



**JIM PETRO**  
**AUDITOR OF STATE**  

---

**STATE OF OHIO**



**FINANCIAL CONDITION  
KNOX COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Schedule of Federal Awards Expenditures.....	1
Notes to the Schedule of Federal Awards Expenditures.....	2
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> .....	3
Report of Independent Accountants on Compliance with Requirements Applicable to Each Major Federal Program, Internal Control Over Compliance in Accordance With OMB Circular A-133 and Schedule of Federal Awards Expenditures.....	5
Schedule of Findings.....	7

**THIS PAGE INTENTIONALLY LEFT BLANK**

**FINANCIAL CONDITION  
KNOX COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

<b>Federal Program</b>	<b>CFDA #</b>	<b>Pass-through Agency Awarding Number</b>	<b>Disbursements</b>
<b>United States Department of Transportation:</b>			
Passed-through Ohio Department of Transportation: Highway Planning and Construction Grant	20.205	01N036	\$ 428,052
Direct Program: Airport Improvement Program	20.102	N/A	<u>247,996</u>
Total U.S. Department of Transportation			<u>676,048</u>
<b>United States Department of Agriculture:</b>			
Direct Program: Cooperative Forestry Assistance Grant	10.664	N/A	<u>32,000</u>
Total U.S. Department of Agriculture			<u>32,000</u>
<b>United States Department of Education:</b>			
Passed-through Ohio Department of Education: Special Education Cluster: Special Education Grants to States	84.027	066076-6B-SF-01P	8,944
Special Education - Preschool Grant	84.173	066076-PG-S1-00P	<u>8,399</u>
Total Special Education Cluster			<u>17,343</u>
Total U.S. Department of Education			<u>17,343</u>
<b>United States Department of Labor:</b>			
Passed-through Ohio Department of Job and Family Services: Workforce Investment Act	17.255	N/A	495,188
Total United States Department of Labor			<u>495,188</u>
<b>United States Department of Health and Human Services:</b>			
Passed-through Ohio Department of Mental Retardation: Title XX	93.667	N/A	42,207
Medical Assistance Program	93.778	N/A	<u>654,183</u>
Total U.S. Department of Health and Human Services			<u>696,390</u>
<b>United States Department of Federal Emergency Management Agency:</b>			
Passed through Ohio Department of Public Safety: Emergency Management Performance Grant	83.552	J237	<u>77,446</u>
Total U.S. Department of Federal Emergency Management Agency			<u>77,446</u>
<b>United States Department of Justice</b>			
Passed through the Ohio Attorney General: Victims of Crime Assistance	16.575	2001VAGENE334	<u>23,144</u>
Total U.S. Department of Justice			<u>23,144</u>
<b>United States Department of Housing and Urban Development:</b>			
Passed through Ohio Department of Development: HOME Investment Partnerships Program	14.239	BC-00-039-2	<u>47,614</u>
Community Development Block Grant / State's Program	14.228	BF-01-039-1 BC-00-039-1	204,173 243,404 <u>700</u>
Total Community Development Block Grant / State's Program			<u>448,277</u>
Total U.S. Department of Housing and Urban Development			<u>495,891</u>
Total			<u>\$ 2,513,450</u>

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

**FINANCIAL CONDITION  
KNOX COUNTY**

**FISCAL YEAR ENDED DECEMBER 31, 2001**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES**

---

**NOTE A – SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

These loans are collateralized by mortgages on the property. At December 31, 2001 the gross amount of loans outstanding under this program was \$89,148.

**NOTE C – MATCHING REQUIREMENTS**

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

**NOTE D – PASS THROUGH ENTITY NUMBERS**

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



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

35 North Fourth Street  
Columbus, Ohio 43215  
Telephone 614-466-3402  
800-443-9275  
Facsimile 614-728-7199  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

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

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

We have audited the general-purpose financial statements of Knox County, Ohio (the County) as of and for the year ended December 31, 2001, and have issued our report thereon dated June 27, 2002, wherein we noted the County adopted *Governmental Accounting Standards Board Statements No. 33 and No. 36*. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the County's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 27, 2002.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 27, 2002.

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

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

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

**JIM PETRO**  
Auditor of State

June 27, 2002





STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

35 North Fourth Street  
Columbus, Ohio 43215  
Telephone 614-466-3402  
800-443-9275  
Facsimile 614-728-7199  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

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

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

**Compliance**

We have audited the compliance of Knox County, Ohio (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal programs for the year ended December 31, 2001. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2001.

**Internal Control Over Compliance**

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However, we noted a matter involving internal control over federal compliance that does not require inclusion in this report that we have reported to management of the County in a separate letter dated June 27, 2002.

#### **Schedule of Federal Awards Expenditures**

We have audited the general-purpose financial statements of the County as of and for the year ended December 31, 2001, and have issued our report thereon dated June 27, 2002, wherein we noted the County adopted *Governmental Accounting Standards Board Statements No. 33 and No. 36*. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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



**JIM PETRO**  
Auditor of State

June 27, 2002

**FINANCIAL CONDITION  
KNOX COUNTY**

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

**DECEMBER 31, 2001**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
--

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under §.510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Highway Planning and Construction Grant – CFDA #20.205 Workforce Investment Act – CFDA #17.255
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
---

None

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
--

None



# **Knox County, Ohio**

## **Comprehensive Annual Financial Report**

**For the Year Ended December 31,  
2001**

**Margaret Ann Ruhl  
Knox County Auditor**

**Prepared by Knox County Auditor's Office:**

**Sharon A. Lamb  
Deputy Auditor**



# INTRODUCTORY SECTION





**Knox County, Ohio**

Comprehensive Annual Financial Report  
For the Year Ended December 31, 2001

**Table of Contents**

	<u>Page</u>
<b>1. Introductory Section</b>	
Table of Contents .....	i
Transmittal Letter .....	iv
Organization Chart of Knox County .....	xvi
List of Elected Officials .....	xvii
Certificate of Achievement .....	xviii
<b>2. Financial Section</b>	
Report of Independent Accountants .....	1
General Purpose Financial Statements: (Combined Statements - Overview)	
Combined Balance Sheet - All Fund Types, Account Groups and Discretely Presented Component Units .....	4
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types .....	8
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis) - All Governmental Fund Types .....	9
Combined Statement of Revenues, Expenses and Changes in Fund Equity - All Proprietary Fund Types and Discretely Presented Component Units .....	12
Combined Statement of Revenues, Expenses and Changes in Fund Equity - Budget and Actual (Budget Basis) - All Proprietary Fund Types - Primary Government .....	13
Combined Statement of Cash Flows - All Proprietary Fund Types and Discretely Presented Component Units .....	16
Notes to the General Purpose Financial Statements .....	20
Supplemental Data:	
Governmental Fund Types:	
General Fund:	
Description of Fund .....	57
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis) .....	58

**Knox County, Ohio**

Comprehensive Annual Financial Report  
For the Year Ended December 31, 2001

**Table of Contents (Continued)**

	<u>Page</u>
Special Revenue Funds:	
Description of Funds .....	65
Combining Balance Sheet .....	70
Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	79
Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Budget Basis) .....	87
Debt Service Funds:	
Description of Funds .....	127
Combining Balance Sheet .....	128
Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	129
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis) .....	130
Capital Projects Funds:	
Description of Funds .....	132
Combining Balance Sheet .....	134
Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	138
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis) .....	141
Proprietary Fund Types:	
Enterprise Funds:	
Description of Funds .....	153
Combining Balance Sheet .....	154
Combining Statement of Revenues, Expenses and Changes in Fund Equity .....	155
Schedules of Revenues, Expenses and Changes in Fund Equity - Budget and Actual (Budget Basis) .....	156
Combining Statement of Cash Flows .....	157
Internal Service Fund:	
Description of Fund .....	159
Fiduciary Fund Type:	
Agency Funds:	
Description of Funds .....	160
Combining Balance Sheet .....	163
Combining Statement of Changes in Assets and Liabilities - All Agency Funds .....	164
General Fixed Assets Account Group:	
Description of Account Group .....	174
Schedule of Changes in General Fixed Assets By Function .....	175

**Knox County, Ohio**

Comprehensive Annual Financial Report  
For the Year Ended December 31, 2001

**Table of Contents (Continued)**

	<u>Page</u>
Schedule of General Fixed Assets By Function .....	176
Schedule of General Fixed Assets By Source .....	177
<b>3. Statistical Section</b>	
Governmental Fund Expenditures By Function- Last Ten Years .....	S-1
Governmental Fund Revenues By Source- Last Ten Years .....	S-2
Property Tax Levies and Collections - Real and Public Utility Taxes - Last Ten Years .....	S-3
Tangible Personal Property Collection - Last Ten Years .....	S-4
Assessed and Estimated Actual Value of Taxable Property - Last Ten Years .....	S-5
Property Tax Rates - Direct and Overlapping Governments - Last Ten Years .....	S-6
Current Special Assessment Collections - Last Ten Years .....	S-9
Ratio of General Obligation Bonded Debt To Assessed Value - Last Three Years .....	S-10
Ratio of Annual Debt Service Expenditures - Last Two Years .....	S-11
Computation of Legal Debt Margin .....	S-12
Computation of Direct and Overlapping Debt .....	S-13
Construction, Bank Deposits and Property Values Last Ten Years .....	S-14
Ten Principal Taxpayers .....	S-15
Demographic Statistics .....	S-16
Miscellaneous Statistics .....	S-18
History of County Auditors .....	S-20

# KNOX COUNTY AUDITOR

MARGARET ANN RUHL

Knox County Auditor

Phone (740) 393-6750

117 East High Street, Suite 120

Mount Vernon, Ohio 43050

Fax (740) 393-6806

June 27, 2002

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

I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Knox County, Ohio, for the year ended December 31, 2001. 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, 2001. The information contained in this report will assist County officials in making management decisions and will provide the taxpayers of Knox County with comprehensive financial data in a format that will enable them to gain a true understanding of the County's financial affairs. The general public as well as investors will be able to compare the financial position of Knox County and the results of its operations with other governmental entities. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor's Office.

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

## Reporting Entity

Knox County was created in 1808. The County has only those powers conferred upon it by Ohio statutes. A three-member board of County Commissioners is elected at large in even-numbered years for overlapping four-year terms. The Commissioners serve as the taxing authority, the contracting board, and the chief administrators of public services for the County. The Board of Commissioners

creates and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of Commissioners, the offices of County Auditor and County Treasurer are grouped under the category of general government and are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four year term and has as one of her most important functions, the task of assessing real property for tax purposes. Under state law, a complete reappraisal must be conducted every six years as well as a triennial update every third year between reappraisals. After the County Treasurer collects taxes, the County Auditor is responsible for distributing certain taxes to various government units. The Auditor is also the chief fiscal officer of the County, and no County contract or obligation may be made without her certification that funds for that contract or obligation have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, no account may be paid except by the Auditor's warrant drawn upon the County treasury. The Auditor is responsible for the County payroll and has other statutory accounting responsibilities. The Auditor is also in charge of the County's bond retirement fund. She is, by state law, secretary of the County Board of Revision and the County Budget Commission, and the administrator and supervisor of the County Data Processing Board. In 2001, the Auditor employed nine full-time and two part-time employees.

The County Treasurer is required by state law to collect certain locally assessed taxes. She is the distributing agent for expenditures authorized by the Board upon the Auditor's warrant. The Treasurer must make daily reports showing receipt, payments and balances to the County Auditor, and the books of account must always balance with those of the County Auditor. The Treasurer is responsible for investing all funds of the County. The Treasurer is elected to a four year term and in 2001 employed four full-time and two 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 2001, the Prosecuting Attorney employed three attorneys and four full-time employees.

The County Recorder is elected to a four year term and is responsible for recording all deeds, mortgages, and liens. The Recorder oversees the Microfilm/Retention Office and is Secretary of the Records Retention Board and the Microfilm Board for the County. In addition to the Recorder, the office employs five other full-time workers. In 2001, the recorder's office received 20,069 documents.

The County Engineer is elected to a four year term and employs forty full-time employees who work in four major divisions under the Engineer. The Office Division is responsible for the tax map department and office operation. The Road Division is responsible for maintenance and upkeep of all the County roads,

including resurfacing. The Bridge Division is responsible for the replacement and inspection of all bridges. The Garage Division is responsible for road signs on all County roads and maintenance on all vehicles.

The County Sheriff is elected to a four year term and is the head of six divisions. Nineteen full-time employees and one K-9 unit makes up the Patrol Division which provides protection for a total of 532 square miles of Knox County. The nine full-time employees of the Communications Division handle Enhanced 9-1-1 dispatching and are responsible for all communications for Knox County. The Detective Division consists of four full-time employees who are responsible for investigating all major criminal cases in Knox County. The Jail Division consists of twenty-one full-time employees who run a full service jail which houses both adult male and female prisoners charged with or convicted of felony and misdemeanor offenses. The Civil Process Division, which has three full-time employees and is responsible for serving all court processes. The last is the Community Relations Division, which has three full-time employees and is responsible for coordinating the county's neighborhood watch program, providing the Drug Abuse Resistance Education program in all city and county elementary schools as well as some junior high schools, operating the bicycle patrol on the Kokosing Gap Bike Trail and providing crime prevention and other public awareness programs.

The Clerk of Courts is elected to a four year term and is responsible for the Legal Division and the Title Division. The Legal Division's main function is to file, process and preserve papers for cases that will be handled by the Knox County Common Pleas Court and Fifth District Court of Appeals. The Legal Division has six full-time employees and received 770 cases filed in 2001. The Title Division has four full-time employees, with a main function to issue vehicle titles, which serve as a person's only proof of ownership. All vehicles purchased by Knox County residents in or out of the County are titled in Knox County. In 2001, 29,816 titles were issued, a 2.7% increase over 2000.

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

The Knox County Common Pleas Probate and Juvenile Judge is elected to a six year term and is responsible for hearing all probate and juvenile cases. In 2001, the estate cases totaled 358, which was a decrease of 7 cases over 2000. Overall cases filed in Probate Court totaled 846 in 2001, which was a decrease of 68 over 2000. In 2001, the Juvenile Court cases filed totaled 1,434, which was an increase of 74 over 2000. This court also performs miscellaneous tasks such as assigning foreign judges and appointing the Dog Warden and members to the Board of Mental Retardation and Developmental Disabilities, and the Knox County Metropolitan Housing Authority. The Probate Court houses old birth, death and marriage records where many people work on genealogy research.

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

The Board of Elections is a statutory board, the same as the budget commission and the board of revision, with the exception that this board has no elected

officials as board members. The four member board, made up of two Republicans and two Democrats, meets monthly to conduct board business. The Board of Elections oversees all primary, general and special elections. Registered voters in 2001, totaled 30,709, a 12.61 percent decrease over 2000.

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

The County's reporting entity includes the financial activities of the County Board of Mental Retardation and Developmental Disabilities. The mission of this Board is to establish supports focused on the individual which will provide opportunities for informed choices. These choices will provide an opportunity for individuals to plan their futures in where they live, work, learn and develop social relationships. In 2001, the early intervention program, which is for children from 0 to 2 years of age, enrolled 26 children. The early childhood program, which is for children from 3 to 5 years of age, enrolled 23 children. The Board also works with school age children and provides adult services through Knox New Hope Industries. Currently, the Knox New Hope School and Industries helps 307 people. Knox New Hope Industries, a not-for-profit corporation, is included as a component unit of the County, as is the Knox County Airport. Both have significant ties to the County.

Excluded from the reporting entity because they are fiscally independent of the County are the Knox County Board of Education, the Knox County Humane Society, the Knox County Agricultural Society, the Knox County Extension Services, Knox County Park District, 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 Alcohol and Drug Addiction and Mental Health Board, and the Eastern Ohio Housing Corporation are governmental joint ventures. The Joint Solid Waste District, the Mid Eastern Ohio Regional Council, the Morrow-Ashland-Richland-Knox Job Training Partnership Act, and Licking-Muskingum Community Based Correctional Facility (CBCF) are jointly governed organizations. The Mid Ohio Transit Authority and the Public Library of Mount Vernon and Knox County are Related Organizations. These organizations are discussed in Notes 1, 11 and 12 of the notes to the General Purpose Financial Statements.

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

## **Economic Condition and Outlook**

Knox County experienced closings, expansions and illnesses, which had an impact on 2001. Ames Department Store and Quality Farm and Fleet closed their doors, leaving some empty stores in Mount Vernon. First Knox National Bank renovated and expanded the Coshocton Avenue branch, adding more lobby space and drive-thrus. The Knox County Service Center completed their final stage, being renovating the basement. The basement now houses the Record Retention and Micro-Film Department with storage rooms for the various departments within the Service Center.

Mount Vernon Developmental Center, which is run by the State of Ohio, is looking at a 4.1 percent cutback over the next two years. Health problems slowed production for the TRW Automotive Industry, as well as the slow economy after the September 11, 2001 attack on America.

Kroger Company opened a new larger store on Coshocton Avenue, located in Mount Vernon, making a third building empty on the same avenue. The Knox Community Hospital opened the new Center for Rehabilitation and Wellness. This is an expansion of services currently available for rehab in the hospital.

The Kokosing Gap Trail added a 1940 Alco 0-6-0 steam locomotive and its tender to the current red caboose located in the Village of Gambier, beside the bike and hike path. The future goal is to make some kind of Visitor's Information stop beside the trail.

The Knox County Health Department opened the doors on a new facility located on Coshocton Avenue. The financing was combined with the construction of a new 100 bed county jail. The new county jail, which is located on Upper Gilchrist Road, is scheduled to open in the fall of 2002.

Knox County's total labor force for 2001 averaged 26,600 compared to 25,800 for 2000. Of the total labor force, 25,600 were employed, and 1,000 or 3.7 percent were unemployed. This compares to 24,400 employed, and 1,400 or 5.3 percent unemployed in 2000.

## **Employee Relations**

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

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

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



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

### **Major Initiatives**

The new Justice Center (County Jail) is nearing completion. The center will be a 100 bed jail, a prototype for the State of Ohio, with the Sheriff's Office, 9-1-1 Communications Center and the County Emergency Management Agency. All will be located on Upper Gilchrist Road.

Marine Patrol was started in 2001 with a grant from the Ohio Department of Natural Resources. This is a program that provides a safe boating environment in the county's three waterways.

The Geographic Information System (GIS) was installed in the Auditor and Tax Map Offices in early 2002. The GIS is a computerization of tax maps and the layering of statistical information. As the county continues to grow and change, the GIS will be beneficial to many departments, including the Emergency Management Agency and Area Development.

The old administrative building, which formerly housed the Auditor, Treasurer, Recorder, Tax Map and Board of Education, was demolished in early 2002. This space will be made into additional parking for the public.

The County Litter and Recycling Center is continuing to expand to the townships and villages by the purchase of additional satellite trailers. Currently, there are five trailers placed in Danville, Fredericktown, Centerburg and Martinsburg Villages with one trailer to replace each site weekly. Future plans are to purchase three additional trailers to be rotated between the twenty-two townships.

Knox County is the first county in Ohio to build an employment center. Opportunity Knox Employment Center, when completed, will be located on Coshocton Road, being moved from the Knox County Service Center on East High Street. The Center will offer resources for employers including meeting rooms, interview rooms, training rooms, employment resource library, labor market information and adequate parking. Also, if you are seeking a job or wanting to better yourself, this center will have resume service, video camera for mock interviews, access to internet job banks, job leads and referrals and equipment for use to do any research. This Center is to be completed in the fall of 2002.

Knox County has an active Veterans Administration, who is responsible for seeing that veterans, including their immediate families, are cared for. The Veterans Office assisted applicants with rent, heat, electric, food, medicine, telephone and some indigent burials.

## ***Financial Information***

### **Basis of Accounting**

The County's accounting system is organized on a "fund" basis. Each fund or account group is a distinct self-balancing accounting entity. For financial reporting purposes the accounting records are converted to the modified accrual basis for all Governmental and Fiduciary funds. Revenues are recognized when measurable and available; expenditures are recognized when goods and services are received. Accounting records for the County's proprietary funds are reported on the accrual basis. Revenues are recognized when measurable and earned; expenses are recognized when incurred. The two bases of accounting and the various funds and account groups utilized by Knox County are fully described in Note 3 to the General Purpose Financial Statements.

### **Internal Controls**

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

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

### **Budgetary Control**

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

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

## General Government Functions - Financial Highlights

The following schedules present a summary of general fund, special revenue funds, debt service funds, and capital projects funds revenues and expenditures for the year ended December 31, 2001, and the amount and percentage of increases (decreases) in relation to prior year revenues and expenditures.

	<u>2001</u>	<u>2000</u>	<u>Increase (Decrease)</u>	<u>Percent of Total 2001</u>
<b><u>Revenues</u></b>				
Taxes	\$ 9,787,810	\$10,018,445	\$ (230,635)	26.79%
Charges for Services	2,836,828	2,544,910	291,918	7.77
Licenses and Permits	117,776	97,070	20,706	.32
Fines and Forfeitures	66,336	72,799	(6,463)	.18
Intergovernmental	20,708,975	17,532,176	3,176,799	56.69
Special Assessments	404,081	431,104	(27,023)	1.11
Interest	1,536,669	1,524,354	12,315	4.21
Other	<u>1,070,933</u>	<u>742,434</u>	<u>328,499</u>	<u>2.93</u>
Total Revenues	<u>\$36,529,408</u>	<u>\$32,963,292</u>	<u>\$ 3,566,116</u>	<u>100.00%</u>

Tax revenues decreased by \$230,635 due to a decrease in personal property tax. Several businesses decreased inventory from the year 2000, partly because of the outlook of the economy. Intergovernmental revenue increased \$3,176,799 because of the increase in grants and the construction of the new Jobs and Family Services Training Center. Other revenues increased \$328,499 based on completing projects that were reimbursable. Intergovernmental revenues account for 56.69 percent of total revenues and consists primarily of Job and Family Services with motor vehicle and gasoline tax revenues received from the State of Ohio.

	<u>2001</u>	<u>2000</u>	<u>Increase (Decrease)</u>	<u>Percent of Total 2001</u>
<b><u>Expenditures</u></b>				
Current:				
General Government:				
Legislative and Executive	\$4,860,082	\$ 4,511,051	\$ 349,031	12.13%
Judicial	1,574,654	1,475,157	99,497	3.93
Public Safety	4,448,211	3,770,772	677,439	11.10
Public Works	4,086,178	4,469,823	(383,645)	10.20
Health	285,930	324,844	(38,914)	.71
Human Services	13,297,236	11,335,746	1,961,490	33.19
Capital Outlay	10,181,363	7,583,661	2,597,702	25.41
Other	30,071	1,848	28,223	.07
Debt Service:				
Principal Retirement	472,028	460,959	11,069	1.18
Interest and Fiscal Charges	<u>833,265</u>	<u>331,368</u>	<u>501,897</u>	<u>2.08</u>
Total Expenditures	<u>\$40,069,018</u>	<u>\$34,265,229</u>	<u>\$5,803,789</u>	<u>100.00%</u>

The increase of \$349,031 in legislative and executive expenditures is largely due to the county offices located in renovated or new structures. Public Works expenditures decrease \$383,645 based on not as many projects bid out to work on in the county. The increase in the Human Services is due to the construction of the new Jobs and Family Services Training Center and the completion of the Mental Retardation and Developmental Disabilities building. The Capital Outlay increase is due to the continued construction of the new Justice center (County Jail).

The human services function accounted for 33.19 percent of the governmental expenditures, which includes the expenditures of the Public Assistance Special Revenue Fund, the Mental Retardation Special Revenue Fund, and the Children Services Board Special Revenue Fund.

Capital outlay expenditures reflect current construction projects underway, and public works expenditures reflect road improvements, repairs and maintenance in the Motor Vehicle and Gasoline Tax Special Revenue Fund. The legislative and executive function accounted for 12.13 percent of the total expenditures and reflects the operations of such offices as the Commissioners, Auditor, Treasurer, Prosecutor, Planning Commission, the Automatic Data Processing and the Board of Elections.

### **Enterprise Funds**

The Enterprise Funds operated by the County consist of a Sewer District and a Landfill Development fund. Operating revenues in the Sewer District totaled \$895,500, with depreciation expense of \$70,634, a net income of \$390,680 and deficit retained earnings at year end of \$218,736. The deficit resulted from the conversion to generally accepted accounting principles for the preparation of annual financial statements, and County management is reviewing fund operations to determine what steps can be taken to eliminate the deficit. The County has closed the landfill. The Landfill Development Fund experienced a net income of \$110,395 as a result of operating transfers and deficit retained earnings at year end of \$2,390,296. The deficit resulted from the conversion to generally accepted accounting principals for the preparation of annual financial statements.

