24 - RELATED PARTY TRANSACTIONS

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

NOTE 25 - CONDUIT DEBT OBLIGATIONS

The County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, nor the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. Also, at December 31, 2013, Industrial Revenue Bonds outstanding for Knox Community Hospital totaled \$14,865,000.

NOTE 26 – SUBSEQUENT EVENTS

In January 2014, the County made a \$738,289 payment to the refunded bond escrow agent to call \$735,000 of the 2002 JFS Training Center General Obligation Bonds. In January 2014, the County also made a payment of \$1,058,493 to payoff installment loan balances of \$1,050,291 for real estate and 911 equipment purchases.

In April 2014, the Board of County Commissioners transferred the governing authority of the Knox Area Transit (formerly known as Mid-Ohio Transit Authority), a related organization, from the KAT Board to the Board of County Commissioners.

*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

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

Nonmajor Governmental Funds

Special Revenue Funds

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

Dog and Kennel Fund

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

Indigent Guardianship Fund

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

Conduct of Business Fund

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

Courts Computer Fund

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

Recorder's Equipment Fund

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

Courts' Computer Research Fund

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

Time Out Program Fund

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

Court Security Fund

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

(Continued)

Special Revenue Funds

Probate-Juvenile Special Project Fund

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

Juvenile Court Social Workers Fund

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

Juvenile Court Computer Upgrade Fund

The fund accounts for intergovernmental revenues to be used for computer upgrades for the Juvenile Court. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Automated Title Processing Fund

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

Law Library Fund

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

Delinquent Tax Assessment Collection Fund

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

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

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

Marine Patrol Grant Fund

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

(Continued)

Special Revenue Funds

Drug Abuse Resistance Education Grant Fund

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.

Common Pleas Jail Diversion Grant Fund

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

Byrne Drug Court Fund

The grant monies are received from the State of Ohio, Office of Criminal Justice Services, for the purpose of paying for a probation officer, drug screening on juveniles who appear in court and a counselor who helps counsel juveniles on drug abuse prevention.

911 Emergency Calling System Fund

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

Child Abuse Prevention Grant Fund

The money for this grant comes from the Ohio Children's Trust Fund, a division of the Ohio Job and Family Services. The expenses are to be used to make awards to selected child abuse or neglect prevention programs in the county. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Litter Control and Recycling Fund

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

Child Support Enforcement Agency Fund

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

Real Estate Assessment Fund

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

(Continued)

Special Revenue Funds

Youth Services Grant Fund

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

Ditch Maintenance Fund

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

Hazard Mitigation Grant Fund

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

Emergency Management Agency Fund

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

Home Fund

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.

Marriage License Fund

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

Help America Vote Act Fund

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

Storm Water Management Fund

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

Continuing Professional Training Fund

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

Concealed Handgun License Fund

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

(Continued)

Special Revenue Funds

Workforce Investment Act (WIA) Programs Fund

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

Flood Assistance Fund

The fund accounts for reimbursement of expenses for flood damage through the Federal Emergency Management Agency.

Citizen Corps Program Grant Fund

The fund accounts for grant monies to provide funding for County Citizen Corps Councils. It is to implement public education, maximize volunteer opportunities and encourage cooperation and collaboration among community leaders.

Common Pleas Special Project Fund

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

Supervision Fee Fund

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

Parenting Seminar Fund

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

Immobilized Vehicle Fund

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

Commissary Fund

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

Law Enforcement Fund

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

(Continued)

Special Revenue Funds

Drug Enforcement Fund

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

Revolving Loan Fund

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

Work Release Fund

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

Community Mental Health Fund

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

Senior Citizens Fund

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

Debt Service Funds

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

Bond Retirement Fund

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

Ohio Water Development Authority (OWDA) Fund

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

Ohio Public Works Commission (OPWC) Dan Amity Road Fund

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

Capital Projects Funds

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

Permanent Improvement Fund

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

Dog and Kennel Equipment Fund

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

Community Development Block Grant Fund

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

Fredericktown Sewer Project Fund

The fund accounts for a Community Development Block Grant to construct sewer and water lines near Fredericktown Village. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Engineering Projects Fund

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

Industrial Site Improvement Fund

The fund accounts for a grant with the sole purpose of improving an existing factory. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 3,591,070	\$ 1,808,030	\$ 599,658	\$ 5,998,758
Cash and Cash Equivalents in Segregated Accounts	70,416	0	0	70,416
Receivables:				
Taxes	2,145,152	0	0	2,145,152
Accounts	36,387	0	250	36,637
Intergovernmental	702,005	0	1,012,393	1,714,398
Leases	0	959,000	0	959,000
Special Assessments	12,189	0	0	12,189
Loans	99,188	0	0	99,188
Due from Other Funds	0	127,476	0	127,476
Interfund Receivable	10,500	0	0	10,500
Prepaid Items	3,436	0	0	3,436
Total Assets	\$ 6,670,343	\$ 2,894,506	\$ 1,612,301	\$ 11,177,150
Liabilities:				
Accounts Payable	\$ 40,271	\$ 0	\$ 148,169	\$ 188,440
Accrued Wages and Benefits Payable	65,510	0	0	65,510
Intergovernmental Payable	64,063	0	0	64,063
Contracts Payable	48,755	0	6,000	54,755
Matured Bonds and Interest Payable	0	48,379	0	48,379
Due to Other Funds	5,544	0	0	5,544
Interfund Payable	10,500	0	0	10,500
Total Liabilities	234,643	48,379	154,169	437,191
Deferred Inflows of Resources:				
Property Taxes	1,693,486	0	0	1,693,486
Unavailable Revenue	792,518	959,000	964,881	2,716,399
Total Deferred Inflows of Resources	2,486,004	959,000	964,881	4,409,885
Fund Balances:				
Nonspendable	102,624	0	0	102,624
Restricted	3,847,495	1,887,127	8,310	5,742,932
Assigned	0	0	580,346	580,346
Unassigned	(423)	0	(95,405)	(95,828)
Total Fund Balances	3,949,696	1,887,127	493,251	6,330,074
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 6,670,343	\$ 2,894,506	\$ 1,612,301	\$ 11,177,150

KNOX COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2013**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 3,369,814	\$ 0	\$ 0	\$ 3,369,814
Intergovernmental Revenues	1,853,563	0	1,972,972	3,826,535
Charges for Services	1,215,318	0	0	1,215,318
Licenses and Permits	265,991	0	0	265,991
Investment Earnings	2,230	0	3	2,233
Special Assessments	14,759	0	0	14,759
Fines and Forfeitures	93,092	0	0	93,092
All Other Revenue	198,197	146,599	129,907	474,703
Total Revenue	7,012,964	146,599	2,102,882	9,262,445
Expenditures:				
Current:				
General Government				
Legislative and Executive	1,034,437	0	0	1,034,437
Judicial	115,039	0	0	115,039
Public Safety	2,517,258	0	0	2,517,258
Public Works	3,159	0	0	3,159
Health	336,334	0	0	336,334
Human Services	947,460	0	0	947,460
Intergovernmental	1,964,426	0	0	1,964,426
Capital Outlay	12	0	2,235,084	2,235,096
Debt Service:				
Principal Retirement	0	887,988	0	887,988
Interest and Fiscal Charges	0	278,747	0	278,747
Total Expenditures	6,918,125	1,166,735	2,235,084	10,319,944
Excess (Deficiency) of Revenues Over Expenditures	94,839	(1,020,136)	(132,202)	(1,057,499)
Other Financing Sources (Uses):				
General Obligation Bonds Issued	0	1,077,000	0	1,077,000
Refunding General Obligation Bonds Issued	0	751,000	0	751,000
Transfers In	49,245	990,640	0	1,039,885
Transfers Out	(96,712)	0	0	(96,712)
Total Other Financing Sources (Uses)	(47,467)	2,818,640	0	2,771,173
Net Change in Fund Balances	47,372	1,798,504	(132,202)	1,713,674
Fund Balances at Beginning of Year	3,902,324	88,623	625,453	4,616,400
Fund Balances End of Year	\$ 3,949,696	\$ 1,887,127	\$ 493,251	\$ 6,330,074

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013**

	<u>Dog and Kennel</u>	<u>Indigent Guardianship</u>	<u>Conduct of Business</u>	<u>Courts Computer</u>
Assets:				
Cash and Cash Equivalents	\$ 90,943	\$ 79	\$ 4,447	\$ 48,832
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	306	290	57	7,099
Intergovernmental	75	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Interfund Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 91,324</u>	<u>\$ 369</u>	<u>\$ 4,504</u>	<u>\$ 55,931</u>
Liabilities:				
Accounts Payable	\$ 5,238	\$ 792	\$ 0	\$ 0
Accrued Wages and Benefits Payable	3,337	0	0	0
Intergovernmental Payable	3,273	0	0	0
Contracts Payable	400	0	0	0
Due to Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
Total Liabilities	<u>12,248</u>	<u>792</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	79,076	0	4,504	55,931
Unassigned	0	(423)	0	0
Total Fund Balances	<u>79,076</u>	<u>(423)</u>	<u>4,504</u>	<u>55,931</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 91,324</u>	<u>\$ 369</u>	<u>\$ 4,504</u>	<u>\$ 55,931</u>

KNOX COUNTY, OHIO

Courts' Computer Research	Time Out Program	Probate-Juvenile Special Project	Juvenile Court Social Workers	Law Library	Delinquent Tax Assessment Collection
\$ 9,129	\$ 1,042	\$ 70,065	\$ 55,087	\$ 36,426	\$ 132,393
0	0	0	0	0	0
0	0	0	0	0	0
165	155	1,871	75	0	5,880
0	0	0	0	2,392	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	10,500	0	0
0	0	0	0	0	0
<u>\$ 9,294</u>	<u>\$ 1,197</u>	<u>\$ 71,936</u>	<u>\$ 65,662</u>	<u>\$ 38,818</u>	<u>\$ 138,273</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,285	\$ 464
0	0	781	0	35	1,812
0	180	934	0	40	1,829
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>180</u>	<u>1,715</u>	<u>0</u>	<u>4,360</u>	<u>4,105</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
9,294	1,017	70,221	65,662	34,458	134,168
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>9,294</u>	<u>1,017</u>	<u>70,221</u>	<u>65,662</u>	<u>34,458</u>	<u>134,168</u>
<u>\$ 9,294</u>	<u>\$ 1,197</u>	<u>\$ 71,936</u>	<u>\$ 65,662</u>	<u>\$ 38,818</u>	<u>\$ 138,273</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013**

	VOCA and SVAA Grant	Marine Patrol Grant	Drug Abuse Resistance Education Grant	Common Pleas Jail Diversion Grant
Assets:				
Cash and Cash Equivalents	\$ 10,500	\$ 1,919	\$ 3,268	\$ 11,751
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	30,216	0	0	30,935
Special Assessments	0	0	0	0
Loans	0	0	0	0
Interfund Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$ 40,716	\$ 1,919	\$ 3,268	\$ 42,686
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	819	0	0	1,665
Intergovernmental Payable	894	224	0	922
Contracts Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
Total Liabilities	1,713	224	0	2,587
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	30,216	0	0	15,468
Total Deferred Inflows of Resources	30,216	0	0	15,468
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	8,787	1,695	3,268	24,631
Unassigned	0	0	0	0
Total Fund Balances	8,787	1,695	3,268	24,631
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 40,716	\$ 1,919	\$ 3,268	\$ 42,686

KNOX COUNTY, OHIO

<u>Byrne Drug Court</u>	<u>911 Emergency Calling System</u>	<u>Litter Control and Recycling</u>	<u>Child Support Enforcement Agency</u>	<u>Real Estate Assessment</u>	<u>Youth Services Grant</u>
\$ 10,500	\$ 765,269	\$ 10,427	\$ 96,548	\$ 1,618,685	\$ 187,995
0	0	0	0	0	0
0	396,522	0	0	0	0
0	0	0	16,049	0	169
0	0	1,818	168,753	0	113,535
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	2,632	0	0	0	0
<u>\$ 10,500</u>	<u>\$ 1,164,423</u>	<u>\$ 12,245</u>	<u>\$ 281,350</u>	<u>\$ 1,618,685</u>	<u>\$ 301,699</u>
\$ 0	\$ 8,017	\$ 654	\$ 165	\$ 2,476	\$ 1,982
0	29,850	865	13,229	4,764	5,032
0	29,205	909	12,179	4,901	5,664
0	0	0	0	27,255	0
0	0	0	5,544	0	0
10,500	0	0	0	0	0
<u>10,500</u>	<u>67,072</u>	<u>2,428</u>	<u>31,117</u>	<u>39,396</u>	<u>12,678</u>
0	0	0	0	0	0
0	276,114	1,818	0	0	57,316
0	276,114	1,818	0	0	57,316
0	2,632	0	0	0	0
0	818,605	7,999	250,233	1,579,289	231,705
0	0	0	0	0	0
0	821,237	7,999	250,233	1,579,289	231,705
<u>\$ 10,500</u>	<u>\$ 1,164,423</u>	<u>\$ 12,245</u>	<u>\$ 281,350</u>	<u>\$ 1,618,685</u>	<u>\$ 301,699</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013**

	Ditch Maintenance	Hazard Mitigation Grant	Emergency Management Agency	Home
Assets:				
Cash and Cash Equivalents	\$ 36,199	\$ 0	\$ 112,971	\$ 41,995
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	0	18,712	37,727	194,007
Special Assessments	12,189	0	0	0
Loans	0	0	0	0
Interfund Receivable	0	0	0	0
Prepaid Items	0	0	804	0
Total Assets	<u>\$ 48,388</u>	<u>\$ 18,712</u>	<u>\$ 151,502</u>	<u>\$ 236,002</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 6,871	\$ 0
Accrued Wages and Benefits Payable	0	0	1,400	0
Intergovernmental Payable	0	0	1,521	0
Contracts Payable	0	0	0	21,100
Due to Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>9,792</u>	<u>21,100</u>
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	12,189	18,712	37,727	192,257
Total Deferred Inflows of Resources	<u>12,189</u>	<u>18,712</u>	<u>37,727</u>	<u>192,257</u>
Fund Balances:				
Nonspendable	0	0	804	0
Restricted	36,199	0	103,179	22,645
Unassigned	0	0	0	0
Total Fund Balances	<u>36,199</u>	<u>0</u>	<u>103,983</u>	<u>22,645</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 48,388</u>	<u>\$ 18,712</u>	<u>\$ 151,502</u>	<u>\$ 236,002</u>

KNOX COUNTY, OHIO

<u>Marriage License</u>	<u>Help America Vote Act</u>	<u>Storm Water Management</u>	<u>Continuing Professional Training</u>	<u>Concealed Handgun License</u>	<u>WIA Programs</u>
\$ 0	\$ 2,061	\$ 3,508	\$ 840	\$ 44,598	\$ 59,342
0	0	0	0	0	0
0	0	0	0	0	0
703	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>703</u>	<u>2,061</u>	<u>3,508</u>	<u>840</u>	<u>44,598</u>	<u>59,342</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,072	\$ 7,255
0	0	39	0	0	0
0	91	48	0	240	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>91</u>	<u>87</u>	<u>0</u>	<u>2,312</u>	<u>7,255</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
703	1,970	3,421	840	42,286	52,087
0	0	0	0	0	0
<u>703</u>	<u>1,970</u>	<u>3,421</u>	<u>840</u>	<u>42,286</u>	<u>52,087</u>
<u>\$ 703</u>	<u>\$ 2,061</u>	<u>\$ 3,508</u>	<u>\$ 840</u>	<u>\$ 44,598</u>	<u>\$ 59,342</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013**

	<u>Flood Assistance</u>	<u>Citizen Corps Program Grant</u>	<u>Common Pleas Special Project</u>	<u>Supervision Fee</u>
Assets:				
Cash and Cash Equivalents	\$ 191	\$ 26	\$ 55,407	\$ 17,188
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	2,382	1,186
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Interfund Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 191</u>	<u>\$ 26</u>	<u>\$ 57,789</u>	<u>\$ 18,374</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	0	1,882	0
Intergovernmental Payable	0	0	555	0
Contracts Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>2,437</u>	<u>0</u>
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	191	26	55,352	18,374
Unassigned	0	0	0	0
Total Fund Balances	<u>191</u>	<u>26</u>	<u>55,352</u>	<u>18,374</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 191</u>	<u>\$ 26</u>	<u>\$ 57,789</u>	<u>\$ 18,374</u>

KNOX COUNTY, OHIO

<u>Parenting Seminar</u>	<u>Immobilized Vehicle</u>	<u>Commissary</u>	<u>Law Enforcement</u>	<u>Drug Enforcement</u>	<u>Revolving Loan</u>
\$ 3,697	\$ 1,871	\$ 0	\$ 0	\$ 0	\$ 0
0	0	13,855	16,995	27,021	10,988
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	99,188
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 3,697</u>	<u>\$ 1,871</u>	<u>\$ 13,855</u>	<u>\$ 16,995</u>	<u>\$ 27,021</u>	<u>\$ 110,176</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
454	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>454</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	99,188
3,243	1,871	13,855	16,995	27,021	10,988
0	0	0	0	0	0
<u>3,243</u>	<u>1,871</u>	<u>13,855</u>	<u>16,995</u>	<u>27,021</u>	<u>110,176</u>
<u>\$ 3,697</u>	<u>\$ 1,871</u>	<u>\$ 13,855</u>	<u>\$ 16,995</u>	<u>\$ 27,021</u>	<u>\$ 110,176</u>

(Continued)

KNOX COUNTY, OHIO**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013**

	Work Release	Community Mental Health	Senior Citizens	Total Nonmajor Special Revenue Funds
Assets:				
Cash and Cash Equivalents	\$ 0	\$ 0	\$ 45,871	\$ 3,591,070
Cash and Cash Equivalents in Segregated Accounts	1,557	0	0	70,416
Receivables:				
Taxes	0	975,712	772,918	2,145,152
Accounts	0	0	0	36,387
Intergovernmental	0	57,948	45,887	702,005
Special Assessments	0	0	0	12,189
Loans	0	0	0	99,188
Interfund Receivable	0	0	0	10,500
Prepaid Items	0	0	0	3,436
Total Assets	<u>\$ 1,557</u>	<u>\$ 1,033,660</u>	<u>\$ 864,676</u>	<u>\$ 6,670,343</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 40,271
Accrued Wages and Benefits Payable	0	0	0	65,510
Intergovernmental Payable	0	0	0	64,063
Contracts Payable	0	0	0	48,755
Due to Other Funds	0	0	0	5,544
Interfund Payable	0	0	0	10,500
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>234,643</u>
Deferred Inflows of Resources:				
Property Taxes	0	944,896	748,590	1,693,486
Unavailable Revenue	0	84,138	66,563	792,518
Total Deferred Inflows of Resources	<u>0</u>	<u>1,029,034</u>	<u>815,153</u>	<u>2,486,004</u>
Fund Balances:				
Nonspendable	0	0	0	102,624
Restricted	1,557	4,626	49,523	3,847,495
Unassigned	0	0	0	(423)
Total Fund Balances	<u>1,557</u>	<u>4,626</u>	<u>49,523</u>	<u>3,949,696</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,557</u>	<u>\$ 1,033,660</u>	<u>\$ 864,676</u>	<u>\$ 6,670,343</u>



KNOX COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Dog and Kennel	Indigent Guardianship	Conduct of Business	Courts Computer
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	46,185	7,172	1,119	71,362
Licenses and Permits	177,015	0	0	0
Investment Earnings	0	0	0	6
Special Assessments	0	0	0	0
Fines and Forfeitures	860	0	0	0
All Other Revenue	3,849	0	0	0
Total Revenue	<u>227,909</u>	<u>7,172</u>	<u>1,119</u>	<u>71,368</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	8,884	1,794	43,190
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	248,693	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	<u>248,693</u>	<u>8,884</u>	<u>1,794</u>	<u>43,190</u>
Excess (Deficiency) of Revenues Over Expenditures	(20,784)	(1,712)	(675)	28,178
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(20,784)	(1,712)	(675)	28,178
Fund Balances at Beginning of Year	<u>99,860</u>	<u>1,289</u>	<u>5,179</u>	<u>27,753</u>
Fund Balances End of Year	<u>\$ 79,076</u>	<u>\$ (423)</u>	<u>\$ 4,504</u>	<u>\$ 55,931</u>