The Internal Service Fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis. The fund accounts for employee payroll deductions, as well as the County's share charged to the various funds which are distributed to a third party administrator to pay employee insurance claims.

### **Fiduciary Funds**

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

At December 31, 2001, agency funds' assets totaled \$48,634,657. The County uses the agency funds to receive and distribute taxes and state levied revenues for all local governments within the County.

## **Cash Management**

During the year ended December 31, 2001, the County's cash resources were divided into bank deposits and investments.

The County Treasurer, custodian of all County monies, is responsible for investing all idle funds and for directing the investment policies of the County.

The County pools its cash to maximize investment efficiency and to simplify accountability.

Among the County's investments, Knox County participates in the State Treasurer's investment pool of Ohio (STAR Ohio). This statewide investment pool was established in January 1986 for governmental entities in Ohio and is administrated by the Treasurer of State. Interest is allocated to the General Fund and to other qualifying funds. Interest for all funds of the primary government during 2001 was \$1,567,671.

## **Risk Management**

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

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

## **Debt Administration**

In 2001, the County retired \$295,000 in special assessment debt. The amount of outstanding special assessment obligations at December 31, 2001, was \$705,000. The amount of outstanding general obligation bonds at December 31, 2001, was \$11,435,000. The total legal debt margin at December 31, 2001, was \$8,365,543 with an unvoted total debt margin of \$(3,082,783).

## **Independent Audit**

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of and for the year ended December 31, 2001, by our independent auditor, Jim Petro, Auditor of State. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related OMB Circular A-133.

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

#### Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Knox County, Ohio, for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2000. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

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

#### Acknowledgments

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

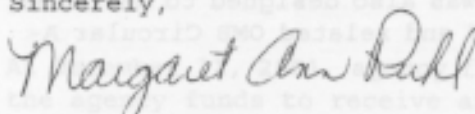
The effort put forth so willingly by the various department heads and their staffs in providing the data needed for the report is greatly appreciated. Special recognition is given to Sharon Lamb, Deputy Auditor, for her many hours, perseverance, and expertise in managing this project to completion. We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

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

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

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

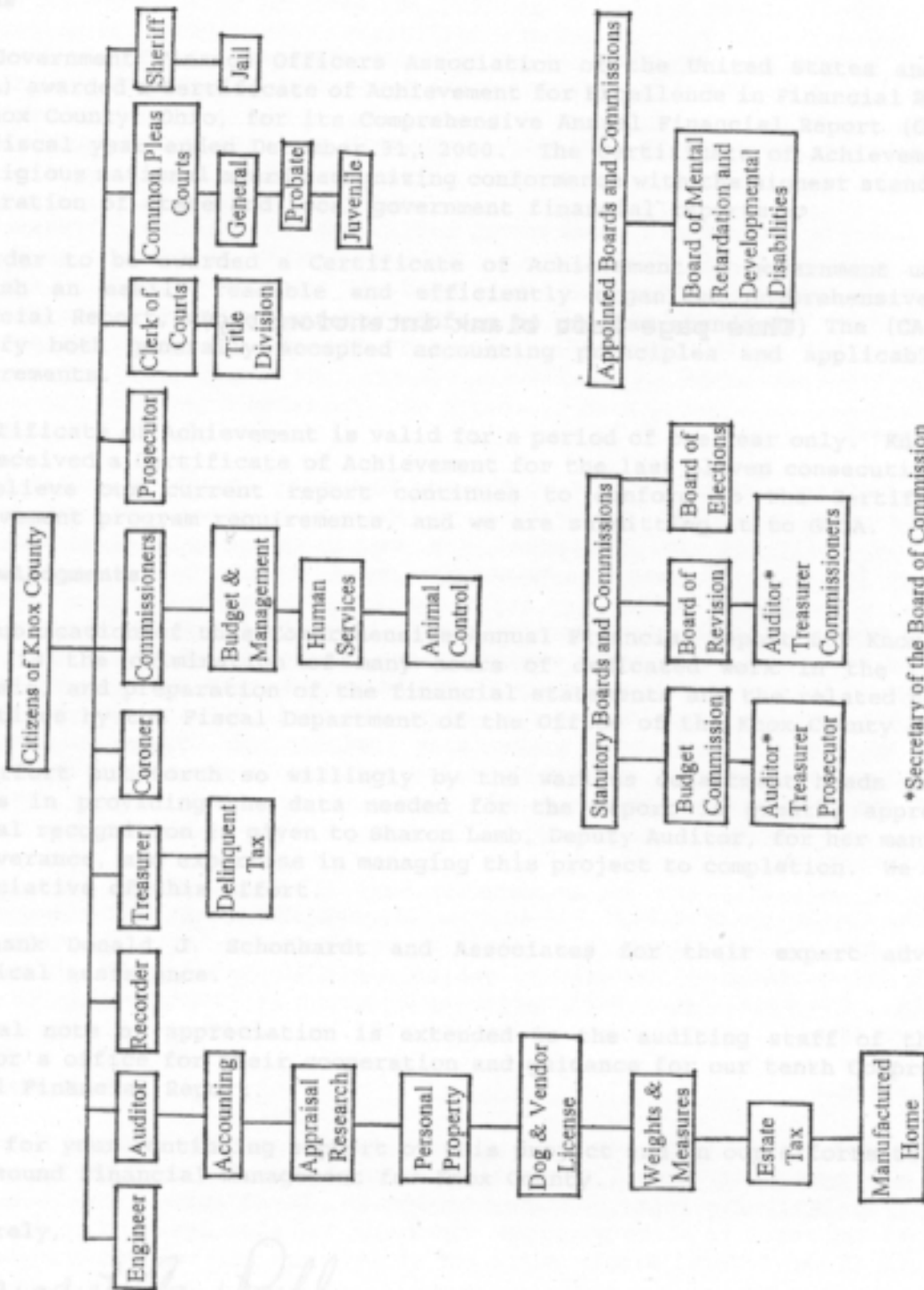
Sincerely,



Margaret Ann Ruhl,

**THIS PAGE INTENTIONALLY LEFT BLANK**

# Organization of Knox County



\*Secretary of the Board of Commission



**Knox County, Ohio**

**Elected Officials  
December 31, 2001**

**Board of Commissioners:**

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

**Auditor:**

Margaret Ann Ruhl

**Treasurer:**

Sandra Mizer

**Prosecutor:**

John W. Baker

**Recorder:**

John L. Lybarger

**Engineer:**

James L. Henry

**Sheriff:**

David B. Barber

**Clerk of Courts:**

Mary Jo Hawkins

**Common Pleas Judge:**

Otho Eyster

**Probate and Juvenile Judge:**

James Ronk

**Coroner:**

Jeffrey L. Bowers

# 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, 2000

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



*Imelda Greve*  
President

*Jeffrey L. Esser*  
Executive Director

# FINANCIAL SECTION





**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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

**REPORT OF INDEPENDENT ACCOUNTANTS**

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

We have audited the accompanying general-purpose financial statements of Knox County, Ohio (the County), as of and for the year ended December 31, 2001, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Knox County, Ohio, as of December 31, 2001, and the results of its operations and the cash flows of its proprietary fund types and its discretely presented component units for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 2, during the year ended December 31, 2001, the County adopted *Governmental Accounting Standards Board Statements No. 33 and No. 36*.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2002 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a long horizontal stroke extending to the right.

**JIM PETRO**  
Auditor of State

June 27, 2002

## **General Purpose Financial Statements**

Knox County, Ohio

Combined Balance Sheet

All Fund Types, Account Groups, and Discretely Presented Component Units

December 31, 2001

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Assets and Other Debits:						
Assets:						
Equity in Pooled Cash and Cash						
Equivalents	\$3,029,004	\$9,277,790	\$370,620	\$5,502,405	\$629,418	\$404,999
Cash and Cash Equivalents n						
Segregated Accounts	—	79,414	—	—	—	—
Cash and Cash Equivalents with						
Fiscal and Escrow Agents	—	—	—	304,358	—	43,438
Investments	—	—	—	—	—	—
Receivables:						
Taxes	3,332,848	2,356,814	—	—	—	—
Accounts	75,732	97,378	4,113	—	168,040	13,438
Special Assessments	—	5,203	780,143	—	201,041	—
Interfund	300,000	—	—	—	—	—
Accrued Interest	303,257	—	—	—	—	—
Due from Other Funds	641,085	124,095	254,138	—	—	—
Due from Other Governments	563,726	6,039,991	—	618,071	26,911	—
Due from Component Unit	44,538	—	—	—	—	—
Materials and Supplies						
Inventory	1,642	257,957	—	—	96,562	—
Prepaid Items	19,468	34,225	—	—	3,425	—
Loans Receivable	—	89,148	—	—	—	—
Loans Receivable from						
Component Unit	61,776	—	—	—	—	—
Fixed Assets (Net, where applicable, of Accumulated Depreciation)						
	—	—	—	—	2,475,363	—
Other Debits:						
Amount Available in Debt Service						
Fund	—	—	—	—	—	—
Amount to be Provided from						
General Government Resources	—	—	—	—	—	—
Amount to be Provided from						
Special Assessments	—	—	—	—	—	—
Total Assets and Other Debits	<u>\$8,373,076</u>	<u>\$18,362,015</u>	<u>\$1,409,014</u>	<u>\$6,424,834</u>	<u>\$3,600,760</u>	<u>\$461,875</u>



Fiduciary Fund Type	Account Groups		Totals	Component Units		Totals
	General Fixed Assets	General Long-term Debt	(Memorandum Only) Primary Government	Knox New Hope Industries	Knox County Airport	(Memorandum Only) Reporting Entity
Agency						
\$3,377,537	\$ -	\$ -	\$22,591,773	\$ -	\$ -	22,591,773
276,534	-	-	355,948	87,959	160,956	604,863
-	-	-	347,796	1,114	-	348,910
-	-	-	-	153,528	-	153,528
40,629,261	-	-	46,318,923	-	-	46,318,923
4,917	-	-	363,618	24,607	17,926	406,151
789,181	-	-	1,775,568	-	-	1,775,568
-	-	-	300,000	-	-	300,000
-	-	-	303,257	-	-	303,257
-	-	-	1,019,318	-	-	1,019,318
3,557,227	-	-	10,805,926	-	17,260	10,823,186
-	-	-	44,538	-	-	44,538
-	-	-	356,161	2,468	15,933	374,562
-	-	-	57,118	-	-	57,118
-	-	-	89,148	-	-	89,148
-	-	-	61,776	-	-	61,776
-	29,707,584	-	32,182,947	38,107	1,866,354	34,087,408
-	-	578,545	578,545	-	-	578,545
-	-	11,900,871	11,900,871	-	-	11,900,871
-	-	705,000	705,000	-	-	705,000
<u>\$48,634,657</u>	<u>\$29,707,584</u>	<u>\$13,184,416</u>	<u>\$130,158,231</u>	<u>\$307,783</u>	<u>\$2,078,429</u>	<u>\$132,544,443</u>

(Continued)

Knox County, Ohio

Combined Balance Sheet

All Fund Types, Account Groups, and Discretely Presented Component Units (Continued)

December 31, 2001

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Liabilities, Fund Equity, and Other Credits:						
Liabilities:						
Accounts Payable	\$73,527	\$700,217	\$ -	\$92,091	\$29,780	\$5,275
Contracts Payable	39,332	95,771	-	469,622	7,222	-
Accrued Wages and Benefits	95,727	191,853	-	-	8,643	-
Compensated Absences Payable	-	-	-	-	22,241	-
Retainage Payable	-	-	-	547,041	-	-
Interfund Payable	-	-	-	-	-	300,000
Due to Other Funds	111,893	326,209	-	-	-	-
Due to Other Governments	211,098	300,619	-	-	12,087	-
Due to Primary Government	-	-	-	-	-	-
Deferred Revenue	3,729,830	6,603,234	780,143	185,720	3,835	-
Undistributed Monies	-	-	-	-	-	-
Due to Others	-	-	-	-	-	-
Matured Bonds Payable	-	-	15,000	-	-	-
Matured Interest Payable	-	-	35,326	-	-	-
Notes Payable	-	-	-	1,300,000	-	-
Capital Leases Payable	-	-	-	-	-	-
Claims and Judgments Payable	-	-	-	-	-	588,613
OWDA Loans Payable	-	-	-	-	76,196	-
Closure and Postclosure Care Costs	-	-	-	-	2,430,941	-
Long Term Note Payable	-	-	-	-	-	-
Loan Payable to Primary Govt.	-	-	-	-	-	-
General Obligation Bonds Payable	-	-	-	-	-	-
Special Assessment Debt with Governmental Commitment	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>4,261,407</b>	<b>8,217,903</b>	<b>830,469</b>	<b>2,594,474</b>	<b>2,590,945</b>	<b>893,888</b>
Fund Equity and Other Credits:						
Investment in General Fixed Assets	-	-	-	-	-	-
Contributed Capital	-	-	-	-	3,618,847	-
Retained Earnings:						
Unreserved (Deficit)	-	-	-	-	(2,609,032)	(432,013)
Fund Balance:						
Reserved for Encumbrances	258,134	494,267	-	1,619,862	-	-
Reserved for Inventory	1,642	257,957	-	-	-	-
Reserved for Due From Component Unit	44,538	-	-	-	-	-
Reserved for Loan Receivable From Component Unit	61,776	-	-	-	-	-
Reserved for Loans	-	89,148	-	-	-	-
Unreserved, Undesignated	3,745,579	9,302,740	578,545	2,210,498	-	-
<b>Total Fund Equity (Deficit) and Other Credits</b>	<b>4,111,669</b>	<b>10,144,112</b>	<b>578,545</b>	<b>3,830,360</b>	<b>1,009,815</b>	<b>(432,013)</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$8,373,076</b>	<b>\$18,362,015</b>	<b>\$1,409,014</b>	<b>\$6,424,834</b>	<b>\$3,600,760</b>	<b>\$461,875</b>

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

Fiduciary Fund Type	Account Groups		Totals (Memorandum Only) Primary Government	Component Units		Totals (Memorandum Only) reporting Entity
	General Fixed Assets	General Long-term Debt		Knox New Hope Industries	Knox County Airport	
Agency						
\$ -	\$ -	\$ -	\$900,890	\$1,426	\$11,512	\$913,828
-	-	-	611,947	-	-	611,947
-	-	-	296,223	3,321	-	299,544
-	-	750,714	772,955	-	-	772,955
-	-	-	547,041	-	-	547,041
-	-	-	300,000	-	-	300,000
581,216	-	-	1,019,318	-	-	1,019,318
46,802,467	-	-	47,326,271	-	-	47,326,271
-	-	-	-	-	44,538	44,538
30,357	-	-	11,333,119	-	8,630	11,341,749
269,970	-	-	269,970	-	-	269,970
950,647	-	-	950,647	-	-	950,647
-	-	-	15,000	-	-	15,000
-	-	-	35,326	-	-	35,326
-	-	-	1,300,000	-	142,600	1,442,600
-	-	13,702	13,702	-	-	13,702
-	-	-	588,613	-	-	588,613
-	-	-	76,196	-	-	76,196
-	-	-	2,430,941	-	-	2,430,941
-	-	280,000	280,000	-	-	280,000
-	-	-	-	-	61,776	61,776
-	-	11,435,000	11,435,000	-	-	11,435,000
-	-	705,000	705,000	-	-	705,000
<u>48,634,657</u>	<u>-</u>	<u>13,184,416</u>	<u>81,208,159</u>	<u>4,747</u>	<u>269,056</u>	<u>81,481,962</u>
-	29,707,584	-	29,707,584	-	-	29,707,584
-	-	-	3,618,847	-	1,188,895	4,807,742
-	-	-	(3,041,045)	303,036	620,478	(2,117,531)
-	-	-	2,372,263	-	-	2,372,263
-	-	-	259,599	-	-	259,599
-	-	-	44,538	-	-	44,538
-	-	-	61,776	-	-	61,776
-	-	-	89,148	-	-	89,148
-	-	-	15,837,362	-	-	15,837,362
-	<u>29,707,584</u>	<u>-</u>	<u>48,950,072</u>	<u>303,036</u>	<u>1,809,373</u>	<u>51,062,481</u>
<u>\$48,634,657</u>	<u>\$29,707,584</u>	<u>\$13,184,416</u>	<u>\$130,158,231</u>	<u>\$307,783</u>	<u>\$2,078,429</u>	<u>\$132,544,443</u>

Knox County, Ohio

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types  
For the Year Ended December 31, 2001

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
Revenues:					
Taxes	\$6,072,529	\$3,715,281	\$ -	\$ -	\$9,787,810
Charges for Services	1,669,652	1,167,176	-	-	2,836,828
Licenses and Permits	4,846	112,930	-	-	117,776
Fines and Forfeitures	39,238	27,098	-	-	66,336
Intergovernmental	1,663,510	15,492,160	-	3,553,305	20,708,975
Special Assessments	-	5,659	398,422	-	404,081
Interest	1,308,246	17,253	-	211,170	1,536,669
Other	201,978	560,207	300,837	7,911	1,070,933
Total Revenues	<u>10,959,999</u>	<u>21,097,764</u>	<u>699,259</u>	<u>3,772,386</u>	<u>36,529,408</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	3,840,943	1,019,139	-	-	4,860,082
Judicial	1,380,549	194,105	-	-	1,574,654
Public Safety	2,483,202	1,965,009	-	-	4,448,211
Public Works	90,635	3,995,543	-	-	4,086,178
Health	104,692	181,238	-	-	285,930
Human Services	586,271	12,709,109	-	1,856	13,297,236
Capital Outlay	374,890	3,201	-	9,803,272	10,181,363
Other	-	-	30,071	-	30,071
Debt Service:					
Principal Retirement	977	1,051	470,000	-	472,028
Interest and Fiscal Charges	23,415	405	416,288	393,157	833,265
Total Expenditures	<u>8,885,574</u>	<u>20,068,800</u>	<u>916,359</u>	<u>10,198,285</u>	<u>40,069,018</u>
Excess of Revenues Over (Under) Expenditures	<u>2,074,425</u>	<u>1,028,964</u>	<u>(217,100)</u>	<u>(6,425,899)</u>	<u>(3,539,610)</u>
Other Financing Sources (Uses):					
Proceeds of Bonds	-	-	-	8,225,000	8,225,000
Inception of Capital Lease	7,570	8,160	-	-	15,730
Sales of Fixed Assets	60,581	-	-	-	60,581
Operating Transfers - In	27,913	190,904	297,468	338,840	855,125
Operating Transfers - Out	<u>(655,628)</u>	<u>(284,597)</u>	<u>-</u>	<u>-</u>	<u>(940,225)</u>
Total Other Sources (Uses)	<u>(559,564)</u>	<u>(85,533)</u>	<u>297,468</u>	<u>8,563,840</u>	<u>8,216,211</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	1,514,861	943,431	80,368	2,137,941	4,676,601
Fund Balances at Beginning of Year (Restated Note 2)	2,598,429	9,220,211	498,177	1,692,419	14,009,236
Increase (Decrease) in Reserve for Inventory	<u>(1,621)</u>	<u>(19,530)</u>	<u>-</u>	<u>-</u>	<u>(21,151)</u>
Fund Balances at End of Year	<u>\$4,111,669</u>	<u>\$10,144,112</u>	<u>\$578,545</u>	<u>\$3,830,360</u>	<u>\$18,664,686</u>

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

Knox County, Ohio

Combined Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Budget and Actual (Budget Basis)  
All Governmental Fund Types  
For the Year Ended December 31, 2001

	<u>General Fund</u>		Variance Favorable (Unfavorable)
	<u>Revised Budget</u>	<u>Actual</u>	
<b>Revenues:</b>			
Taxes	\$6,045,600	\$6,055,797	\$10,197
Charges for Services	1,588,627	1,678,283	89,656
Licenses and Permits	6,950	4,971	(1,979)
Fines and Forfeitures	41,000	42,685	1,685
Intergovernmental	1,589,965	1,802,860	212,895
Special Assessments	-	-	-
Interest	910,000	1,123,971	213,971
Other	<u>62,662</u>	<u>106,664</u>	<u>44,002</u>
Total Revenues	<u>10,244,804</u>	<u>10,815,231</u>	<u>570,427</u>
<b>Expenditures:</b>			
Legislative and Executive	4,632,684	3,812,005	820,679
Judicial	1,477,823	1,437,707	40,116
Public Safety	2,620,654	2,599,969	20,685
Public Works	466,265	89,956	376,309
Health	124,116	111,418	12,698
Human Services	596,222	584,589	11,633
Conservation and Recreation	9,000	-	9,000
Capital Outlay	451,020	374,890	76,130
Debt Service:			
Principal Retirement	500,000	500,000	-
Interest and Fiscal Charges	23,044	23,044	-
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>10,900,828</u>	<u>9,533,578</u>	<u>1,367,250</u>
Excess of Revenue Over (Under) Expenditures	<u>(656,024)</u>	<u>1,281,653</u>	<u>1,937,677</u>
<b>Other Financing Sources (Uses):</b>			
Other Financing Sources	363,335	385,420	22,085
Other Financing Uses	(696,188)	(593,458)	102,730
Proceeds of Bonds	-	-	-
Proceeds of Notes	-	-	-
Sale of Fixed Assets	60,581	60,581	-
Advances - In	-	-	-
Advances - Out	(300,000)	(300,000)	-
Operating Transfers - In	-	2,602	2,602
Operating Transfers - Out	<u>(711,986)</u>	<u>(433,324)</u>	<u>278,662</u>
Total Other Sources (Uses)	<u>(1,284,258)</u>	<u>(878,179)</u>	<u>406,079</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(1,940,282)</u>	<u>403,474</u>	<u>2,343,756</u>
Fund Balances at Beginning of Year	2,022,406	2,022,406	-
Prior Year Encumbrances Appropriated	<u>378,744</u>	<u>378,744</u>	<u>-</u>
Fund Balances at End of Year	<u>\$460,868</u>	<u>\$2,804,624</u>	<u>\$2,343,756</u>

(Continued)

Knox County, Ohio

Combined Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Budget and Actual (Budget Basis)  
All Governmental Fund Types (Continued)  
For the Year Ended December 31, 2001

	<u>Special Revenue Funds</u>		
	Revised		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$3,909,070	\$3,795,764	(\$113,306)
Charges for Services	1,083,322	1,161,431	78,109
Licenses and Permits	104,470	114,095	9,625
Fines and Forfeitures	18,000	20,352	2,352
Intergovernmental	14,192,694	14,775,041	582,347
Special Assessments	5,500	5,659	159
Interest	2,200	11,897	9,697
Other	<u>764,946</u>	<u>517,939</u>	<u>(247,007)</u>
Total Revenues	<u>20,080,202</u>	<u>20,402,178</u>	<u>321,976</u>
<b>Expenditures:</b>			
Legislative and Executive	1,114,520	1,085,980	28,540
Judicial	235,713	187,612	48,101
Public Safety	2,941,696	2,090,745	850,951
Public Works	4,057,247	4,011,084	46,163
Health	206,925	187,698	19,227
Human Services	16,331,009	12,976,088	3,354,921
Conservation and Recreation	-	-	-
Capital Outlay	8,891	3,201	5,690
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
Other	-	-	-
Total Expenditures	<u>24,896,001</u>	<u>20,542,408</u>	<u>4,353,593</u>
Excess of Revenue Over (Under) Expenditures	<u>(4,815,799)</u>	<u>(140,230)</u>	<u>4,675,569</u>
<b>Other Financing Sources (Uses):</b>			
Other Financing Sources	337,476	154,526	(182,950)
Other Financing Uses	-	-	-
Proceeds of Bonds	-	-	-
Proceeds of Notes	-	-	-
Sale of Fixed Assets	-	-	-
Advances - In	-	12,409	12,409
Advances - Out	-	(12,409)	(12,409)
Operating Transfers - In	340,226	95,644	(244,582)
Operating Transfers - Out	<u>(545,582)</u>	<u>(423,582)</u>	<u>122,000</u>
Total Other Sources (Uses)	<u>132,120</u>	<u>(173,412)</u>	<u>(305,532)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(4,683,679)</u>	<u>(313,642)</u>	<u>4,370,037</u>
Fund Balances at Beginning of Year	8,088,602	8,088,602	-
Prior Year Encumbrances Appropriated	<u>606,897</u>	<u>606,897</u>	<u>-</u>
Fund Balances at End of Year	<u>\$4,011,820</u>	<u>\$8,381,857</u>	<u>\$4,370,037</u>

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

<u>Debt Service Funds</u>			<u>Capital Projects Funds</u>		
<u>Revised</u>		<u>Variance</u>	<u>Revised</u>		<u>Variance</u>
<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>
		<u>(Unfavorable)</u>			<u>(Unfavorable)</u>
\$-	\$-	\$-	\$-	\$-	\$-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
530,000	398,422	(131,578)	2,478,520	3,246,554	768,034
-	-	-	-	-	-
-	-	-	69,833	239,319	169,486
<u>83,045</u>	<u>30,130</u>	<u>(52,915)</u>	<u>1,907,259</u>	<u>212,572</u>	<u>(1,694,687)</u>
<u>613,045</u>	<u>428,552</u>	<u>(184,493)</u>	<u>4,455,612</u>	<u>3,698,445</u>	<u>(757,167)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	14,446,410	11,484,881	2,961,529
588,363	470,000	118,363	8,200,000	8,200,000	-
475,268	416,010	59,258	393,157	393,157	-
<u>37,457</u>	<u>30,071</u>	<u>7,386</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,101,088</u>	<u>916,081</u>	<u>185,007</u>	<u>23,039,567</u>	<u>20,078,038</u>	<u>2,961,529</u>
(488,043)	(487,529)	514	(18,583,955)	(16,379,593)	2,204,362
364,363	128,462	(235,901)	-	-	-
-	-	-	-	-	-
-	-	-	8,025,000	8,225,000	200,000
-	-	-	1,300,000	1,308,619	8,619
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
336,886	419,820	82,934	622,774	338,840	(283,934)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>701,249</u>	<u>548,282</u>	<u>(152,967)</u>	<u>9,947,774</u>	<u>9,872,459</u>	<u>(75,315)</u>
213,206	60,753	(152,453)	(8,636,181)	(6,507,134)	2,129,047
309,570	309,570	-	3,664,321	3,664,321	-
-	-	-	6,242,832	6,242,832	-
<u>\$522,776</u>	<u>\$370,323</u>	<u>(\$152,453)</u>	<u>\$1,270,972</u>	<u>\$3,400,019</u>	<u>\$2,129,047</u>

Knox County, Ohio

Combined Statement of Revenues, Expenses, and  
Changes in Fund Equity  
All Proprietary Fund Types and Discretely Presented Component Units  
For the Year Ended December 31, 2001

	<u>Proprietary Fund Types</u>		<u>Totals</u> (Memorandum Only)		<u>Component Units</u> (Memorandum Only)	
	<u>Enterprise</u>	<u>Internal Service</u>	<u>Primary Government</u>	<u>Component Units</u>		<u>Reporting Entity</u>
				<u>New Hope Industries</u>	<u>Knox County Airport</u>	
Operating Revenues:						
Contributions	\$ -	\$ -	\$ -	\$71,757	\$ -	\$71,757
Charges for Services	769,316	2,423,845	3,193,161	171,190	299,698	3,664,049
Tap-In Fees	115,932	-	115,932	-	-	115,932
Other Operating Revenues	10,252	5,133	15,385	776	25,661	41,822
<b>Total Revenues</b>	<b>895,500</b>	<b>2,428,978</b>	<b>3,324,478</b>	<b>243,723</b>	<b>325,359</b>	<b>3,893,560</b>
Operating Expenses:						
Personal Services	410,986	-	410,986	143,658	44,538	599,182
Contractual Services	207,999	225,395	433,394	11,026	240,309	684,729
Claims and Judgments	-	2,482,619	2,482,619	-	-	2,482,619
Materials and Supplies	55,911	-	55,911	20,503	125,698	202,112
Depreciation	70,634	-	70,634	8,718	39,073	118,425
<b>Total Operating Expenses</b>	<b>745,530</b>	<b>2,708,014</b>	<b>3,453,544</b>	<b>183,905</b>	<b>449,618</b>	<b>4,087,067</b>
<b>Operating Income (Loss)</b>	<b>149,970</b>	<b>(279,036)</b>	<b>(129,066)</b>	<b>59,818</b>	<b>(124,259)</b>	<b>(193,507)</b>
Non-Operating Revenues (Expenses):						
Intergovernmental	-	-	-	-	237,765	237,765
Special Assessments	201,041	-	201,041	-	-	201,041
Tap-In Fees in excess of cost	71,384	-	71,384	-	-	71,384
Interest Income	25,311	5,691	31,002	5,909	-	36,911
Interest and Fiscal Charges	-	-	-	-	(8,358)	(8,358)
Capital Grant	-	-	-	-	151,139	151,139
Net decrease in Fair Value of Investments	-	-	-	(15,729)	-	(15,729)
Other Non-Operating Revenues	2,774	51,712	54,486	-	-	54,486
Other Non-Operating Expenses	(34,505)	(226)	(34,731)	-	(24,467)	(59,198)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>266,005</b>	<b>57,177</b>	<b>323,182</b>	<b>(9,820)</b>	<b>356,079</b>	<b>669,441</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>415,975</b>	<b>(221,859)</b>	<b>194,116</b>	<b>49,998</b>	<b>231,820</b>	<b>475,934</b>
Operating Transfers - In	110,411	-	110,411	-	-	110,411
Operating transfers - Out	(25,311)	-	(25,311)	-	-	(25,311)
<b>Net Income (Loss)</b>	<b>501,075</b>	<b>(221,859)</b>	<b>279,216</b>	<b>49,998</b>	<b>231,820</b>	<b>561,034</b>
Retained Earnings (Deficit) at Beginning of Year (Restated)	(3,110,107)	(210,154)	(3,320,261)	253,038	388,658	(2,678,565)
Retained Earnings (Deficit) at End of Year	(2,609,032)	(432,013)	(3,041,045)	303,036	620,478	(2,117,531)
Contributed Capital at Beginning of Year	3,618,847	-	3,618,847	-	1,188,895	4,807,742
<b>Total Fund Equity (Deficit) at End of Year</b>	<b>\$1,009,815</b>	<b>(\$432,013)</b>	<b>\$577,802</b>	<b>\$303,036</b>	<b>\$1,809,373</b>	<b>\$2,690,211</b>

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



**Knox County, Ohio**

Combined Statement of Revenues, Expenses, and  
Changes in Fund Equity - Budget and Actual (Budget Basis)  
**All Proprietary Fund Types - Primary Government**  
For the Year Ended December 31, 2001

	<u>Enterprise Funds</u>		Variance Favorable (Unfavorable)
	<u>Revised Budget</u>	<u>Actual</u>	
<b>Revenues:</b>			
Charges for Services	\$ 714,851	\$720,418	5,567
Tap-In Fees	146,549	187,316	40,767
Intergovernmental	500	--	(500)
Other Non-Operating Revenues	50,100	52,774	2,674
Other Operating Revenues	<u>10,600</u>	<u>10,252</u>	<u>(348)</u>
Total Revenues	<u>922,600</u>	<u>970,760</u>	<u>48,160</u>
<b>Expenses:</b>			
Personal Services	460,727	401,722	59,005
Contractual Services	559,799	206,564	353,235
Materials and Supplies	355,322	324,089	31,233
Other Non-Operating Expenses	<u>38,215</u>	<u>34,505</u>	<u>3,710</u>
Total Expenses	<u>1,414,063</u>	<u>966,880</u>	<u>447,183</u>
Excess of Revenues Over (Under) Expenses	<u>(491,463)</u>	<u>3,880</u>	<u>495,343</u>
<b>Operating Transfers:</b>			
Operating Transfers - Out	<u>(37,501)</u>	<u>--</u>	<u>37,501</u>
Excess of Revenues Over (Under) Expenses and Operating Transfers	(528,964)	3,880	532,844
Fund Equity at Beginning of Year	461,833	461,833	--
Prior Year Encumbrances Appropriated	<u>67,131</u>	<u>67,131</u>	<u>--</u>
Fund Equity at End of Year	<u>\$ --</u>	<u>\$ 532,844</u>	<u>\$ 532,844</u>

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

(Continued)

**Knox County, Ohio**

Combined Statement of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget and Actual  
**All Proprietary Fund Types - Primary Government** (Continued)  
 Budget Basis  
 For the Year Ended December 31, 2001

	<b>Internal Service Fund</b>		<b>Variance</b>
	<b>Revised Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Charges for Services	\$2,372,840	\$2,423,870	\$ 51,030
Interest	18,000	5,954	(12,046)
Other Non-Operating Revenue	20,000	51,712	31,712
Advances - In	300,000	300,000	--
Total Revenues	<u>2,710,840</u>	<u>2,781,536</u>	<u>70,696</u>
<b>Expenditures:</b>			
Contractual Services	274,400	220,322	54,078
Claims and Judgments	2,554,003	2,275,342	278,661
Other Non-Operating Expenses	1,500	226	1,274
Total Expenditures	<u>2,829,903</u>	<u>2,495,890</u>	<u>334,013</u>
Excess of Revenues Under Expenditures	(119,063)	285,646	404,709
Fund Balance at Beginning of Year	<u>119,075</u>	<u>119,075</u>	<u>--</u>
Fund Balance (Deficit) at End of Year	<u>\$ 12</u>	<u>\$ 404,721</u>	<u>\$ 404,709</u>

**THIS PAGE INTENTIONALLY LEFT BLANK**

Knox County, Ohio  
 Combined Statement of Cash Flows  
 All Proprietary Fund Types and discretely Presented Component Units  
 For the Year Ended December 31, 2001

	<u>Proprietary Fund Types</u>		Totals (Memorandum Only)
	<u>Enterprise</u>	<u>Internal Service</u>	Primary <u>Government</u>
Increase (Decrease) in <u>Cash and Cash Equivalents</u>			
<b>Cash Flows From Operating Activities</b>			
Cash Received From Customers	\$889,124	\$ -	\$889,124
Cash Received From Quasi-external Transactions With Other Funds	-	2,423,870	2,423,870
Cash Payments to Suppliers for Goods and Services	(404,534)	(220,548)	(625,082)
Cash Payments to Employees for Services	(401,722)	-	(401,722)
Cash Payments for Claims	-	(2,330,029)	(2,330,029)
Other Operating Revenues	<u>10,252</u>	<u>51,712</u>	<u>61,964</u>
<b>Net Cash Provided by (Used for)</b>			
Operating Activities	<u>93,120</u>	<u>(74,995)</u>	<u>18,125</u>
<b>Cash Flows From Noncapital Financing Activities:</b>			
Operating Grants	-	-	-
Payment for Loan from Primary Government	-	-	-
Advances In from Other Funds	-	300,000	300,000
Operating Transfers - In	110,411	-	110,411
Operating Transfers - Out	<u>(25,311)</u>	<u>-</u>	<u>(25,311)</u>
<b>Net Cash Provided by (Used for)</b>			
Noncapital Financing Activities	<u>85,100</u>	<u>300,000</u>	<u>385,100</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>			
Debt Principal Retirement	-	-	-
Acquisition & Construction of Assets	-	-	-
Proceeds from Grant	-	-	-
Interest Paid on Debt	-	-	-
Contributed Capital from Tap-in Fees	71,384	-	71,384
Acquisition of Capital Assets	<u>(195,261)</u>	<u>-</u>	<u>(195,261)</u>
<b>Net Cash Provided (Used for) by Capital and Related Financing Activities</b>	<u>(123,877)</u>	<u>-</u>	<u>(123,877)</u>
<b>Cash Flows from Investing Activities:</b>			
Receipts of Interest	25,311	5,691	31,002
Investment in Mutual Fund	-	-	-
Interest on Investments	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Cash Provided by Investing Activities</b>	<u>25,311</u>	<u>5,691</u>	<u>31,002</u>
Net Increase (Decrease) in Cash and Cash Equivalents	79,654	230,696	310,350
Cash and Cash Equivalents at Beginning of Year	<u>549,764</u>	<u>217,741</u>	<u>767,505</u>
<b>Cash and Cash Equivalents at End of Year</b>	<u>\$629,418</u>	<u>\$448,437</u>	<u>\$1,077,855</u>
<b>Reconciliation of Cash and Cash Equivalents per the Balance Sheet:</b>			
Cash and Cash Equivalents	629,418	404,999	1,034,417
Cash in Segregated Accounts	-	-	-
Cash with Fiscal and Escrow Agents	<u>-</u>	<u>43,438</u>	<u>43,438</u>
<b>Cash and Cash Equivalents at End of Year</b>	<u>\$629,418</u>	<u>\$448,437</u>	<u>\$1,077,855</u>

<u>Component Units</u>		<u>Totals</u>
<u>Knox</u>	<u>Knox</u>	<u>(Memorandum</u>
<u>New Hope</u>	<u>County</u>	<u>Only)</u>
<u>Industries</u>	<u>Airport</u>	<u>Reporting</u>
		<u>Entity</u>
\$177,658	\$297,325	\$1,364,107
-	-	2,423,870
(30,940)	(450,023)	(1,106,045)
(90,714)	(41,672)	(534,108)
-	-	(2,330,029)
<u>12,066</u>	<u>25,661</u>	<u>99,691</u>
<u>68,070</u>	<u>(168,709)</u>	<u>(82,514)</u>
-	229,135	229,135
-	(39,050)	(39,050)
-	-	300,000
-	-	110,411
<u>-</u>	<u>-</u>	<u>(25,311)</u>
<u>-</u>	<u>190,085</u>	<u>575,185</u>
-	(5,400)	(5,400)
-	(188,399)	(188,399)
-	151,139	151,139
-	(8,358)	(8,358)
-	-	71,384
<u>(7,340)</u>	<u>-</u>	<u>(202,601)</u>
<u>(7,340)</u>	<u>(51,018)</u>	<u>(182,235)</u>
-	-	31,002
(15,508)	-	(15,508)
<u>5,910</u>	<u>-</u>	<u>5,910</u>
<u>(9,598)</u>	<u>-</u>	<u>21,404</u>
51,132	(29,642)	331,840
<u>37,941</u>	<u>190,598</u>	<u>996,044</u>
<u>\$89,073</u>	<u>\$160,956</u>	<u>\$1,327,884</u>
-	160,956	1,195,373
87,959	-	87,959
<u>1,114</u>	<u>-</u>	<u>44,552</u>
<u>\$89,073</u>	<u>\$160,956</u>	<u>\$1,327,884</u>

Knox County, Ohio  
 Combined Statement of Cash Flows  
 All Proprietary Fund Types and Discretely Presented Component Units  
 (Continued)  
 For the Year Ended December 31, 2001

	<u>Proprietary Fund Type</u>		<u>Totals</u>
	<u>Enterprise</u>	<u>Internal Service</u>	<u>(Memorandum Only)</u>
			<u>Primary Government</u>
<b>Reconciliation of Operating Income (Loss)</b>			
to Net Cash Provided by (Used for)			
<b>Operating Activities:</b>			
Operating Income (Loss)	\$149,970	(\$279,036)	(\$129,066)
<b>Adjustments to Reconcile Operating Income</b>			
<b>(Loss) to Net Cash Provided by (Used for)</b>			
<b>Operating Activities:</b>			
Depreciation	70,634	-	70,634
Capital Contributions	-	-	-
Miscellaneous Nonoperating Revenues	2,774	51,712	54,486
Miscellaneous Nonoperating Expenses	(34,505)	(226)	(34,731)
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(24,498)	(5,108)	(29,606)
(Increase) Decrease in Due From Other Governments	23,089	-	23,089
(Increase) Decrease in Inventory	(42,629)	-	(42,629)
(Increase) Decrease in Prepaid Items	(75)	-	(75)
Increase in Deferred Revenue	2,511	-	2,511
Increase (Decrease) in Claims Payable	-	152,590	152,590
Increase (Decrease) Accounts Payable	28,785	5,073	33,858
Increase in Contracts Payable	(1,678)	-	(1,678)
Decrease in Closure & Postclosure Care Payable			
Care Payable	(90,538)	-	(90,538)
Increase in Due to Other Government	1,955	-	1,955
Increase (Decrease) in Accrued Wages and Benefits Payable	2,564	-	2,564
Increase in Compensated Absences	4,761	-	4,761
<b>Net Cash Provided by (Used for)</b>			
<b>Operating Activities</b>	<u>\$93,120</u>	<u>(\$74,995)</u>	<u>\$18,125</u>

During 2001, the fair value of investments decreased by \$15,729 for Knox New Hope Industries.

<u>Component Units</u>		Totals
<u>Knox</u>	<u>Knox</u>	(Memorandum
<u>New Hope</u>	<u>County</u>	Only)
<u>Industries</u>	<u>Airport</u>	Reporting
		<u>Entity</u>
\$59,818	(\$124,259)	(\$193,507)
8,718	39,073	118,425
(7,500)	-	(7,500)
-	-	54,486
-	(24,467)	(59,198)
5,956	(2,373)	(26,023)
-	-	23,089
(684)	4,478	(38,835)
-	-	(75)
-	-	2,511
-	-	152,590
688	(64,027)	(29,481)
-	-	(1,678)
-	-	(90,538)
-	-	1,955
1,074	2,866	6,504
-	-	4,761
<u>\$68,070</u>	<u>(\$168,709)</u>	<u>(\$82,514)</u>

**Knox County, Ohio**

**Notes to the General Purpose Financial Statements**  
December 31, 2001

=====

**Note 1. Reporting Entity**

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

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

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

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

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

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

**Joint Ventures:**

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

**Emergency Management Agency**

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



**Knox County, Ohio**

**Notes to the General Purpose Financial Statements**

December 31, 2001

=====

**Alcohol and Drug Addiction and Mental Health Board (ADAMH)**

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

**Eastern Ohio Housing Corporation**

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

**Jointly Governed Organizations:**

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

**Joint Solid Waste District**

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

**Mid Eastern Ohio Regional Council (MEORC)**

MEORC is a jointly governed organization among fourteen county departments of mental retardation and developmental disabilities in Ohio.

**Licking-Muskingum Community Based Correctional Facility (CBCF)**

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

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

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

Further information regarding these joint ventures and jointly governed organizations is presented in Note 11 and Note 12.

**Related Organizations:**

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

One Commissioner is appointed to the total of a four person governing board of M.O.T.A. The Commissioners cannot influence M.O.T.A.'s operation nor does M.O.T.A. represent a potential financial benefit for or burden of the County. M.O.T.A. did receive funding in the amount of \$40,000 for 2001.

**Public Library of Mount Vernon and Knox County**

The Commissioners and Judge of Knox County Common Pleas appoints the governing board of the Library, however, the Commissioners and Judge cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The Commissioners serve in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the

**Knox County, Ohio**

**Notes to the General Purpose Financial Statements**  
December 31, 2001

=====

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 2001.

**Discretely Presented Component Units:**

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

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

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

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

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

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

**Knox County, Ohio**

**Notes to the General Purpose Financial Statements**  
December 31, 2001

=====

**Note 2. Prior Period Adjustments**

The retained earnings balances at December 31, 2000 of the Sewer District (enterprise fund) was restated from amounts previously reported to properly report an additional loan from OWDA of \$76,196. The restatement resulted in adjustments to December 31, 2000 retained earnings balances as follows:

<u>Sewer District Fund</u>	<u>Enterprise Fund</u>
Balance at December 31, 2000 (as reported)	\$(533,220)
Restatement of OWDA Loan	(76,196)
Restated Balance at December 31, 2000	<u>\$(609,416)</u>

The fund balances at December 31, 2000 of the General Fund, 911 Fund, VOCA Fund, Prison Reduction Fund, Jail Diversion Fund, Litter Fund, Home Fund, CDBG Fund, Child Support Enforcement Agency Fund, Public Assistance Fund and Children Services Funds were restated to properly report additional grant funds due to GASB 33 and GASB 36 and fund reclassifications. This resulted in an increase of \$62,800 in Capital Projects, \$395,466 in General Fund and \$680,217 in Special Revenue Funds. The restatement resulted in adjustments to December 31, 2000 balances as follows:

<u>General Fund</u>	<u>General Fund</u>
Balance at December 31, 2000 (as reported)	\$2,202,963
Restatement due to GASB 33	<u>395,466</u>
Restated Balance at December 31, 2000	\$2,598,429
 <u>911 Fund</u>	 <u>Special Revenue Funds</u>
Balance at December 31, 2000 (as reported)	\$1,615,213
Restatement due to GASB 33	<u>84,970</u>
Restated Balance at December 31, 2000	\$1,700,183
 <u>VOCA Fund</u>	
Balance at December 31, 2000 (as reported)	\$ 2,751
Restatement due to GASB 33	<u>2,768</u>
Restated Balance at December 31, 2000	\$ 5,519
 <u>Prison Reduction Fund</u>	
Balance at December 31, 2000 (as reported)	\$ 2,493
Restatement due to GASB 33	<u>5,088</u>
Restated Balance at December 31, 2000	\$ 7,581
 <u>Jail Diversion Fund</u>	
Balance at December 31, 2000 (as reported)	\$ 10,151
Restatement due to GASB 33	<u>8,185</u>
Restated Balance at December 31, 2000	\$ 18,336
 <u>Litter Fund</u>	
Balance at December 31, 2000 (as reported)	\$ (3,207)
Restatement due to GASB 33	<u>22,640</u>
Restated Balance at December 31, 2000	\$ 19,433

**Knox County, Ohio**

**Notes to the General Purpose Financial Statements**  
December 31, 2001

=====

Home Fund

Balance at December 31, 2000 (as reported)	\$ 3,000
Restatement due to GASB 33	<u>3,000</u>
Restated Balance at December 31, 2000	\$ 6,000

Child Support Enforcement Agency Fund

Balance at December 31, 2000 (as reported)	\$ 65,399
Restatement due to GASB 33	<u>40,335</u>
Restated Balance at December 31, 2000	\$ 105,734

Public Assistance Fund

Balance at December 31, 2000 (as reported)	\$ 341,095
Restatement due to GASB 33	<u>612,404</u>
Restated Balance at December 31, 2000	\$ 953,499

Children Services Fund

Balance at December 31, 2000 (as reported)	\$2,012,680
Restatement due to GASB 33	<u>75,797</u>
Restated Balance at December 31, 2000	\$2,088,477

CDBG Fund

Balance at December 31, 2000 (as reported)	\$ 4,289
Restatement due to GASB 33	<u>62,800</u>
Restated Balance at December 31, 2000	\$ 67,089

Capital Projects Funds

Balance at December 31, 2000 (as reported)	\$ 4,289
Restatement due to GASB 33	<u>62,800</u>
Restated Balance at December 31, 2000	\$ 67,089

The asset/liability balances at December 31, 2000 of the Agency Fund and Special Revenue Funds were restated due to moving the Emergency Management Agency Fund and Local Emergency Planning Commission Fund from the Agency accounts to the Special Revenue accounts. These two funds were combined into one for reporting purposes in this CAFR report under the Emergency Management Agency Fund. The fund balances at December 31, 2000 of the Revolving Loan Fund was restated to properly report a loan payable. The restatement resulted in adjustments to December 31, 2000 balances as follows:

Agency Funds

Balance at December 31, 2000 (as reported)	\$46,785,743
Restatement due to fund moving	<u>(79,076)</u>
Restated Balance at December 31, 2000	\$46,706,667

Emergency Management Fund

Balance at December 31, 2000 (as reported)	\$ --
Restatement due to fund moving	<u>79,076</u>
Restated Balance at December 31, 2000	\$ 79,076

Special Revenue Fund

Balance at December 31, 2000 (as reported)	\$ --
Restatement due to fund moving	<u>79,076</u>
Restated Balance at December 31, 2000	\$ 79,076

Revolving Loan Fund

Balance at December 31, 2000 (as reported)	\$ 408,753
Restatement due to loan receivable	<u>(254,449)</u>
Restated Balance at December 31, 2000	\$ 154,304

Knox County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2001

=====

**Note 3. Summary of Significant Accounting Policies**

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board and other recognized authoritative sources. The County also applies pronouncements of the Financial Accounting Standards Board issued on or before November 30, 1989, to its proprietary funds unless they contradict or conflict with GASB pronouncements. The information generally relates to the primary government. Information related to the Workshop and the Airport is specifically identified.

**A. Basis of Presentation - Fund Accounting**

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

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

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

**Governmental Fund Types:**

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

**General Fund**

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

**Special Revenue Funds**

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

Knox County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2001

=====

**Debt Service Funds**

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

**Capital Projects Funds**

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

**Proprietary Fund Types:**

Proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The County applies all applicable FASB pronouncements issued on or before November 30, 1989, in accounting and reporting for its proprietary operations unless they contradict or conflict with GASB pronouncements. The following are the County's proprietary fund types:

**Enterprise Funds**

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

**Internal Service Fund**

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

**Fiduciary Fund Types:**

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

**Agency Funds**

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

**Account Groups:**

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

**General Fixed Assets Account Group**

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

Knox County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2001

=====

**General Long-Term Debt Account Group**

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

**B. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

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

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

The modified accrual basis of accounting is followed for the governmental and agency funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. Available means collectible within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the County is thirty-one days after year end. In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax (see Note 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. Available means the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within thirty days of year end.