KNOX COUNTY, OHIO

Courts' Computer Research	Time Out Program	Court Security	Probate-Juvenile Special Project	Juvenile Court Social Workers	Juvenile Court Computer Upgrade
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	8,870
3,015	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	32,347	0	0
0	7,392	0	327	6,947	985
3,015	7,392	0	32,674	6,947	9,855
0	0	0	0	0	0
4,514	0	0	0	0	0
0	14,254	98	28,862	2,002	9,855
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
4,514	14,254	98	28,862	2,002	9,855
(1,499)	(6,862)	(98)	3,812	4,945	0
0	8,000	0	0	0	0
0	0	0	0	0	0
0	8,000	0	0	0	0
(1,499)	1,138	(98)	3,812	4,945	0
10,793	(121)	98	66,409	60,717	0
\$ 9,294	\$ 1,017	\$ 0	\$ 70,221	\$ 65,662	\$ 0

(Continued)

KNOX COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Law Library	Delinquent Tax Assessment Collection	VOCA and SVAA Grant	Marine Patrol Grant
Revenues:				
Taxes	\$ 0	\$ 124,828	\$ 0	\$ 0
Intergovernmental Revenues	0	0	31,598	20,142
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	9,904	0	0
Fines and Forfeitures	37,154	0	0	0
All Other Revenue	11	120,973	264	130
Total Revenue	<u>37,165</u>	<u>255,705</u>	<u>31,862</u>	<u>20,272</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	224,090	37,892	0
Judicial	37,128	0	0	0
Public Safety	0	0	0	19,402
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	<u>37,128</u>	<u>224,090</u>	<u>37,892</u>	<u>19,402</u>
Excess (Deficiency) of Revenues Over Expenditures	37	31,615	(6,030)	870
Other Financing Sources (Uses):				
Transfers In	0	0	8,992	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>8,992</u>	<u>0</u>
Net Change in Fund Balances	37	31,615	2,962	870
Fund Balances at Beginning of Year	<u>34,421</u>	<u>102,553</u>	<u>5,825</u>	<u>825</u>
Fund Balances End of Year	<u>\$ 34,458</u>	<u>\$ 134,168</u>	<u>\$ 8,787</u>	<u>\$ 1,695</u>

KNOX COUNTY, OHIO

<u>Drug Abuse Resistance Education Grant</u>	<u>Common Pleas Jail Diversion Grant</u>	<u>Byrne Drug Court</u>	<u>911 Emergency Calling System</u>	<u>Child Abuse Prevention Grant</u>	<u>Litter Control and Recycling</u>
\$ 0	\$ 0	\$ 0	\$ 1,533,813	\$ 0	\$ 0
0	61,870	9,562	131,760	19,616	64,818
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	8,490	0	2,610
<u>0</u>	<u>61,870</u>	<u>9,562</u>	<u>1,674,063</u>	<u>19,616</u>	<u>67,428</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	62,144	0	1,600,884	0	0
0	0	0	0	0	0
0	0	0	0	0	67,784
0	0	0	0	19,616	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>62,144</u>	<u>0</u>	<u>1,600,884</u>	<u>19,616</u>	<u>67,784</u>
0	(274)	9,562	73,179	0	(356)
0	0	0	0	0	0
0	0	0	(94,212)	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>(94,212)</u>	<u>0</u>	<u>0</u>
0	(274)	9,562	(21,033)	0	(356)
3,268	24,905	(9,562)	842,270	0	8,355
<u>\$ 3,268</u>	<u>\$ 24,631</u>	<u>\$ 0</u>	<u>\$ 821,237</u>	<u>\$ 0</u>	<u>\$ 7,999</u>

(Continued)

KNOX COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

	Child Support Enforcement Agency	Real Estate Assessment	Youth Services Grant	Ditch Maintenance
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	431,753	0	438,099	0
Charges for Services	191,451	752,150	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	4,855
Fines and Forfeitures	0	0	0	0
All Other Revenue	40	9,707	5,330	0
Total Revenue	<u>623,244</u>	<u>761,857</u>	<u>443,429</u>	<u>4,855</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	766,150	0	0
Judicial	0	0	0	0
Public Safety	0	0	393,792	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	688,527	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	12
Total Expenditures	<u>688,527</u>	<u>766,150</u>	<u>393,792</u>	<u>12</u>
Excess (Deficiency) of Revenues Over Expenditures	(65,283)	(4,293)	49,637	4,843
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(65,283)	(4,293)	49,637	4,843
Fund Balances at Beginning of Year	<u>315,516</u>	<u>1,583,582</u>	<u>182,068</u>	<u>31,356</u>
Fund Balances End of Year	<u>\$ 250,233</u>	<u>\$ 1,579,289</u>	<u>\$ 231,705</u>	<u>\$ 36,199</u>

KNOX COUNTY, OHIO

<u>Hazard Mitigation Grant</u>	<u>Emergency Management Agency</u>	<u>Home</u>	<u>Marriage License</u>	<u>Help America Vote Act</u>	<u>Storm Water Management</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,500	148,559	87,743	0	3,360	0
0	0	0	13,213	0	5,850
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	341	0	0	4	48
<u>1,500</u>	<u>148,900</u>	<u>87,743</u>	<u>13,213</u>	<u>3,364</u>	<u>5,898</u>
0	0	0	0	6,305	0
0	0	0	0	0	0
1,500	199,223	0	0	0	0
0	0	0	0	0	3,159
0	0	0	19,857	0	0
0	0	66,298	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,500</u>	<u>199,223</u>	<u>66,298</u>	<u>19,857</u>	<u>6,305</u>	<u>3,159</u>
0	(50,323)	21,445	(6,644)	(2,941)	2,739
0	24,000	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,500)</u>
<u>0</u>	<u>24,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,500)</u>
0	(26,323)	21,445	(6,644)	(2,941)	239
0	130,306	1,200	7,347	4,911	3,182
<u>\$ 0</u>	<u>\$ 103,983</u>	<u>\$ 22,645</u>	<u>\$ 703</u>	<u>\$ 1,970</u>	<u>\$ 3,421</u>

(Continued)

KNOX COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Continuing Professional Training	Concealed Handgun License	WIA Programs	Flood Assistance
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	129,016	0
Charges for Services	0	21,633	0	0
Licenses and Permits	0	88,976	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	283	30,023	0
Total Revenue	0	110,892	159,039	0
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	73,306	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	163,843	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	0	73,306	163,843	0
Excess (Deficiency) of Revenues Over Expenditures	0	37,586	(4,804)	0
Other Financing Sources (Uses):				
Transfers In	0	0	8,253	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	8,253	0
Net Change in Fund Balances	0	37,586	3,449	0
Fund Balances at Beginning of Year	840	4,700	48,638	191
Fund Balances End of Year	\$ 840	\$ 42,286	\$ 52,087	\$ 191

KNOX COUNTY, OHIO

<u>Citizen Corps Program Grant</u>	<u>Common Pleas Special Project</u>	<u>Supervision Fee</u>	<u>Parenting Seminar</u>	<u>Immobilized Vehicle</u>	<u>Commissary</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	34,361	14,004	5,610	684	44,813
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	279	15	149	0	0
<u>0</u>	<u>34,640</u>	<u>14,019</u>	<u>5,759</u>	<u>684</u>	<u>44,813</u>
0	0	0	0	0	0
0	0	12,340	7,189	0	0
0	32,614	0	0	0	50,345
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>32,614</u>	<u>12,340</u>	<u>7,189</u>	<u>0</u>	<u>50,345</u>
0	2,026	1,679	(1,430)	684	(5,532)
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	2,026	1,679	(1,430)	684	(5,532)
26	53,326	16,695	4,673	1,187	19,387
<u>\$ 26</u>	<u>\$ 55,352</u>	<u>\$ 18,374</u>	<u>\$ 3,243</u>	<u>\$ 1,871</u>	<u>\$ 13,855</u>

(Continued)

KNOX COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Law Enforcement	Drug Enforcement	Revolving Loan	Work Release
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	0	0	0	2,696
Licenses and Permits	0	0	0	0
Investment Earnings	4	5	2,215	0
Special Assessments	0	0	0	0
Fines and Forfeitures	22,377	354	0	0
All Other Revenue	0	0	0	0
Total Revenue	<u>22,381</u>	<u>359</u>	<u>2,215</u>	<u>2,696</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	21,509	5,000	0	2,468
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	9,176	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	<u>21,509</u>	<u>5,000</u>	<u>9,176</u>	<u>2,468</u>
Excess (Deficiency) of Revenues Over Expenditures	872	(4,641)	(6,961)	228
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	872	(4,641)	(6,961)	228
Fund Balances at Beginning of Year	<u>16,123</u>	<u>31,662</u>	<u>117,137</u>	<u>1,329</u>
Fund Balances End of Year	<u>\$ 16,995</u>	<u>\$ 27,021</u>	<u>\$ 110,176</u>	<u>\$ 1,557</u>

KNOX COUNTY, OHIO

Community Mental Health	Senior Citizens	Total Nonmajor Special Revenue Funds
\$ 955,009	\$ 756,164	\$ 3,369,814
137,758	127,539	1,853,563
0	0	1,215,318
0	0	265,991
0	0	2,230
0	0	14,759
0	0	93,092
0	0	198,197
<u>1,092,767</u>	<u>883,703</u>	<u>7,012,964</u>
0	0	1,034,437
0	0	115,039
0	0	2,517,258
0	0	3,159
0	0	336,334
0	0	947,460
1,097,185	867,241	1,964,426
<u>0</u>	<u>0</u>	<u>12</u>
<u>1,097,185</u>	<u>867,241</u>	<u>6,918,125</u>
(4,418)	16,462	94,839
0	0	49,245
<u>0</u>	<u>0</u>	<u>(96,712)</u>
<u>0</u>	<u>0</u>	<u>(47,467)</u>
(4,418)	16,462	47,372
<u>9,044</u>	<u>33,061</u>	<u>3,902,324</u>
<u>\$ 4,626</u>	<u>\$ 49,523</u>	<u>\$ 3,949,696</u>

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2013**

	<u>Bond Retirement</u>	<u>Ohio Water Development Authority</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets:			
Cash and Cash Equivalents	\$ 1,807,850	\$ 180	\$ 1,808,030
Receivables:			
Leases	959,000	0	959,000
Due from Other Funds	127,476	0	127,476
Total Assets	<u>\$ 2,894,326</u>	<u>\$ 180</u>	<u>\$ 2,894,506</u>
Liabilities:			
Matured Bonds and Interest Payable	\$ 48,379	\$ 0	\$ 48,379
Total Liabilities	<u>48,379</u>	<u>0</u>	<u>48,379</u>
Deferred Inflows of Resources:			
Unavailable Revenue	959,000	0	959,000
Total Deferred Inflows of Resources	<u>959,000</u>	<u>0</u>	<u>959,000</u>
Fund Balances:			
Restricted	1,886,947	180	1,887,127
Total Fund Balances	<u>1,886,947</u>	<u>180</u>	<u>1,887,127</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,894,326</u>	<u>\$ 180</u>	<u>\$ 2,894,506</u>

KNOX COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2013**

	<u>Bond Retirement</u>	<u>Ohio Water Development Authority</u>	<u>OPWC - Dan Amity Road</u>	<u>Total Nonmajor Debt Service Funds</u>
Revenues:				
All Other Revenue	\$ 106,335	\$ 0	\$ 40,264	\$ 146,599
Total Revenue	<u>106,335</u>	<u>0</u>	<u>40,264</u>	<u>146,599</u>
Expenditures:				
Debt Service:				
Principal Retirement	847,724	0	40,264	887,988
Interest and Fiscal Charges	278,747	0	0	278,747
Total Expenditures	<u>1,126,471</u>	<u>0</u>	<u>40,264</u>	<u>1,166,735</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,020,136)	0	0	(1,020,136)
Other Financing Sources (Uses):				
General Obligation Bonds Issued	1,077,000	0	0	1,077,000
Refunding General Obligation Bonds Issued	751,000	0	0	751,000
Transfers In	990,640	0	0	990,640
Total Other Financing Sources (Uses)	<u>2,818,640</u>	<u>0</u>	<u>0</u>	<u>2,818,640</u>
Net Change in Fund Balances	1,798,504	0	0	1,798,504
Fund Balances at Beginning of Year	<u>88,443</u>	<u>180</u>	<u>0</u>	<u>88,623</u>
Fund Balances End of Year	<u>\$ 1,886,947</u>	<u>\$ 180</u>	<u>\$ 0</u>	<u>\$ 1,887,127</u>

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2013**

	Permanent Improvement	Dog and Kennel Equipment	Community Development Block Grant	Total Nonmajor Capital Projects Funds
Assets:				
Cash and Cash Equivalents	\$ 561,854	\$ 8,684	\$ 29,120	\$ 599,658
Receivables:				
Accounts	0	250	0	250
Intergovernmental	153,435	0	858,958	1,012,393
Total Assets	<u>\$ 715,289</u>	<u>\$ 8,934</u>	<u>\$ 888,078</u>	<u>\$ 1,612,301</u>
Liabilities:				
Accounts Payable	\$ 5,720	\$ 624	\$ 141,825	\$ 148,169
Contracts Payable	0	0	6,000	6,000
Total Liabilities	<u>5,720</u>	<u>624</u>	<u>147,825</u>	<u>154,169</u>
Deferred Inflows of Resources:				
Unavailable Revenue	<u>129,223</u>	<u>0</u>	<u>835,658</u>	<u>964,881</u>
Fund Balances:				
Restricted	0	8,310	0	8,310
Assigned	580,346	0	0	580,346
Unassigned	0	0	(95,405)	(95,405)
Total Fund Balances	<u>580,346</u>	<u>8,310</u>	<u>(95,405)</u>	<u>493,251</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 715,289</u>	<u>\$ 8,934</u>	<u>\$ 888,078</u>	<u>\$ 1,612,301</u>



KNOX COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2013***

	Permanent Improvement	Dog and Kennel Equipment	Community Development Block Grant	Fredericktown Sewer Project
Revenues:				
Intergovernmental Revenues	\$ 401,535	\$ 0	\$ 282,984	\$ 0
Investment Earnings	0	0	3	0
All Other Revenue	124,721	5,186	0	0
Total Revenue	<u>526,256</u>	<u>5,186</u>	<u>282,987</u>	<u>0</u>
Expenditures:				
Capital Outlay	539,764	8,536	390,152	6,794
Total Expenditures	<u>539,764</u>	<u>8,536</u>	<u>390,152</u>	<u>6,794</u>
Excess (Deficiency) of Revenues Over Expenditures	(13,508)	(3,350)	(107,165)	(6,794)
Fund Balances at Beginning of Year	<u>593,854</u>	<u>11,660</u>	<u>11,760</u>	<u>6,794</u>
Fund Balances End of Year	<u>\$ 580,346</u>	<u>\$ 8,310</u>	<u>\$ (95,405)</u>	<u>\$ 0</u>

KNOX COUNTY, OHIO

<u>Engineering Projects</u>	<u>Industrial Site Improvement</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ 1,288,453	\$ 0	\$ 1,972,972
0	0	3
<u>0</u>	<u>0</u>	<u>129,907</u>
<u>1,288,453</u>	<u>0</u>	<u>2,102,882</u>
<u>1,288,453</u>	<u>1,385</u>	<u>2,235,084</u>
<u>1,288,453</u>	<u>1,385</u>	<u>2,235,084</u>
0	(1,385)	(132,202)
0	1,385	625,453
<u>0</u>	<u>0</u>	<u>493,251</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 7,651,552	\$ 7,651,552	\$ 8,634,821	\$ 983,269
Intergovernmental Revenues	1,438,259	1,438,259	1,853,059	414,800
Charges for Services	1,955,400	1,955,400	2,011,616	56,216
Licenses and Permits	4,100	4,100	4,582	482
Investment Earnings	200,000	200,000	134,763	(65,237)
Fines and Forfeitures	76,000	76,000	66,102	(9,898)
All Other Revenues	638,700	638,700	693,955	55,255
Total Revenues	<u>11,964,011</u>	<u>11,964,011</u>	<u>13,398,898</u>	<u>1,434,887</u>
Expenditures:				
General Government - Legislative and Executive:				
Commissioners:				
Personal Services	304,322	293,594	283,573	10,021
Materials and Supplies	150,100	142,100	139,718	2,382
Contractual Services	138,550	148,434	139,872	8,562
Other Expenditures	215,424	237,562	194,783	42,779
Total Commissioners	<u>808,396</u>	<u>821,690</u>	<u>757,946</u>	<u>63,744</u>
County Microfilming:				
Personal Services	26,595	26,595	25,157	1,438
Total County Microfilming	<u>26,595</u>	<u>26,595</u>	<u>25,157</u>	<u>1,438</u>
Safe/Loss:				
Personal Services	56,700	56,700	53,562	3,138
Materials and Supplies	1,000	1,000	233	767
Contractual Services	300	100	0	100
Other Expenditures	927	927	512	415
Total Safe/Loss	<u>58,927</u>	<u>58,727</u>	<u>54,307</u>	<u>4,420</u>
Regional Planning Commission:				
Contractual Services	52,168	52,168	52,168	0
Total Regional Planning Commission	<u>52,168</u>	<u>52,168</u>	<u>52,168</u>	<u>0</u>
Auditor:				
Personal Services	192,843	192,843	190,644	2,199
Materials and Supplies	6,032	6,007	4,177	1,830
Contractual Services	23,097	23,122	22,792	330
Other Expenditures	4,500	4,500	3,888	612
Total Auditor	<u>226,472</u>	<u>226,472</u>	<u>221,501</u>	<u>4,971</u>

(Continued)

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Treasurer:				
Personal Services	138,722	134,088	126,662	7,426
Materials and Supplies	0	6,500	6,171	329
Contractual Services	0	2,282	2,282	0
Other Expenditures	26,143	21,995	21,665	330
Total Treasurer	164,865	164,865	156,780	8,085
Prosecuting Attorney:				
Personal Services	374,903	373,703	368,150	5,553
Materials and Supplies	8,500	2,449	2,448	1
Contractual Services	32,415	38,415	38,404	11
Other Expenditures	0	1,251	1,241	10
Total Prosecuting Attorney	415,818	415,818	410,243	5,575
Bureau of Inspection:				
Contractual Services	84,136	84,136	82,136	2,000
Total Bureau of Inspection	84,136	84,136	82,136	2,000
Data Processing Board:				
Contractual Services	70,474	70,474	69,755	719
Total Data Processing Board	70,474	70,474	69,755	719
Board of Elections:				
Personal Services	244,500	279,581	278,376	1,205
Materials and Supplies	7,500	8,000	6,297	1,703
Contractual Services	87,873	88,287	85,549	2,738
Other Expenditures	5,000	4,590	4,589	1
Total Board of Elections	344,873	380,458	374,811	5,647
Maintenance and Operation:				
Personal Services	204,500	203,760	202,002	1,758
Materials and Supplies	57,900	67,240	63,805	3,435
Contractual Services	573,890	489,972	450,565	39,407
Other Expenditures	17,300	16,900	13,911	2,989
Total Maintenance and Operation	853,590	777,872	730,283	47,589

(Continued)

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Corporate Center - Maintenance and Operation:				
Personal Services	57,800	64,338	59,270	5,068
Materials and Supplies	2,350	850	496	354
Contractual Services	11,025	14,905	13,768	1,137
Other Expenditures	200	200	0	200
Total Corporate Center - Maintenance and Operation	<u>71,375</u>	<u>80,293</u>	<u>73,534</u>	<u>6,759</u>
Air Navigation and Facilities:				
Personal Services	128,020	128,020	118,587	9,433
Total Air Navigation and Facilities	<u>128,020</u>	<u>128,020</u>	<u>118,587</u>	<u>9,433</u>
Recorder:				
Personal Services	151,603	151,515	149,645	1,870
Other Expenditures	0	88	88	0
Total Recorder	<u>151,603</u>	<u>151,603</u>	<u>149,733</u>	<u>1,870</u>
Insurance, Pension and Taxes:				
Contractual Services	1,967,680	1,972,780	1,902,588	70,192
Total Insurance, Pension and Taxes	<u>1,967,680</u>	<u>1,972,780</u>	<u>1,902,588</u>	<u>70,192</u>
Agriculture:				
Contractual Services	144,086	379,686	379,685	1
Total Agriculture	<u>144,086</u>	<u>379,686</u>	<u>379,685</u>	<u>1</u>
Conservation and Recreation:				
Bike Path:				
Contractual Services	3,286	3,286	0	3,286
Total Bike Path	<u>3,286</u>	<u>3,286</u>	<u>0</u>	<u>3,286</u>
Total General Government - Legislative and Executive	<u>5,572,364</u>	<u>5,794,943</u>	<u>5,559,214</u>	<u>235,729</u>
General Government - Judicial:				
Court of Appeals:				
Contractual Services	8,000	11,116	11,116	0
Total Court of Appeals	<u>8,000</u>	<u>11,116</u>	<u>11,116</u>	<u>0</u>

(Continued)

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Common Pleas Court:				
Personal Services	431,050	431,050	415,108	15,942
Materials and Supplies	10,194	10,194	9,701	493
Contractual Services	16,600	16,600	9,108	7,492
Other Expenditures	<u>14,721</u>	<u>14,721</u>	<u>14,670</u>	<u>51</u>
Total Common Pleas Court	472,565	472,565	448,587	23,978
Jury Commission:				
Personal Services	2,300	2,340	2,307	33
Contractual Services	<u>500</u>	<u>500</u>	<u>22</u>	<u>478</u>
Total Jury Commission	2,800	2,840	2,329	511
Juvenile Court:				
Materials and Supplies	5,768	6,368	6,368	0
Contractual Services	1,372	1,372	1,328	44
Other Expenditures	<u>6,125</u>	<u>6,225</u>	<u>6,179</u>	<u>46</u>
Total Juvenile Court	13,265	13,965	13,875	90
Juvenile Probation:				
Personal Services	342,750	337,400	336,693	707
Materials and Supplies	17,000	13,800	13,764	36
Contractual Services	279,184	289,034	288,998	36
Other Expenditures	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
Total Juvenile Probation	653,934	655,234	654,455	779
Probate Court:				
Personal Services	94,650	94,649	94,447	202
Materials and Supplies	6,000	6,956	6,468	488
Contractual Services	15,801	15,445	15,435	10
Other Expenditures	<u>2,500</u>	<u>1,900</u>	<u>1,885</u>	<u>15</u>
Total Probate Court	118,951	118,950	118,235	715
Clerk of Courts:				
Personal Services	208,689	210,107	208,753	1,354
Materials and Supplies	7,700	8,675	7,946	729
Contractual Services	20,005	18,985	18,968	17
Other Expenditures	<u>1,628</u>	<u>2,755</u>	<u>2,743</u>	<u>12</u>
Total Clerk of Courts	238,022	240,522	238,410	2,112

(Continued)

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Municipal Court:				
Personal Services	99,150	118,500	113,471	5,029
Contractual Services	15,750	17,250	15,286	1,964
Total Municipal Court	114,900	135,750	128,757	6,993
Public Defender:				
Personal Services	331,880	344,558	344,492	66
Materials and Supplies	1,560	2,022	2,018	4
Contractual Services	20,549	30,000	30,000	0
Total Public Defender	353,989	376,580	376,510	70
Total General Government - Judicial	1,976,426	2,027,522	1,992,274	35,248
Public Safety:				
Sheriff:				
Personal Services	1,790,697	1,815,757	1,797,570	18,187
Materials and Supplies	24,706	24,146	21,409	2,737
Contractual Services	229,860	214,450	206,593	7,857
Other Expenditures	13,332	8,256	8,173	83
Total Sheriff	2,058,595	2,062,609	2,033,745	28,864
Jail:				
Personal Services	1,432,500	1,432,500	1,428,000	4,500
Materials and Supplies	8,702	5,302	4,469	833
Contractual Services	409,301	480,611	448,158	32,453
Other Expenditures	3,000	3,000	3,000	0
Total Jail	1,853,503	1,921,413	1,883,627	37,786
Coroner:				
Personal Services	59,965	63,044	62,983	61
Materials and Supplies	1,500	300	114	186
Contractual Services	57,895	62,872	60,868	2,004
Other Expenditures	1,500	50	50	0
Total Coroner	120,860	126,266	124,015	2,251
Total Public Safety	4,032,958	4,110,288	4,041,387	68,901

(Continued)

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Public Works:				
Map Department:				
Personal Services	62,835	62,835	61,977	858
Materials and Supplies	2,100	2,100	1,530	570
Other Expenditures	<u>1,200</u>	<u>850</u>	<u>0</u>	<u>850</u>
Total Map Department	<u>66,135</u>	<u>65,785</u>	<u>63,507</u>	<u>2,278</u>
Buildings and Grounds:				
Contractual Services	<u>75,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Buildings and Grounds	<u>75,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Public Works	<u>141,135</u>	<u>65,785</u>	<u>63,507</u>	<u>2,278</u>
Health:				
Vital Statistics:				
Other Expenditures	<u>1,000</u>	<u>1,000</u>	<u>804</u>	<u>196</u>
Total Vital Statistics	<u>1,000</u>	<u>1,000</u>	<u>804</u>	<u>196</u>
Other Health:				
Other Expenditures	<u>116,625</u>	<u>116,625</u>	<u>116,625</u>	<u>0</u>
Total Other Health	<u>116,625</u>	<u>116,625</u>	<u>116,625</u>	<u>0</u>
Humane Society:				
Personal Services	8,500	8,500	7,507	993
Materials and Supplies	950	950	0	950
Contractual Services	1,700	2,800	2,695	105
Other Expenditures	<u>2,627</u>	<u>1,627</u>	<u>1,098</u>	<u>529</u>
Total Humane Society	<u>13,777</u>	<u>13,877</u>	<u>11,300</u>	<u>2,577</u>
Animal Control Officer:				
Personal Services	42,800	37,325	34,680	2,645
Other Expenditures	<u>2,202</u>	<u>2,677</u>	<u>2,515</u>	<u>162</u>
Total Animal Control Officer	<u>45,002</u>	<u>40,002</u>	<u>37,195</u>	<u>2,807</u>
Total Health	<u>176,404</u>	<u>171,504</u>	<u>165,924</u>	<u>5,580</u>

(Continued)

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Human Services:				
Soldiers Relief:				
Personal Services	38,700	38,700	37,927	773
Materials and Supplies	7,000	7,492	7,313	179
Contractual Services	<u>215,817</u>	<u>215,817</u>	<u>214,426</u>	<u>1,391</u>
Total Soldiers Relief	261,517	262,009	259,666	2,343
Veterans Relief:				
Personal Services	284,300	263,300	254,677	8,623
Contractual Services	5,000	4,508	4,508	0
Other Expenditures	<u>45,000</u>	<u>66,000</u>	<u>64,523</u>	<u>1,477</u>
Total Veterans Relief	<u>334,300</u>	<u>333,808</u>	<u>323,708</u>	<u>10,100</u>
Total Human Services	<u>595,817</u>	<u>595,817</u>	<u>583,374</u>	<u>12,443</u>
Debt Service:				
Principal	47,656	47,656	47,656	0
Interest and Fiscal Charges	21,359	21,359	21,359	0
Capital Outlay	<u>129,694</u>	<u>156,772</u>	<u>150,685</u>	<u>6,087</u>
Total Expenditures	<u>12,693,813</u>	<u>12,991,646</u>	<u>12,625,380</u>	<u>366,266</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(729,802)	(1,027,635)	773,518	1,801,153
Other Financing Sources (Uses):				
Other Financing Uses	(111,552)	(112,652)	(107,652)	5,000
Transfers In	150,000	150,000	147,500	(2,500)
Transfers Out	<u>(936,267)</u>	<u>(787,333)</u>	<u>(787,205)</u>	<u>128</u>
Total Other Financing Sources (Uses)	<u>(897,819)</u>	<u>(749,985)</u>	<u>(747,357)</u>	<u>2,628</u>
Net Change in Fund Balance	(1,627,621)	(1,777,620)	26,161	1,803,781
Fund Balance at Beginning of Year	2,291,311	2,291,311	2,291,311	0
Prior Year Encumbrances	<u>378,092</u>	<u>378,092</u>	<u>378,092</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,041,782</u>	<u>\$ 891,783</u>	<u>\$ 2,695,564</u>	<u>\$ 1,803,781</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 3,330,000	\$ 3,330,000	\$ 2,235,416	\$ (1,094,584)
All Other Revenues	<u>351,180</u>	<u>351,180</u>	<u>128,158</u>	<u>(223,022)</u>
Total Revenues	<u>3,681,180</u>	<u>3,681,180</u>	<u>2,363,574</u>	<u>(1,317,606)</u>
Expenditures:				
Human Services:				
Personal Services	2,897,300	3,008,745	2,607,685	401,060
Materials and Supplies	77,250	88,385	68,138	20,247
Contractual Services	769,194	553,863	364,429	189,434
Other Expenditures	459,366	453,113	355,488	97,625
Capital Outlay	<u>37,500</u>	<u>102,920</u>	<u>89,605</u>	<u>13,315</u>
Total Expenditures	<u>4,240,610</u>	<u>4,207,026</u>	<u>3,485,345</u>	<u>721,681</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(559,430)	(525,846)	(1,121,771)	(595,925)
Other Financing Sources (Uses):				
Transfers In	160,000	160,000	130,267	(29,733)
Transfers Out	<u>(275,000)</u>	<u>(308,583)</u>	<u>(308,065)</u>	<u>518</u>
Total Other Financing Sources (Uses)	<u>(115,000)</u>	<u>(148,583)</u>	<u>(177,798)</u>	<u>(29,215)</u>
Net Change in Fund Balance	(674,430)	(674,429)	(1,299,569)	(625,140)
Fund Balance at Beginning of Year	3,504,798	3,504,798	3,504,798	0
Prior Year Encumbrances	<u>150,910</u>	<u>150,910</u>	<u>150,910</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,981,278</u>	<u>\$ 2,981,279</u>	<u>\$ 2,356,139</u>	<u>\$ (625,140)</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 4,890,000	\$ 4,890,000	\$ 5,026,835	\$ 136,835
Charges for Services	4,000	4,000	4,540	540
Investment Earnings	3,000	3,000	696	(2,304)
Fines and Forfeitures	9,000	9,000	8,382	(618)
All Other Revenues	<u>15,500</u>	<u>15,500</u>	<u>42,794</u>	<u>27,294</u>
Total Revenues	<u>4,921,500</u>	<u>4,921,500</u>	<u>5,083,247</u>	<u>161,747</u>
Expenditures:				
Public Works:				
Personal Services	2,370,748	2,345,703	2,297,987	47,716
Materials and Supplies	746,728	876,796	826,075	50,721
Contractual Services	1,615,645	1,588,952	1,556,841	32,111
Other Expenditures	35,021	42,021	39,940	2,081
Intergovernmental	108,892	108,892	108,840	52
Capital Outlay	<u>78,000</u>	<u>72,670</u>	<u>71,859</u>	<u>811</u>
Total Expenditures	<u>4,955,034</u>	<u>5,035,034</u>	<u>4,901,542</u>	<u>133,492</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33,534)	(113,534)	181,705	295,239
Fund Balance at Beginning of Year	792,180	792,180	792,180	0
Prior Year Encumbrances	<u>33,434</u>	<u>33,434</u>	<u>33,434</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 792,080</u>	<u>\$ 712,080</u>	<u>\$ 1,007,319</u>	<u>\$ 295,239</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 830,879	\$ 830,879	\$ 911,551	\$ 80,672
Intergovernmental Revenues	602,694	539,694	962,771	423,077
Charges for Services	115,000	115,000	111,225	(3,775)
All Other Revenues	7,100	7,100	12,662	5,562
Total Revenues	<u>1,555,673</u>	<u>1,492,673</u>	<u>1,998,209</u>	<u>505,536</u>
Expenditures:				
Human Services:				
Personal Services	1,096,000	1,169,000	1,136,375	32,625
Materials and Supplies	17,000	17,000	4,975	12,025
Contractual Services	973,300	910,300	554,313	355,987
Other Expenditures	771,290	698,290	361,258	337,032
Capital Outlay	25,000	25,000	502	24,498
Total Expenditures	<u>2,882,590</u>	<u>2,819,590</u>	<u>2,057,423</u>	<u>762,167</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,326,917)	(1,326,917)	(59,214)	1,267,703
Other Financing Sources (Uses):				
Transfers In	0	0	19,330	19,330
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>19,330</u>	<u>19,330</u>
Net Change in Fund Balance	(1,326,917)	(1,326,917)	(39,884)	1,287,033
Fund Balance at Beginning of Year	3,626,138	3,626,138	3,626,138	0
Prior Year Encumbrances	62,590	62,590	62,590	0
Fund Balance at End of Year	<u>\$ 2,361,811</u>	<u>\$ 2,361,811</u>	<u>\$ 3,648,844</u>	<u>\$ 1,287,033</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
DEVELOPMENT DISABILITIES FUND				
Revenues:				
Taxes	\$ 3,720,000	\$ 3,720,000	\$ 3,901,315	\$ 181,315
Intergovernmental Revenues	2,161,365	2,161,365	2,689,888	528,523
All Other Revenues	247,018	247,018	145,550	(101,468)
Total Revenues	<u>6,128,383</u>	<u>6,128,383</u>	<u>6,736,753</u>	<u>608,370</u>
Expenditures:				
Human Services:				
Personal Services	2,136,335	2,429,995	2,113,790	316,205
Materials and Supplies	47,295	164,207	46,855	117,352
Contractual Services	3,217,400	5,473,534	5,023,160	450,374
Other Expenditures	32,000	32,000	17,651	14,349
Capital Outlay	247,700	252,700	213,681	39,019
Total Expenditures	<u>5,680,730</u>	<u>8,352,436</u>	<u>7,415,137</u>	<u>937,299</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	447,653	(2,224,053)	(678,384)	1,545,669
Other Financing Sources (Uses):				
Transfers In	1,779,000	1,779,000	0	(1,779,000)
Transfers Out	(1,750,000)	(1,750,000)	0	1,750,000
Total Other Financing Sources (Uses)	<u>29,000</u>	<u>29,000</u>	<u>0</u>	<u>(29,000)</u>
Net Change in Fund Balance	476,653	(2,195,053)	(678,384)	1,516,669
Fund Balance at Beginning of Year	<u>7,062,548</u>	<u>7,062,548</u>	<u>7,062,548</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 7,539,201</u>	<u>\$ 4,867,495</u>	<u>\$ 6,384,164</u>	<u>\$ 1,516,669</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

DOG AND KENNEL FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 23,400	\$ 23,400	\$ 46,323	\$ 22,923
Licenses and Permits	176,000	176,000	179,143	3,143
Fines and Forfeitures	2,000	2,000	1,050	(950)
All Other Revenues	10,200	10,200	3,849	(6,351)
Total Revenues	<u>211,600</u>	<u>211,600</u>	<u>230,365</u>	<u>18,765</u>
Expenditures:				
Health:				
Personal Services	155,700	158,010	144,700	13,310
Materials and Supplies	26,400	28,900	28,533	367
Contractual Services	80,127	81,617	70,254	11,363
Other Expenditures	9,155	9,155	8,834	321
Capital Outlay	3,150	3,150	2,591	559
Total Expenditures	<u>274,532</u>	<u>280,832</u>	<u>254,912</u>	<u>25,920</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(62,932)	(69,232)	(24,547)	44,685
Fund Balance at Beginning of Year	95,545	95,545	95,545	0
Prior Year Encumbrances	10,532	10,532	10,532	0
Fund Balance at End of Year	<u>\$ 43,145</u>	<u>\$ 36,845</u>	<u>\$ 81,530</u>	<u>\$ 44,685</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 7,300	\$ 7,300	\$ 7,362	\$ 62
All Other Revenues	<u>200</u>	<u>200</u>	<u>0</u>	<u>(200)</u>
Total Revenues	<u>7,500</u>	<u>7,500</u>	<u>7,362</u>	<u>(138)</u>
Expenditures:				
General Government - Judicial:				
Contractual Services	<u>8,309</u>	<u>8,309</u>	<u>8,092</u>	<u>217</u>
Total Expenditures	<u>8,309</u>	<u>8,309</u>	<u>8,092</u>	<u>217</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(809)	(809)	(730)	79
Fund Balance at Beginning of Year	<u>809</u>	<u>809</u>	<u>809</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 79</u>	<u>\$ 79</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,146</u>	<u>\$ 146</u>
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>1,146</u>	<u>146</u>
Expenditures:				
General Government - Judicial:				
Other Expenditures	<u>6,095</u>	<u>6,095</u>	<u>1,794</u>	<u>4,301</u>
Total Expenditures	<u>6,095</u>	<u>6,095</u>	<u>1,794</u>	<u>4,301</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(5,095)	(5,095)	(648)	4,447
Fund Balance at Beginning of Year	<u>5,095</u>	<u>5,095</u>	<u>5,095</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,447</u>	<u>\$ 4,447</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

COURTS COMPUTER FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 30,250	\$ 34,750	\$ 66,407	\$ 31,657
Investment Earnings	50	50	6	(44)
All Other Revenues	100	100	0	(100)
Total Revenues	<u>30,400</u>	<u>34,900</u>	<u>66,413</u>	<u>31,513</u>
Expenditures:				
General Government - Judicial:				
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	8,763	13,263	7,675	5,588
Other Expenditures	29,343	29,343	27,976	1,367
Capital Outlay	16,872	16,872	8,935	7,937
Total Expenditures	<u>55,978</u>	<u>60,478</u>	<u>44,586</u>	<u>15,892</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,578)	(25,578)	21,827	47,405
Fund Balance at Beginning of Year	23,866	23,866	23,866	0
Prior Year Encumbrances	1,743	1,743	1,743	0
Fund Balance at End of Year	<u>\$ 31</u>	<u>\$ 31</u>	<u>\$ 47,436</u>	<u>\$ 47,405</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 43,000	\$ 43,000	\$ 46,160	\$ 3,160
Total Revenues	<u>43,000</u>	<u>43,000</u>	<u>46,160</u>	<u>3,160</u>
Expenditures:				
General Government - Legislative and Executive:				
Contractual Services	43,856	43,856	35,878	7,978
Other Expenditures	4,053	5,253	4,993	260
Capital Outlay	<u>13,940</u>	<u>12,740</u>	<u>10,905</u>	<u>1,835</u>
Total Expenditures	<u>61,849</u>	<u>61,849</u>	<u>51,776</u>	<u>10,073</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,849)	(18,849)	(5,616)	13,233
Fund Balance at Beginning of Year	13,304	13,304	13,304	0
Prior Year Encumbrances	<u>7,849</u>	<u>7,849</u>	<u>7,849</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,304</u>	<u>\$ 2,304</u>	<u>\$ 15,537</u>	<u>\$ 13,233</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	<u>\$ 2,700</u>	<u>\$ 2,700</u>	<u>\$ 3,063</u>	<u>\$ 363</u>
Total Revenues	<u>2,700</u>	<u>2,700</u>	<u>3,063</u>	<u>363</u>
Expenditures:				
General Government - Judicial:				
Other Expenditures	<u>13,280</u>	<u>13,280</u>	<u>4,514</u>	<u>8,766</u>
Total Expenditures	<u>13,280</u>	<u>13,280</u>	<u>4,514</u>	<u>8,766</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,580)	(10,580)	(1,451)	9,129
Fund Balance at Beginning of Year	<u>10,580</u>	<u>10,580</u>	<u>10,580</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 9,129</u>	<u>\$ 9,129</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	<u>\$ 6,000</u>	<u>\$ 7,200</u>	<u>\$ 7,296</u>	<u>\$ 96</u>
Total Revenues	<u>6,000</u>	<u>7,200</u>	<u>7,296</u>	<u>96</u>
Expenditures:				
Public Safety:				
Personal Services	14,170	15,449	15,058	391
Other Expenditures	<u>634</u>	<u>555</u>	<u>0</u>	<u>555</u>
Total Expenditures	<u>14,804</u>	<u>16,004</u>	<u>15,058</u>	<u>946</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,804)	(8,804)	(7,762)	1,042
Other Financing Sources (Uses):				
Transfers In	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>0</u>
Net Change in Fund Balance	(804)	(804)	238	1,042
Fund Balance at Beginning of Year	<u>804</u>	<u>804</u>	<u>804</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,042</u>	<u>\$ 1,042</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Public Safety:				
Other Expenditures	<u>98</u>	<u>98</u>	<u>98</u>	<u>0</u>
Total Expenditures	<u>98</u>	<u>98</u>	<u>98</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(98)	(98)	(98)	0
Fund Balance at Beginning of Year	<u>98</u>	<u>98</u>	<u>98</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