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

Knox County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2001

=====

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 County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 2001, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2002 operations, have also been recorded as deferred revenue.

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

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

**Component Units**

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

**C. Budgetary Process**

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



Knox County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2001

=====

**Tax Budget**

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

**Estimated Resources**

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines that more or less revenue will be received than originally estimated. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 2001.

**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 2001, supplemental appropriation resolutions were passed. The budget figures which appear in the statement of budgetary comparison represent the final appropriations amount including all amendments and modifications.

**Encumbrances**

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

**Knox County, Ohio**

**Notes to the General Purpose Financial Statements**  
December 31, 2001

=====

**Lapsing of Appropriations**

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

**Budgetary Basis of Accounting**

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

The Combined Statement of Revenues, Expenditures, and Changes in Fund Balances, Budget and Actual (Budget Basis), All Governmental Fund Types and the combined Statement of Revenues, Expenses, and Changes in Fund Equity, Budget and Actual (Budget Basis), All Enterprise Funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are:

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

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

**D. Cash and Cash Equivalents and Investments**

To improve cash management, cash received by the County Treasurer is pooled in a central bank account. Moneys for all funds, including proprietary funds, are maintained in this account or are temporarily used to purchase short term investments. Individual fund integrity is maintained through the County's records. Interest revenue earned by the primary government during 2001 amounted to \$1,567,671.

**Knox County, Ohio**

**Notes to the General Purpose Financial Statements**  
December 31, 2001

=====

The County has invested funds in the STAR Ohio during 2001. 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, 2001.

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

**E. Inventories**

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

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

**Component Units**

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

**F. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2001, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which it is consumed.

**G. Interfund Assets and Liabilities**

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

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

**Knox County, Ohio**

**Notes to the General Purpose Financial Statements**  
December 31, 2001

=====

**H. Property, Plant, Equipment and Depreciation**

1. General Fixed Assets Account Group

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

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

2. Enterprise Fund Fixed Assets

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

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

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

3. Valuation

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

Knox County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2001

=====

**I. Compensated Absences**

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

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

**J. Long-Term Debt**

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

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

**K. Contributed Capital**

Contributed capital represents resources from other funds, other governments, and private sources provided to enterprise funds that is not subject to repayment. These assets are recorded at their fair market value on the date contributed. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end. Capital contributions received after December 31, 2000 are recorded as revenue in the proprietary funds.

Because the County had not prepared financial statements in accordance with generally accepted accounting principles in years previous to 1990 the exact amount of contributed capital at December 31, 2001, pertaining to years prior to 1990 cannot be determined. Consequently, only those amounts that have been able to be identified specifically have been classified as contributed capital in the accompanying combined financial statements. All other fund equity amounts pertaining to the proprietary funds have been classified as retained earnings.

Knox County, Ohio

Notes to the General Purpose Financial Statements

December 31, 2001

=====

**L. Reserves of Fund Equity**

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

**M. Interfund Transactions**

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

**N. 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.

**O. Total Columns on General Purpose Financial Statements**

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

Knox County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2001

=====

**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:

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

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
GAAP basis	\$1,514,861	\$ 943,431	\$ 80,368	\$ 2,137,941
Net adjustment for				
Revenue Accruals	240,652	(541,060)	(142,245)	(73,941)
Operating Transfers-In	(25,311)	(95,260)	122,352	--
Net Adjustments for				
Expenditure Accruals	(898,075)	393,202	278	(7,788,363)
Proceeds of Notes	--	--	--	1,308,619
Advances - Out	(300,000)	--	--	--
Operating Transfers-Out	222,304	(138,985)	--	--
Encumbrances	(350,957)	(874,970)	--	(2,091,390)
Budget Basis	<u>\$ 403,474</u>	<u>\$ (313,642)</u>	<u>\$ 60,753</u>	<u>\$ (6,507,134)</u>

Net Income (Loss)/Excess of Revenues  
Over (Under) Expenses and Operating Transfers  
Proprietary Fund Type

	<u>Enterprise</u>	<u>Internal Service</u>
GAAP Basis	\$ 501,075	\$ (221,859)
Net Adjustments for Revenue Accruals	(296,634)	(4,845)
Net Adjustments for Tap-in Fees	71,384	--
Net Adjustments for Expense Accruals	(201,578)	212,350
Net Adjustments for Operating Transfers	(85,100)	--
Depreciation	70,634	-
Advances - In	--	300,000
Encumbrances	(55,901)	--
Budget Basis	<u>\$ 3,880</u>	<u>\$ 285,646</u>

Knox County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2001

=====

**Note 5. Fund Deficits**

The following funds had a deficit fund balance/retained earnings as of December 31, 2001:

**Special Revenue Funds:**

Common Pleas Prison Reduction	20
Litter Control & Recycling	2,774

**Capital Project Funds:**

JFS Training Center	155,822
Board of Health Center	23,399
Community Development Block Grant	3,167

**Internal Service Fund:**

County Health Insurance Fund	432,013
------------------------------	---------

**Enterprise Funds:**

Sewer District	218,736
Landfill Development	2,390,296

The deficits in the Litter & Recycling, Prison Reduction Grant, JFS Training Cennter, CDBG Grant, Board of Health Center, and Internal Service Funds are the result of the recognition of payables in accordance with generally accepted accounting principles. The General Fund provides transfers to cover deficit fund balances, however, this is done when cash is needed rather than when accruals occur. The deficits in the Landfill Development and Sewer District are partially the result of the recognition of payables in accordance with generally accepted accounting principles. Management is analyzing the operations of the funds to determine appropriate steps to eliminate the deficits.

**Note 6. Deposits and Investments**

**Primary Government**

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

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

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



Knox County, Ohio

Notes to the General Purpose Financial Statements

December 31, 2001

=====

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

1. Bonds, notes, or other obligations of or guaranteed by the United States, or those for which the faith of the United States is pledged for the payment of principal and interest;
2. Bond, notes, debentures, or other obligations or securities issued by any federal government agency or instrumentality;
3. Written repurchase and reverse repurchase agreements in the securities enumerated above;
4. Time certificates of deposits or savings or deposit accounts;
5. Bonds and other obligations of the State of Ohio, its political subdivisions, or other units or agencies of the State or its political subdivisions;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreement secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions.
7. The State Treasurer's investment pool (STAR Ohio).

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

**A. Deposits**

At year-end, the carrying amount of the County's deposits was \$14,969,461 and the bank balance was \$16,056,994. Of the bank balance:

1. \$557,855 was covered by federal depository insurance, or by collateral held by the County's agent in the County's name.
2. \$15,499,139 was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

**B. Investments**

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

**Knox County, Ohio**

**Notes to the General Purpose Financial Statements**  
December 31, 2001

=====

	<b>Carrying Value</b>	<b>Fair Value</b>
Investment in State Treasurer's Investment Pool	\$ 8,326,056	\$ 8,326,056

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

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement 9	\$23,295,517	--
State Treasurers Investment Pool	<u>(8,326,056)</u>	<u>8,326,056</u>
GASB Statement 3	<u>\$14,969,461</u>	<u>\$ 8,326,056</u>

**Component Units**

At year end, the carrying value of the Knox New Hope Industries, Inc. deposits was \$89,073 and the bank balance was \$90,796. The entire bank balance was covered by federal depository insurance. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation. Cash and deposits of the Workshop are presented on the financial statements as "Cash and Cash Equivalents in Segregated Accounts" and "Cash and Cash Equivalents with Fiscal and Escrow Agents." New Hope Industries, Inc. invests in open-ended mutual funds, which are presented at the fair market value at December 31, 2001.

At year end, the carrying value of the Knox County Airport's deposits was \$160,956 and the bank balance was \$164,676. The entire bank balance was covered by federal depository insurance. Cash and deposits of the Airport are presented on the financial statements as "Cash and Cash Equivalents in Segregated Accounts." The Airport follows similar guidelines for deposit and investment of funds for the County.

**Note 7. Property Taxes**

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes collected on real property (other than public utility) in one calendar year are levied as of October 1 in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 1996. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20.

Taxes collected from tangible personal property (other than public utility) in one calendar year are levied in the prior calendar year on assessed values during and at the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of

Knox County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2001

=====

that calendar year, and at the tax rates determined in the preceding year. Tangible personal property used in business (except for public utilities) is currently assessed for ad valorem taxation purposes at 25 percent of its true value. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; with the remainder payable by September 20.

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

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

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

Accrued property taxes receivable represent delinquent taxes outstanding and real, tangible personal, and public utility taxes which were measurable as of December 31, 2000. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2000 operations. The receivable is therefore offset by a credit to deferred revenue.

The full tax rate for all County operations for the year ended December 31, 2001, was \$8.70 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2001 property tax receipts were based are as follows:

Real Property	\$693,254,250
Public Utility Personal Property	46,058,540
Tangible Personal Property	<u>123,908,932</u>
Total Assessed Value	<u>\$863,221,722</u>

**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. The State Auditor then has five days in which to draw the warrant payable to the County.

**Knox County, Ohio**

**Notes to the General Purpose Financial Statements**  
December 31, 2001

=====

Amounts that are measurable and available at year-end are accrued as revenue. Sales tax revenue in 2001 amounted to \$4,151,352 with the \$3,059,933 credited to the General Fund and \$1,019,419 credited to the 9-1-1 Emergency Calling System Special Revenue Fund.

**Note 9. Receivables**

Receivables at December 31, 2001, consisted of taxes, interest, special assessments, accounts, (billings for user charged services, including unbilled utility services), loans, intergovernmental receivables arising from grants, entitlements and shared revenues and child support. All receivables except Apple Valley special assessments are considered collectible in full. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. \$31,286 in delinquent special assessments were written off as a result of the foreclosure of twenty-one Apple Valley lots sold at an Auditor's sale during 2001. It is estimated that \$132,041 of the \$921,222 special assessments remaining are uncollectible leaving a receivable of \$789,181.

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

<u>Intergovernmental Receivables</u>	<u>Amount</u>
General Fund	
Permissive Sales Tax	\$265,969
Election Costs Receivable	30,439
Sheriff's Contracts	14,334
Animal Control & Humane Officer Reimb	7,759
Homestead & Rollback Reimb	143,206
Local Government	81,518
Public Defender Reimbursement	12,251
Corsa	<u>8,250</u>
Total General Fund	<u>563,726</u>
Special Revenue Funds	
Cents Per Gallon	438,889
Motor Vehicle District Registration	161,691
County Motor Vehicle	321,878
Road Miles	153,155
5% County Equalization	70,543
New Permissive	188,463
Old Permissive	84,714
Public Assistance Title XX Reimb	350,000
Public Assistance Help Me Grow GRF Grant	12,559
Public Assistance Closeout Payment	302,447
Public Assistance Grant	2,621,666
Children Services FC/IVE Reimb	20,148
Children Services Child Welfare Exp Reimb	72,698
Children Services Homestead & Rollback Reimb	46,443
Children Services Grant	507,390
Child Abuse Prevention Grant	5,055
Litter Grant	640
Youth Services Grant	58,393
Child Support Enforcement Agency Grant	56,279

**Knox County, Ohio**

**Notes to the General Purpose Financial Statements**  
December 31, 2001

=====

<u>Intergovernmental Receivables (Continued)</u>	<u>Amount</u>
After Hours Probation Grant	3,990
VOCA Grant	24,345
Jail Diversion Grant	25,236
Gasoline Tax	220,899
Home Grant	120,120
9-1-1 Permissive Sales Tax	<u>172,350</u>
Total Special Revenue Funds	<u>6,039,991</u>
 Capital Projects Funds	
Correctional Facility Grant	409,951
CDBG Grant	<u>208,120</u>
Total Capital Projects Funds	<u>618,071</u>
 Enterprise Funds	
Collection Fees	<u>26,911</u>
Total Enterprise Funds	<u>26,911</u>
 Agency Funds	
Local Government	1,131,641
Revenue Assistance	265,193
Library Local Government	1,201,484
Cents Per Gallon	406,537
Motor Vehicle Registration	83,576
Township Road Miles	110,815
New Permissive	62,786
Old Permissive	54,532
Workers Compensation	4,817
Community Health Homestead & Rollback Reimb	30,357
Gasoline Tax	<u>205,489</u>
Total Agency Funds	<u>3,557,227</u>
 Grand Total	<u>\$10,805,926</u>

**Note 10. Fixed Assets**

A summary of the enterprise funds', the Workshop's and the Airport's fixed assets at December 31, 2001, follows:

	Total Primary Government <u>Enterprise</u>	Knox New Hope Industries	Knox County <u>Airport</u>
Land	\$ 236,839	\$ --	\$ 744,837
Buildings and Improvements	901,956	--	777,452
Machinery and Equipment	370,816	68,495	508,242
Vehicles	172,572	63,676	41,000
Computer Equipment	31,506	--	1,522
Sewer and Water Lines	2,009,927	--	--
Less accumulated depreciation	<u>(1,248,253)</u>	<u>(94,064)</u>	<u>(206,699)</u>
Total	<u>\$2,475,363</u>	<u>\$ 38,107</u>	<u>\$1,866,354</u>

**Knox County, Ohio**

**Notes to the General Purpose Financial Statements**  
December 31, 2001

=====

A summary of the changes in general fixed assets during 2001 follows:

	Balance January 1, <u>2001</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>2001</u>
Land	\$ 797,013	\$ 154,340	\$ 44,750	\$ 906,603
Buildings and Improvements	9,757,357	3,941,796	--	13,699,153
Vehicles	2,381,046	195,962	135,975	2,441,033
Machinery and Equipment	2,791,027	507,352	176,619	3,121,760
Computer Equipment	844,066	235,298	99,724	979,640
Construction in Progress	<u>3,239,805</u>	<u>5,799,039</u>	<u>479,449</u>	<u>8,559,395</u>
Total	<u>\$19,810,314</u>	<u>\$10,833,787</u>	<u>\$ 936,517</u>	<u>\$29,707,584</u>

**Note 11. Joint Ventures**

**A. Emergency Management Agency**

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

The Agency does not have any outstanding debt. The County contributed \$30,000 to the Agency during 2001. The County has an ongoing financial responsibility for the agency in that the existence of the Agency depends upon the continuing participation of the County. The Agency is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional benefit or burden to the County. The Agency is reported as a special revenue fund within the County. Separate financial statements are available by contacting the Agency at 117 East High Street, Mount Vernon, Ohio.

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

The ADAMH Board is a joint venture between Knox and Licking counties. The headquarters for the ADAMH Board is in Licking County. The Board provides community services to mentally ill and emotionally disturbed persons. Statutorily created, the ADAMH Board is made up of 15 members, with 10 appointed by the county commissioners and five by the State Director of Mental Health. These appointments are based on county population, with the largest county in population having the most appointed members. With respect to the county's population, two of the five members appointed by the State Director of Mental Health are from Knox County, and three of the 10 appointed by the county commissioners are from Knox County. Revenues to provide mental health services are generated through a one mill district wide tax levy and through state and federal grants. The Board does not have any outstanding debt. The Board is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional benefit or burden to the County. The existence of the Board depends upon the continuing participation of the County. The County collected \$635,024 in property taxes for the Board during 2001.

**Knox County, Ohio**

**Notes to the General Purpose Financial Statements**  
December 31, 2001

=====

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

**C. Eastern Ohio Housing Corporation**

The Knox County Board of Mental Retardation and Developmental Disabilities (MRDD), along with five other county boards of mental retardation and developmental disabilities, entered into a contract with the Eastern Ohio Housing Corporation. This Corporation is a non-profit charitable corporation which is responsible for developing dwellings, providing affordable housing and managing a range of residential alternatives and support services to persons with disabilities. The housing purchases are financed by State grants that are distributed to each MRDD Board and then to the Corporation. No contributions were made by the County during 2001. The Corporation is a joint venture among the Counties because of the potential liability for the housing loans upon the Corporation's default on loans or dissolution. Upon dissolution of the Corporation, the Corporation shall distribute all remaining assets of the operation to the participating County Boards of Mental Retardation and Developmental Disabilities. Information can be obtained from Eastern Ohio Housing Corporation, 340 Fox Shannon Place, St. Clairsville, Ohio.

**Note 12. 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 2001. The degree of control exercised by any participating County is limited to its representation on the Board. The Board of Directors consists of twelve members, the three county commissioners of each of the four counties. The District does not have any outstanding debt. The District is self-sufficient, operating entirely on collected fees.

**B. Mid Eastern Ohio Regional Council (MEORC)**

The Mid Eastern Ohio Regional Council of Governments (MEORC) is a jointly governed organization among fourteen counties in Ohio. MEORC provides services to the mentally retarded and developmentally disabled residents in the participating counties. The Council is made up of the superintendents of each county's Board of Mental Retardation and Developmental Disabilities. Revenues are generated by fees and state grants. The Council does not have any outstanding debt. No contributions were made by the County in 2001.

MEORC has contracted with Knox County to provide payroll services for seven employees of the Council. MEORC reimburses the County for any expenditures incurred. At December 31, 2001, MEORC owed the County \$254,368.

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

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

**Knox County, Ohio**

**Notes to the General Purpose Financial Statements**  
December 31, 2001

=====

counties. The CBCF is governed by a seven member board comprised of two common pleas court judges from Licking, Muskingum and Coshocton Counties and one common pleas court judge from Knox County. The common pleas judges and the respective county commissioners appoint a thirteen member citizens advisory board to assist in the operation of the CBCF. The board has total control over budgeting, personnel, and financial matters. The CBCF receives funding in the form of state grant monies which are used to provide the various services of the CBCF. Licking County serves as fiscal agent for the CBCF. During 2001, the CBCF received no monies from Knox County. The continued existence of the CBCF is not dependent on the County's continued participation and the County does not have an equity interest in or a financial responsibility for the CBCF. The CBCF has no outstanding debt.

**D. Morrow-Ashland-Richland-Knox Consortium**

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

**Note 13. Risk Management**

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

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. The County paid \$148,035 in the form of insurance premiums during 2001 to CORSA.

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

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



Knox County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2001

=====

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

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

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

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

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

The liability for unpaid claims costs of \$588,613 reported in the fund at December 31, 2001 is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The liability is based on an estimate provided by the third party administrator.

	<u>12/31/00</u>	<u>12/31/01</u>
Claims Payable Beginning of Year	\$ 442,828	\$ 436,023
Claims Incurred	2,001,844	2,482,619
Claims Paid	(2,008,649)	(2,330,029)
Claims Payable End of Year	<u>\$ 436,023</u>	<u>\$ 588,613</u>

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

**Knox County, Ohio**

**Notes to the General Purpose Financial Statements**  
December 31, 2001

=====

**Note 14. Defined Benefit Retirement Plans**

**A. Public Employees Retirement System**

All Knox County full-time employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report that may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 9 percent. For plan members, other than those engaged in law enforcement, the County was required to contribute 13.55 percent of covered salary for 2001. The County contribution for law enforcement employees for 2001 was 16.7 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2001, 2000, and 1999 were \$1,718,447, \$1,070,094, and \$1,104,597, respectively: 85.19 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability in the respective funds and the general long-term obligations account group.

**B. State Teachers Retirement System**

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

Plan members are required to contribute 9.25 percent of their annual covered salary to fund pension obligations and the County is required to contribute 6 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to STRS for the years ended December 31, 2001, 2000, and 1999 were \$26,038, \$24,490, and \$23,004, respectively: 95.64 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability in the respective fund.

**Note 15. Postemployment Benefits**

**A. Public Employees Retirement System**

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service

Knox County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2001

=====

credit and primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2001 is 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2001 was 16.7 percent; 4.3 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 2000, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually.

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

The number of active contributing participants was 411,076. The County's actual contributions for 2001 which were used to fund postemployment benefits were \$570,162. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 2000, (the latest information available) were \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$14,364.6 million and \$2,628.7 million, respectively.

**B. State Teachers Retirement System**

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

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio Law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$8,332 for 2001.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2001, was \$3.256 billion. For the year ended June 30, 2001, net health care costs paid by STRS were \$300,772,000 and there were 102,132 eligible benefit recipients.

Knox County, Ohio

**Notes to the General Purpose Financial Statements**  
December 31, 2001

=====

**Note 16. Other Employee Benefits**

**A. Compensated Absences**

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time and compensatory time is paid upon separation if the employee has acquired at least one year of service with the County. Twenty-five percent up to a maximum of thirty days accumulated unused sick leave is paid to employees upon retirement after ten years of service. As of December 31, 2001, the liability for compensated absences was \$772,955 for the entire County.

**Note 17. Capital Leases - Lessee Disclosure**

Two capital leases were entered into during 2001 for copying equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the general purpose financial statements for the governmental funds. Equipment acquired by lease has been capitalized in the general fixed assets account group in the amount of \$7,570 for the copier for the Tax Map Department and \$8,160 for the copier for the Engineer's Office, which is equal to the lesser of the fair market value or the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the general long-term debt account group. Principal payments in 2001 totaled \$977 for the copier for the Tax Map Department and \$1,051 for the copier for the Engineer's Office.

Future minimum lease payments as of December 31, 2001 are as follows:

<u>Year</u>	<u>Map Dept Amount</u>	<u>Engineer Amount</u>
2002	\$1,798	\$1,941
2003	\$1,798	1,941
2004	1,798	1,941
2005	1,798	1,941
2006	<u>449</u>	<u>485</u>
Total	7,641	8,249
Less Amount Representing Interest	<u>(1,048)</u>	<u>(1,140)</u>
Present Value of Minimum Lease Payments	<u>\$6,593</u>	<u>\$7,109</u>

**Note 18. Long-Term Debt**

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

	<u>Outstanding 12/31/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/01</u>
<b>General Long-Term Debt:</b>				
<b>Special Assessment Debt</b>				
Series 1981 10.625%	55,000	--	45,000	10,000
Sewer District Improvement Bonds				

Knox County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2001

=====

	<u>Outstanding</u> <u>12/31/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/01</u>
Series 1982 11.125% Sewer District Improvement Bonds	175,000	--	80,000	95,000
Series 1984 9.5% Sewer District Improvement Bonds	340,000	--	85,000	255,000
Series 1985 8.375% Sewer District Improvement Bonds	<u>430,000</u>	<u>--</u>	<u>85,000</u>	<u>345,000</u>
Total Special Assessment Bonds	<u>\$ 1,000,000</u>	<u>\$ --</u>	<u>\$ 295,000</u>	<u>\$ 705,000</u>
<b>General Obligation Bonds</b>				
Children's Resource Center 5.02%	1,120,000	--	40,000	1,080,000
Corporate Center 5.277%	2,215,000	--	85,000	2,130,000
Correctional Facility 5.04%	--	6,580,000	--	6,580,000
Board of Health Center 5.04%	<u>--</u>	<u>1,645,000</u>	<u>--</u>	<u>1,645,000</u>
Total General Obligation Bonds	<u>\$ 3,335,000</u>	<u>\$ 8,225,000</u>	<u>\$ 125,000</u>	<u>\$ 11,435,000</u>
<b>Installment Note</b>				
General Fund: Board of Elections - Voting Machines	<u>\$ 330,000</u>	<u>\$ --</u>	<u>\$ 50,000</u>	<u>\$ 280,000</u>
<b>Capital Lease</b>				
General Fund: Tax Map Department - Copier	--	7,570	977	6,593
Motor Vehicle and Gasoline Tax Fund: Engineer - Copier	<u>--</u>	<u>8,160</u>	<u>1,051</u>	<u>7,109</u>
Total Capital Leases	<u>\$ --</u>	<u>\$ 15,730</u>	<u>\$ 2,028</u>	<u>\$ 13,702</u>

**Knox County, Ohio**

**Notes to the General Purpose Financial Statements**  
December 31, 2001

=====

	<u>Outstanding</u> <u>12/31/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/01</u>
<b>Compensated Absences</b>	\$ 707,355	\$ 43,359	\$ --	\$ 750,714
Total General Long-Term Debt	<u>\$ 5,372,355</u>	<u>\$8,284,089</u>	<u>\$ 472,028</u>	<u>\$13,184,416</u>

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

Special assessment bonded debt service requirements to maturity, including \$105,211 of interest; Board of Elections note installment requirements to maturity, including \$44,980 of interest; Corporate Center bond requirements to maturity, including \$1,087,185 of interest; Children's Resource Center bond requirements to maturity, including \$536,162 of interest; Correctional Facility bond requirements to maturity, including \$3,721,502 of interest; and the Board of Health Center bond requirements to maturity, including \$930,376 of interest; are as follows:

Year Ending <u>December 31</u>	<u>Special</u> <u>Assessment</u> <u>Amount</u>	<u>Board of</u> <u>Elections</u> <u>Amount</u>	<u>Corporate</u> <u>Center</u> <u>Amount</u>	<u>Children's</u> <u>Resource</u> <u>Amount</u>
2002	312,017	64,560	200,750	96,920
2003	226,828	66,960	201,700	95,007
2004	271,366	64,100	202,330	93,050
2005		66,240	202,630	96,070
2006		63,120	202,590	93,845
2007-2011			1,006,160	476,520
2012-2016			1,000,575	476,500
2017-2021			200,450	188,250

Year Ending <u>December 31</u>	<u>Correctional</u> <u>Facility</u> <u>Amount</u>	<u>Board of</u> <u>Health</u> <u>Amount</u>
2002	516,188	129,047
2003	516,488	129,122
2004	516,508	129,127
2005	516,366	129,092
2006	515,460	128,865
2007-2011	2,571,012	642,753
2012-2016	2,576,680	644,170
2017-2021	2,572,800	643,200

**Knox County, Ohio**

**Notes to the General Purpose Financial Statements**  
December 31, 2001

=====

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, 2001, are an overall debt margin of \$8,365,543; and an unvoted debt margin of \$(3,082,783).