PROBATE - JUVENILE SPECIAL PROJECT FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 27,000	\$ 27,000	\$ 32,724	\$ 5,724
All Other Revenues	<u>20</u>	<u>20</u>	<u>327</u>	<u>307</u>
Total Revenues	<u>27,020</u>	<u>27,020</u>	<u>33,051</u>	<u>6,031</u>
Expenditures:				
Public Safety:				
Personal Services	23,550	23,550	22,715	835
Other Expenditures	<u>67,746</u>	<u>67,746</u>	<u>4,547</u>	<u>63,199</u>
Total Expenditures	<u>91,296</u>	<u>91,296</u>	<u>27,262</u>	<u>64,034</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(64,276)	(64,276)	5,789	70,065
Fund Balance at Beginning of Year	<u>64,276</u>	<u>64,276</u>	<u>64,276</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 70,065</u>	<u>\$ 70,065</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

JUVENILE COURT SOCIAL WORKERS FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 75	\$ 75	\$ 0	\$ (75)
All Other Revenues	<u>30,000</u>	<u>30,000</u>	<u>6,972</u>	<u>(23,028)</u>
Total Revenues	<u>30,075</u>	<u>30,075</u>	<u>6,972</u>	<u>(23,103)</u>
Expenditures:				
Public Safety:				
Personal Services	29,300	29,300	104	29,196
Contractual Services	1,355	1,355	0	1,355
Other Expenditures	<u>49,639</u>	<u>49,639</u>	<u>2,000</u>	<u>47,639</u>
Total Expenditures	<u>80,294</u>	<u>80,294</u>	<u>2,104</u>	<u>78,190</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,219)	(50,219)	4,868	55,087
Fund Balance at Beginning of Year	<u>50,219</u>	<u>50,219</u>	<u>50,219</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 55,087</u>	<u>\$ 55,087</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

JUVENILE COURT COMPUTER UPGRADE FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 8,870	\$ 8,870	\$ 0
All Other Revenues	<u>0</u>	<u>985</u>	<u>985</u>	<u>0</u>
Total Revenues	<u>0</u>	<u>9,855</u>	<u>9,855</u>	<u>0</u>
Expenditures:				
Public Safety:				
Capital Outlay	<u>0</u>	<u>9,855</u>	<u>9,855</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>9,855</u>	<u>9,855</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013****AUTOMATED TITLE PROCESSING FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 275,000	\$ 351,000	\$ 378,144	\$ 27,144
All Other Revenues	250	250	954	704
Total Revenues	<u>275,250</u>	<u>351,250</u>	<u>379,098</u>	<u>27,848</u>
Expenditures:				
General Government - Judicial:				
Personal Services	203,070	205,823	205,040	783
Materials and Supplies	6,900	8,600	8,434	166
Contractual Services	30,115	28,615	27,947	668
Other Expenditures	3,389	6,387	5,844	543
Capital Outlay	40,000	0	0	0
Total Expenditures	<u>283,474</u>	<u>249,425</u>	<u>247,265</u>	<u>2,160</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,224)	101,825	131,833	30,008
Other Financing Sources (Uses):				
Transfers Out	<u>(50,000)</u>	<u>(160,049)</u>	<u>(145,000)</u>	<u>15,049</u>
Total Other Financing Sources (Uses)	<u>(50,000)</u>	<u>(160,049)</u>	<u>(145,000)</u>	<u>15,049</u>
Net Change in Fund Balance	(58,224)	(58,224)	(13,167)	45,057
Fund Balance at Beginning of Year	55,516	55,516	55,516	0
Prior Year Encumbrances	5,204	5,204	5,204	0
Fund Balance at End of Year	<u>\$ 2,496</u>	<u>\$ 2,496</u>	<u>\$ 47,553</u>	<u>\$ 45,057</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013****LAW LIBRARY FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 34,000	\$ 34,000	\$ 43,655	\$ 9,655
All Other Revenues	0	0	11	11
Total Revenues	<u>34,000</u>	<u>34,000</u>	<u>43,666</u>	<u>9,666</u>
Expenditures:				
General Government - Judicial:				
Personal Services	1,950	1,950	1,516	434
Materials and Supplies	10,000	10,000	2,463	7,537
Contractual Services	49,000	49,000	34,247	14,753
Other Expenditures	1,850	1,850	0	1,850
Capital Outlay	2,000	2,000	74	1,926
Total Expenditures	<u>64,800</u>	<u>64,800</u>	<u>38,300</u>	<u>26,500</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,800)	(30,800)	5,366	36,166
Fund Balance at Beginning of Year	<u>31,060</u>	<u>31,060</u>	<u>31,060</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 260</u>	<u>\$ 260</u>	<u>\$ 36,426</u>	<u>\$ 36,166</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 103,000	\$ 103,000	\$ 124,828	\$ 21,828
Special Assessments	3,700	3,700	9,904	6,204
All Other Revenues	<u>100,000</u>	<u>100,000</u>	<u>115,093</u>	<u>15,093</u>
Total Revenues	<u>206,700</u>	<u>206,700</u>	<u>249,825</u>	<u>43,125</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	84,000	101,555	96,590	4,965
Materials and Supplies	3,000	2,600	1,800	800
Contractual Services	102,100	102,230	99,251	2,979
Other Expenditures	<u>66,570</u>	<u>56,420</u>	<u>46,985</u>	<u>9,435</u>
Total Expenditures	<u>255,670</u>	<u>262,805</u>	<u>244,626</u>	<u>18,179</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(48,970)	(56,105)	5,199	61,304
Fund Balance at Beginning of Year	93,574	93,574	93,574	0
Prior Year Encumbrances	<u>23,670</u>	<u>23,670</u>	<u>23,670</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 68,274</u>	<u>\$ 61,139</u>	<u>\$ 122,443</u>	<u>\$ 61,304</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 28,754	\$ 28,754	\$ 31,598	\$ 2,844
All Other Revenues	<u>0</u>	<u>0</u>	<u>264</u>	<u>264</u>
Total Revenues	<u>28,754</u>	<u>28,754</u>	<u>31,862</u>	<u>3,108</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	36,260	36,363	36,102	261
Materials and Supplies	127	627	211	416
Contractual Services	1,680	1,976	1,680	296
Other Expenditures	<u>400</u>	<u>404</u>	<u>404</u>	<u>0</u>
Total Expenditures	<u>38,467</u>	<u>39,370</u>	<u>38,397</u>	<u>973</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,713)	(10,616)	(6,535)	4,081
Other Financing Sources (Uses):				
Transfers In	<u>8,701</u>	<u>8,701</u>	<u>8,992</u>	<u>291</u>
Total Other Financing Sources (Uses)	<u>8,701</u>	<u>8,701</u>	<u>8,992</u>	<u>291</u>
Net Change in Fund Balance	(1,012)	(1,915)	2,457	4,372
Fund Balance at Beginning of Year	6,603	6,603	6,603	0
Prior Year Encumbrances	<u>720</u>	<u>720</u>	<u>720</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 6,311</u>	<u>\$ 5,408</u>	<u>\$ 9,780</u>	<u>\$ 4,372</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 18,600	\$ 18,600	\$ 20,142	\$ 1,542
All Other Revenues	20	20	130	110
Total Revenues	<u>18,620</u>	<u>18,620</u>	<u>20,272</u>	<u>1,652</u>
Expenditures:				
Public Safety:				
Personal Services	18,300	19,225	19,105	120
Materials and Supplies	300	300	0	300
Other Expenditures	1,498	573	137	436
Capital Outlay	800	800	89	711
Total Expenditures	<u>20,898</u>	<u>20,898</u>	<u>19,331</u>	<u>1,567</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,278)	(2,278)	941	3,219
Other Financing Sources (Uses):				
Transfers In	<u>1,300</u>	<u>1,300</u>	<u>0</u>	<u>(1,300)</u>
Total Other Financing Sources (Uses)	<u>1,300</u>	<u>1,300</u>	<u>0</u>	<u>(1,300)</u>
Net Change in Fund Balance	(978)	(978)	941	1,919
Fund Balance at Beginning of Year	978	978	978	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,919</u>	<u>\$ 1,919</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Public Safety:				
Materials and Supplies	<u>3,268</u>	<u>3,268</u>	<u>0</u>	<u>3,268</u>
Total Expenditures	<u>3,268</u>	<u>3,268</u>	<u>0</u>	<u>3,268</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,268)	(3,268)	0	3,268
Fund Balance at Beginning of Year	<u>3,268</u>	<u>3,268</u>	<u>3,268</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,268</u>	<u>\$ 3,268</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

COMMON PLEAS JAIL DIVERSION GRANT FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	<u>\$ 61,870</u>	<u>\$ 61,870</u>	<u>\$ 61,870</u>	<u>\$ 0</u>
Total Revenues	<u>61,870</u>	<u>61,870</u>	<u>61,870</u>	<u>0</u>
Expenditures:				
Public Safety:				
Personal Services	68,821	68,821	61,870	6,951
Materials and Supplies	3,800	3,800	0	3,800
Capital Outlay	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
Total Expenditures	<u>73,621</u>	<u>73,621</u>	<u>61,870</u>	<u>11,751</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,751)	(11,751)	0	11,751
Fund Balance at Beginning of Year	<u>11,751</u>	<u>11,751</u>	<u>11,751</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 11,751</u>	<u>\$ 11,751</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 9,562</u>	<u>\$ 9,562</u>
Total Revenues	<u>0</u>	<u>0</u>	<u>9,562</u>	<u>9,562</u>
Expenditures:				
Public Safety:				
Contractual Services	<u>1,978</u>	<u>1,978</u>	<u>1,040</u>	<u>938</u>
Total Expenditures	<u>1,978</u>	<u>1,978</u>	<u>1,040</u>	<u>938</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,978)	(1,978)	8,522	10,500
Other Financing Sources (Uses):				
Advances In	<u>10,250</u>	<u>10,250</u>	<u>0</u>	<u>(10,250)</u>
Total Other Financing Sources (Uses)	<u>10,250</u>	<u>10,250</u>	<u>0</u>	<u>(10,250)</u>
Net Change in Fund Balance	8,272	8,272	8,522	250
Fund Balance at Beginning of Year	<u>1,978</u>	<u>1,978</u>	<u>1,978</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 10,250</u>	<u>\$ 10,250</u>	<u>\$ 10,500</u>	<u>\$ 250</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013****911 EMERGENCY CALLING SYSTEM FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,225,000	\$ 1,225,000	\$ 1,529,958	\$ 304,958
Intergovernmental Revenues	130,000	130,000	131,760	1,760
All Other Revenues	<u>1,000</u>	<u>1,000</u>	<u>8,490</u>	<u>7,490</u>
Total Revenues	<u>1,356,000</u>	<u>1,356,000</u>	<u>1,670,208</u>	<u>314,208</u>
Expenditures:				
Public Safety:				
Personal Services	1,491,000	1,441,000	1,372,948	68,052
Materials and Supplies	15,150	15,150	4,895	10,255
Contractual Services	126,000	176,000	150,345	25,655
Other Expenditures	23,660	23,660	16,008	7,652
Capital Outlay	<u>405,739</u>	<u>405,739</u>	<u>113,953</u>	<u>291,786</u>
Total Expenditures	<u>2,061,549</u>	<u>2,061,549</u>	<u>1,658,149</u>	<u>403,400</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(705,549)	(705,549)	12,059	717,608
Other Financing Sources (Uses):				
Transfers Out	<u>(94,212)</u>	<u>(94,212)</u>	<u>(94,212)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(94,212)</u>	<u>(94,212)</u>	<u>(94,212)</u>	<u>0</u>
Net Change in Fund Balance	(799,761)	(799,761)	(82,153)	717,608
Fund Balance at Beginning of Year	793,451	793,451	793,451	0
Prior Year Encumbrances	<u>6,310</u>	<u>6,310</u>	<u>6,310</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 717,608</u>	<u>\$ 717,608</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	<u>\$ 17,045</u>	<u>\$ 19,616</u>	<u>\$ 19,616</u>	<u>\$ 0</u>
Total Revenues	<u>17,045</u>	<u>19,616</u>	<u>19,616</u>	<u>0</u>
Expenditures:				
Human Services:				
Contractual Services	<u>17,045</u>	<u>19,616</u>	<u>19,616</u>	<u>0</u>
Total Expenditures	<u>17,045</u>	<u>19,616</u>	<u>19,616</u>	<u>0</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013****LITTER CONTROL AND RECYCLING FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 45,000	\$ 64,400	\$ 64,818	\$ 418
All Other Revenues	600	600	2,610	2,010
Total Revenues	<u>45,600</u>	<u>65,000</u>	<u>67,428</u>	<u>2,428</u>
Expenditures:				
Health:				
Personal Services	38,049	45,133	44,089	1,044
Materials and Supplies	4,400	6,969	6,919	50
Contractual Services	12,300	21,577	19,677	1,900
Other Expenditures	549	799	696	103
Capital Outlay	2,800	3,020	3,020	0
Total Expenditures	<u>58,098</u>	<u>77,498</u>	<u>74,401</u>	<u>3,097</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,498)	(12,498)	(6,973)	5,525
Fund Balance at Beginning of Year	7,049	7,049	7,049	0
Prior Year Encumbrances	5,449	5,449	5,449	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,525</u>	<u>\$ 5,525</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 375,000	\$ 375,000	\$ 263,000	\$ (112,000)
Charges for Services	175,000	175,000	189,335	14,335
All Other Revenues	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>(10,000)</u>
Total Revenues	<u>560,000</u>	<u>560,000</u>	<u>452,335</u>	<u>(107,665)</u>
Expenditures:				
Human Services:				
Personal Services	646,000	645,000	596,394	48,606
Materials and Supplies	1,000	1,000	238	762
Contractual Services	95,319	96,319	95,660	659
Other Expenditures	11,050	11,050	10,440	610
Capital Outlay	<u>1,000</u>	<u>1,000</u>	<u>993</u>	<u>7</u>
Total Expenditures	<u>754,369</u>	<u>754,369</u>	<u>703,725</u>	<u>50,644</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(194,369)	(194,369)	(251,390)	(57,021)
Fund Balance at Beginning of Year	306,738	306,738	306,738	0
Prior Year Encumbrances	<u>19,369</u>	<u>19,369</u>	<u>19,369</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 131,738</u>	<u>\$ 131,738</u>	<u>\$ 74,717</u>	<u>\$ (57,021)</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
REAL ESTATE ASSESSMENT FUND				
Revenues:				
Charges for Services	\$ 705,100	\$ 705,100	\$ 752,150	\$ 47,050
All Other Revenues	<u>2,700</u>	<u>2,700</u>	<u>9,707</u>	<u>7,007</u>
Total Revenues	<u>707,800</u>	<u>707,800</u>	<u>761,857</u>	<u>54,057</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	276,000	276,150	258,097	18,053
Materials and Supplies	8,433	8,283	4,536	3,747
Contractual Services	793,503	790,503	672,575	117,928
Other Expenditures	4,500	4,500	2,016	2,484
Capital Outlay	<u>5,000</u>	<u>8,000</u>	<u>7,544</u>	<u>456</u>
Total Expenditures	<u>1,087,436</u>	<u>1,087,436</u>	<u>944,768</u>	<u>142,668</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(379,636)	(379,636)	(182,911)	196,725
Fund Balance at Beginning of Year	1,403,399	1,403,399	1,403,399	0
Prior Year Encumbrances	<u>245,936</u>	<u>245,936</u>	<u>245,936</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,269,699</u>	<u>\$ 1,269,699</u>	<u>\$ 1,466,424</u>	<u>\$ 196,725</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 455,500	\$ 455,500	\$ 470,459	\$ 14,959
All Other Revenues	<u>500</u>	<u>500</u>	<u>5,359</u>	<u>4,859</u>
Total Revenues	<u>456,000</u>	<u>456,000</u>	<u>475,818</u>	<u>19,818</u>
Expenditures:				
Public Safety:				
Personal Services	371,894	372,572	312,014	60,558
Contractual Services	92,280	95,000	85,580	9,420
Other Expenditures	<u>48,137</u>	<u>44,739</u>	<u>0</u>	<u>44,739</u>
Total Expenditures	<u>512,311</u>	<u>512,311</u>	<u>397,594</u>	<u>114,717</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(56,311)	(56,311)	78,224	134,535
Fund Balance at Beginning of Year	<u>109,771</u>	<u>109,771</u>	<u>109,771</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 53,460</u>	<u>\$ 53,460</u>	<u>\$ 187,995</u>	<u>\$ 134,535</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

DITCH MAINTENANCE FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Special Assessments	<u>\$ 6,900</u>	<u>\$ 6,900</u>	<u>\$ 4,855</u>	<u>\$ (2,045)</u>
Total Revenues	<u>6,900</u>	<u>6,900</u>	<u>4,855</u>	<u>(2,045)</u>
Expenditures:				
Capital Outlay:				
Contractual Services	<u>38,176</u>	<u>38,176</u>	<u>12</u>	<u>38,164</u>
Other Expenditures	<u>80</u>	<u>80</u>	<u>0</u>	<u>80</u>
Total Expenditures	<u>38,256</u>	<u>38,256</u>	<u>12</u>	<u>38,244</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(31,356)</u>	<u>(31,356)</u>	<u>4,843</u>	<u>36,199</u>
Fund Balance at Beginning of Year	<u>27,406</u>	<u>27,406</u>	<u>27,406</u>	<u>0</u>
Prior Year Encumbrances	<u>3,950</u>	<u>3,950</u>	<u>3,950</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 36,199</u>	<u>\$ 36,199</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	<u>\$ 0</u>	<u>\$ 17,492</u>	<u>\$ 1,500</u>	<u>\$ (15,992)</u>
Total Revenues	<u>0</u>	<u>17,492</u>	<u>1,500</u>	<u>(15,992)</u>
Expenditures:				
Health:				
Contractual Services	<u>0</u>	<u>20,212</u>	<u>1,500</u>	<u>18,712</u>
Total Expenditures	<u>0</u>	<u>20,212</u>	<u>1,500</u>	<u>18,712</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(2,720)	0	2,720
Other Financing Sources (Uses):				
Transfers In	<u>0</u>	<u>2,720</u>	<u>0</u>	<u>(2,720)</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>2,720</u>	<u>0</u>	<u>(2,720)</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013****EMERGENCY MANAGEMENT AGENCY FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 167,800	\$ 167,800	\$ 148,559	\$ (19,241)
All Other Revenues	<u>1,450</u>	<u>1,450</u>	<u>341</u>	<u>(1,109)</u>
Total Revenues	<u>169,250</u>	<u>169,250</u>	<u>148,900</u>	<u>(20,350)</u>
Expenditures:				
Public Safety:				
Personal Services	64,225	64,825	58,954	5,871
Materials and Supplies	36,000	37,000	34,975	2,025
Contractual Services	25,400	25,400	15,647	9,753
Other Expenditures	5,000	5,000	637	4,363
Capital Outlay	<u>120,786</u>	<u>119,186</u>	<u>92,253</u>	<u>26,933</u>
Total Expenditures	<u>251,411</u>	<u>251,411</u>	<u>202,466</u>	<u>48,945</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(82,161)	(82,161)	(53,566)	28,595
Other Financing Sources (Uses):				
Transfers In	24,000	24,000	24,000	0
Transfers Out	<u>(14,000)</u>	<u>(14,000)</u>	<u>0</u>	<u>14,000</u>
Total Other Financing Sources (Uses)	<u>10,000</u>	<u>10,000</u>	<u>24,000</u>	<u>14,000</u>
Net Change in Fund Balance	(72,161)	(72,161)	(29,566)	42,595
Fund Balance at Beginning of Year	131,970	131,970	131,970	0
Prior Year Encumbrances	<u>2,752</u>	<u>2,752</u>	<u>2,752</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 62,561</u>	<u>\$ 62,561</u>	<u>\$ 105,156</u>	<u>\$ 42,595</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

	HOME FUND			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
Revenues:				
Intergovernmental Revenues	<u>\$ 280,000</u>	<u>\$ 280,000</u>	<u>\$ 85,993</u>	<u>\$ (194,007)</u>
Total Revenues	<u>280,000</u>	<u>280,000</u>	<u>85,993</u>	<u>(194,007)</u>
Expenditures:				
Human Services:				
Capital Outlay	<u>285,600</u>	<u>285,600</u>	<u>90,937</u>	<u>194,663</u>
Total Expenditures	<u>285,600</u>	<u>285,600</u>	<u>90,937</u>	<u>194,663</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(5,600)	(5,600)	(4,944)	656
Fund Balance at Beginning of Year	462	462	462	0
Prior Year Encumbrances	<u>5,138</u>	<u>5,138</u>	<u>5,138</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 656</u>	<u>\$ 656</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

MARRIAGE LICENSE FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 13,431</u>	<u>\$ (569)</u>
Total Revenues	<u>14,000</u>	<u>14,000</u>	<u>13,431</u>	<u>(569)</u>
Expenditures:				
Health:				
Contractual Services	<u>20,426</u>	<u>20,426</u>	<u>19,857</u>	<u>569</u>
Total Expenditures	<u>20,426</u>	<u>20,426</u>	<u>19,857</u>	<u>569</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,426)	(6,426)	(6,426)	0
Fund Balance at Beginning of Year	177	177	177	0
Prior Year Encumbrances	<u>6,249</u>	<u>6,249</u>	<u>6,249</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 1,000	\$ 1,300	\$ 3,360	\$ 2,060
All Other Revenues	<u>0</u>	<u>3</u>	<u>4</u>	<u>1</u>
Total Revenues	<u>1,000</u>	<u>1,303</u>	<u>3,364</u>	<u>2,061</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	0	6,291	6,291	0
Capital Outlay	<u>5,988</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>5,988</u>	<u>6,291</u>	<u>6,291</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,988)	(4,988)	(2,927)	2,061
Fund Balance at Beginning of Year	<u>4,988</u>	<u>4,988</u>	<u>4,988</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,061</u>	<u>\$ 2,061</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 8,000	\$ 8,000	\$ 5,850	\$ (2,150)
All Other Revenues	<u>0</u>	<u>0</u>	<u>48</u>	<u>48</u>
Total Revenues	<u>8,000</u>	<u>8,000</u>	<u>5,898</u>	<u>(2,102)</u>
Expenditures:				
Public Works:				
Personal Services	5,950	5,950	2,533	3,417
Contractual Services	500	500	0	500
Other Expenditures	<u>1,148</u>	<u>1,148</u>	<u>648</u>	<u>500</u>
Total Expenditures	<u>7,598</u>	<u>7,598</u>	<u>3,181</u>	<u>4,417</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	402	402	2,717	2,315
Other Financing Sources (Uses):				
Transfers Out	<u>(3,693)</u>	<u>(3,693)</u>	<u>(2,500)</u>	<u>1,193</u>
Total Other Financing Sources (Uses)	<u>(3,693)</u>	<u>(3,693)</u>	<u>(2,500)</u>	<u>1,193</u>
Net Change in Fund Balance	(3,291)	(3,291)	217	3,508
Fund Balance at Beginning of Year	<u>3,291</u>	<u>3,291</u>	<u>3,291</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,508</u>	<u>\$ 3,508</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

CONTINUING PROFESSIONAL TRAINING FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	<u>\$ 840</u>	<u>\$ 840</u>	<u>\$ 0</u>	<u>\$ (840)</u>
Total Revenues	<u>840</u>	<u>840</u>	<u>0</u>	<u>(840)</u>
Expenditures:				
Public Safety:				
Personal Services	<u>1,680</u>	<u>1,680</u>	<u>0</u>	<u>1,680</u>
Total Expenditures	<u>1,680</u>	<u>1,680</u>	<u>0</u>	<u>1,680</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(840)	(840)	0	840
Fund Balance at Beginning of Year	<u>840</u>	<u>840</u>	<u>840</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 840</u>	<u>\$ 840</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 25,000	\$ 25,000	\$ 21,633	\$ (3,367)
Licenses and Permits	20,000	45,000	88,976	43,976
All Other Revenues	0	0	283	283
Total Revenues	<u>45,000</u>	<u>70,000</u>	<u>110,892</u>	<u>40,892</u>
Expenditures:				
Public Safety:				
Personal Services	20,500	14,857	13,936	921
Materials and Supplies	0	3,150	1,584	1,566
Contractual Services	30,535	59,528	58,785	743
Capital Outlay	3,000	1,500	1,071	429
Total Expenditures	<u>54,035</u>	<u>79,035</u>	<u>75,376</u>	<u>3,659</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,035)	(9,035)	35,516	44,551
Fund Balance at Beginning of Year	6,014	6,014	6,014	0
Prior Year Encumbrances	3,021	3,021	3,021	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 44,551</u>	<u>\$ 44,551</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

WIA PROGRAMS FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 440,000	\$ 440,000	\$ 129,016	\$ (310,984)
All Other Revenues	<u>2,000</u>	<u>2,000</u>	<u>30,023</u>	<u>28,023</u>
Total Revenues	<u>442,000</u>	<u>442,000</u>	<u>159,039</u>	<u>(282,961)</u>
Expenditures:				
Human Services:				
Contractual Services	<u>493,648</u>	<u>493,648</u>	<u>171,975</u>	<u>321,673</u>
Total Expenditures	<u>493,648</u>	<u>493,648</u>	<u>171,975</u>	<u>321,673</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(51,648)	(51,648)	(12,936)	38,712
Other Financing Sources (Uses):				
Transfers In	<u>0</u>	<u>0</u>	<u>8,253</u>	<u>8,253</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>8,253</u>	<u>8,253</u>
Net Change in Fund Balance	(51,648)	(51,648)	(4,683)	46,965
Fund Balance at Beginning of Year	41,927	41,927	41,927	0
Prior Year Encumbrances	<u>10,648</u>	<u>10,648</u>	<u>10,648</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 927</u>	<u>\$ 927</u>	<u>\$ 47,892</u>	<u>\$ 46,965</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Public Works:				
Contractual Services	<u>191</u>	<u>191</u>	<u>0</u>	<u>191</u>
Total Expenditures	<u>191</u>	<u>191</u>	<u>0</u>	<u>191</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(191)	(191)	0	191
Fund Balance at Beginning of Year	<u>191</u>	<u>191</u>	<u>191</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 191</u>	<u>\$ 191</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Other Financing Sources (Uses):				
Transfers Out	<u>(26)</u>	<u>(26)</u>	<u>0</u>	<u>26</u>
Total Other Financing Sources (Uses)	<u>(26)</u>	<u>(26)</u>	<u>0</u>	<u>26</u>
Net Change in Fund Balance	(26)	(26)	0	26
Fund Balance at Beginning of Year	<u>26</u>	<u>26</u>	<u>26</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 26</u>	<u>\$ 26</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 30,000	\$ 30,000	\$ 34,448	\$ 4,448
All Other Revenues	<u>0</u>	<u>0</u>	<u>279</u>	<u>279</u>
Total Revenues	<u>30,000</u>	<u>30,000</u>	<u>34,727</u>	<u>4,727</u>
Expenditures:				
General Government - Judicial:				
Personal Services	<u>81,511</u>	<u>81,511</u>	<u>30,831</u>	<u>50,680</u>
Total Expenditures	<u>81,511</u>	<u>81,511</u>	<u>30,831</u>	<u>50,680</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(51,511)	(51,511)	3,896	55,407
Fund Balance at Beginning of Year	<u>51,511</u>	<u>51,511</u>	<u>51,511</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 55,407</u>	<u>\$ 55,407</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013****SUPERVISION FEE FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 13,000	\$ 13,000	\$ 13,180	\$ 180
All Other Revenues	50	50	15	(35)
Total Revenues	<u>13,050</u>	<u>13,050</u>	<u>13,195</u>	<u>145</u>
Expenditures:				
General Government - Judicial:				
Personal Services	22,100	21,100	5,302	15,798
Other Expenditures	6,283	7,283	6,296	987
Capital Outlay	<u>1,000</u>	<u>1,000</u>	<u>742</u>	<u>258</u>
Total Expenditures	<u>29,383</u>	<u>29,383</u>	<u>12,340</u>	<u>17,043</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,333)	(16,333)	855	17,188
Fund Balance at Beginning of Year	<u>16,333</u>	<u>16,333</u>	<u>16,333</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 17,188</u>	<u>\$ 17,188</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

PARENTING SEMINAR FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 6,000	\$ 6,000	\$ 5,610	\$ (390)
All Other Revenues	<u>0</u>	<u>0</u>	<u>149</u>	<u>149</u>
Total Revenues	<u>6,000</u>	<u>6,000</u>	<u>5,759</u>	<u>(241)</u>
Expenditures:				
General Government - Judicial:				
Personal Services	6,000	3,537	2,591	946
Contractual Services	0	5,000	4,200	800
Other Expenditures	<u>4,729</u>	<u>2,192</u>	<u>0</u>	<u>2,192</u>
Total Expenditures	<u>10,729</u>	<u>10,729</u>	<u>6,791</u>	<u>3,938</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,729)	(4,729)	(1,032)	3,697
Fund Balance at Beginning of Year	<u>4,729</u>	<u>4,729</u>	<u>4,729</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,697</u>	<u>\$ 3,697</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 200	\$ 200	\$ 684	\$ 484
Total Revenues	<u>200</u>	<u>200</u>	<u>684</u>	<u>484</u>
Expenditures:				
Public Safety:				
Materials and Supplies	600	0	0	0
Contractual Services	0	1,200	0	1,200
Capital Outlay	<u>600</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>1,200</u>	<u>1,200</u>	<u>0</u>	<u>1,200</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,000)	(1,000)	684	1,684
Fund Balance at Beginning of Year	<u>1,187</u>	<u>1,187</u>	<u>1,187</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 187</u>	<u>\$ 187</u>	<u>\$ 1,871</u>	<u>\$ 1,684</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 892,368	\$ 972,368	\$ 959,427	\$ (12,941)
Intergovernmental Revenues	<u>110,400</u>	<u>154,400</u>	<u>137,758</u>	<u>(16,642)</u>
Total Revenues	<u>1,002,768</u>	<u>1,126,768</u>	<u>1,097,185</u>	<u>(29,583)</u>
Expenditures:				
Intergovernmental:				
Contractual Services	<u>1,002,768</u>	<u>1,126,768</u>	<u>1,097,185</u>	<u>29,583</u>
Total Expenditures	<u>1,002,768</u>	<u>1,126,768</u>	<u>1,097,185</u>	<u>29,583</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

SENIOR CITIZENS FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 692,400	\$ 710,400	\$ 759,747	\$ 49,347
Intergovernmental Revenues	131,054	131,054	127,539	(3,515)
Total Revenues	<u>823,454</u>	<u>841,454</u>	<u>887,286</u>	<u>45,832</u>
Expenditures:				
Intergovernmental:				
Contractual Services	849,280	867,280	867,241	39
Total Expenditures	<u>849,280</u>	<u>867,280</u>	<u>867,241</u>	<u>39</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,826)	(25,826)	20,045	45,871
Fund Balance at Beginning of Year	25,826	25,826	25,826	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 45,871</u>	<u>\$ 45,871</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	<u>\$ 245,568</u>	<u>\$ 245,568</u>	<u>\$ 106,335</u>	<u>\$ (139,233)</u>
Total Revenues	<u>245,568</u>	<u>245,568</u>	<u>106,335</u>	<u>(139,233)</u>
Expenditures:				
Debt Service:				
Principal Retirement	986,419	987,724	847,724	140,000
Interest and Fiscal Charges	<u>564,425</u>	<u>593,384</u>	<u>278,747</u>	<u>314,637</u>
Total Expenditures	<u>1,550,844</u>	<u>1,581,108</u>	<u>1,126,471</u>	<u>454,637</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(1,305,276)	(1,335,540)	(1,020,136)	315,404
Other Financing Sources (Uses):				
General Obligation Bonds Issued	0	30,264	1,077,000	1,046,736
Refunding General Obligation Bond Issued	0	0	751,000	751,000
Transfers In	<u>1,295,930</u>	<u>1,295,930</u>	<u>990,640</u>	<u>(305,290)</u>
Total Other Financing Sources (Uses)	<u>1,295,930</u>	<u>1,326,194</u>	<u>2,818,640</u>	<u>1,492,446</u>
Net Change in Fund Balance	(9,346)	(9,346)	1,798,504	1,807,850
Fund Balance at Beginning of Year	<u>9,346</u>	<u>9,346</u>	<u>9,346</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,807,850</u>	<u>\$ 1,807,850</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2013***

OHIO WATER DEVELOPMENT AUTHORITY FUND

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

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	<u>\$ 40,264</u>	<u>\$ 40,264</u>	<u>\$ 40,264</u>	<u>\$ 0</u>
Total Revenues	<u>40,264</u>	<u>40,264</u>	<u>40,264</u>	<u>0</u>
Expenditures:				
Debt Service:				
Principal Retirement	<u>40,264</u>	<u>40,264</u>	<u>40,264</u>	<u>0</u>
Total Expenditures	<u>40,264</u>	<u>40,264</u>	<u>40,264</u>	<u>0</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 732,810	\$ 1,015,937	\$ 377,323	\$ (638,614)
All Other Revenues	<u>0</u>	<u>0</u>	<u>124,721</u>	<u>124,721</u>
Total Revenues	<u>732,810</u>	<u>1,015,937</u>	<u>502,044</u>	<u>(513,893)</u>
Expenditures:				
Capital Outlay:				
Contractual Services	<u>1,326,664</u>	<u>1,609,791</u>	<u>548,364</u>	<u>1,061,427</u>
Total Expenditures	<u>1,326,664</u>	<u>1,609,791</u>	<u>548,364</u>	<u>1,061,427</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(593,854)	(593,854)	(46,320)	547,534
Fund Balance at Beginning of Year	572,557	572,557	572,557	0
Prior Year Encumbrances	<u>21,297</u>	<u>21,297</u>	<u>21,297</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 547,534</u>	<u>\$ 547,534</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,061</u>	<u>\$ 61</u>
Total Revenues	<u>5,000</u>	<u>5,000</u>	<u>5,061</u>	<u>61</u>
Expenditures:				
Capital Outlay:				
Other Expenditures	5,800	7,200	7,127	73
Capital Outlay	<u>10,675</u>	<u>9,275</u>	<u>2,284</u>	<u>6,991</u>
Total Expenditures	<u>16,475</u>	<u>16,475</u>	<u>9,411</u>	<u>7,064</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(11,475)	(11,475)	(4,350)	7,125
Fund Balance at Beginning of Year	10,860	10,860	10,860	0
Prior Year Encumbrances	<u>675</u>	<u>675</u>	<u>675</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 60</u>	<u>\$ 60</u>	<u>\$ 7,185</u>	<u>\$ 7,125</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 944,825	\$ 955,825	\$ 259,684	\$ (696,141)
Investment Earnings	100	100	3	(97)
Total Revenues	<u>944,925</u>	<u>955,925</u>	<u>259,687</u>	<u>(696,238)</u>
Expenditures:				
Capital Outlay:				
Capital Outlay	<u>1,005,740</u>	<u>1,016,740</u>	<u>311,163</u>	<u>705,577</u>
Total Expenditures	<u>1,005,740</u>	<u>1,016,740</u>	<u>311,163</u>	<u>705,577</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(60,815)	(60,815)	(51,476)	9,339
Fund Balance at Beginning of Year	59,932	59,932	59,932	0
Prior Year Encumbrances	<u>1,955</u>	<u>1,955</u>	<u>1,955</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,072</u>	<u>\$ 1,072</u>	<u>\$ 10,411</u>	<u>\$ 9,339</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Capital Outlay:				
Capital Outlay	<u> 6,794</u>	<u> 6,794</u>	<u> 6,794</u>	<u> 0</u>
Total Expenditures	<u> 6,794</u>	<u> 6,794</u>	<u> 6,794</u>	<u> 0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> (6,794)</u>	<u> (6,794)</u>	<u> (6,794)</u>	<u> 0</u>
Fund Balance at Beginning of Year	<u> 6,794</u>	<u> 6,794</u>	<u> 6,794</u>	<u> 0</u>
Fund Balance at End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	<u>\$ 2,000,000</u>	<u>\$ 2,426,725</u>	<u>\$ 1,288,453</u>	<u>\$ (1,138,272)</u>
Total Revenues	<u>2,000,000</u>	<u>2,426,725</u>	<u>1,288,453</u>	<u>(1,138,272)</u>
Expenditures:				
Capital Outlay:				
Contractual Services	<u>2,000,000</u>	<u>2,426,725</u>	<u>1,288,453</u>	<u>1,138,272</u>
Total Expenditures	<u>2,000,000</u>	<u>2,426,725</u>	<u>1,288,453</u>	<u>1,138,272</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Capital Outlay:				
Contractual Services	1,385	0	0	0
Other Expenditures	<u>0</u>	<u>1,385</u>	<u>1,385</u>	<u>0</u>
Total Expenditures	<u>1,385</u>	<u>1,385</u>	<u>1,385</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,385)	(1,385)	(1,385)	0
Fund Balance at Beginning of Year	<u>1,385</u>	<u>1,385</u>	<u>1,385</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Fiduciary Funds

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

Agency Funds

District Board of Health Fund

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

Soil and Water Conservation Fund

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

Corporation Fund

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

Local Government Fund

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

Library Support Fund

The fund accounts for the collection of shared revenues from the State of Ohio that represents a portion of state income taxes which is returned to the County for use by district libraries 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 Fund

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

Cigarette Tax Fund

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

(Continued)

Agency Funds

Manufactured Home Tax Fund

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

County Court Agency Fund

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

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

Undivided Personal Property Tax Fund

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

Estate Tax Fund

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 Fund

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

Regional Planning Commission Fund

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

Workers Compensation Fund

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

Public Defender Indigent Fund

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

(Continued)

Agency Funds

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 Fund

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

Payroll Fund

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

Park District Fund

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

KNOX COUNTY, OHIO

***Combining Statement Of Assets and Liabilities
Agency Funds
December 31, 2013***

	Undivided Real Estate Tax	All Other Agency	Totals
Assets:			
Cash and Cash Equivalents	\$2,555,255	\$1,988,659	\$4,543,914
Cash and Cash Equivalents in Segregated Accounts	0	383,357	383,357
Receivables:			
Taxes	59,674,858	0	59,674,858
Accounts	0	8,235	8,235
Special Assessments	6,827	0	6,827
Intergovernmental	0	2,581,159	2,581,159
Total Assets	<u>\$62,236,940</u>	<u>\$4,961,410</u>	<u>\$67,198,350</u>
Liabilities:			
Intergovernmental Payable	\$62,236,940	\$3,032,900	\$65,269,840
Undistributed Monies	0	372,947	372,947
Due to Others	0	1,555,563	1,555,563
Total Liabilities	<u>\$62,236,940</u>	<u>\$4,961,410</u>	<u>\$67,198,350</u>