**Note 19. Notes Payable and Loans Payable**

**Primary Government**

Notes payable as of 12/31/01 are summarized as follows:

	<u>Airport Land</u>	<u>Correctional Facility</u>	<u>Board of Health Center</u>	<u>JFS Training Center</u>
1/1/01 Principal				
Outstanding	\$ 500,000	\$6,400,000	\$1,800,000	\$ --
Additions	--	--	--	1,300,000
Reductions	<u>500,000</u>	<u>6,400,000</u>	<u>1,800,000</u>	<u>--</u>
Principal Outstanding				
12/31/01	\$ --	\$ --	\$ --	\$1,300,000
Maturity Date	12/20/01	7/19/01	7/19/01	10/24/02
Interest Rate	6.50%	4.81%	5.16%	2.88%

The County issued notes for the Airport to purchase additional land to expand the runway for future use. The Federal Aviation Administration (FAA) is to reimburse for this project. This note was paid off during 2001.

The County is constructing a Correctional Facility to be completed in the summer of 2002 and a Board of Health Center with completion in May 2001. Both notes were combined and bonded in July 2001.

**Component Units**

At December 31, 2001, the Knox County Airport had \$142,600 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 20 years. The Knox County Airport also has loans payable to the Primary Government outstanding at December 31, 2001, in the amount of \$61,776 that were issued to construct new hangar bays and a storage building. These loans will be repaid over the next 6 years and is non-interest bearing.

Knox County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2001

=====

**Note 20. Interfund Transactions**

Interfund balances at December 31, 2001, consist of the following individual fund receivables and payables:

<u>Due from/Due to Other Funds:</u>	<u>Recipient</u>	<u>Payer</u>
<b>General Fund</b>	\$ 641,085	\$ 111,893
<b>Special Revenue Funds:</b>		
Youth Services	--	30,000
Juvenile Court Social Workers	1,137	--
Motor Vehicle & Gas Tax	260	--
Public Assistance	92,698	143,382
Mental Retardation	--	260
Children Services	<u>30,000</u>	<u>152,567</u>
Total Special Revenue Funds	<u>124,095</u>	<u>326,209</u>
<b>Debt Service:</b>		
Bond Retirement	<u>254,138</u>	--
<b>Agency Funds:</b>		
Local Government	--	581,116
Lodging Tax	<u>--</u>	<u>100</u>
Total Agency Funds	<u>--</u>	<u>581,216</u>
<b>Total Due from/Due to Other Funds</b>	<u>\$1,019,318</u>	<u>\$1,019,318</u>
 <u>Interfund Receivables/Payables:</u>	 <u>Recipient</u>	 <u>Payer</u>
<b>General Fund</b>	\$ 300,000	\$ --
<b>Internal Service Fund:</b>		
Self Insurance Fund	<u>--</u>	<u>300,000</u>
Total Interfund Payables/Receivables	<u>\$ 300,000</u>	<u>\$ 300,000</u>

**Note 21. Segment Information for Enterprise Funds**

The County maintains two enterprise funds, sewer district and landfill development, which are intended to be self-supported through user fees charged to consumers. Financial information as of and for the year ended December 31, 2001, is as follows:



**Knox County, Ohio**

**Notes to the General Purpose Financial Statements**  
December 31, 2001

=====

	<u>Sewer District</u>	<u>Landfill Development</u>	<u>Total Primary Government</u>
Operating Revenues	\$895,500	\$ --	\$895,500
Operating Expenses Before Depreciation	674,880	16	674,896
Depreciation Expense	70,634	--	70,634
Operating Income (Loss)	149,986	(16)	149,970
Total Non-Operating Revenues (Expenses)	266,005	--	266,005
Operating Transfers-In	--	110,411	110,411
Operating Transfers-Out	(25,311)	--	(25,311)
Net Income	390,680	110,395	501,075
Fixed Assets Additions	195,261	--	195,261
Net Working Capital	1,000,944	40,645	1,041,589
Total Assets	3,416,923	183,837	3,600,760
Capital Contributions Special Assessments	201,041	--	201,041
Tap-In Fees in Excess of Costs	71,384	--	71,384
Compensated Absences Payable	22,241	--	22,241
Closure and Postclosure Costs	--	2,430,941	2,430,941
Total Equity (Deficit)	3,256,947	(2,247,132)	1,009,815
Encumbrances Outstanding at December 31, 2001	55,901	--	55,901

**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.

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

Knox County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2001

=====

**Note 23. Food Stamps**

The County's Department of Human Services distributed, through contracting issuance centers, federal food stamps to entitled recipients within Knox County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. The County's Department of Human Services had on hand for distribution approximately \$108,170 of federal food stamps at December 31, 2001.

**Note 24. 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, 2001 for engineering, monitoring, and testing the landfill closure requirements to Bennett & Williams, Inc. and MASI, Inc. to ensure that requirements are being met. No assets are restricted for payment of closure and postclosure care costs. There is an estimate for postclosure until the year 2023. The estimated costs of postclosure care are subject to changes corresponding to the effects of inflation, revision of laws and other variables. The costs of monitoring the Landfill will be covered by a transfer from the General Fund to the Landfill Development Fund.

**Note 25. Related Party Transactions**

During 2001, Knox County provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to New Hope Industries, Inc., (the "workshop"), a discretely presented component unit of Knox County. The Workshop reported \$52,037 for such contributions, recording revenue and expenses at cost or fair value, as applicable, to the extent the contribution is related to the vocational purposes of the workshop. Additional habilitative services provided directly to Workshop clients by Knox County amounted to \$606,778 during 2001.

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

**Note 26. 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, 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.

**Knox County, Ohio**

**Notes to the General Purpose Financial Statements**  
December 31, 2001

=====

As of December 31, 2001, there were twenty-four series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$1,600,000.

Also, at December 31, 2001, Industrial Revenue Bonds outstanding for Knox Community Hospital totaled \$29,925,000.

**Note 27. Construction Commitments**

As of December 31, 2001, the County had the following contract with respect to construction projections:

<u>Construction Projects</u>	<u>Remaining Construction Contract</u>	<u>Expected Date Of Completion</u>
Correctional Facility	685,931	September 2002
JFS Training Center	1,212,793	September 2002

**Note 28. Subsequent Events**

The County Commissioners loaned \$250,000 to the Knox County Airport to enable it to acquire easements and 107.46 acres of land adjacent to the airport's western boundary, required for compliance with FAA and other regulations. The Knox County Airport will repay the loan in 25 equal, annual installments of \$10,000. The first payment shall be due April 1, 2002. Succeeding payments shall be due annually on or before the first day of April until the advance is fully repaid. The final payment shall be due April 1, 2026.

**THIS PAGE INTENTIONALLY LEFT BLANK**

Knox County, Ohio

Supplemental Data

General Fund

The General Fund is used to account for all financial resources of the County except those required to be accounted for in another fund.

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual

**General Fund**

Budget Basis

For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Taxes	\$6,045,600	\$6,055,797	\$ 10,197
Charges for Services	1,588,627	1,678,283	89,656
Licenses and Permits	6,950	4,971	(1,979)
Fines and Forfeitures	41,000	42,685	1,685
Intergovernmental	1,589,965	1,802,860	212,895
Interest	910,000	1,123,971	213,971
Other	<u>62,662</u>	<u>106,664</u>	<u>44,002</u>
Total Revenues	<u>10,244,804</u>	<u>10,815,231</u>	<u>570,427</u>
<b>Expenditures:</b>			
General Government -			
Legislative and Executive:			
Commissioners:			
Personal Services	232,848	212,324	20,524
Materials and Supplies	173,867	138,120	35,747
Contractual Services	264,328	149,748	114,580
Other	288,425	224,650	63,775
County Microfilming:			
Personal Services	20,575	20,268	307
Other	3,500	2,465	1,035
Safety/Loss:			
Personal Services	41,333	40,986	347
Materials and Supplies	1,650	1,647	3
Contractual Services	442	442	--
Other	738	738	--
Regional Planning Commission:			
Personal Services	60,900	59,137	1,763
Materials and Supplies	1,000	397	603
Other	1,530	892	638
Auditor:			
Personal Services	159,543	159,152	391
Materials and Supplies	20,619	20,619	--
Contractual Services	12,394	12,394	--
Other	3,604	3,604	--

(Continued)

**Knox County, Ohio**

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

Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Assessing Personal Property:			
Personal Services	35,500	35,190	310
Materials and Supplies	1,500	1,076	424
Treasurer:			
Personal Services	134,869	134,867	2
Materials and Supplies	5,036	5,036	--
Contractual Services	3,392	3,392	--
Other	11,845	11,845	--
Prosecuting Attorney:			
Personal Services	288,752	282,503	6,249
Materials & Supplies	12,149	11,754	395
Contractual Services	28,334	27,498	836
Other	6,000	5,591	409
Budget Commission:			
Contractual Services	--	--	--
Bureau of Inspection:			
Contractual Services	73,120	72,647	473
Data Processing Board:			
Materials and Supplies	40,819	40,481	338
Contractual Services	63,935	63,935	--
Board of Elections:			
Personal Services	148,773	146,766	2,007
Materials and Supplies	5,614	5,606	8
Contractual Services	24	19	5
Other	280	280	--
Maintenance and Operation:			
Personal Services	192,245	179,565	12,680
Materials and Supplies	118,832	72,355	46,477
Contractual Services	892,575	559,220	333,355
Other	103,253	9,228	94,025
Corporate Center - Maintenance and Operation:			
Personal Services	76,611	74,184	2,427
Materials and Supplies	84,695	78,482	6,213
Contractual Services	3,310	3,305	5
Other	3,000	2,704	296

(Continued)

**Knox County, Ohio**

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

Budget Basis

For the Year Ended December 31, 2001

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Air Navigation and Facilities:			
Personal Services	72,100	54,538	17,562
Recorder:			
Personal Services	145,611	143,234	2,377
Materials and Supplies	7,000	6,522	478
Contractual Services	13,500	12,759	741
Other	1,714	1,531	183
Insurance, Pensions and Taxes:			
Contractual Services	771,000	718,309	52,691
Agriculture	--	--	--
<b>Total General Government -   Legislative and Executive</b>	<b>4,632,684</b>	<b>3,812,005</b>	<b>820,679</b>
General Government - Judicial:			
Court of Appeals:			
Contractual Services	\$ 8,000	\$ 7,919	\$ 81
Common Pleas Court:			
Personal Services	254,918	253,296	1,622
Materials and Supplies	13,656	13,656	--
Contractual Services	7,225	6,712	513
Other	15,579	13,081	2,498
Jury Commission:			
Personal Services	1,500	1,500	--
Contractual Services	500	12	488
Juvenile Court:			
Materials and Supplies	18,024	16,780	1,244
Contractual Services	13,588	13,580	8
Juvenile Probation:			
Personal Services	210,119	205,415	4,704
Materials and Supplies	4,298	4,216	82
Contractual Services	231,615	214,477	17,138

(Continued)



**Knox County, Ohio**

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

Budget Basis

For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Probate Court:			
Personal Services	110,435	107,797	2,638
Materials and Supplies	8,643	7,281	1,362
Contractual Services	12,643	10,076	2,567
Other	3,000	1,395	1,605
Clerk of Courts:			
Personal Services	195,060	193,575	1,485
Materials and Supplies	12,661	12,492	169
Contractual Services	8,465	8,462	3
Other	2,000	1,998	2
Municipal Court:			
Personal Services	75,944	74,506	1,438
Contractual Services	12,140	12,120	20
Education:			
Personal Services	--	--	--
Public Defender:			
Personal Services	245,110	244,886	224
Materials and Supplies	2,800	2,668	132
Contractual Services	9,810	9,807	3
Other	<u>90</u>	<u>--</u>	<u>90</u>
Total General Government - Judicial	<u>1,477,823</u>	<u>1,437,707</u>	<u>40,116</u>
Public Safety:			
Sheriff:			
Personal Services	\$2,047,489	\$2,037,354	\$ 10,135
Materials and Supplies	328,509	326,277	2,232
Contractual Services	78,206	77,756	450
Other	106,072	105,367	705
Coroner:			
Personal Services	29,178	27,557	1,621
Materials and Supplies	100	--	100
Contractual Services	30,100	25,658	4,442
Other	1,000	--	1,000

(Continued)

**Knox County, Ohio**

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

Budget Basis

For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Civil Defense:			
Contractual Services	--	--	--
Total Public Safety	<u>2,620,654</u>	<u>2,599,969</u>	<u>20,685</u>
Public Works:			
Map Department:			
Personal Services	\$ 81,196	\$ 79,795	\$ 1,401
Materials and Supplies	6,154	5,303	851
Other	--	--	--
Buildings and Grounds:			
Contractual Services	305,415	4,858	300,557
Capital Outlay	<u>73,500</u>	<u>--</u>	<u>73,500</u>
Total Public Works	<u>466,265</u>	<u>89,956</u>	<u>376,309</u>
Health:			
Vital Statistics:			
Other	\$ 1,200	\$ 957	\$ 243
Other Health:			
Other	70,000	69,662	338
Humane Society:			
Personal Services	8,585	6,678	1,907
Materials and Supplies	2,000	--	2,000
Other	7,180	4,681	2,499
Animal Control Officer:			
Personal Services	32,351	27,301	5,050
Other	<u>2,800</u>	<u>2,139</u>	<u>661</u>
Total Health	<u>124,116</u>	<u>111,418</u>	<u>12,698</u>
Human Services:			
Childrens' Home:			
Contractual Services	\$ 100,000	\$ 100,000	\$ --
Soldiers Relief:			
Personal Services	27,233	26,927	306
Materials and Supplies	6,751	6,211	540
Contractual Services	184,531	174,599	9,932

(Continued)

**Knox County, Ohio**

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

Budget Basis

For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Veterans Relief:			
Personal Services	66,218	65,363	855
Contractual Services	11,189	11,189	--
Other	300	300	--
Public Assistance:			
Contractual Services	<u>200,000</u>	<u>200,000</u>	<u>--</u>
Total Human Services	<u>596,222</u>	<u>584,589</u>	<u>11,633</u>
Conservation and Recreation:			
Bike Path:			
Contractual Services	<u>9,000</u>	<u>--</u>	<u>9,000</u>
Total Conservation and Recreation	<u>9,000</u>	<u>--</u>	<u>9,000</u>
Capital Outlay	<u>451,020</u>	<u>374,890</u>	<u>76,130</u>
Total Capital Outlay	<u>451,020</u>	<u>374,890</u>	<u>76,130</u>
Debt Service:			
Principal Retirement	500,000	500,000	--
Interest and Fiscal Charges	<u>23,044</u>	<u>23,044</u>	<u>--</u>
Total Debt Service	<u>523,044</u>	<u>523,044</u>	<u>--</u>
Total Expenditures	<u>10,900,828</u>	<u>9,533,578</u>	<u>1,367,250</u>
Excess of Revenues Over (Under) Expenditures	<u>(656,024)</u>	<u>1,281,653</u>	<u>1,937,677</u>
<b>Other Financing Sources (Uses):</b>			
Other Financing Sources	\$ 363,335	\$ 385,420	\$ 22,085
Other Financing Uses	(696,188)	(593,458)	102,730
Sale of Fixed Assets	60,581	60,581	--
Advances - Out	(300,000)	(300,000)	--
Operating Transfers - In	--	2,602	2,602
Operating Transfers - Out	<u>(711,986)</u>	<u>(433,324)</u>	<u>278,662</u>
Total Other Sources (Uses)	<u>(1,284,258)</u>	<u>(878,179)</u>	<u>406,079</u>

(Continued)

**Knox County, Ohio**

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

Budget Basis

For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,940,282)	403,474	2,343,756
Fund Balances at Beginning of Year	2,022,406	2,022,406	--
Prior Year Encumbrances Appropriated	<u>378,744</u>	<u>378,744</u>	<u>--</u>
Fund Balances at End of Year	<u>\$ 460,868</u>	<u>\$2,804,624</u>	<u>\$ 2,343,756</u>

**Knox County, Ohio**

**Special Revenue Funds**

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

**Dog and Kennel**

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

**Indigent Guardianship**

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

**Conduct of Business**

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

**Courts Computer**

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

**Recorder's Equipment**

The fund was established for the collection of fees by the recorder to be used for funding the acquisition and maintenance of equipment purchased by the recorder.

**Courts' Computer Research**

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

**Time Out Program**

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

**Court Security**

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

(Continued)

**Knox County, Ohio**

**Special Revenue Funds (Continued)**

**Probate-Juvenile Special Projects**

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

**After Hours Probation**

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

**Juvenile Court Social Workers**

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

**Truancy Mediation**

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

**Automated Title Processing**

The fund accounts for fees collected by the clerk of courts to be used for costs incurred in processing titles under Chapters 1548 and 4505 of the Revised Code.

**Delinquent Tax Assessment Collection**

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

**Victims of Crime Act & State Victims Assistance Act**

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

**Marine Patrol Grant**

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.

**Drug Abuse Resistance Education Grant**

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

**Community Policing Grant**

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

(Continued)

**Knox County, Ohio**

**Special Revenue Funds (Continued)**

**Common Pleas Prison Reduction Grant**

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

**Common Pleas Jail Diversion Grant**

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

**Drug Court**

The 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.

**9 1 1 Emergency Calling System**

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

**Public Assistance**

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

**Child Abuse Prevention Grant**

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.

**Litter Control & Recycling**

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

**Child Support Enforcement Agency**

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

**Real Estate Assessment**

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

(Continued)

**Knox County, Ohio**

**Special Revenue Funds (Continued)**

**Motor Vehicle and Gasoline Tax**

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

**Youth Services Grant**

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

**Ditch Maintenance**

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

**Children Services Board**

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

**PS/SE Indicators of Success**

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

**Double Jeopardy Grant**

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

**Mental Retardation**

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

**Water Resource Study**

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

**Emergency Management Agency**

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

(Continued)



**Knox County, Ohio**

**Special Revenue Funds (Continued)**

**Family Resources**

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

**Home**

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

**Marriage License**

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

**Commissary**

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

**Law Enforcement**

The fund accounts for the County's share of the assets forfeited in drug enforcement cases. This money is to be used for future drug investigations.

**Drug Abuse Resistance Education**

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

**Drug Enforcement**

The fund accounts for fine moneys received under Section 2925.03 of the Ohio Revised Code. The money is used for drug abuse prevention education, drug law enforcement education, drug enforcement equipment, undercover drug purchases, travel expenses, pictures, handbooks, advertisements, and training related to drug enforcement.

**Revolving Loan**

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

**Calendar**

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

Knox County, Ohio

Combining Balance Sheet

All Special Revenue Funds

December 31, 2001

	<u>Dog and Kennel</u>	<u>Indigent Guardianship</u>	<u>Conduct of Business</u>	<u>Courts Computer</u>	<u>Recorder's Equipment</u>
<b>Assets:</b>					
Equity in Pooled Cash and					
Cash Equivalents	\$137,137	\$981	\$3,308	\$41,132	\$73,733
Cash and Cash Equivalents in					
Segregated Accounts	-	-	-	-	-
Receivables:					
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special Assessments	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Materials and Supplies					
Inventory	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Loans Receivable	-	-	-	-	-
	<u>\$137,137</u>	<u>\$981</u>	<u>\$3,308</u>	<u>\$41,132</u>	<u>\$73,733</u>
<b>Liabilities and Fund Equity:</b>					
Liabilities:					
Accounts Payable	\$6,224	\$815	\$-	\$9,629	\$6,033
Contracts Payable	130	-	-	-	-
Accrued Wages and Benefits	1,159	-	-	-	-
Due to Other Funds	-	-	-	-	-
Due to Other Governments	2,103	57	-	-	-
Deferred Revenue	-	-	-	-	-
Total Liabilities	<u>9,616</u>	<u>872</u>	<u>-</u>	<u>9,629</u>	<u>6,033</u>
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	2,295	-	-	3,230	81
Reserved for Inventory	-	-	-	-	-
Reserved for Loans	-	-	-	-	-
Unreserved, Undesignated (Deficit)	<u>125,226</u>	<u>109</u>	<u>3,308</u>	<u>28,273</u>	<u>67,619</u>
Total Fund Equity (Deficit)	<u>127,521</u>	<u>109</u>	<u>3,308</u>	<u>31,503</u>	<u>67,700</u>
Total Liabilities and Fund Equity	<u>\$137,137</u>	<u>\$981</u>	<u>\$3,308</u>	<u>\$41,132</u>	<u>\$73,733</u>

<u>Courts'</u> <u>Computer</u> <u>Research</u>	<u>Time Out</u> <u>Program</u>	<u>Court</u> <u>Security</u>	<u>Prob-Juv</u> <u>Spec Proj</u>	<u>After Hrs</u> <u>Probation</u>	<u>Juvenile</u> <u>Court</u> <u>Social</u> <u>Workers</u>	<u>Truancy</u> <u>Mediation</u>
\$2,142	\$16,578	\$1,006	\$19,631	\$2,179	\$99,560	\$2,572
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,137	-
-	-	-	-	3,990	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$2,142</u>	<u>\$16,578</u>	<u>\$1,006</u>	<u>\$19,631</u>	<u>\$6,169</u>	<u>\$100,697</u>	<u>\$2,572</u>
\$-	\$-	\$-	\$-	\$-	\$-	\$-
-	-	-	-	-	-	-
-	437	-	-	309	1,397	-
-	-	-	-	-	-	-
-	1,240	-	-	431	2,323	26
-	-	-	-	3,990	-	-
-	<u>1,677</u>	-	-	<u>4,730</u>	<u>3,720</u>	<u>26</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,142</u>	<u>14,901</u>	<u>1,006</u>	<u>19,631</u>	<u>1,439</u>	<u>96,977</u>	<u>2,546</u>
<u>2,142</u>	<u>14,901</u>	<u>1,006</u>	<u>19,631</u>	<u>1,439</u>	<u>96,977</u>	<u>2,546</u>
<u>\$2,142</u>	<u>\$16,578</u>	<u>\$1,006</u>	<u>\$19,631</u>	<u>\$6,169</u>	<u>\$100,697</u>	<u>\$2,572</u>

(Continued)

Knox County, Ohio

Combining Balance Sheet

All Special Revenue Funds (Continued)

December 31, 2001

	<u>Automated Title Processing</u>	<u>Delinquent Tax Assessment Collection</u>	<u>Victims of Crime Act &amp; State Victims Assistance Act</u>	<u>Marine Patrol Grant</u>	<u>Drug Abuse Resistance Education Grant</u>
<b>Assets:</b>					
Equity in Pooled Cash and					
Cash Equivalents	\$200,171	\$182,509	\$1,781	\$1,417	\$7,081
Cash and Cash Equivalents in					
Segregated Accounts	-	-	-	-	-
Receivables:					
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special Assessments	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	-	24,345	-	-
Materials and Supplies					
Inventory	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Loans Receivable	-	-	-	-	-
<b>Total Assets</b>	<u>\$200,171</u>	<u>\$182,509</u>	<u>\$26,126</u>	<u>\$1,417</u>	<u>\$7,081</u>
<b>Liabilities and Fund Equity:</b>					
Liabilities:					
Accounts Payable	\$-	\$-	\$-	\$-	\$-
Contracts Payable	-	5,378	-	-	-
Accrued Wages and Benefits	2,431	892	474	-	-
Due to Other Funds	-	-	-	-	-
Due to Other Governments	4,052	1,441	766	31	30
Deferred Revenue	-	-	24,345	-	-
<b>Total Liabilities</b>	<u>6,483</u>	<u>7,711</u>	<u>25,585</u>	<u>31</u>	<u>30</u>
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	744	6,020	-	-	-
Reserved for Inventory	-	-	-	-	-
Reserved for Loans	-	-	-	-	-
Unreserved, Undesignated (Deficit)	<u>192,944</u>	<u>168,778</u>	<u>541</u>	<u>1,386</u>	<u>7,051</u>
<b>Total Fund Equity (Deficit)</b>	<u>193,688</u>	<u>174,798</u>	<u>541</u>	<u>1,386</u>	<u>7,051</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$200,171</u>	<u>\$182,509</u>	<u>\$26,126</u>	<u>\$1,417</u>	<u>\$7,081</u>