KNOX COUNTY, OHIO

**Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Reductions	Balance December 31, 2013
District Board of Health				
Assets:				
Cash and Cash Equivalents	\$ 454,266	\$ 3,086,330	\$ (3,080,189)	\$ 460,407
Total Assets	<u>\$ 454,266</u>	<u>\$ 3,086,330</u>	<u>\$ (3,080,189)</u>	<u>\$ 460,407</u>
Liabilities:				
Due to Others	\$ 454,266	\$ 3,086,330	\$ (3,080,189)	\$ 460,407
Total Liabilities	<u>\$ 454,266</u>	<u>\$ 3,086,330</u>	<u>\$ (3,080,189)</u>	<u>\$ 460,407</u>
Soil and Water Conservation				
Assets:				
Cash and Cash Equivalents	\$ 247,149	\$ 258,208	\$ (273,893)	\$ 231,464
Total Assets	<u>\$ 247,149</u>	<u>\$ 258,208</u>	<u>\$ (273,893)</u>	<u>\$ 231,464</u>
Liabilities:				
Due to Others	\$ 247,149	\$ 258,208	\$ (273,893)	\$ 231,464
Total Liabilities	<u>\$ 247,149</u>	<u>\$ 258,208</u>	<u>\$ (273,893)</u>	<u>\$ 231,464</u>
Corporation				
Assets:				
Cash and Cash Equivalents	\$ 64,128	\$ 546,622	\$ (548,085)	\$ 62,665
Intergovernmental Receivable	155,392	151,096	(155,392)	151,096
Total Assets	<u>\$ 219,520</u>	<u>\$ 697,718</u>	<u>\$ (703,477)</u>	<u>\$ 213,761</u>
Liabilities:				
Intergovernmental Payable	\$ 219,520	\$ 697,718	\$ (703,477)	\$ 213,761
Total Liabilities	<u>\$ 219,520</u>	<u>\$ 697,718</u>	<u>\$ (703,477)</u>	<u>\$ 213,761</u>
Local Government				
Assets:				
Intergovernmental Receivable	\$ 490,808	\$ 518,664	\$ (490,808)	\$ 518,664
Total Assets	<u>\$ 490,808</u>	<u>\$ 518,664</u>	<u>\$ (490,808)</u>	<u>\$ 518,664</u>
Liabilities:				
Intergovernmental Payable	\$ 490,808	\$ 518,664	\$ (490,808)	\$ 518,664
Total Liabilities	<u>\$ 490,808</u>	<u>\$ 518,664</u>	<u>\$ (490,808)</u>	<u>\$ 518,664</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Reductions	Balance December 31, 2013
Library Support				
Assets:				
Cash and Cash Equivalents	\$ 0	\$ 1,484,439	\$ (1,484,439)	\$ 0
Intergovernmental Receivable	688,918	714,930	(688,918)	714,930
Total Assets	<u>\$ 688,918</u>	<u>\$ 2,199,369</u>	<u>\$ (2,173,357)</u>	<u>\$ 714,930</u>
Liabilities:				
Intergovernmental Payable	\$ 688,918	\$ 2,199,369	\$ (2,173,357)	\$ 714,930
Total Liabilities	<u>\$ 688,918</u>	<u>\$ 2,199,369</u>	<u>\$ (2,173,357)</u>	<u>\$ 714,930</u>
Lodging Tax				
Assets:				
Cash and Cash Equivalents	\$ 13	\$ 145,508	\$ (144,407)	\$ 1,114
Accounts Receivable	7,023	8,235	(7,023)	8,235
Total Assets	<u>\$ 7,036</u>	<u>\$ 153,743</u>	<u>\$ (151,430)</u>	<u>\$ 9,349</u>
Liabilities:				
Due to Others	7,036	\$ 153,743	\$ (151,430)	\$ 9,349
Total Liabilities	<u>\$ 7,036</u>	<u>\$ 153,743</u>	<u>\$ (151,430)</u>	<u>\$ 9,349</u>
Cigarette Tax				
Assets:				
Cash and Cash Equivalents	\$ 60	\$ 8,677	\$ (8,685)	\$ 52
Total Assets	<u>\$ 60</u>	<u>\$ 8,677</u>	<u>\$ (8,685)</u>	<u>\$ 52</u>
Liabilities:				
Intergovernmental Payable	\$ 60	\$ 8,677	\$ (8,685)	\$ 52
Total Liabilities	<u>\$ 60</u>	<u>\$ 8,677</u>	<u>\$ (8,685)</u>	<u>\$ 52</u>
Manufactured Home Tax				
Assets:				
Cash and Cash Equivalents	\$ 27,120	\$ 182,799	\$ (190,846)	\$ 19,073
Total Assets	<u>\$ 27,120</u>	<u>\$ 182,799</u>	<u>\$ (190,846)</u>	<u>\$ 19,073</u>
Liabilities:				
Intergovernmental Payable	\$ 27,120	\$ 182,799	\$ (190,846)	\$ 19,073
Total Liabilities	<u>\$ 27,120</u>	<u>\$ 182,799</u>	<u>\$ (190,846)</u>	<u>\$ 19,073</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Reductions	Balance December 31, 2013
County Court Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 529,987	\$ 11,808,926	\$ (11,965,966)	\$ 372,947
Total Assets	<u>\$ 529,987</u>	<u>\$ 11,808,926</u>	<u>\$ (11,965,966)</u>	<u>\$ 372,947</u>
Liabilities:				
Intergovernmental Payable	\$ 0	\$ 5,800,729	\$ (5,800,729)	\$ 0
Undistributed Monies	529,987	372,947	(529,987)	372,947
Due to Others	0	5,635,250	(5,635,250)	0
Total Liabilities	<u>\$ 529,987</u>	<u>\$ 11,808,926</u>	<u>\$ (11,965,966)</u>	<u>\$ 372,947</u>
Undivided Personal Property Tax				
Assets:				
Cash and Cash Equivalents	\$ 0	\$ 123,672	\$ (123,672)	\$ 0
Receivables:				
Taxes	0	0	0	0
Total Assets	<u>\$ 0</u>	<u>\$ 123,672</u>	<u>\$ (123,672)</u>	<u>\$ 0</u>
Liabilities:				
Intergovernmental Payable	\$ 0	\$ 123,672	\$ (123,672)	\$ 0
Total Liabilities	<u>\$ 0</u>	<u>\$ 123,672</u>	<u>\$ (123,672)</u>	<u>\$ 0</u>
Estate Tax				
Assets:				
Cash and Cash Equivalents	\$ 346,088	\$ 843,485	\$ (1,003,452)	\$ 186,121
Total Assets	<u>\$ 346,088</u>	<u>\$ 843,485</u>	<u>\$ (1,003,452)</u>	<u>\$ 186,121</u>
Liabilities:				
Intergovernmental Payable	\$ 346,088	\$ 843,485	\$ (1,003,452)	\$ 186,121
Total Liabilities	<u>\$ 346,088</u>	<u>\$ 843,485</u>	<u>\$ (1,003,452)</u>	<u>\$ 186,121</u>
Undivided Real Estate Tax				
Assets:				
Cash and Cash Equivalents	\$ 2,818,375	\$ 54,417,195	\$ (54,680,315)	\$ 2,555,255
Receivables:				
Taxes	55,611,855	59,674,858	(55,611,855)	59,674,858
Special Assessments	23,565	6,827	(23,565)	6,827
Total Assets	<u>\$ 58,453,795</u>	<u>\$ 114,098,880</u>	<u>\$ (110,315,735)</u>	<u>\$ 62,236,940</u>
Liabilities:				
Intergovernmental Payable	\$ 58,453,795	\$ 114,098,880	\$ (110,315,735)	\$ 62,236,940
Total Liabilities	<u>\$ 58,453,795</u>	<u>\$ 114,098,880</u>	<u>\$ (110,315,735)</u>	<u>\$ 62,236,940</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Reductions	Balance December 31, 2013
Regional Planning Commission				
Assets:				
Cash and Cash Equivalents	\$ 30,262	\$ 77,910	\$ (82,511)	\$ 25,661
Total Assets	<u>\$ 30,262</u>	<u>\$ 77,910</u>	<u>\$ (82,511)</u>	<u>\$ 25,661</u>
Liabilities:				
Due to Others	\$ 30,262	\$ 77,910	\$ (82,511)	\$ 25,661
Total Liabilities	<u>\$ 30,262</u>	<u>\$ 77,910</u>	<u>\$ (82,511)</u>	<u>\$ 25,661</u>
Workers' Compensation				
Assets:				
Cash and Cash Equivalents	\$ 0	\$ 307,492	\$ (307,492)	\$ 0
Intergovernmental Receivable	16,683	20,847	(16,683)	20,847
Total Assets	<u>\$ 16,683</u>	<u>\$ 328,339</u>	<u>\$ (324,175)</u>	<u>\$ 20,847</u>
Liabilities:				
Intergovernmental Payable	\$ 16,683	\$ 328,339	\$ (324,175)	\$ 20,847
Total Liabilities	<u>\$ 16,683</u>	<u>\$ 328,339</u>	<u>\$ (324,175)</u>	<u>\$ 20,847</u>
Public Defender Indigent				
Assets:				
Cash and Cash Equivalents	\$ 0	\$ 4,546	\$ (4,546)	\$ 0
Intergovernmental Receivable	300	375	(300)	375
Total Assets	<u>\$ 300</u>	<u>\$ 4,921</u>	<u>\$ (4,846)</u>	<u>\$ 375</u>
Liabilities:				
Intergovernmental Payable	\$ 300	\$ 4,921	\$ (4,846)	\$ 375
Total Liabilities	<u>\$ 300</u>	<u>\$ 4,921</u>	<u>\$ (4,846)</u>	<u>\$ 375</u>
Inmate				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 7,828	\$ 174,479	\$ (171,897)	\$ 10,410
Total Assets	<u>\$ 7,828</u>	<u>\$ 174,479</u>	<u>\$ (171,897)</u>	<u>\$ 10,410</u>
Liabilities:				
Due to Others	\$ 7,828	\$ 174,479	\$ (171,897)	\$ 10,410
Total Liabilities	<u>\$ 7,828</u>	<u>\$ 174,479</u>	<u>\$ (171,897)</u>	<u>\$ 10,410</u>

(Continued)

KNOX COUNTY, OHIO**Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Reductions	Balance December 31, 2013
Township				
Assets:				
Cash and Cash Equivalents	\$ 0	\$ 2,784,906	\$ (2,784,906)	\$ 0
Intergovernmental Receivable	1,164,710	1,175,247	(1,164,710)	1,175,247
Total Assets	<u>\$ 1,164,710</u>	<u>\$ 3,960,153</u>	<u>\$ (3,949,616)</u>	<u>\$ 1,175,247</u>
Liabilities:				
Intergovernmental Payable	1,164,710	\$ 3,960,153	\$ (3,949,616)	\$ 1,175,247
Total Liabilities	<u>\$ 1,164,710</u>	<u>\$ 3,960,153</u>	<u>\$ (3,949,616)</u>	<u>\$ 1,175,247</u>
Payroll				
Assets:				
Cash and Cash Equivalents	\$ 184,732	\$ 17,882,426	\$ (17,879,898)	\$ 187,260
Total Assets	<u>\$ 184,732</u>	<u>\$ 17,882,426</u>	<u>\$ (17,879,898)</u>	<u>\$ 187,260</u>
Liabilities:				
Intergovernmental Payable	\$ 180,311	\$ 6,313,920	\$ (6,310,401)	\$ 183,830
Due to Others	4,421	11,568,506	(11,569,497)	3,430
Total Liabilities	<u>\$ 184,732</u>	<u>\$ 17,882,426</u>	<u>\$ (17,879,898)</u>	<u>\$ 187,260</u>
Park District				
Assets:				
Cash and Cash Equivalents	\$ 768,046	\$ 419,683	\$ (372,887)	\$ 814,842
Intergovernmental Receivable	0	0	0	0
Total Assets	<u>\$ 768,046</u>	<u>\$ 419,683</u>	<u>\$ (372,887)</u>	<u>\$ 814,842</u>
Liabilities:				
Due to Others	\$ 768,046	\$ 419,683	\$ (372,887)	\$ 814,842
Total Liabilities	<u>\$768,046</u>	<u>\$419,683</u>	<u>(\$372,887)</u>	<u>\$814,842</u>

(Continued)

KNOX COUNTY, OHIO**Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Reductions	Balance December 31, 2013
All Agency Funds				
Assets:				
Cash and Cash Equivalents	\$ 4,940,239	\$ 82,573,898	\$ (82,970,223)	\$ 4,543,914
Cash and Cash Equivalents in Segregated Accounts	537,815	11,983,405	(12,137,863)	383,357
Receivables:				
Taxes	55,611,855	59,674,858	(55,611,855)	59,674,858
Accounts	7,023	8,235	(7,023)	8,235
Special Assessments	23,565	6,827	(23,565)	6,827
Intergovernmental	2,516,811	2,581,159	(2,516,811)	2,581,159
Total Assets	<u>\$ 63,637,308</u>	<u>\$ 156,828,382</u>	<u>\$ (153,267,340)</u>	<u>\$ 67,198,350</u>
Liabilities:				
Intergovernmental Payable	\$ 61,588,313	\$ 135,081,326	\$ (131,399,799)	\$ 65,269,840
Undistributed Monies	529,987	372,947	(529,987)	372,947
Due to Others	1,519,008	21,374,109	(21,337,554)	1,555,563
Total Liabilities	<u>\$ 63,637,308</u>	<u>\$ 156,828,382</u>	<u>\$ (153,267,340)</u>	<u>\$ 67,198,350</u>

*C*OMPONENT *U*NITS

KNOX COUNTY, OHIO

**Statement of Cash Flows
Component Unit
For the Year Ended December 31, 2013**

	Knox County Airport
<u>Cash Flows from Operating Activities:</u>	
Cash Received from Customers	\$746,081
Cash Payments to Suppliers for Goods and Services	(568,016)
Cash Payments to Employees for Service	(120,111)
Other Operating Receipts	10,795
Net Cash Provided by Operating Activities	<u>68,749</u>
<u>Cash Flows from Noncapital and Related Financing Activities:</u>	
Operating Grant	132,393
Net Cash Provided by Noncapital and Related Financing Activities	<u>132,393</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>	
Acquisition of Capital Assets	(100,612)
Debt Principal Retirement	(35,300)
Interest Paid on Debt	(30,559)
Net Cash Used for Capital and Related Financing Activities	<u>(166,471)</u>
Net Increase in Cash and Cash Equivalents	34,671
Cash and Cash Equivalents at Beginning of Year	311,411
Cash and Cash Equivalents at End of Year	<u><u>\$346,082</u></u>
<u>Reconciliation of Operating Loss to Net Cash</u>	
<u>Provided by Operating Activities:</u>	
Operating Loss	(\$119,547)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:	
Depreciation Expense	192,113
Changes in Assets and Liabilities:	
Decrease in Accounts Receivable	9,763
Increase in Inventory	(27,869)
Increase in Accounts Payable	15,812
Decrease in Due to Primary Government	(1,523)
Total Adjustments	<u>188,296</u>
Net Cash Provided by Operating Activities	<u><u>\$68,749</u></u>

STATISTICAL SECTION



STATISTICAL TABLES

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

Contents

Financial Trends	S 2 – S 13
These schedules contain trend information to help the reader understand how the County’s financial position has changed over time.	
Revenue Capacity	S 14 – S 21
These schedules contain information to help the reader understand and assess the factors affecting the County’s ability to generate its most significant local revenue sources, which is property tax.	
Debt Capacity	S 22 – S 31
These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.	
Economic and Demographic Information	S 32 – S 35
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County’s financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
Operating Information	S 36 – S 43
These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.	
Sources Note:	
Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.	

Knox County, Ohio

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

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Governmental Activities:			(1)	
Net Investment in Capital Assets	\$41,903,085	\$43,886,006	\$46,821,271	\$46,412,153
Restricted	16,527,301	17,680,936	19,237,519	19,198,230
Unrestricted	5,031,146	4,973,565	5,001,152	6,207,084
Total Governmental Activities Net Position	<u>\$63,461,532</u>	<u>\$66,540,507</u>	<u>\$71,059,942</u>	<u>\$71,817,467</u>
Business-type Activities:				
Net Investment in Capital Assets	\$2,979,054	\$2,865,970	\$2,801,699	\$3,028,127
Unrestricted (2)	60,693	411,799	673,904	874,504
Total Business-type Activities Net Position	<u>\$3,039,747</u>	<u>\$3,277,769</u>	<u>\$3,475,603</u>	<u>\$3,902,631</u>
Primary Government:				
Net Investment in Capital Assets	\$44,882,139	\$46,751,976	\$49,622,970	\$49,440,280
Restricted	16,527,301	17,680,936	19,237,519	19,198,230
Unrestricted	5,091,839	5,385,364	5,675,056	7,081,588
Total Primary Government Net Position	<u>\$66,501,279</u>	<u>\$69,818,276</u>	<u>\$74,535,545</u>	<u>\$75,720,098</u>

Source: County Auditor's Office

(1) Net Position was restated for 2006 as a result of a prior period adjustment.

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

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

Knox County, Ohio

2008	2009	2010	2011	2012	2013
			(3)		
\$46,177,057	\$46,246,780	\$49,273,409	\$50,171,806	\$50,381,060	\$51,446,528
17,732,203	19,974,016	23,119,705	26,284,909	24,624,520	29,228,233
4,195,953	4,374,081	5,154,707	3,530,088	2,876,152	5,422,981
<u>\$68,105,213</u>	<u>\$70,594,877</u>	<u>\$77,547,821</u>	<u>\$79,986,803</u>	<u>\$77,881,732</u>	<u>\$86,097,742</u>
\$2,759,725	\$3,214,860	\$3,904,705	\$3,695,596	\$5,308,460	\$5,093,033
1,310,052	2,398,616	2,308,792	2,720,479	1,093,682	2,218,334
<u>\$4,069,777</u>	<u>\$5,613,476</u>	<u>\$6,213,497</u>	<u>\$6,416,075</u>	<u>\$6,402,142</u>	<u>\$7,311,367</u>
\$48,936,782	\$49,461,640	\$53,178,114	\$53,867,402	\$55,689,520	\$56,539,561
17,732,203	19,974,016	23,119,705	26,284,909	24,624,520	29,228,233
5,506,005	6,772,697	7,463,499	6,250,567	3,969,834	7,641,315
<u>\$72,174,990</u>	<u>\$76,208,353</u>	<u>\$83,761,318</u>	<u>\$86,402,878</u>	<u>\$84,283,874</u>	<u>\$93,409,109</u>

Knox County, Ohio

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

	2004	2005	2006
Expenses			(1)
Governmental Activities:			
Legislative and Executive	\$7,278,991	\$6,122,181	\$6,400,430
Judicial	1,934,458	2,039,252	2,229,258
Public Safety	5,733,059	6,043,282	6,107,506
Public Works	5,427,085	5,712,117	5,621,382
Health	478,172	395,115	454,620
Human Services	12,136,393	13,208,704	13,951,835
Interest and Fiscal Charges (3)	584,434	553,327	520,280
<i>Total Governmental Activities Expenses</i>	33,572,592	34,073,978	35,285,311
Business-type Activities:			
Sewer (3)	1,070,213	1,230,448	1,187,566
Landfill	0	0	34,461
<i>Total Business-type Activities Expenses</i>	1,070,213	1,230,448	1,222,027
<i>Total Primary Government Expenses</i>	\$34,642,805	\$35,304,426	\$36,507,338
Program Revenues			
Governmental Activities:			
Charges for Services			
Legislative and Executive	\$1,621,133	\$1,465,367	\$1,495,793
Judicial	575,094	614,890	618,580
Public Safety	706,810	723,825	668,569
Public Works	20,935	121,981	88,200
Health	139,786	151,504	148,866
Human Services	183,466	317,279	317,346
Operating Grants and Contributions	14,788,683	12,593,812	15,852,404
Capital Grants and Contributions	1,547,194	1,309,141	2,514,692
<i>Total Governmental Activities Program Revenues</i>	19,583,101	17,297,799	21,704,450

(1) Net Position was restated for 2006 as a result of a prior period adjustment.