<u>Community Policing Grant</u>	<u>Common Pleas Prison Reduction Grant</u>	<u>Common Pleas Jail Diversion Grant</u>	<u>Drug Court</u>	<u>911 Emergency Calling System</u>	<u>Public Assistance</u>	<u>Child Abuse Prevention Grant</u>
\$10	\$7	\$4,477	\$40,152	\$1,509,921	\$1,669,638	\$4,805
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	47,460	-
-	-	-	-	-	92,698	-
-	-	25,236	-	172,350	3,286,672	5,055
-	-	-	-	-	-	-
-	-	-	-	3,150	10,000	-
-	-	-	-	-	-	-
<u>\$10</u>	<u>\$7</u>	<u>\$29,713</u>	<u>\$40,152</u>	<u>\$1,685,421</u>	<u>\$5,106,468</u>	<u>\$9,860</u>
-	-	-	-	-	\$349,335	\$ -
-	-	-	-	56,827	4,833	-
-	-	731	-	13,033	46,738	-
-	-	-	-	-	143,382	-
-	27	1,186	31	21,093	65,837	5,055
-	-	12,618	-	83,751	2,219,492	-
-	27	14,535	31	174,704	2,829,617	5,055
-	-	85	-	184,577	132,497	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>10</u>	<u>(20)</u>	<u>15,093</u>	<u>40,121</u>	<u>1,326,140</u>	<u>2,144,354</u>	<u>4,805</u>
<u>10</u>	<u>(20)</u>	<u>15,178</u>	<u>40,121</u>	<u>1,510,717</u>	<u>2,276,851</u>	<u>4,805</u>
<u>\$10</u>	<u>\$7</u>	<u>\$29,713</u>	<u>\$40,152</u>	<u>\$1,685,421</u>	<u>\$5,106,468</u>	<u>\$9,860</u>

(Continued)

Knox County, Ohio

Combining Balance Sheet

All Special Revenue Funds (Continued)

December 31, 2001

	<u>Litter Control &amp; Recycling</u>	<u>Child Support Enforcement Agency</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gasoline Tax</u>	<u>Youth Services Grant</u>
<b>Assets:</b>					
Equity in Pooled Cash and					
Cash Equivalents	\$42	\$126,500	\$589,422	\$36,878	\$172,146
Cash and Cash Equivalents in					
Segregated Accounts	-	-	-	-	-
Receivables:					
Taxes	-	-	-	-	-
Accounts	-	8,311	-	-	-
Special Assessments	-	-	-	-	-
Due from Other Funds	-	-	-	260	-
Due from Other Governments	640	56,279	-	1,640,232	58,393
Materials and Supplies					
Inventory	-	-	-	257,957	-
Prepaid Items	-	-	-	14,000	-
Loans Receivable	-	-	-	-	-
<b>Total Assets</b>	<u>\$682</u>	<u>\$191,090</u>	<u>\$589,422</u>	<u>\$1,949,327</u>	<u>\$230,539</u>
<b>Liabilities and Fund Equity:</b>					
Liabilities:					
Accounts Payable	\$108	\$-	\$9,999	\$98,905	\$166
Contracts Payable	-	-	28,020	-	-
Accrued Wages and Benefits	1,034	7,892	2,666	28,816	6,335
Due to Other Funds	-	152,567	-	-	30,000
Due to Other Governments	1,674	13,083	4,504	45,558	9,632
Deferred Revenue	640	-	-	1,403,469	-
<b>Total Liabilities</b>	<u>3,456</u>	<u>173,542</u>	<u>45,189</u>	<u>1,576,748</u>	<u>46,133</u>
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	387	3,476	49,039	9,901	1,524
Reserved for Inventory	-	-	-	257,957	-
Reserved for Loans	-	-	-	-	-
Unreserved, Undesignated (Deficit)	<u>(3,161)</u>	<u>14,072</u>	<u>495,194</u>	<u>104,721</u>	<u>182,882</u>
<b>Total Fund Equity (Deficit)</b>	<u>(2,774)</u>	<u>17,548</u>	<u>544,233</u>	<u>372,579</u>	<u>184,406</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$682</u>	<u>\$191,090</u>	<u>\$589,422</u>	<u>\$1,949,327</u>	<u>\$230,539</u>

<u>Ditch Maintenance</u>	<u>Children Services Board</u>	<u>PS/SE Indicators Success</u>	<u>Double Jeopardy Grant</u>	<u>Mental Retardation</u>	<u>Water Resource Study</u>	<u>Emergency Management Agency</u>
\$5,849	\$2,259,860	\$ -	\$16	\$1,943,410	\$500	\$75,297
-	-	-	-	-	-	-
-	949,692	-	-	1,407,122	-	-
-	2,986	-	-	38,621	-	-
5,203	-	-	-	-	-	-
-	30,000	-	-	-	-	-
-	646,679	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	7,075	-	-
-	-	-	-	-	-	-
<u>\$11,052</u>	<u>\$3,889,217</u>	<u>\$ -</u>	<u>\$16</u>	<u>\$3,396,228</u>	<u>\$500</u>	<u>\$75,297</u>
\$-	\$184,547	\$-	\$-	\$30,275	\$-	\$-
-	583	-	-	-	-	-
-	14,530	-	-	62,183	-	796
-	-	-	-	260	-	-
-	24,036	-	16	94,384	-	2,003
<u>5,203</u>	<u>1,327,150</u>	<u>-</u>	<u>-</u>	<u>1,402,456</u>	<u>-</u>	<u>-</u>
<u>5,203</u>	<u>1,550,846</u>	<u>-</u>	<u>16</u>	<u>1,589,558</u>	<u>-</u>	<u>2,799</u>
700	4,539	-	-	65,776	225	2,306
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>5,149</u>	<u>2,333,832</u>	<u>-</u>	<u>-</u>	<u>1,740,894</u>	<u>275</u>	<u>70,192</u>
<u>5,849</u>	<u>2,338,371</u>	<u>-</u>	<u>-</u>	<u>1,806,670</u>	<u>500</u>	<u>72,498</u>
<u>\$11,052</u>	<u>\$3,889,217</u>	<u>\$ -</u>	<u>\$16</u>	<u>\$3,396,228</u>	<u>\$500</u>	<u>\$75,297</u>

(Continued)

Knox County, Ohio

Combining Balance Sheet

All Special Revenue Funds (Continued)

December 31, 2001

	<u>Family Resources</u>	<u>Home</u>	<u>Marriage License</u>	<u>Commissary</u>
<b>Assets:</b>				
Equity in Pooled Cash and				
Cash Equivalents	\$25,977	\$19,067	\$898	\$ -
Cash and Cash Equivalents in				
Segregated Accounts	-	-	-	2,172
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special Assessments	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	120,120	-	-
Materials and Supplies				
Inventory	-	-	-	-
Prepaid Items	-	-	-	-
Loans Receivable	-	-	-	-
<b>Total Assets</b>	<u>\$25,977</u>	<u>\$139,187</u>	<u>\$898</u>	<u>\$2,172</u>
<b>Liabilities and Fund Equity:</b>				
Liabilities:				
Accounts Payable	\$4,181	\$-	\$-	\$-
Contracts Payable	-	-	-	-
Accrued Wages and Benefits	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Other Governments	-	-	-	-
Deferred Revenue	-	120,120	-	-
<b>Total Liabilities</b>	<u>4,181</u>	<u>120,120</u>	<u>-</u>	<u>-</u>
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	4,560	22,305	-	-
Reserved for Inventory	-	-	-	-
Reserved for Loans	-	-	-	-
Unreserved, Undesignated (Deficit)	<u>17,236</u>	<u>(3,238)</u>	<u>898</u>	<u>2,172</u>
<b>Total Fund Equity (Deficit)</b>	<u>21,796</u>	<u>19,067</u>	<u>898</u>	<u>2,172</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$25,977</u>	<u>\$139,187</u>	<u>\$898</u>	<u>\$2,172</u>



<u>Law Enforcement</u>	<u>Drug Abuse Resistance Education</u>	<u>Drug Enforcement</u>	<u>Revolving Loan</u>	<u>Calendar</u>	<u>Totals</u>
\$-	\$ -	\$ -	\$ -	\$ -	\$9,277,790
-	2,858	8,112	66,110	162	79,414
-	-	-	-	-	2,356,814
-	-	-	-	-	97,378
-	-	-	-	-	5,203
-	-	-	-	-	124,095
-	-	-	-	-	6,039,991
-	-	-	-	-	257,957
-	-	-	-	-	34,225
-	-	-	89,148	-	89,148
<u>\$-</u>	<u>\$2,858</u>	<u>\$8,112</u>	<u>\$155,258</u>	<u>\$162</u>	<u>\$18,362,015</u>
\$-	\$-	\$-	\$-	\$-	\$700,217
-	-	-	-	-	95,771
-	-	-	-	-	191,853
-	-	-	-	-	326,209
-	-	-	-	-	300,619
-	-	-	-	-	6,603,234
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,217,903</u>
-	-	-	-	-	494,267
-	-	-	-	-	257,957
-	-	-	89,148	-	89,148
<u>-</u>	<u>2,858</u>	<u>8,112</u>	<u>66,110</u>	<u>162</u>	<u>9,302,740</u>
<u>-</u>	<u>2,858</u>	<u>8,112</u>	<u>155,258</u>	<u>162</u>	<u>10,144,112</u>
<u>\$ -</u>	<u>\$2,858</u>	<u>\$8,112</u>	<u>\$155,258</u>	<u>\$162</u>	<u>\$18,362,015</u>

**THIS PAGE INTENTIONALLY LEFT BLANK**

Knox County, Ohio

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

All Special Revenue Funds

For the Year Ended December 31, 2001

	<u>Dog and Kennel</u>	<u>Indigent Guardianship</u>	<u>Conduct of Business</u>	<u>Courts Computer</u>	<u>Recorder's Equipment</u>
<b>Revenues:</b>					
Taxes	\$-	\$-	\$-	\$-	\$-
Charges for Services	18,050	7,805	392	25,454	74,366
Licenses and Permits	112,930	-	-	-	-
Fines and Forfeitures	863	-	-	-	-
Intergovernmental	-	-	-	-	-
Special Assessments	-	-	-	-	-
Interest	-	-	-	2,475	-
Other	882	225	-	-	-
Total Revenues	<u>132,725</u>	<u>8,030</u>	<u>392</u>	<u>27,929</u>	<u>74,366</u>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	81,600
Judicial	-	23,061	210	23,658	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	97,659	-	-	-	-
Human Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>97,659</u>	<u>23,061</u>	<u>210</u>	<u>23,658</u>	<u>81,600</u>
Excess of Revenues Over (Under) Expenditures	35,066	(15,031)	182	4,271	(7,234)
Inception of Capital Lease	-	-	-	-	-
Operating Transfers - In	-	-	-	-	-
Operating Transfers - Out	-	-	-	-	-
Excess of Revenues Over (Under) Expenditures and Other Uses	35,066	(15,031)	182	4,271	(7,234)
Fund Balances (Deficit) at Beginning of Year	92,455	15,140	3,126	27,232	74,934
Increase in Reserve for Inventory	-	-	-	-	-
Fund Balances (Deficits) at End of Year	<u>\$127,521</u>	<u>\$109</u>	<u>\$3,308</u>	<u>\$31,503</u>	<u>\$67,700</u>

(Continued)

Knox County, Ohio

Combining Statement of Revenues, Expenditures, and  
 Changes in Fund Balances  
 All Special Revenue Funds (Continued)  
 For the Year Ended December 31, 2001

	<b>Courts'</b>				
	<u>Computer Research</u>	<u>Time Out Program</u>	<u>Court Security</u>	<u>Prob-Juv Spec Proj</u>	<u>After Hrs Probation</u>
<b>Revenues:</b>					
Taxes	\$-	\$-	\$-	\$-	\$-
Charges for Services	2,387	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	9,080	-
Intergovernmental	-	28,896	-	-	11,771
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Revenues</b>	<u>2,387</u>	<u>28,896</u>	<u>-</u>	<u>9,080</u>	<u>11,771</u>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	1,477	-	-	-	-
Public Safety	-	32,160	693	778	11,125
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>1,477</u>	<u>32,160</u>	<u>693</u>	<u>778</u>	<u>11,125</u>
Excess of Revenues Over (Under) Expenditures	910	(3,264)	(693)	8,302	646
Inception of Capital Lease	-	-	-	-	-
Operating Transfers - In	-	8,000	-	-	-
Operating Transfers - Out	-	-	-	-	-
Excess of Revenues Over (Under) Expenditures and Other Uses	910	4,736	(693)	8,302	646
Fund Balances (Deficit) at Beginning of Year	1,232	10,165	1,699	11,329	793
Increase in Reserve for Inventory	-	-	-	-	-
Fund Balances (Deficits) at End of Year	<u>\$2,142</u>	<u>\$14,901</u>	<u>\$1,006</u>	<u>\$19,631</u>	<u>\$1,439</u>

<u>Juvenile</u> <u>Court</u> <u>Social</u> <u>Workers</u>	<u>Truancy</u> <u>Mediation</u>	<u>Automated</u> <u>Title</u> <u>Processing</u>	<u>Delinquent</u> <u>Tax</u> <u>Assessment</u> <u>Collection</u>	<u>Victims of</u> <u>Crime Act &amp;</u> <u>State Victims</u> <u>Assistance Act</u>	<u>Marine</u> <u>Patrol</u> <u>Grant</u>	<u>Drug Abuse</u> <u>Resistance</u> <u>Education</u> <u>Grant</u>
\$-	\$-	\$-	\$73,871	\$-	\$-	\$-
-	-	212,232	4,233	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
50,811	12,132	-	-	18,710	11,250	16,376
-	-	-	-	-	-	-
-	-	-	-	-	-	-
103,794	-	799	985	184	-	99
<u>154,605</u>	<u>12,132</u>	<u>213,031</u>	<u>79,089</u>	<u>18,894</u>	<u>11,250</u>	<u>16,475</u>
-	-	-	76,441	31,516	-	-
-	-	145,699	-	-	-	-
100,477	9,723	-	-	-	9,864	9,540
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>100,477</u>	<u>9,723</u>	<u>145,699</u>	<u>76,441</u>	<u>31,516</u>	<u>9,864</u>	<u>9,540</u>
54,128	2,409	67,332	2,648	(12,622)	1,386	6,935
-	-	-	-	-	-	-
-	-	-	-	7,644	-	-
-	-	-	-	-	-	-
54,128	2,409	67,332	2,648	(4,978)	1,386	6,935
42,849	137	126,356	172,150	5,519	-	116
-	-	-	-	-	-	-
<u>\$96,977</u>	<u>\$2,546</u>	<u>\$193,688</u>	<u>\$174,798</u>	<u>\$541</u>	<u>\$1,386</u>	<u>\$7,051</u>

(Continued)

Knox County, Ohio

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

All Special Revenue Funds (Continued)

For the Year Ended December 31, 2001

	Community Policing Grant	Common Pleas Prison Reduction Grant	Common Pleas Jail Diversion Grant	Drug Court	911 Emergency Calling System
<b>Revenues:</b>					
Taxes	\$-	\$-	\$-	\$-	\$936,985
Charges for Services	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	-	5,087	46,040	63,844	-
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	60	284	-	28,416
<b>Total Revenues</b>	<b>-</b>	<b>5,147</b>	<b>46,324</b>	<b>63,844</b>	<b>965,401</b>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	12,748	49,482	24,648	1,154,867
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>12,748</b>	<b>49,482</b>	<b>24,648</b>	<b>1,154,867</b>
Excess of Revenues Over (Under) Expenditures	0	(7,601)	(3,158)	39,196	(189,466)
Inception of Capital Lease	-	-	-	-	-
Operating Transfers - In	-	-	-	-	-
Operating Transfers - Out	-	-	-	-	-
Excess of Revenues Over (Under) Expenditures and Other Uses	0	(7,601)	(3,158)	39,196	(189,466)
Fund Balances (Deficit) at Beginning of Year	10	7,581	18,336	925	1,700,183
Increase in Reserve for Inventory	-	-	-	-	-
Fund Balances (Deficits) at End of Year	\$10	(\$20)	\$15,178	\$40,121	\$1,510,717

<u>Public Assistance</u>	<u>Child Abuse Prevention Grant</u>	<u>Litter Control &amp; Recycling</u>	<u>Child Support Enforcement Agency</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gasoline Tax</u>	<u>Youth Services Grant</u>
\$-	\$-	\$-	\$-	\$-	\$603,189	\$-
-	-	-	159,020	407,147	-	-
-	-	-	-	-	-	-
-	-	-	-	-	8,320	-
7,894,895	5,055	48,770	641,741	-	3,221,870	421,602
-	-	-	-	-	-	-
-	-	-	-	-	8,739	-
293,491	-	580	4,038	1,176	89,296	-
<u>8,188,386</u>	<u>5,055</u>	<u>49,350</u>	<u>804,799</u>	<u>408,323</u>	<u>3,931,414</u>	<u>421,602</u>
-	-	-	-	829,582	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	414,240
-	-	-	-	-	3,995,543	-
-	-	68,955	-	-	-	-
6,601,359	250	-	942,985	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,051	-
-	-	-	-	-	405	-
<u>6,601,359</u>	<u>250</u>	<u>68,955</u>	<u>942,985</u>	<u>829,582</u>	<u>3,996,999</u>	<u>414,240</u>
1,587,027	4,805	(19,605)	(138,186)	(421,259)	(65,585)	7,362
-	-	-	-	-	8,160	-
-	-	-	50,000	-	-	-
(263,675)	-	(2,602)	-	-	(18,320)	-
<u>1,323,352</u>	<u>4,805</u>	<u>(22,207)</u>	<u>(88,186)</u>	<u>(421,259)</u>	<u>(75,745)</u>	<u>7,362</u>
953,499	-	19,433	105,734	965,492	467,854	177,044
-	-	-	-	-	(19,530)	-
<u>\$2,276,851</u>	<u>\$4,805</u>	<u>(\$2,774)</u>	<u>\$17,548</u>	<u>\$544,233</u>	<u>\$372,579</u>	<u>\$184,406</u>

(Continued)

Knox County, Ohio

Combining Statement of Revenues, Expenditures, and  
 Changes in Fund Balances  
 All Special Revenue Funds (Continued)  
 For the Year Ended December 31, 2001

	<u>Ditch Maintenance</u>	<u>Children Services Board</u>	<u>PS/SE Indicators of Success</u>	<u>Double Jeopardy Grant</u>	<u>Mental Retardation</u>
<b>Revenues:</b>					
Taxes	\$-	\$852,641	\$-	\$-	\$1,248,595
Charges for Services	-	190,612	-	-	37,013
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	-	1,457,109	-	6,075	1,381,085
Special Assessments	5,659	-	-	-	-
Interest	-	-	-	-	-
Other	-	6,879	-	-	9,111
<b>Total Revenues</b>	<b>5,659</b>	<b>2,507,241</b>	<b>-</b>	<b>6,075</b>	<b>2,675,804</b>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	2,352,607	1,382	5,284	2,721,824
Capital Outlay	3,201	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,201</b>	<b>2,352,607</b>	<b>1,382</b>	<b>5,284</b>	<b>2,721,824</b>
Excess of Revenues Over (Under) Expenditures	2,458	154,634	(1,382)	791	(46,020)
Inception of Capital Lease	-	-	-	-	-
Operating Transfers - In	-	95,260	-	-	-
Operating Transfers - Out	-	-	-	-	-
Excess of Revenues Over (Under) Expenditures and Other Uses	2,458	249,894	(1,382)	791	(46,020)
Fund Balances (Deficit) at Beginning of Year	3,391	2,088,477	1,382	(791)	1,852,690
Increase in Reserve for Inventory	-	-	-	-	-
Fund Balances (Deficits) at End of Year	<b>\$5,849</b>	<b>\$2,338,371</b>	<b>\$-</b>	<b>\$-</b>	<b>\$1,806,670</b>



<u>Water Resource Study</u>	<u>Emergency Management Agency</u>	<u>Family Resources</u>	<u>Home</u>	<u>Marriage License</u>	<u>Commissary</u>	<u>Law Enforcement</u>
\$-	\$-	\$-	\$-	\$-	\$-	\$-
-	-	-	-	14,753	13,712	-
-	-	-	-	-	-	-
-	-	-	-	-	-	173
-	53,684	34,677	60,680	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	222
-	19,908	-	-	-	-	-
-	73,592	34,677	60,680	14,753	13,712	395
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	110,170	-	-	-	12,886	1,609
-	-	-	-	-	-	-
-	-	-	-	14,624	-	-
-	-	31,064	47,613	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	110,170	31,064	47,613	14,624	12,886	1,609
-	(36,578)	3,613	13,067	129	826	(1,214)
-	-	-	-	-	-	-
-	30,000	-	-	-	-	-
-	-	-	-	-	-	-
-	(6,578)	3,613	13,067	129	826	(1,214)
500	79,076	18,183	6,000	769	1,346	1,214
-	-	-	-	-	-	-
\$500	\$72,498	\$21,796	\$19,067	\$898	\$2,172	\$ -

(Continued)

Knox County, Ohio

Combining Statement of Revenues, Expenditures, and  
 Changes in Fund Balances  
 All Special Revenue Funds (Continued)  
 For the Year Ended December 31, 2001

	Drug Abuse Resistance Education	Drug Enforcement	Revolving Loan	Calendar	Totals
<b>Revenues:</b>					
Taxes	\$-	\$-	\$-	\$-	\$3,715,281
Charges for Services	-	-	-	-	1,167,176
Licenses and Permits	-	-	-	-	112,930
Fines and Forfeitures	8,662	-	-	-	27,098
Intergovernmental	-	-	-	-	15,492,160
Special Assessments	-	-	-	-	5,659
Interest	35	85	5,695	2	17,253
Other	-	-	-	-	560,207
<b>Total Revenues</b>	<b>8,697</b>	<b>85</b>	<b>5,695</b>	<b>2</b>	<b>21,097,764</b>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	1,019,139
Judicial	-	-	-	-	194,105
Public Safety	9,999	-	-	-	1,965,009
Public Works	-	-	-	-	3,995,543
Health	-	-	-	-	181,238
Human Services	-	-	4,741	-	12,709,109
Capital Outlay	-	-	-	-	3,201
Debt Service:					
Principal Retirement	-	-	-	-	1,051
Interest and Fiscal Charges	-	-	-	-	405
<b>Total Expenditures</b>	<b>9,999</b>	<b>-</b>	<b>4,741</b>	<b>-</b>	<b>20,068,800</b>
Excess of Revenues Over (Under) Expenditures	(1,302)	85	954	2	1,028,964
Inception of Capital Lease	-	-	-	-	8,160
Operating Transfers - In	-	-	-	-	190,904
Operating Transfers - Out	-	-	-	-	(284,597)
Excess of Revenues Over (Under) Expenditures and Other Uses	(1,302)	85	954	2	943,431
Fund Balances (Deficit) at Beginning of Year	4,160	8,027	154,304	160	9,220,211
Increase in Reserve for Inventory	-	-	-	-	(19,530)
Fund Balances (Deficits) at End of Year	<b>\$2,858</b>	<b>\$8,112</b>	<b>\$155,258</b>	<b>\$162</b>	<b>\$10,144,112</b>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Dog & Kennel Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	\$ 16,000	\$ 18,050	\$ 2,050
Licenses & Permits	104,470	114,095	9,625
Fines and Forfeitures	3,000	1,105	(1,895)
Other	<u>530</u>	<u>1,307</u>	<u>777</u>
Total Revenues	<u>124,000</u>	<u>134,557</u>	<u>10,557</u>
<b>Expenditures:</b>			
Health:			
Personal Services	81,207	74,846	6,361
Materials and Supplies	12,263	9,608	2,655
Contractual Services	7,400	4,072	3,328
Other	<u>14,897</u>	<u>13,950</u>	<u>947</u>
Total Expenditures	<u>115,767</u>	<u>102,476</u>	<u>13,291</u>
Excess of Revenues Over (Under) Expenditures	8,233	32,081	23,848
Fund Balance at Beginning of Year	95,413	95,413	--
Prior Year Encumbrances Appropriated	<u>2,468</u>	<u>2,468</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 106,114</u>	<u>\$ 129,962</u>	<u>\$ 23,848</u>