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

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

Knox County, Ohio

2007	2008	2009	2010	2011	2012	2013
\$6,596,815	\$7,669,993	\$6,145,058	\$6,035,909	\$7,210,075	\$6,869,622	\$6,494,006
2,178,492	2,255,167	2,180,208	2,101,009	2,112,160	2,169,830	2,211,444
6,023,816	6,416,779	6,524,287	6,675,712	7,186,473	7,567,869	6,696,152
6,966,197	6,624,205	5,542,229	6,104,722	6,044,318	6,917,441	6,077,391
551,510	473,310	466,915	471,674	517,204	515,608	539,613
16,135,467	17,704,895	15,780,147	13,571,708	14,412,498	16,987,137	14,130,596
499,031	476,946	473,944	272,330	332,106	325,128	328,042
<u>38,951,328</u>	<u>41,621,295</u>	<u>37,112,788</u>	<u>35,233,064</u>	<u>37,814,834</u>	<u>41,352,635</u>	<u>36,477,244</u>
1,035,406	1,488,318	1,254,142	1,293,085	1,720,573	2,228,748	1,750,524
0	0	17,563	0	97,909	0	0
<u>1,035,406</u>	<u>1,488,318</u>	<u>1,271,705</u>	<u>1,293,085</u>	<u>1,818,482</u>	<u>2,228,748</u>	<u>1,750,524</u>
<u>\$39,986,734</u>	<u>\$43,109,613</u>	<u>\$38,384,493</u>	<u>\$36,526,149</u>	<u>\$39,633,316</u>	<u>\$43,581,383</u>	<u>\$38,227,768</u>
\$1,333,018	\$1,469,638	\$1,538,388	\$1,536,183	\$1,639,889	\$1,672,400	\$1,677,483
625,573	610,516	674,700	848,202	852,235	858,571	882,401
736,359	857,152	872,700	996,967	1,230,372	1,011,205	1,096,388
61,676	109,294	58,177	67,621	6,555	23,654	25,896
170,066	184,077	220,784	223,267	246,248	246,222	237,273
230,807	305,353	361,484	307,143	323,650	332,691	302,676
16,638,278	15,860,786	14,313,536	13,682,020	13,668,987	12,682,163	15,202,850
848,177	417,569	1,086,915	3,273,856	2,471,982	1,470,590	2,927,456
<u>20,643,954</u>	<u>19,814,385</u>	<u>19,126,684</u>	<u>20,935,259</u>	<u>20,439,918</u>	<u>18,297,496</u>	<u>22,352,423</u>

(Continued)

Knox County, Ohio

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

	2004	2005	2006
Business-type Activities:			(1)
Charges for Services			
Sewer	1,143,970	1,262,302	1,236,912
Landfill	0	0	0
Operating Grants and Contributions	0	0	0
Capital Grants and Contributions (2)	168,456	145,523	74,693
<i>Total Business-type Activities Program Revenues</i>	<u>1,312,426</u>	<u>1,407,825</u>	<u>1,311,605</u>
<i>Total Primary Government Program Revenues</i>	<u>20,895,527</u>	<u>18,705,624</u>	<u>23,016,055</u>
Net (Expense)/Revenue			
Governmental Activities	(13,989,491)	(16,776,179)	(13,580,861)
Business-type Activities	242,213	177,377	89,578
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$13,747,278)</u>	<u>(\$16,598,802)</u>	<u>(\$13,491,283)</u>
General Revenues and Other Changes in Net Position			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	\$3,457,090	\$3,784,744	\$4,022,446
Special Purposes	3,845,521	4,114,004	3,902,459
Sales Taxes	4,808,365	5,262,248	5,359,260
Intergovernmental Revenues, Unrestricted	1,943,098	1,849,740	2,027,126
Investment Earnings	413,663	734,177	1,241,601
Miscellaneous	2,025,165	2,161,733	1,561,855
Transfers	(70,875)	(60,645)	(14,451)
<i>Total Governmental Activities</i>	<u>16,422,027</u>	<u>17,846,001</u>	<u>18,100,296</u>
Business-type Activities:			
Investment Earnings	0	0	93,805
Transfers	70,875	60,645	14,451
<i>Total Business-type Activities</i>	<u>70,875</u>	<u>60,645</u>	<u>108,256</u>
<i>Total Primary Government</i>	<u>\$16,492,902</u>	<u>\$17,906,646</u>	<u>\$18,208,552</u>
Change in Net Position			
Governmental Activities	\$2,432,536	\$1,069,822	\$4,519,435
Business-type Activities	313,088	238,022	197,834
<i>Total Primary Government Change in Net Position</i>	<u>\$2,745,624</u>	<u>\$1,307,844</u>	<u>\$4,717,269</u>

Source: County Auditor's Office

Knox County, Ohio

2007	2008	2009	2010	2011	2012	2013
1,298,431	1,340,980	1,418,102	1,450,720	1,742,668	1,862,932	1,999,163
21,017	18,635	0	127,089	0	1,489	34,225
0	0	0	107,135	140,103	140,103	128,530
56,368	39,998	1,225,478	114,730	146,200	98,081	407,008
<u>1,375,816</u>	<u>1,399,613</u>	<u>2,643,580</u>	<u>1,799,674</u>	<u>2,028,971</u>	<u>2,102,605</u>	<u>2,568,926</u>
<u>22,019,770</u>	<u>21,213,998</u>	<u>21,770,264</u>	<u>22,734,933</u>	<u>22,468,889</u>	<u>20,400,101</u>	<u>24,921,349</u>
(18,307,374)	(21,806,910)	(17,986,104)	(14,297,805)	(17,374,916)	(23,055,139)	(14,124,821)
340,410	(88,705)	1,371,875	506,589	210,489	(126,143)	818,402
<u>(\$17,966,964)</u>	<u>(\$21,895,615)</u>	<u>(\$16,614,229)</u>	<u>(\$13,791,216)</u>	<u>(\$17,164,427)</u>	<u>(\$23,181,282)</u>	<u>(\$13,306,419)</u>
\$3,823,813	\$3,653,400	\$3,847,226	\$3,810,053	\$3,823,921	\$3,908,629	\$4,039,454
4,188,238	3,989,314	6,352,299	6,350,981	6,398,403	6,459,890	6,641,214
5,404,743	5,439,281	4,951,627	5,726,806	5,465,107	5,920,900	6,180,390
2,357,839	2,758,915	3,259,260	3,175,551	2,906,735	2,604,245	2,915,379
1,499,020	707,531	421,128	150,227	177,190	154,864	162,187
1,784,125	1,732,961	1,777,222	2,106,347	1,336,069	1,996,545	1,495,963
7,121	(186,746)	(132,994)	(69,216)	(88,082)	(95,005)	(79,588)
<u>19,064,899</u>	<u>18,094,656</u>	<u>20,475,768</u>	<u>21,250,749</u>	<u>20,019,343</u>	<u>20,950,068</u>	<u>21,354,999</u>
93,739	69,105	38,830	24,216	23,818	17,205	11,235
(7,121)	186,746	132,994	69,216	88,082	95,005	79,588
<u>86,618</u>	<u>255,851</u>	<u>171,824</u>	<u>93,432</u>	<u>111,900</u>	<u>112,210</u>	<u>90,823</u>
<u>\$19,151,517</u>	<u>\$18,350,507</u>	<u>\$20,647,592</u>	<u>\$21,344,181</u>	<u>\$20,131,243</u>	<u>\$21,062,278</u>	<u>\$21,445,822</u>
\$757,525	(\$3,712,254)	\$2,489,664	\$6,952,944	\$2,644,427	(\$2,105,071)	\$7,230,178
427,028	167,146	1,543,699	600,021	322,389	(13,933)	909,225
<u>\$1,184,553</u>	<u>(\$3,545,108)</u>	<u>\$4,033,363</u>	<u>\$7,552,965</u>	<u>\$2,966,816</u>	<u>(\$2,119,004)</u>	<u>\$8,139,403</u>

Knox County, Ohio

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

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
General Fund				
Nonspendable	\$0	\$0	\$0	\$0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	462,282	594,697	497,138	662,662
Unreserved	<u>2,622,071</u>	<u>1,700,477</u>	<u>1,988,947</u>	<u>2,089,151</u>
<i>Total General Fund</i>	<u>3,084,353</u>	<u>2,295,174</u>	<u>2,486,085</u>	<u>2,751,813</u>
All Other Governmental Funds				
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	1,838,062	2,183,810	2,233,541	2,552,965
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	10,093,651	11,804,232	12,891,879	12,763,343
Debt Service Funds	0	0	0	0
Capital Projects Funds	<u>1,245,265</u>	<u>819,622</u>	<u>411,586</u>	<u>611,413</u>
Total All Other Governmental Funds	<u>13,176,978</u>	<u>14,807,664</u>	<u>15,537,006</u>	<u>15,927,721</u>
<i>Total Governmental Funds</i>	<u>\$16,261,331</u>	<u>\$17,102,838</u>	<u>\$18,023,091</u>	<u>\$18,679,534</u>

Source: County Auditor's Office

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

Knox County, Ohio

2008	2009	2010	2011	2012	2013
\$0	\$0	\$0	\$229,114	\$216,611	\$211,279
0	0	0	1,531,904	1,525,988	1,539,044
0	0	0	1,364,951	1,660,248	2,014,337
601,554	473,903	492,106	0	0	0
1,200,614	1,717,030	2,122,349	0	0	0
<u>1,802,168</u>	<u>2,190,933</u>	<u>2,614,455</u>	<u>3,125,969</u>	<u>3,402,847</u>	<u>3,764,660</u>
0	0	0	352,260	308,489	388,450
0	0	0	22,389,104	21,159,815	26,388,872
0	0	0	504,077	593,854	580,346
0	0	0	(89)	(9,683)	(95,828)
1,465,703	1,712,120	1,112,747	0	0	0
10,536,832	14,071,965	17,820,875	0	0	0
0	0	0	0	0	0
750,308	727,137	488,410	0	0	0
<u>12,752,843</u>	<u>16,511,222</u>	<u>19,422,032</u>	<u>23,245,352</u>	<u>22,052,475</u>	<u>27,261,840</u>
<u>\$14,555,011</u>	<u>\$18,702,155</u>	<u>\$22,036,487</u>	<u>\$26,371,321</u>	<u>\$25,455,322</u>	<u>\$31,026,500</u>

Knox County, Ohio

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

	2004	2005	2006
Revenues:			
Taxes	\$12,050,302	\$13,187,367	\$13,209,994
Intergovernmental Revenues	18,715,280	16,017,172	19,943,838
Charges for Services	3,075,611	3,136,918	3,100,123
Licenses and Permits	123,798	128,829	120,094
Investment Earnings	403,721	690,552	1,150,972
Special Assessments	214,232	47,240	29,938
Fines and Forfeitures	75,621	81,119	85,710
All Other Revenue	1,778,066	2,155,115	1,572,986
Total Revenue	<u>36,436,631</u>	<u>35,444,312</u>	<u>39,213,655</u>
Expenditures:			
Current:			
General Government:			
Legislative and Executive	6,715,071	6,733,588	6,377,665
Judicial	1,924,466	2,020,580	2,255,843
Public Safety	5,734,322	5,549,473	5,699,038
Public Works	4,651,423	5,934,571	5,094,317
Health	415,342	329,875	385,050
Human Services	12,187,436	12,144,183	12,259,649
Intergovernmental	0	0	1,651,020
Capital Outlay	2,447,070	2,704,731	3,457,932
Debt Service:			
Principal Retirement	718,296	666,806	637,433
Interest and Fiscal Charges	587,622	550,847	524,549
Total Expenditures	<u>35,381,048</u>	<u>36,634,654</u>	<u>38,342,496</u>
Excess (Deficiency) of Revenues Over Expenditures	1,055,583	(1,190,342)	871,159

Knox County, Ohio

2007	2008	2009	2010	2011	2012	2013
\$13,383,880	\$13,117,298	\$15,086,952	\$15,417,736	\$15,610,959	\$16,277,842	\$16,793,718
19,842,435	17,551,214	20,211,095	20,029,661	19,747,429	17,210,507	19,846,448
2,909,318	3,224,427	3,398,465	3,555,170	3,813,643	3,731,180	3,770,142
138,752	167,644	208,226	213,560	219,933	225,507	270,572
1,380,218	639,692	414,462	147,357	175,371	154,444	161,765
25,227	46,702	29,374	10,092	12,719	24,059	14,759
95,514	93,224	87,929	175,180	285,019	170,037	169,754
1,995,442	1,761,323	1,793,579	1,962,072	1,305,617	2,141,929	1,449,456
<u>39,770,786</u>	<u>36,601,524</u>	<u>41,230,082</u>	<u>41,510,828</u>	<u>41,170,690</u>	<u>39,935,505</u>	<u>42,476,614</u>
6,437,179	6,880,886	6,228,729	5,725,837	5,576,818	6,402,100	6,509,251
2,168,442	2,216,707	2,179,242	2,086,329	2,013,428	2,138,498	2,231,695
5,696,130	6,000,693	6,371,465	6,633,390	6,496,890	6,905,585	6,518,180
5,751,430	5,080,715	4,446,632	4,932,333	4,703,184	5,626,902	4,983,095
478,587	449,367	415,995	417,456	469,722	463,601	496,063
14,098,762	15,250,656	13,643,822	11,579,167	11,501,805	14,648,486	12,480,472
2,081,824	2,057,835	2,053,506	2,039,618	2,052,914	1,961,519	1,964,426
1,696,281	1,358,922	1,940,957	3,791,073	2,961,457	2,671,199	2,368,901
658,364	732,105	769,696	940,226	883,249	1,503,993	947,975
502,744	480,876	468,746	450,375	307,762	301,486	301,945
<u>39,569,743</u>	<u>40,508,762</u>	<u>38,518,790</u>	<u>38,595,804</u>	<u>36,967,229</u>	<u>42,623,369</u>	<u>38,802,003</u>
201,043	(3,907,238)	2,711,292	2,915,024	4,203,461	(2,687,864)	3,674,611

(Continued)

Knox County, Ohio

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

	2004	2005	2006
Other Financing Sources (Uses):			
Sale of Capital Assets	0	0	0
Insurance Recoveries	0	0	0
Refunding General Obligation Bonds Issued	0	0	0
Premium on General Obligation Refunding Bonds	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Inception of Capital Lease	0	135,302	0
Ohio Public Works Commission Loan	32,704	0	0
Ohio Water Development Authority Loan	0	0	0
Loan Issued	0	0	0
Installment Loan	0	0	0
General Obligation Bonds Issued	0	0	0
Transfers In	1,269,966	1,983,541	1,995,279
Transfers Out	(1,340,841)	(2,044,186)	(2,009,730)
Total Other Financing Sources (Uses)	<u>(38,171)</u>	<u>74,657</u>	<u>(14,451)</u>
Net Change in Fund Balance	<u>\$1,017,412</u>	<u>(\$1,115,685)</u>	<u>\$856,708</u>
 Debt Service as a Percentage of Noncapital Expenditures	 4.12%	 3.81%	 3.53%

Source: County Auditor's Office

Knox County, Ohio

2007	2008	2009	2010	2011	2012	2013
0	0	0	0	204,700	0	0
0	0	0	196,488	70,843	0	0
0	0	0	7,470,000	0	0	751,000
0	0	0	162,962	0	0	0
0	0	0	(7,413,303)	0	0	0
165,700	0	144,777	0	0	37,019	119,748
356,656	119,189	0	13,276	0	596,536	0
0	0	661,648	34,483	32,513	0	0
0	0	600,000	0	0	0	0
0	0	0	0	0	1,266,846	0
0	0	0	0	0	0	1,077,000
1,715,767	1,822,278	1,268,939	1,012,338	1,201,605	1,107,927	1,202,910
(1,708,646)	(2,009,024)	(1,401,933)	(1,081,554)	(1,289,687)	(1,202,932)	(1,282,498)
529,477	(67,557)	1,273,431	394,690	219,974	1,805,396	1,868,160
<u>\$730,520</u>	<u>(\$3,974,795)</u>	<u>\$3,984,723</u>	<u>\$3,309,714</u>	<u>\$4,423,435</u>	<u>(\$882,468)</u>	<u>\$5,542,771</u>
3.14%	3.17%	3.56%	4.12%	3.59%	4.62%	3.51%

Knox County, Ohio

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

Tax year	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Real Property				
Assessed	\$832,520	\$853,649	\$954,584	\$979,076
Actual	2,378,629	2,438,997	2,727,383	2,797,360
Public Utility				
Assessed	39,157	39,394	39,517	39,535
Actual	156,630	157,577	158,068	158,140
Tangible Personal Property				
Assessed	104,743	101,788	96,790	77,143
Actual	418,972	407,152	516,213	617,144
Total				
Assessed	976,420	994,831	1,090,891	1,095,754
Actual	2,954,231	3,003,726	3,401,664	3,572,644
Assessed Value as a Percentage of Actual Value	33.05%	33.12%	32.07%	30.67%
Total Direct Tax Rate	\$9.70	\$9.70	\$9.70	\$9.70

Source: County Auditor's Office

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

Knox County, Ohio

2008	2009	2010	2011	2012	2013
\$989,454 2,827,011	\$1,117,820 3,193,771	\$1,123,007 3,208,591	\$1,125,887 3,216,820	\$1,119,807 3,199,449	\$1,128,221 3,223,489
33,611 134,444	34,933 139,732	37,862 151,448	39,934 159,736	42,862 171,448	46,212 184,848
70,367 1,125,872	0 0	0 0	0 0	0 0	0 0
1,093,432 4,087,327	1,152,753 3,333,503	1,160,869 3,360,039	1,165,821 3,376,556	1,162,669 3,370,897	1,174,433 3,408,337
26.75%	34.58%	34.55%	34.53%	34.49%	34.46%
\$9.49	\$12.59	\$12.59	\$12.59	\$12.59	\$12.59

Knox County, Ohio

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

Collection Year	2004	2005	2006	2007
Direct Rates				
General Fund	3.40	3.40	3.40	3.40
Mental Retardation	2.60	2.60	2.60	2.60
Children Services	1.30	1.30	1.30	1.30
Community Mental Health	1.00	1.00	1.00	1.00
Senior Citizens	1.00	1.00	1.00	1.00
Park District	0.00	0.00	0.00	0.00
Board of Health	0.40	0.40	0.40	0.40
Total	9.70	9.70	9.70	9.70
Overlapping Rates				
City of Mount Vernon	3.20	3.20	3.20	3.20
Villages	2.50 - 7.40	2.50 - 8.60	2.50 - 8.60	2.50 - 8.60
Townships	0.30 - 7.60	0.30 - 7.60	0.30 - 7.60	0.30 - 9.15
In County School Districts	35.43 - 54.53	35.29 - 54.09	34.00 - 53.40	33.83 - 48.69
Out of County School Districts	35.00 - 50.20	35.17 - 49.25	40.90 - 47.65	34.10 - 47.85
Joint Vocational School Districts	2.80 - 6.40	3.00 - 6.40	3.00 - 6.40	3.00 - 6.40
Other Units	0.80 - 5.50	0.80 - 5.50	0.41 - 5.50	0.41 - 5.91

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

Source:

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

Knox County, Ohio

2008	2009	2010	2011	2012	2013
3.40	3.40	3.40	3.40	3.40	3.40
2.60	5.35	5.35	5.35	5.35	5.35
1.30	1.30	1.30	1.30	1.30	1.30
1.00	1.00	1.00	1.00	1.00	1.00
0.79	0.79	0.79	0.79	0.79	0.79
0.00	0.35	0.35	0.35	0.35	0.35
0.40	0.40	0.40	0.40	0.40	0.40
9.49	12.59	12.59	12.59	12.59	12.59
3.20	3.20	3.20	3.20	3.20	3.20
2.50 - 8.60	2.50 - 8.60	2.50 - 8.60	2.50 - 8.60	1.80 - 9.40	1.80 - 9.40
0.30 - 9.15	0.30 - 9.15	0.30 - 9.15	0.30 - 9.15	0.30 - 9.15	0.30 - 9.15
33.83 - 48.69	33.93 - 47.96	33.01 - 48.06	32.98 - 48.37	33.22 - 48.29	33.25 - 48.20
34.10 - 47.85	33.90 - 48.25	32.80 - 48.45	34.30 - 48.75	33.40 - 48.75	33.40 - 49.05
3.00 - 6.40	2.50 - 6.40	2.50 - 6.40	2.52 - 6.40	2.54 - 6.40	2.48 - 6.40
0.41 - 5.91	0.43 - 5.93	1.30 - 5.50	1.30 - 5.50	1.30 - 6.80	1.30 - 6.80



Knox County, Ohio

Principal Taxpayers
Property Tax
Current Year and Nine Years Ago

		2013		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$27,351,860	1	2.33%
Licking Rural Electrification Inc	Public Utility	7,390,640	2	0.63%
Columbia Gas Transmission	Public Utility	6,854,250	3	0.58%
FT Precision Inc	Business	4,493,550	4	0.38%
Kenyon College	School	3,575,020	5	0.30%
Ariel Corporation	Business	3,567,980	6	0.30%
WP Knox Associates	Business	2,888,740	7	0.25%
Cooper Cameron	Business	2,822,340	8	0.24%
Columbia Gas of Ohio	Public Utility	2,547,140	9	0.22%
Park National Bank	Business	2,321,050	10	0.20%
Subtotal		<u>63,812,570</u>		5.43%
All Others		<u>1,110,620,860</u>		94.57%
Total		<u><u>\$1,174,433,430</u></u>		<u><u>100.00%</u></u>
		2004		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Rolls Royce Energy Systems Inc	Business	\$26,147,420	1	2.68%
Ohio Power Company	Public Utility	16,085,260	2	1.65%
Ariel Corporation	Business	9,658,380	3	0.99%
United Telephone Co of Ohio	Public Utility	8,509,340	4	0.87%
FT Precision Inc	Business	7,697,880	5	0.79%
Licking Rural Electrification Inc	Public Utility	5,811,660	6	0.60%
Weyerhaeuser Company	Business	5,707,610	7	0.58%
Columbia Gas Transmission	Public Utility	4,854,280	8	0.50%
Jeld-Wen Inc	Business	3,736,880	9	0.38%
Knox County Commissioners	Government	3,607,040	10	0.37%
Subtotal		<u>91,815,750</u>		9.41%
All Others		<u>884,604,948</u>		90.59%
Total		<u><u>\$976,420,698</u></u>		<u><u>100.00%</u></u>