**Knox County, Ohio**

Schedule of Revenue, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Indigent Guardianship Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	\$ 8,500	\$ 8,415	\$ (85)
Other	<u>500</u>	<u>225</u>	<u>(275)</u>
Total Revenues	<u>9,000</u>	<u>8,640</u>	<u>(360)</u>
<b>Expenditures:</b>			
General Government - Judicial:			
Personal Services	17,214	17,214	--
Contractual Services	<u>7,442</u>	<u>6,651</u>	<u>791</u>
Total Expenditures	<u>24,656</u>	<u>23,865</u>	<u>791</u>
Excess of Revenues Over (Under) Expenditures	(15,656)	(15,225)	431
Fund Balance at Beginning of Year	<u>15,656</u>	<u>15,656</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 431</u>	<u>\$ 431</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual

**Conduct of Business Fund**

Budget Basis

For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Charges for Services	\$ 450	\$ 409	\$ (41)
Total Revenues	<u>450</u>	<u>409</u>	<u>(41)</u>
<b>Expenditures:</b>			
General Government - Judicial: Other	<u>3,085</u>	<u>210</u>	<u>2,875</u>
Total Expenditures	<u>3,085</u>	<u>210</u>	<u>2,875</u>
Excess of Revenues Over (Under) Expenditures	(2,635)	199	2,834
Fund Balance at Beginning of Year	<u>3,109</u>	<u>3,109</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 474</u>	<u>\$ 3,308</u>	<u>\$ 2,834</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Courts' Computer Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	\$ 28,600	\$ 26,152	\$ (2,448)
Interest	<u>2,200</u>	<u>2,811</u>	<u>611</u>
Total Revenues	<u>30,800</u>	<u>28,963</u>	<u>(1,837)</u>
<b>Expenditures:</b>			
General Government - Judicial:			
Materials and Supplies	2,375	43	2,332
Contractual Services	<u>50,584</u>	<u>17,219</u>	<u>33,365</u>
Total Expenditures	<u>52,959</u>	<u>17,262</u>	<u>35,697</u>
Excess of Revenues Over (Under) Expenditures	(22,159)	11,701	33,860
Fund Balance at Beginning of Year	20,929	20,929	--
Prior Year Encumbrances Appropriated	<u>1,230</u>	<u>1,230</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 33,860</u>	<u>\$ 33,860</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Recorder's Equipment Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Charges for Services	\$ 76,000	\$ 74,266	\$ (1,734)
Total Revenues	<u>76,000</u>	<u>74,266</u>	<u>(1,734)</u>
<b>Expenditures:</b>			
General Government - Legislative and Executive:			
Materials and Supplies	25,000	24,397	603
Contractual Services	50,000	49,430	570
Other	<u>5,000</u>	<u>4,983</u>	<u>17</u>
Total Expenditures	<u>80,000</u>	<u>78,810</u>	<u>1,190</u>
Excess of Revenues Over Expenditures	(4,000)	(4,544)	(544)
Fund Balance at Beginning of Year	<u>76,207</u>	<u>76,207</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 72,207</u>	<u>\$ 71,663</u>	<u>\$ (544)</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Courts Computer Research Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	\$ 3,600	\$ 2,594	\$ (1,006)
Total Revenues	<u>3,600</u>	<u>2,594</u>	<u>(1,006)</u>
<b>Expenditures:</b>			
General Government - Judicial: Contractual Services	<u>4,628</u>	<u>1,480</u>	<u>3,148</u>
Total Expenditures	<u>4,628</u>	<u>1,480</u>	<u>3,148</u>
Excess of Revenues Over Expenditures	(1,028)	1,114	2,142
Fund Balance at Beginning of Year	<u>1,028</u>	<u>1,028</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 2,142</u>	<u>\$ 2,142</u>



**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Time Out Program Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 32,000	\$ 28,896	\$ (3,104)
Total Revenues	<u>32,000</u>	<u>28,896</u>	<u>(3,104)</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	31,576	31,458	118
Other	<u>11,750</u>	<u>--</u>	<u>11,750</u>
Total Expenditures	<u>43,326</u>	<u>31,458</u>	<u>11,868</u>
Excess of Revenues Over Expenditures	(11,326)	(2,562)	8,764
<b>Other Financing Sources:</b>			
Operating Transfers - In	<u>226</u>	<u>8,000</u>	<u>7,774</u>
Excess of Revenues and Other Financing Sources over (Under) Expenditures	(11,100)	5,438	16,538
Fund Balance at Beginning of Year	<u>11,140</u>	<u>11,140</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 40</u>	<u>\$ 16,578</u>	<u>\$ 16,538</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Court Security Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ _____	\$       --	\$       --
Total Revenues	<u>          --</u>	<u>          --</u>	<u>          --</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	497	497	--
Materials and Supplies	697	196	501
Other	<u>505</u>	<u>      --</u>	<u>505</u>
Total Expenditures	<u>1,699</u>	<u>693</u>	<u>1,006</u>
Excess of Revenues Over Expenditures	(1,699)	(693)	1,006
Fund Balance at Beginning of Year	<u>1,699</u>	<u>1,699</u>	<u>      --</u>
Fund Balance at End of Year	<u>\$       --</u>	<u>\$ 1,006</u>	<u>\$ 1,006</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Probate - Juvenile Special Projects Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Fines and Forfeitures	\$ --	\$ 10,080	\$ 10,080
Total Revenues	<u>--</u>	<u>10,080</u>	<u>10,080</u>
<b>Expenditures:</b>			
Public Safety:			
Materials and Supplies	1,000	--	1,000
Contractual Services	1,000	--	1,000
Other	<u>8,000</u>	<u>778</u>	<u>7,222</u>
Total Expenditures	<u>10,000</u>	<u>778</u>	<u>9,222</u>
Excess of Revenues Over Expenditures	(10,000)	9,302	19,302
Fund Balance at Beginning of Year	<u>10,329</u>	<u>10,329</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 329</u>	<u>\$ 19,631</u>	<u>\$ 19,302</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**After Hours Probation Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 44,400	\$ 11,771	\$ (32,629)
Total Revenues	<u>44,400</u>	<u>11,771</u>	<u>(32,629)</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	20,769	10,490	10,279
Other	<u>631</u>	<u>631</u>	<u>--</u>
Total Expenditures	<u>21,400</u>	<u>11,121</u>	<u>10,279</u>
Excess of Revenues Over (Under)Expenditures	23,000	650	(22,350)
Fund Balance at Beginning of Year	<u>1,529</u>	<u>1,529</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 24,529</u>	<u>\$ 2,179</u>	<u>\$ (22,350)</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance- Budget and Actual  
**Juvenile Court Social Workers Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 68,575	\$ 50,811	\$ (17,764)
Other	<u>46,066</u>	<u>111,658</u>	<u>65,592</u>
Total Revenues	<u>114,641</u>	<u>162,469</u>	<u>47,828</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	86,178	80,386	5,792
Materials and Supplies	6,450	1,795	4,655
Contractual Services	13,398	10,739	2,659
Other	<u>11,437</u>	<u>9,823</u>	<u>1,614</u>
Total Expenditures	<u>117,463</u>	<u>102,743</u>	<u>14,720</u>
Excess of Revenues Over (Under) Expenditures	(2,822)	59,726	62,548
Fund Balance at Beginning of Year	39,478	39,478	--
Prior Year Encumbrances Appropriated	<u>356</u>	<u>356</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 37,012</u>	<u>\$ 99,560</u>	<u>\$ 62,548</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Truancy Mediation Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 12,132	\$ 12,132	\$ --
Total Revenues	<u>12,132</u>	<u>12,132</u>	<u>--</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	9,560	8,552	1,008
Materials and Supplies	2,900	1,336	1,564
Other	<u>39</u>	<u>39</u>	<u>--</u>
Total Expenditures	<u>12,499</u>	<u>9,927</u>	<u>2,572</u>
Excess of Revenues Over Expenditures	(367)	2,205	2,572
Fund Balance at Beginning of Year	<u>367</u>	<u>367</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 2,572</u>	<u>\$ 2,572</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Automated Title Processing Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	\$ 215,000	\$ 209,505	\$ (5,495)
Other	<u>3,500</u>	<u>799</u>	<u>(2,701)</u>
Total Revenues	<u>218,500</u>	<u>210,304</u>	<u>(8,196)</u>
<b>Expenditures:</b>			
General Government - Judicial:			
Personal Services	133,555	129,849	3,706
Materials and Supplies	5,195	4,940	255
Contractual Services	10,635	9,442	1,193
Other	<u>1,000</u>	<u>564</u>	<u>436</u>
Total Expenditures	<u>150,385</u>	<u>144,795</u>	<u>5,590</u>
Excess of Revenues Over Expenditures	68,115	65,509	(2,606)
<b>Other Financing Uses:</b>			
Operating Transfers - Out	<u>(100,000)</u>	<u>--</u>	<u>100,000</u>
Excess of Revenues Over (Under) Expenditures and Other Uses	(31,885)	65,509	97,394
Fund Balance at Beginning of Year	117,751	117,751	--
Prior Year Encumbrances Appropriated	<u>835</u>	<u>835</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 86,701</u>	<u>\$ 184,095</u>	<u>\$ 97,394</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Delinquent Tax Assessment Collection Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Taxes	\$ 78,000	\$ 73,871	\$ (4,129)
Charges for Services	10,000	4,233	(5,767)
Other	<u>2,500</u>	<u>1,072</u>	<u>(1,428)</u>
Total Revenues	<u>90,500</u>	<u>79,176</u>	<u>(11,324)</u>
<b>Expenditures:</b>			
General Government -			
Legislative & Executive:			
Personal Services	52,050	49,822	2,228
Materials and Supplies	7,896	6,215	1,681
Contractual Services	27,518	17,988	9,530
Other	<u>5,000</u>	<u>3,319</u>	<u>1,681</u>
Total Expenditures	<u>92,464</u>	<u>77,344</u>	<u>15,120</u>
Excess of Revenues Over (Under) Expenditures	(1,964)	1,832	3,796
Fund Balance at Beginning of Year	168,664	168,664	--
Prior Year Encumbrances Appropriated	<u>5,714</u>	<u>5,714</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 172,414</u>	<u>\$ 176,210</u>	<u>\$ 3,796</u>



**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Victims of Crime Act (VOCA) &  
State Victims Assistance Act (SVAA) Grant**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 46,000	\$ 21,478	\$ (24,522)
Other	<u>    --</u>	<u>    184</u>	<u>    184</u>
Total Revenues	<u>46,000</u>	<u>21,662</u>	<u>(24,338)</u>
<b>Expenditures:</b>			
General Government			
Legislative & Executive:			
Personal Services	29,534	23,914	5,620
Materials and Supplies	1,100	959	141
Contractual Services	11,439	8,733	2,706
Other	<u>2,304</u>	<u>1,267</u>	<u>1,037</u>
Total Expenditures	<u>44,377</u>	<u>34,873</u>	<u>9,504</u>
Excess of Revenues Over (Under) Expenditures	1,623	(13,211)	(14,834)
<b>Other Financing Sources:</b>			
Operating Transfers - In	<u>11,000</u>	<u>7,644</u>	<u>(3,356)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	12,623	(5,567)	(18,190)
Fund Balance at Beginning of Year	<u>7,348</u>	<u>7,348</u>	<u>    --</u>
Fund Balance at End of Year	<u>\$ 19,971</u>	<u>\$ 1,781</u>	<u>\$ (18,190)</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance- Budget and Actual  
**Marine Patrol Grant Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 11,250	\$ 11,250	\$ --
Total Revenues	<u>11,250</u>	<u>11,250</u>	<u>--</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	10,262	8,845	1,417
Materials and Supplies	361	361	--
Contractual Services	570	570	--
Other	<u>57</u>	<u>57</u>	<u>--</u>
Total Expenditures	<u>11,250</u>	<u>9,833</u>	<u>1,417</u>
Excess of Revenues Over (Under) Expenditures	--	1,417	1,417
Fund Balance at Beginning of Year	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 1,417</u>	<u>\$ 1,417</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Drug Abuse Resistance Education Grant Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 20,000	\$ 16,376	\$ (3,624)
Other	<u>    --</u>	<u>    99</u>	<u>    99</u>
Total Revenues	<u>20,000</u>	<u>16,475</u>	<u>(3,525)</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	<u>20,331</u>	<u>9,725</u>	<u>10,606</u>
Total Expenditures	<u>20,331</u>	<u>9,725</u>	<u>10,606</u>
Excess of Revenues Over Expenditures	(331)	6,750	7,081
Fund Balance at Beginning of Year	<u>331</u>	<u>331</u>	<u>--</u>
Fund Balance at End of Year	<u>\$    --</u>	<u>\$ 7,081</u>	<u>\$ 7,081</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Community Policing Grant Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Intergovernmental	\$        --	\$        --	\$        --
Total Revenues	<u>          --</u>	<u>          --</u>	<u>          --</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	<u>          --</u>	<u>          --</u>	<u>          --</u>
Total Expenditures	<u>          --</u>	<u>          --</u>	<u>          --</u>
Excess of Revenues Over Expenditures	--	--	--
Fund Balance at Beginning of Year	<u>          18</u>	<u>          18</u>	<u>          --</u>
Fund Balance at End of Year	<u>\$        18</u>	<u>\$        18</u>	<u>\$        --</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Common Pleas Prison Reduction Grant Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 30,906	\$ 10,175	\$ (20,731)
Other	<u>    --</u>	<u>    60</u>	<u>    60</u>
Total Revenues	<u>30,906</u>	<u>10,235</u>	<u>(20,671)</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	30,122	11,164	18,958
Materials and Supplies	1,120	--	1,120
Contractual Services	<u>3,052</u>	<u>2,452</u>	<u>    600</u>
Total Expenditures	<u>34,294</u>	<u>13,616</u>	<u>20,678</u>
Excess of Revenues Over Expenditures	(3,388)	(3,381)	7
Fund Balance at Beginning of Year	<u>3,388</u>	<u>3,388</u>	<u>    --</u>
Fund Balance at End of Year	<u>\$    --</u>	<u>\$      7</u>	<u>\$      7</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Common Pleas Jail Diversion Grant Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 52,045	\$ 41,607	\$ (10,438)
Other	<u>200</u>	<u>284</u>	<u>84</u>
Total Revenues	<u>52,245</u>	<u>41,891</u>	<u>(10,354)</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	37,681	33,995	3,686
Materials and Supplies	1,438	336	1,102
Contractual Services	<u>24,449</u>	<u>14,491</u>	<u>9,958</u>
Total Expenditures	<u>63,568</u>	<u>48,822</u>	<u>14,746</u>
Excess of Revenues Over Expenditures	(11,323)	(6,931)	4,392
Fund Balance at Beginning of Year	<u>11,205</u>	<u>11,205</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ (118)</u>	<u>\$ 4,274</u>	<u>\$ 4,392</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Drug Court Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Intergovernmental	\$ 64,769	\$ 64,769	\$ --
Total Revenues	<u>64,769</u>	<u>64,769</u>	<u>--</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	26,069	11,417	14,652
Materials and Supplies	8,600	4,708	3,892
Contractual Services	<u>30,100</u>	<u>8,492</u>	<u>21,608</u>
Total Expenditures	<u>64,769</u>	<u>24,617</u>	<u>40,152</u>
Excess of Revenues Over (Under) Expenditures	--	40,152	40,152
Fund Balance at Beginning of Year	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 40,152</u>	<u>\$ 40,152</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**911 Emergency Calling System Fund**  
For the Year Ended December 31, 2001

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Taxes	\$ 975,000	\$1,019,419	\$ 44,419
Other	--	28,416	28,416
Total Revenues	<u>975,000</u>	<u>1,047,835</u>	<u>72,835</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	884,296	689,847	194,449
Materials and Supplies	861,600	574,109	287,491
Contractual Services	122,416	55,167	67,249
Other	70,302	15,770	54,532
Total Expenditures	<u>1,938,614</u>	<u>1,334,893</u>	<u>603,721</u>
Excess of Revenues Over (Under) Expenditures	(963,614)	(287,058)	676,556
Fund Balance at Beginning of Year	1,397,402	1,397,402	--
Prior Year Encumbrances Appropriated	<u>158,318</u>	<u>158,318</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 592,106</u>	<u>\$1,268,662</u>	<u>\$ 676,556</u>



**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Public Assistance Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$6,490,344	\$7,440,119	\$ 949,775
Other	<u>524,489</u>	<u>252,806</u>	<u>(271,683)</u>
Total Revenues	<u>7,014,833</u>	<u>7,692,925</u>	<u>678,092</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	2,334,519	2,183,862	150,657
Materials and Supplies	390,974	351,652	39,322
Contractual Services	3,945,987	3,696,701	249,286
Other	<u>575,004</u>	<u>396,252</u>	<u>178,752</u>
Total Expenditures	<u>7,246,484</u>	<u>6,628,467</u>	<u>618,017</u>
Excess of Revenues Over (Under) Expenditures	(231,651)	1,064,458	1,296,109
<b>Other Financing Sources:</b>			
Operating Transfers - Out	<u>(402,660)</u>	<u>(402,660)</u>	<u>--</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(634,311)	661,798	1,296,109
Fund Balance at Beginning of Year	512,729	512,729	--
Prior Year Encumbrances Appropriated	<u>130,582</u>	<u>130,582</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 9,000</u>	<u>\$1,305,109</u>	<u>\$ 1,296,109</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Child Abuse Prevention Grant Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 5,055	\$ 5,055	\$ --
Total Revenues	<u>5,055</u>	<u>5,055</u>	<u>--</u>
<b>Expenditures:</b>			
Human Services:			
Contractual Services	<u>5,055</u>	<u>250</u>	<u>4,805</u>
Total Expenditures	<u>5,055</u>	<u>250</u>	<u>4,805</u>
Excess of Revenues Over (Under) Expenditures	--	4,805	4,805
Fund Balance at Beginning of Year	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 4,805</u>	<u>\$ 4,805</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Litter & Recycle Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	\$ 57,000	\$ 71,410	\$ 14,410
Other	<u>12,652</u>	<u>580</u>	<u>(12,072)</u>
Total Revenues	<u>69,652</u>	<u>71,990</u>	<u>2,338</u>
<b>Expenditures:</b>			
Health:			
Personal Services	56,793	55,727	1,066
Materials and Supplies	9,514	7,355	2,159
Contractual Services	4,718	4,600	118
Capital Outlay	<u>3,133</u>	<u>2,916</u>	<u>217</u>
Total Expenditures	<u>74,158</u>	<u>70,598</u>	<u>3,560</u>
Excess of Revenues Over (Under) Expenditures	(4,506)	1,392	5,898
<b>Other Financing Sources:</b>			
Operating Transfers - In	6,000	--	(6,000)
Operating Transfers - Out	<u>(2,602)</u>	<u>(2,602)</u>	<u>--</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(1,108)	(1,210)	(102)
Fund Balance at Beginning of Year	--	--	--
Prior Year Encumbrances Appropriated	<u>1,252</u>	<u>1,252</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 144</u>	<u>\$ 42</u>	<u>\$ (102)</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Child Support Enforcement Agency Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	\$ 95,000	\$ 159,020	\$ 64,020
Intergovernmental	775,000	625,797	(149,203)
Other	<u>7,000</u>	<u>5,200</u>	<u>(1,800)</u>
Total Revenues	<u>877,000</u>	<u>790,017</u>	<u>(86,983)</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	458,500	426,682	31,818
Materials and Supplies	35,315	11,489	23,826
Contractual Services	351,000	302,379	48,621
Other	<u>183,500</u>	<u>129,024</u>	<u>54,476</u>
Total Expenditures	<u>1,028,315</u>	<u>869,574</u>	<u>158,741</u>
Excess of Revenues Over (Under) Expenditures	(151,315)	(79,557)	71,758
<b>Other Financing Sources:</b>			
Operating Transfers - In	<u>--</u>	<u>50,000</u>	<u>50,000</u>
Excess of Revenues and Other Financing Sources over (Under) Expenditures	(151,315)	(29,557)	121,758
Fund Balance at Beginning of Year	151,317	151,317	--
Prior Year Encumbrances Appropriated	<u>315</u>	<u>315</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 317</u>	<u>\$ 122,075</u>	<u>\$ 121,758</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Real Estate Assessment Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Charges for Services	\$ 357,500	\$ 407,147	\$ 49,647
Other	<u>1,000</u>	<u>1,176</u>	<u>176</u>
Total Revenues	<u>358,500</u>	<u>408,323</u>	<u>49,823</u>
<b>Expenditures:</b>			
General Government - Legislative and Executive:			
Personal Services	155,518	155,172	346
Materials and Supplies	20,573	20,482	91
Contractual Services	712,170	710,106	2,064
Other	<u>9,418</u>	<u>9,193</u>	<u>225</u>
Total Expenditures	<u>897,679</u>	<u>894,953</u>	<u>2,726</u>
Excess of Revenues Over (Under) Expenditures	(539,179)	(486,630)	52,549
<b>Other Financing Sources:</b>			
Operating Transfers - In	<u>100,000</u>	<u>--</u>	<u>(100,000)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(439,179)	(486,630)	(47,451)
Fund Balance at Beginning of Year	853,623	853,623	--
Prior Year Encumbrances Appropriated	<u>135,720</u>	<u>135,720</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 550,164</u>	<u>\$ 502,713</u>	<u>\$ (47,451)</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Motor Vehicle and Gasoline Tax Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Taxes	\$ 580,000	\$ 601,238	\$ 21,238
Fines and Forfeitures	15,000	9,167	(5,833)
Intergovernmental	3,225,000	3,221,845	(3,155)
Interest	--	9,086	9,086
Other	<u>144,009</u>	<u>90,575</u>	<u>(53,434)</u>
Total Revenues	<u>3,964,009</u>	<u>3,931,911</u>	<u>(32,098)</u>
<b>Expenditures:</b>			
Public Works:			
Personal Services	1,638,553	1,637,865	688
Materials and Supplies	1,058,188	1,058,188	--
Contractual Services	1,247,498	1,202,039	45,459
Intergovernmental	56,366	56,366	--
Other	<u>56,642</u>	<u>56,626</u>	<u>16</u>
Total Expenditures	<u>4,057,247</u>	<u>4,011,084</u>	<u>46,163</u>
Excess of Revenues Over (Under) Expenditures	(93,238)	(79,173)	14,065
<b>Other Financing Sources:</b>			
Operating Transfers - In	200,000	--	(200,000)
Operating Transfers - Out	<u>(18,320)</u>	<u>(18,320)</u>	<u>--</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	88,442	(97,493)	(185,935)
Fund Balance at Beginning of Year	39,675	39,675	--
Prior Year Encumbrances Appropriated	<u>60,669</u>	<u>60,669</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 188,786</u>	<u>\$ 2,851</u>	<u>\$ (185,935)</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Youth Services Grant Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 254,033	\$ 363,209	\$ 109,176
Total Revenues	<u>254,033</u>	<u>363,209</u>	<u>109,176</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	342,636	305,858	36,778
Materials and Supplies	1,500	106	1,394
Contractual Services	100,085	76,811	23,274
Other	<u>67</u>	<u>67</u>	<u>--</u>
Total Expenditures	<u>444,288</u>	<u>382,842</u>	<u>61,446</u>
Excess of Revenues Over (Under) Expenditures	(190,255)	(19,633)	170,622
Fund Balance at Beginning of Year	189,055	189,055	--
Prior Year Encumbrances Appropriated	<u>1,200</u>	<u>1,200</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 170,622</u>	<u>\$ 170,622</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Ditch Maintenance Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Special Assessments	\$ 5,500	\$ 5,659	\$ 159
Total Revenues	<u>5,500</u>	<u>5,659</u>	<u>159</u>
<b>Expenditures:</b>			
Capital Outlay:			
Contractual Services	8,811	3,201	5,610
Other	<u>80</u>	<u>--</u>	<u>80</u>
Total Expenditures	<u>8,891</u>	<u>3,201</u>	<u>5,690</u>
Excess of Revenues Over (Under) Expenditures	(3,391)	2,458	5,849
Fund Balance at Beginning of Year	<u>3,391</u>	<u>3,391</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 5,849</u>	<u>\$ 5,849</u>