Source: County Auditor - Land and Buildings
Based on valuation of property in 2013 and 2004

Knox County, Ohio

Property Tax Levies and Collections Last Ten Years

Collection Year	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Current					
Tax Levy (1)	\$7,769,928	\$8,242,873	\$8,472,409	\$9,312,816	\$12,618,876
Current Tax Collections	6,723,319	6,938,026	7,167,658	7,725,912	7,895,631
Percent of Levy Collected	86.53%	84.17%	84.60%	82.96%	62.57%
Delinquent					
Tax Levy (1)	\$471,156	\$465,790	\$385,170	\$519,205	\$468,038
Tax Collections (2)	314,638	336,393	290,919	302,540	328,141
Percent of Levy Collected	66.78%	72.22%	75.53%	58.27%	70.11%
Total					
Tax Levy (1)	\$8,241,084	\$8,708,663	\$8,857,579	\$9,832,021	\$13,086,914
Tax Collections	7,037,957	7,274,419	7,458,577	8,028,452	8,223,772
Percent of Levy Collected	85.40%	83.53%	84.21%	81.66%	62.84%

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

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

Source: County Auditor's Office

Knox County, Ohio

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

Knox County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	2004	2005	2006	2007
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$11,420,000	\$10,910,000	\$10,380,000	\$9,830,000
Special Assessment Bonds Payable	90,000	0	0	0
Installment Note	120,000	60,000	0	0
OPWC Loan Payable	32,704	29,434	26,163	343,883
Ohio Water Development Authority Loans Payable	0	0	0	0
Loan Payable	0	0	0	0
Capital Leases	4,461	136,227	92,065	188,337
Business-type Activities ⁽¹⁾				
Ohio Water Development Authority Loans Payable	\$70,811	\$68,810	\$66,695	\$64,462
Recovery Zone Economic Development Bonds	0	0	0	0
OPWC Loan Payable	0	0	0	0
Total Primary Government	<u>\$11,737,976</u>	<u>\$11,204,471</u>	<u>\$10,564,923</u>	<u>\$10,426,682</u>
Population ⁽²⁾				
Knox County	57,757	54,500	58,456	58,561
Outstanding Debt Per Capita	\$203	\$206	\$181	\$178
Income ⁽²⁾				
Personal (in thousands)	1,490,881	1,415,147	1,597,193	1,666,353
Percentage of Personal Income	0.79%	0.79%	0.66%	0.63%

Sources:

(1) Source: County Auditor's Office

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

Knox County, Ohio

2008	2009	2010	2011	2012	2013
\$9,260,000	\$8,665,000	\$8,116,354	\$7,408,049	\$7,032,222	\$8,081,642
0	0	0	0	0	0
0	0	0	0	0	0
304,948	266,012	239,688	199,424	755,696	715,432
112,609	718,737	714,014	707,321	0	0
0	591,507	571,502	550,637	1,180,671	1,050,291
71,747	144,777	98,362	50,448	25,550	132,967
\$62,103	\$59,611	\$56,978	\$54,197	\$51,259	\$940,664
0	0	6,660,000	6,660,000	6,590,000	6,455,000
0	0	0	0	0	876,947
<u>\$9,811,407</u>	<u>\$10,445,644</u>	<u>\$16,456,898</u>	<u>\$15,630,076</u>	<u>\$15,635,398</u>	<u>\$18,252,943</u>
58,890	59,373	61,016	61,275	60,705	60,705
\$167	\$176	\$270	\$255	\$258	\$301
1,743,733	1,755,066	1,842,988	1,955,714	2,074,533	2,074,533
0.56%	0.60%	0.89%	0.80%	0.75%	0.88%

Knox County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2004	2005	2006	2007
Population ⁽¹⁾	57,757	54,500	58,456	58,561
Assessed Value (In thousands) ⁽²⁾	\$976,420	\$994,831	\$1,090,891	\$1,095,754
General Bonded Debt ⁽³⁾				
General Obligation Bonds	\$11,420,000	\$10,910,000	\$10,380,000	\$9,830,000
Resources Available to Pay Principal ⁽⁴⁾	\$709,423	\$635,926	\$655,708	\$659,431
Net General Bonded Debt	\$10,710,577	\$10,274,074	\$9,724,292	\$9,170,569
Ratio of Net Bonded Debt to Assessed Value	1.10%	1.03%	0.89%	0.84%
Net Bonded Debt per Capita	\$185.44	\$188.52	\$166.35	\$156.60

Source:

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

Knox County, Ohio

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
58,890	59,373	61,016	61,275	61,275	60,705
\$1,093,432	\$1,152,753	\$1,160,869	\$1,165,821	\$1,162,669	\$1,174,433
\$9,260,000	\$8,665,000	\$8,116,354	\$7,408,049	\$7,032,222	\$8,081,642
\$354,890	\$239,708	\$122,588	\$102,480	\$88,443	\$128,801
\$8,905,110	\$8,425,292	\$7,993,766	\$7,305,569	\$6,943,779	\$7,952,841
0.81%	0.73%	0.69%	0.63%	0.60%	0.68%
\$151.22	\$141.90	\$131.01	\$119.23	\$113.32	\$131.01



Knox County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2013*

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to County (1)</u>	<u>Amount Applicable to County</u>
Direct:			
Knox County	\$9,980,332	100.00%	\$9,980,332
Overlapping:			
All Cities wholly within the County	5,812,400	100.00%	5,812,400
All Townships wholly within the County	179,753	100.00%	179,753
All School Districts wholly within the County	27,578,433	100.00%	27,578,433
Clear Fork School District	4,403,511	8.54%	<u>376,060</u>
		Subtotal	<u>33,946,646</u>
		Total	<u><u>\$43,926,978</u></u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2013 collection year.

Source: Knox County Auditor

Knox County, Ohio

Debt Limitations Last Ten Years

Collection Year	2004	2005	2006	2007
Total Debt				
Net Assessed Valuation	\$976,420,398	\$994,830,648	\$1,090,891,142	\$1,095,753,457
Legal Debt Limitation (%) (1)(a)	2.35%	2.35%	2.36%	2.36%
Legal Debt Limitation (\$) (1)	22,910,510	23,370,766	25,772,279	25,893,836
County Debt Outstanding (2)	5,524,000	5,258,000	4,980,000	4,690,000
Less: Applicable Debt Service Fund Amounts	(709,423)	(635,926)	(655,708)	(659,431)
Net Indebtedness Subject to Limitation	4,814,577	4,622,074	4,324,292	4,030,569
Overall Legal Debt Margin	<u>\$18,095,933</u>	<u>\$18,748,692</u>	<u>\$21,447,987</u>	<u>\$21,863,267</u>
Unvoted Debt				
Net Assessed Valuation	\$976,420,398	\$994,830,648	\$1,090,891,142	\$1,095,753,457
Legal Debt Limitation (%) (1)(b)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	9,764,204	9,948,306	10,908,911	10,957,535
County Debt Outstanding (2)	5,524,000	5,258,000	4,980,000	4,690,000
Less: Applicable Debt Service Fund Amounts	(709,423)	(635,926)	(655,708)	(659,431)
Net Indebtedness Subject to Limitation	4,814,577	4,622,074	4,324,292	4,030,569
Overall Legal Debt Margin	<u>\$4,949,627</u>	<u>\$5,326,232</u>	<u>\$6,584,619</u>	<u>\$6,926,966</u>

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

(a) 3% of first \$100,000,000 of assessed value, 1.5% of next \$200,000,000; 2.5% of assessed value in excess of \$300,000,000.

(b) 1% of assessed value.

(2) County Debt Outstanding excludes Special Assessment Bonds and Correctional Facility Bonds

Source: Knox County Auditor

Knox County, Ohio

2008	2009	2010	2011	2012	2013
\$1,093,432,139	\$1,152,752,950	\$1,160,869,260	\$1,165,821,280	\$1,162,668,930	\$1,174,433,430
2.36%	2.37%	2.37%	2.37%	2.37%	2.37%
25,835,803	27,318,824	27,521,732	27,645,532	27,566,723	27,860,836
4,392,000	4,077,000	3,548,354	3,196,049	3,196,222	4,621,642
(354,890)	(239,708)	(122,588)	(102,480)	(88,443)	(128,801)
4,037,110	3,837,292	3,425,766	3,093,569	3,107,779	4,492,841
<u>\$21,798,693</u>	<u>\$23,481,532</u>	<u>\$24,095,966</u>	<u>\$24,551,963</u>	<u>\$24,458,944</u>	<u>\$23,367,995</u>
\$1,093,432,139	\$1,152,752,950	\$1,160,869,260	\$1,165,821,280	\$1,162,668,930	\$1,174,433,430
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
10,934,321	11,527,530	11,608,693	11,658,213	11,626,689	11,744,334
4,392,000	4,077,000	3,548,354	3,196,049	3,196,222	4,621,642
(354,890)	(239,708)	(122,588)	(102,480)	(88,443)	(128,801)
4,037,110	3,837,292	3,425,766	3,093,569	3,107,779	4,492,841
<u>\$6,897,211</u>	<u>\$7,690,238</u>	<u>\$8,182,927</u>	<u>\$8,564,644</u>	<u>\$8,518,910</u>	<u>\$7,251,493</u>

Knox County, Ohio

*Pledged Revenue Coverage
Last Ten Years*

	2004	2005	2006	2007
Special Assessment Bonds (1)				
Special Assessment Collections	\$201,221	\$37,155	\$18,195	\$12,517
Debt Service				
Principal	170,000	90,000	0	0
Interest	22,731	7,538	0	0
Coverage	1.04	0.38	N/A	N/A

(1) Sewer District Special Assessment Bonds were issued in 1984 for \$650,000 and in 1985 for \$940,000.

Source: Knox County Auditor

Knox County, Ohio

2008	2009	2010	2011	2012	2013
\$32,944	\$10,445	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
N/A	N/A	N/A	N/A	N/A	N/A

Knox County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2004	2005	2006	2007
Population (1)				
Knox County	57,757	54,500	58,456	58,561
Income (1)				
Total Personal (in thousands)	1,490,881	1,415,147	1,597,193	1,666,353
Per Capita (1)(a)	25,813	25,966	27,323	28,455
Unemployment Rate (2)				
Federal	6.0%	5.5%	5.0%	4.6%
State	6.1%	6.0%	5.9%	5.6%
Knox County	5.6%	5.4%	5.1%	5.4%
Civilian Work Force Estimates (2)				
State	5,875,300	5,900,400	5,934,000	5,976,500
Knox County	29,200	30,100	30,500	31,000

Sources:

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

(a) Information is only available through 2012. For the presentation of 2013 statistics the County is using the latest information available.

(2) State Department of Labor Statistics

Knox County, Ohio

2008	2009	2010	2011	2012	2013
58,890	59,373	61,016	61,275	60,705	60,705
1,743,733	1,755,066	1,842,988	1,955,714	2,074,533	2,074,533
29,610	29,560	30,205	31,917	34,174	34,174
5.8%	9.3%	9.4%	8.9%	7.6%	7.4%
6.6%	10.8%	9.5%	8.6%	6.6%	7.4%
6.3%	11.4%	9.0%	8.7%	6.1%	6.7%
5,986,400	5,905,107	5,893,907	5,806,500	5,701,000	5,765,700
30,800	30,051	30,100	29,600	29,400	30,600



Knox County, Ohio

Principal Employers Current Year and Eight Years Ago

Employer	Nature of Business	2013		
		Number of Employees	Rank	Percentage of Total Employment
Ariel Corporation	Business	1,265	1	4.4%
Rolls Royce Energy Systems	Business	1,150	2	4.0%
Knox Community Hospital	Business	936	3	3.3%
Kenyon College	Education	575	4	2.0%
Jeld-Wen	Business	545	5	1.9%
FT Precision	Business	492	6	1.7%
Kokosing Construction Company	Business	465	7	1.6%
Knox County	County Government	425	8	1.5%
Mount Vernon City Schools	Education	414	9	1.4%
Mount Vernon Nazarene University	Education	370	10	1.3%
Total		6,637		
Total Employment within the County		28,600		

Employer	Nature of Business	2005		
		Number of Employees	Rank	Percentage of Total Employment
Rolls Royce Energy Systems	Business	850	1	2.8%
Ariel Corporation	Business	835	2	2.8%
Kenyon College	School	697	3	2.3%
Mount Vernon Nazarene University	School	537	4	1.8%
TRW Automotives	Business	513	5	1.7%
Knox Community Hospital	Business	483	6	1.6%
Mount Vernon City Schools	School	481	7	1.6%
Mount Vernon Developmental	Business	463	8	1.5%
Knox County	County Government	425	9	1.4%
Kokosing Construction Co Inc	Business	400	10	1.3%
Total		5,684		
Total Employment within the County		30,100		

Sources:

Area Development Foundation

Information on Principal Employers is not available prior to 2005.

Knox County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2004	2005	2006	2007	2008
Governmental Activities					
General Government					
Legislative and Executive					
Commissioners	16	18	17	17	18
Auditor	10	10	10	10	10
Treasurer	5	5	5	5	5
Prosecutor	8	8	7	8	10
Board of Elections	4	4	5	5	5
Recorder	6	5	6	5	5
Judicial					
Public Defender	6	6	6	6	6
Probate	6	4	5	5	4
Clerk of Courts	14	11	10	12	12
Common Pleas	10	11	12	11	13
Juvenile	18	15	16	16	19
Municipal Court	4	4	4	4	4
Public Safety					
Sheriff	64	66	65	70	63
911 Emergency Calling	26	26	25	26	27
Coroner	1	1	1	1	1
Emergency Management Agency	2	2	3	2	3
Public Works					
Roads and Bridges	36	39	38	36	37
Maps	3	3	3	3	3
Human Services					
Development Disability	90	83	77	63	59
Public Assistance	55	56	61	63	63
Child Support Enforcement	13	13	13	12	14
Children's Services	15	15	15	18	19
Veterans Services	4	6	6	5	4
Health					
Animal Control	3	3	5	5	5
Business-Type Activities					
Utilities					
Sewer	11	11	11	11	10
<i>Total Employees</i>	<u>430</u>	<u>425</u>	<u>426</u>	<u>419</u>	<u>419</u>

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

Source: County Auditor's Office

Knox County, Ohio

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
18	17	18	17	17
9	9	9	9	9
5	5	5	4	4
9	8	8	8	10
6	4	4	4	4
4	5	5	5	5
6	6	6	6	6
3	3	3	3	3
10	12	11	10	10
12	12	15	13	11
19	18	16	17	15
4	4	4	4	4
60	63	61	63	64
28	30	27	25	32
1	1	1	1	1
3	2	1	1	1
35	34	33	33	33
3	2	2	2	2
33	31	29	30	34
60	54	52	54	56
14	14	11	13	12
21	21	19	20	21
5	5	6	5	4
5	4	5	4	3
<u>10</u>	<u>10</u>	<u>9</u>	<u>10</u>	<u>9</u>
<u>383</u>	<u>374</u>	<u>360</u>	<u>361</u>	<u>370</u>

Knox County, Ohio

Operating Indicators by Function Last Ten Years

	2004	2005	2006	2007	2008
Governmental Activities					
General Government					
Legislative and Executive					
Number of Tax Bills	40,444	40,719	41,374	41,374	41,016
Number of Registered Voters	36,972	34,776	36,349	36,123	38,846
Number of Documents Recorded	15,925	16,242	14,819	12,375	11,162
Judicial					
Number of Probation Cases	298	309	277	310	292
Number of Traffic Cases	391	416	442	350	355
Number of Marriage Licenses	429	467	462	412	390
Public Safety					
Sheriff					
Number of Burglaries	159	199	140	203	231
Number of Larceny Investigations	408	381	375	397	391
Number of Traffic Accidents	392	292	249	252	193
Public Works					
Roads and Bridges					
Number of Tons of Asphalt Used	8,458	13,654	3,816	10,059	10,804
Number of Bridges Replaced	16	13	15	6	4
Number of Culverts Replaced	132	117	122	106	38
Human Service					
Development Disability					
Number of Programs Offered	5	5	5	8	6
Number of Individuals Served	379	396	345	365	405
Number of Individuals on Waiting Lists	242	237	289	354	215
Health					
Number of Birth & Death Certificates Issued	4,340	4,440	4,312	4,230	3,788
Number of Sewage Permits Issued	263	218	284	111	126
Number of Patients Served in Medical Clinic	1,502	1,740	1,662	1,483	1,708

Knox County, Ohio

2009	2010	2011	2012	2013
40,678	34,561	33,615	33,498	32,835
39,072	40,304	41,024	42,674	38,881
12,730	10,562	10,391	13,137	13,290
305	314	306	326	307
288	327	273	303	250
361	353	374	423	374
198	187	233	226	195
381	374	332	456	405
141	194	214	179	138
10,692	11,744	6,386	11,499	15,794
7	13	9	6	7
27	27	23	41	24
13	14	15	16	17
428	444	478	503	556
235	276	300	319	362
3,709	3,565	3,769	3,729	3,621
123	112	74	99	117
1,529	1,460	1,292	449	1,254

(Continued)

Knox County, Ohio

*Operating Indicators by Function
Last Ten Years*

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Business-Type Activities					
Sewer					
Number of Water Leaks	14	12	12	37	31
Number of New Services	99	101	65	41	37
Number of Install of Grinder Units	2	4	4	3	1

Source: Knox County Auditor

Knox County, Ohio

2009	2010	2011	2012	2013
28	26	15	12	3
32	29	18	13	13
0	0	1	0	0

Knox County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2004	2005	2006	2007	2008
Governmental Activities					
General Government					
Legislative and Executive					
Land (acres)	272.592	272.592	272.592	272.592	272.592
Buildings	54	55	55	55	55
Vehicles	6	5	5	5	4
Judicial					
Buildings	2	2	2	2	2
Public Safety					
Sheriff					
Stations	1	1	1	1	1
Vehicles	30	32	33	31	32
Public Works					
Land (acres)	10.180	10.180	10.180	10.180	10.180
Buildings	8	8	8	8	8
Vehicles	46	44	44	35	40
Health					
Land (acres)	3.180	3.180	3.180	3.180	3.180
Buildings	3	3	5	5	5
Vehicles	4	4	4	6	4
Human Services					
Land (acres)	23.546	23.546	23.546	23.546	23.546
Buildings	13	13	13	13	13
Vehicles	21	16	18	17	8
Business-Type Activities					
Utilities					
Sewer					
Land (acres)	86.626	86.626	86.626	86.626	90.409
Buildings	19	19	19	19	19
Sewerlines (Miles)	1,001,268	1,001,268	1,001,268	1,001,268	1,001,268
Vehicles	7	7	7	7	9
Landfill					
Land (acres)	229.569	229.569	229.569	229.569	229.569

Source: County Auditor's Office

Knox County, Ohio

2009	2010	2011	2012	2013
327.232	327.232	324.292	324.292	324.292
55	55	55	55	55
4	4	4	2	2
2	2	2	2	3
1	1	1	1	1
32	32	31	28	31
10.180	10.180	10.180	10.180	10.180
8	8	8	6	6
38	40	38	43	38
3.180	3.180	3.180	3.180	3.180
5	5	5	5	5
4	4	5	5	4
23.546	23.546	23.546	23.546	23.540
13	13	13	13	13
8	9	9	8	6
90.639	125.540	125.540	125.540	125.540
19	20	20	19	19
1,001,268	1,001,268	1,001,268	1,001,268	1,001,268
8	9	9	9	9
229.569	229.569	229.569	229.569	229.569





Dave Yost • Auditor of State

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
AUGUST 5, 2014