**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Children Services Board Fund**

Budget Basis

For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Taxes	\$1,035,400	\$ 852,641	\$ (182,759)
Charges for Services	233,000	199,612	(33,388)
Intergovernmental	1,243,000	1,267,116	24,116
Other	<u>2,500</u>	<u>2,833</u>	<u>333</u>
Total Revenues	<u>2,513,900</u>	<u>2,322,202</u>	<u>(191,698)</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	840,500	797,297	43,203
Materials and Supplies	61,735	13,245	48,490
Contractual Services	1,011,736	767,374	244,362
Other	<u>882,459</u>	<u>864,380</u>	<u>18,079</u>
Total Expenditures	<u>2,796,430</u>	<u>2,442,296</u>	<u>354,134</u>
Excess of Revenues Over (Under) Expenditures	(282,530)	(120,094)	162,436
Fund Balance at Beginning of Year	2,348,119	2,348,119	--
Prior Year Encumbrances Appropriated	<u>22,930</u>	<u>22,930</u>	<u>--</u>
Fund Balance at End of Year	<u>\$2,088,519</u>	<u>\$2,250,955</u>	<u>\$ 162,436</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**PS/SE Indicators of Success Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Intergovernmental	\$           --	\$           --	\$           --
Total Revenues	<u>          --</u>	<u>          --</u>	<u>          --</u>
<b>Expenditures:</b>			
Human Services:			
Materials and Supplies	1,360	1,360	--
Capital Outlay	<u>          22</u>	<u>          22</u>	<u>          --</u>
Total Expenditures	<u>      1,382</u>	<u>      1,382</u>	<u>          --</u>
Excess of Revenues Over (Under) Expenditures	(1,382)	(1,382)	--
Fund Balance at Beginning of Year	--	--	--
Prior Year Encumbrances Appropriated	<u>      1,382</u>	<u>      1,382</u>	<u>          --</u>
Fund Balance at End of Year	<u><u>          --</u></u>	<u><u>          --</u></u>	<u><u>          --</u></u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Double Jeopardy Grant**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ --	\$ 6,075	\$ 6,075
Total Revenues	<u>--</u>	<u>6,075</u>	<u>6,075</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	5,041	5,041	--
Materials and Supplies	238	238	--
Contractual Services	75	75	--
Other	<u>2,098</u>	<u>--</u>	<u>2,098</u>
Total Expenditures	<u>7,452</u>	<u>5,354</u>	<u>2,098</u>
Excess of Revenues Over (Under) Expenditures	(7,452)	721	8,173
<b>Other Financing Sources:</b>			
Advances - Out	<u>--</u>	<u>(12,409)</u>	<u>(12,409)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(7,452)	(11,688)	(4,236)
Fund Balance at Beginning of Year	10,815	10,815	--
Prior Year Encumbrances Appropriated	<u>889</u>	<u>889</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 4,252</u>	<u>\$ 16</u>	<u>\$ (4,236)</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Mental Retardation Fund**

Budget Basis

For the Year Ended December 31, 2001

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Taxes	\$1,240,670	\$1,248,595	\$ 7,925
Charges for Services	23,172	37,013	13,841
Intergovernmental	1,454,177	1,350,109	(104,068)
Other	1,500	757	(743)
Total Revenues	<u>2,719,519</u>	<u>2,636,474</u>	<u>(83,045)</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	2,412,473	2,322,231	90,242
Materials and Supplies	128,630	118,182	10,448
Contractual Services	2,454,729	486,153	1,968,576
Other	5,500	1,741	3,759
Total Expenditures	<u>5,001,332</u>	<u>2,928,307</u>	<u>2,073,025</u>
Excess of Revenues Over (Under) Expenditures	(2,281,813)	(291,833)	1,989,980
<b>Other Financing Sources:</b>			
Other Financing Sources	337,476	154,526	(182,950)
Advances - In	--	12,409	12,409
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(1,944,337)	(124,898)	1,819,439
Fund Balance at Beginning of Year	1,901,650	1,901,650	--
Prior Year Encumbrances Appropriated	79,147	79,147	--
Fund Balance at End of Year	<u>\$ 36,460</u>	<u>\$1,855,899</u>	<u>\$ 1,819,439</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Water Resource Study Fund**  
Budget Basis  
For the Year Ended December 31, 2001

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

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Emergency Management Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 82,000	\$ 53,684	\$ (28,316)
Other	<u>18,500</u>	<u>19,908</u>	<u>1,408</u>
Total Revenues	<u>100,500</u>	<u>73,592</u>	<u>(26,908)</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	49,206	45,884	3,322
Materials and Supplies	10,570	9,143	1,427
Contractual Services	77,378	42,126	35,252
Other	<u>21,041</u>	<u>12,524</u>	<u>8,517</u>
Total Expenditures	<u>158,195</u>	<u>109,677</u>	<u>48,518</u>
Excess of Revenues Over (Under) Expenditures	(57,695)	(36,085)	21,610
<b>Other Financing Uses:</b>			
Operating Transfers - In	23,000	30,000	7,000
Operating Transfers - Out	<u>(22,000)</u>	<u>--</u>	<u>22,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(56,695)	(6,085)	50,610
Fund Balance at Beginning of Year	<u>79,076</u>	<u>79,076</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 22,381</u>	<u>\$ 72,991</u>	<u>\$ 50,610</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Family Resources Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 37,958	\$ 34,677	\$ (3,281)
Total Revenues	<u>37,958</u>	<u>34,677</u>	<u>(3,281)</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	3,100	3,065	35
Contractual Services	<u>54,148</u>	<u>31,172</u>	<u>22,976</u>
Total Expenditures	<u>57,248</u>	<u>34,237</u>	<u>23,011</u>
Excess of Revenues Over (Under) Expenditures	(19,290)	440	19,730
Fund Balance at Beginning of Year	15,650	15,650	--
Prior Year Encumbrances Appropriated	<u>3,640</u>	<u>3,640</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 19,730</u>	<u>\$ 19,730</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Home Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 187,050	\$ 66,680	\$ (120,370)
Total Revenues	<u>187,050</u>	<u>66,680</u>	<u>(120,370)</u>
<b>Expenditures:</b>			
Human Services:			
Contractual Services	<u>187,311</u>	<u>66,221</u>	<u>121,090</u>
Total Expenditures	<u>187,311</u>	<u>66,221</u>	<u>121,090</u>
Excess of Revenues Over Under Expenditures	(261)	459	720
Fund Balance at Beginning of Year	11	11	--
Prior Year Encumbrances Appropriated	<u>250</u>	<u>250</u>	<u>--</u>
Fund Balance (Deficit) at End of Year	<u>\$ --</u>	<u>\$ 720</u>	<u>\$ 720</u>



**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Marriage License Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	\$ 16,500	\$ 15,015	\$ (1,485)
Total Revenues	<u>16,500</u>	<u>15,015</u>	<u>(1,485)</u>
<b>Expenditures:</b>			
Health:			
Contractual Services	<u>16,500</u>	<u>14,624</u>	<u>1,876</u>
Total Expenditures	<u>16,500</u>	<u>14,624</u>	<u>1,876</u>
Excess of Revenues Over (Under) Expenditures	--	391	391
Fund Balance at Beginning of Year	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 391</u>	<u>\$ 391</u>

**THIS PAGE INTENTIONALLY LEFT BLANK**

**Knox County, Ohio**

**Debt Service Funds**

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

**Bond Retirement**

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

**Ohio Water Development Authority**

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

**Knox County, Ohio**

Combining Balance Sheet  
**All Debt Service Funds**  
 December 31, 2001

	<u>Bond Retirement</u>	<u>Ohio Water Development Authority</u>	<u>Totals</u>
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 370,440	\$ 180	\$ 370,620
Receivables:			
Accounts	4,113	--	4,113
Special Assessments	780,143	--	780,143
Due from Other Funds	<u>254,138</u>	<u>--</u>	<u>254,138</u>
Total Assets	<u>\$1,408,834</u>	<u>\$ 180</u>	<u>\$1,409,014</u>
<b>Liabilities and Fund Equity:</b>			
Liabilities:			
Deferred Revenue	780,143	--	780,143
Matured Bonds Payable	15,000	--	15,000
Matured Interest Payable	<u>35,326</u>	<u>--</u>	<u>35,326</u>
Total Liabilities	<u>830,469</u>	<u>--</u>	<u>830,469</u>
Fund Equity:			
Fund Balance:			
Unreserved, Undesignated	<u>578,365</u>	<u>180</u>	<u>578,545</u>
Total Fund Equity	<u>578,365</u>	<u>180</u>	<u>578,545</u>
Total Liabilities and Fund Equity	<u>\$1,408,834</u>	<u>\$ 180</u>	<u>\$1,409,014</u>

**Knox County, Ohio**

Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
**All Debt Service Funds**

For the Year Ended December 31, 2001

	<u>Bond Retirement</u>	<u>Ohio Water Development Authority</u>	<u>Totals</u>
<b>Revenues:</b>			
Special Assessments	\$ 398,271	\$ 151	\$ 398,422
Other	<u>300,837</u>	<u>--</u>	<u>300,837</u>
Total Revenues	<u>699,108</u>	<u>151</u>	<u>699,259</u>
<b>Expenditures:</b>			
Other	30,071	--	30,071
Debt Service:			
Principal Retirement	470,000	--	470,000
Interest and Fiscal Charges	<u>416,288</u>	<u>--</u>	<u>416,288</u>
Total Expenditures	<u>916,359</u>	<u>--</u>	<u>916,359</u>
Excess of Revenues Over Expenditures	(217,251)	151	(217,100)
<b>Other Financing Uses:</b>			
Operating Transfers - In	<u>297,468</u>	<u>--</u>	<u>297,468</u>
Excess of Revenues Over Expenditures and Other Uses	80,217	151	80,368
Fund Balance at Beginning of Year	<u>498,148</u>	<u>29</u>	<u>498,177</u>
Fund Balance at End of Year	<u>\$ 578,365</u>	<u>\$ 180</u>	<u>\$ 578,545</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Bond Retirement Fund**

Budget Basis

For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Special Assessments	\$ 530,000	\$ 398,271	\$ (131,729)
Other	<u>83,045</u>	<u>30,130</u>	<u>(52,915)</u>
Total Revenues	<u>613,045</u>	<u>428,401</u>	<u>(184,644)</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	588,363	470,000	118,363
Interest and Fiscal Charges	475,268	416,010	59,258
Other	<u>37,457</u>	<u>30,071</u>	<u>7,386</u>
Total Expenditures	<u>1,101,088</u>	<u>916,081</u>	<u>185,007</u>
Excess of Revenues Over (Under) Expenditures	(488,043)	(487,680)	363
<b>Other Financing Uses:</b>			
Other Financing Sources	364,363	128,462	(235,901)
Operating Transfers - In	<u>336,886</u>	<u>419,820</u>	<u>82,934</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	213,206	60,602	(152,604)
Fund Balance at Beginning of Year	<u>309,541</u>	<u>309,541</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 522,747</u>	<u>\$ 370,143</u>	<u>\$ (152,604)</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Ohio Water Development Authority Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Special Assessments	\$ --	\$ 151	\$ 151
Total Revenues	<u>--</u>	<u>151</u>	<u>151</u>
Excess of Revenues Over (Under) Expenditures	--	151	151
Fund Balance at Beginning of Year	<u>29</u>	<u>29</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 29</u>	<u>\$ 180</u>	<u>\$ 151</u>

**Knox County, Ohio**

**Capital Projects Funds**

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

**Permanent Improvement**

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

**Dog & Kennel Equipment**

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

**Correctional Facility Construction**

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

**Issue 2**

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

**Sewer Construction**

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

**MR 645 - EC/FC**

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

**JFS Training Center**

The fund accounts for expenses to construct, equip and furnish a Training Center for the Department of Job and Family Services.

**Children's Resource Center**

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

**Board of Health Center**

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

**Community Development Block Grant**

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

(Continued)



Knox County, Ohio

Capital Projects Funds (Continued)

**Fredericktown Sewer Project**

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

**Highway Planning & Construction Grant**

The fund accounts for planning and construction of county roads, partially funded by Ohio Department of Transportation.

Knox County, Ohio

Combining Balance Sheet  
**All Capital Projects Funds**  
 December 31, 2001

	<u>Permanent Improvement</u>	<u>Dog &amp; Kennel Equipment</u>	<u>Correctional Facility Construction</u>	<u>Issue 2</u>
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,019,397	\$2,576	\$1,700,895	\$-
Cash and Cash Equivalents with Fiscal and Escrow Agents	37,269		221,596	-
Due from Other Governments	-	-	409,951	-
Total Assets	<u>\$1,056,666</u>	<u>\$2,576</u>	<u>\$2,332,442</u>	<u>-</u>
<b>Liabilities and Fund Equity:</b>				
Liabilities:				
Accounts Payable	\$9,590	\$-	\$725	\$-
Contracts Payable	27,717	-	281,243	-
Retainage Payable	135,206	-	290,867	-
Deferred Revenue	-	-	-	-
Notes Payable	-	-	-	-
Total Liabilities	<u>172,513</u>	<u>-</u>	<u>572,835</u>	<u>-</u>
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	67,424	-	403,963	-
Unreserved, Undesignated (Deficit)	<u>816,729</u>	<u>2,576</u>	<u>1,355,644</u>	<u>-</u>
Total Fund Equity	<u>884,153</u>	<u>2,576</u>	<u>1,759,607</u>	<u>-</u>
Total Liabilities and Fund Equity	<u>\$1,056,666</u>	<u>\$2,576</u>	<u>\$2,332,442</u>	<u>\$-</u>

<u>Sewer Construction</u>	<u>Mr 645 EC/FC</u>	<u>JFS Training Center</u>	<u>Children's Resource Center</u>	<u>Board of Health Center</u>	<u>Community Development Block Grant</u>
\$813,563	\$68,538	\$1,305,616	\$522,348	\$7,845	\$54,833
-	36,950	-	-	8,543	-
-	-	-	-	-	208,120
<u>\$813,563</u>	<u>\$105,488</u>	<u>\$1,305,616</u>	<u>\$522,348</u>	<u>\$16,388</u>	<u>\$262,953</u>
\$-	\$-	\$1,376	\$-	\$-	\$80,400
-	600	160,062	-	-	-
-	81,181	-	-	39,787	-
-	-	-	-	-	185,720
-	-	1,300,000	-	-	-
-	81,781	1,461,438	-	39,787	266,120
61,782	32,938	1,051,355	-	2,400	-
<u>751,781</u>	<u>(9,231)</u>	<u>(1,207,177)</u>	<u>522,348</u>	<u>(25,799)</u>	<u>(3,167)</u>
<u>813,563</u>	<u>23,707</u>	<u>(155,822)</u>	<u>522,348</u>	<u>(23,399)</u>	<u>(3,167)</u>
<u>\$813,563</u>	<u>\$105,488</u>	<u>\$1,305,616</u>	<u>\$522,348</u>	<u>\$16,388</u>	<u>\$262,953</u>

(Continued)

Knox County, Ohio

Combining Balance Sheet  
**All Capital Projects Funds (Continued)**  
 December 31, 2001

	<b>Fredericktown</b>	<b>Highway Planning &amp;</b>	
	<b>Sewer</b>	<b>Construction</b>	
	<b><u>Project</u></b>	<b><u>Grant</u></b>	<b><u>Totals</u></b>
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$6,794	\$-	\$5,502,405
Cash and Cash Equivalents with Fiscal and Escrow Agents	-	-	304,358
Due from Other Governments	-	-	618,071
	-----	-----	-----
Total Assets	\$6,794	\$-	\$6,424,834
<b>Liabilities and Fund Equity:</b>			
Liabilities:			
Accounts Payable	\$-	\$-	\$92,091
Contracts Payable	-	-	469,622
Retainage Payable	-	-	547,041
Deferred Revenue	-	-	185,720
Notes Payable	-	-	1,300,000
	-----	-----	-----
Total Liabilities	-	-	2,594,474
Fund Equity:			
Fund Balance:			
Reserved for Encumbrances	-	-	1,619,862
Unreserved, Undesignated (Deficit)	6,794	-	2,210,498
	-----	-----	-----
Total Fund Equity	6,794	-	3,830,360
	-----	-----	-----
Total Liabilities and Fund Equity	\$6,794	\$-	\$6,424,834
	=====	=====	=====

**THIS PAGE INTENTIONALLY LEFT BLANK**

Knox County, Ohio

Combining Statement of Revenues, Expenditures, and  
 Changes in Fund Balances  
 All Capital Projects Funds  
 For the Year Ended December 31, 2001

	<u>Permanent Improvement</u>	<u>Dog &amp; Kennel Equipment</u>	<u>Correctional Facility Construction</u>	<u>Issue 2</u>
<b>Revenues:</b>				
Intergovernmental	\$174,480	\$-	\$1,390,374	\$222,998
Interest	599	-	125,106	-
Other	-	717	2,257	-
Total Revenues	<u>175,079</u>	<u>717</u>	<u>1,517,737</u>	<u>222,998</u>
<b>Expenditures</b>				
<b>Human Services</b>	-	-	-	-
Capital Outlay	1,464,095	-	4,802,042	222,998
Debt Service:				
Interest and Fiscal Charges	-	-	306,985	-
Total Expenditures	<u>1,464,095</u>	<u>-</u>	<u>5,109,027</u>	<u>222,998</u>
Excess of Revenues Over (Under) Expenditures	(1,289,016)	717	(3,591,290)	-
Proceeds of Bonds	-	-	6,620,000	-
Operating Transfers - In	300,000	-	-	-
Excess of Revenues and Other Financing Sources Over Expenditures	(989,016)	717	3,028,710	-
Fund Balances at Beginning of Year	<u>1,873,169</u>	<u>1,859</u>	<u>(1,269,103)</u>	<u>-</u>
Fund Balances at End of Year	<u>\$884,153</u>	<u>\$2,576</u>	<u>\$1,759,607</u>	<u>-</u>

<u>Sewer Construction</u>	<u>MR 645 EC/FC</u>	<u>JFS Training Center</u>	<u>Children's Resource Center</u>	<u>Board of Health Center</u>	<u>Community Development Block Grant</u>
\$-	\$771,428	\$-	\$218,793	\$-	\$347,180
33,107	1,856	5,616	13,145	31,661	80
-	1,990	-	-	-	2,947
<u>33,107</u>	<u>775,274</u>	<u>5,616</u>	<u>231,938</u>	<u>31,661</u>	<u>350,207</u>
-	-	-	-	-	1856
27,512	1,149,914	161,438	27,567	1,062,207	457,447
-	-	-	-	86,172	-
<u>27,512</u>	<u>1,149,914</u>	<u>161,438</u>	<u>27,567</u>	<u>1,148,379</u>	<u>459,303</u>
5,595	(374,640)	(155,822)	204,371	(1,116,718)	(109,096)
-	-	-	-	1,605,000	-
-	-	-	-	-	38,840
5,595	(374,640)	(155,822)	204,371	488,282	(70,256)
<u>807,968</u>	<u>398,347</u>	<u>-</u>	<u>317,977</u>	<u>(511,681)</u>	<u>67,089</u>
<u>\$813,563</u>	<u>\$23,707</u>	<u>(\$155,822)</u>	<u>\$522,348</u>	<u>(\$23,399)</u>	<u>(\$3,167)</u>

(Continued)

Knox County, Ohio

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

All Capital Projects Funds (Continued)

For the Year Ended December 31, 2001

	<b>Fredericktown</b>	<b>Highway Planning &amp;</b>	
	<b>Sewer</b>	<b>Construction</b>	
	<b><u>Project</u></b>	<b><u>Grant</u></b>	<b><u>Totals</u></b>
<b>Revenues:</b>			
Intergovernmental	\$-	\$428,052	\$3,553,305
Interest	-	-	211,170
Other	-	-	7,911
	<hr/>	<hr/>	<hr/>
Total Revenues	-	428,052	3,772,386
<b>Expenditures</b>			
Human Services	-	-	1,856
Capital Outlay	-	428,052	9,803,272
Debt Service:			
Interest and Fiscal Charges	-	-	393,157
	<hr/>	<hr/>	<hr/>
Total Expenditures	-	428,052	10,198,285
Excess of Revenues Over (Under) Expenditures	-	-	(6,425,899)
Proceeds of Bonds	-	-	8,225,000
Operating Transfers - Out	-	-	338,840
	<hr/>	<hr/>	<hr/>
Excess of Revenues and Other Financing Sources Over Expenditures	0	0	2,137,941
Fund Balances at Beginning of Year	6,794	-	1,692,419
	<hr/>	<hr/>	<hr/>
Fund Balances at End of Year	\$6,794	-	\$3,830,360
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Permanent Improvement Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ --	\$ 174,480	\$ 174,480
Other	<u>1,000</u>	<u>204,661</u>	<u>203,661</u>
Total Revenues	<u>\$ 1,000</u>	<u>\$ 379,141</u>	<u>\$ 378,141</u>
<b>Expenditures:</b>			
Capital Outlay:			
Contractual Services	<u>1,958,314</u>	<u>1,318,862</u>	<u>639,452</u>
Total Expenditures	<u>1,958,314</u>	<u>1,318,862</u>	<u>639,452</u>
Excess of Revenues Over (Under) Expenditures	(1,957,314)	(939,721)	1,017,593
<b>Other Financing Sources:</b>			
Operating Transfers - In	<u>400,000</u>	<u>300,000</u>	<u>(100,000)</u>
Excess of Revenues and Other Financing Sources Over Expenditures	(1,557,314)	(639,721)	917,593
Fund Balance at Beginning of Year	1,250,531	1,250,531	--
Prior Year Encumbrances Appropriated	<u>307,314</u>	<u>307,314</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 531</u>	<u>\$ 918,124</u>	<u>\$ 917,593</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Dog & Kennel Equipment Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Other	\$       --	\$       717	\$       717
Total Revenues	<u>          --</u>	<u>          717</u>	<u>          717</u>
<b>Expenditures:</b>			
Capital Outlay:			
Capital Outlay	<u>          --</u>	<u>          --</u>	<u>          --</u>
Total Expenditures	<u>          --</u>	<u>          --</u>	<u>          --</u>
Excess of Revenues Over Expenditures	--	717	717
Fund Balance at Beginning of Year	<u>          1,859</u>	<u>          1,859</u>	<u>          --</u>
Fund Balance at End of Year	<u>          1,859</u>	<u>          2,576</u>	<u>          717</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Correctional Facility Construction**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Intergovernmental	\$ --	\$ 980,423	\$ 980,423
Interest	3,291	145,461	142,170
Other	<u>826,351</u>	<u>2,257</u>	<u>(824,094)</u>
Total Revenues	<u>829,642</u>	<u>1,128,141</u>	<u>298,499</u>
<b>Expenditures:</b>			
Capital Outlay:			
Contractual Services	<u>5,885,775</u>	<u>5,370,174</u>	<u>515,601</u>
Total Capital Outlay	<u>5,885,775</u>	<u>5,370,174</u>	<u>515,601</u>
Debt Service:			
Principal Retirement	6,400,000	6,400,000	--
Interest and Fiscal Charges	<u>306,985</u>	<u>306,985</u>	<u>--</u>
Total Debt Service	<u>6,706,985</u>	<u>6,706,985</u>	<u>--</u>
Total Expenditures	<u>12,592,760</u>	<u>12,077,159</u>	<u>515,601</u>
Excess of Revenues Over (Under) Expenditures	(11,763,118)	(10,949,018)	814,100
<b>Other Financing Sources:</b>			
Proceeds of Bonds	<u>6,420,000</u>	<u>6,620,000</u>	<u>200,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(5,343,118)	(4,329,018)	1,014,100
Fund Balance at Beginning of Year	826,889	826,889	--
Prior Year Encumbrances Appropriated	<u>4,516,229</u>	<u>4,516,229</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$1,014,100</u>	<u>\$ 1,014,100</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual

**Issue 2 Fund**

Budget Basis

For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 400,000	\$ 222,998	\$ (177,002)
Total Revenues	<u>400,000</u>	<u>222,998</u>	<u>(177,002)</u>
<b>Expenditures:</b>			
Capital Outlay:			
Capital Outlay	<u>400,000</u>	<u>222,998</u>	<u>177,002</u>
Total Expenditures	<u>400,000</u>	<u>222,998</u>	<u>177,002</u>
Excess of Revenues Over Expenditures	--	--	--
Fund Balance at Beginning of Year	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Sewer Construction Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Interest	\$ 50,000	\$ 36,047	\$ (13,953)
Total Revenues	<u>50,000</u>	<u>36,047</u>	<u>(13,953)</u>
<b>Expenditures:</b>			
Capital Outlay: Contractual Services	<u>853,485</u>	<u>89,294</u>	<u>764,191</u>
Total Expenditures	<u>853,485</u>	<u>89,294</u>	<u>764,191</u>
Excess of Revenues Over (Under) Expenditures	(803,485)	(53,247)	750,238
Fund Balance at Beginning of Year	789,527	789,527	--
Prior Year Encumbrances Appropriated	<u>13,958</u>	<u>13,958</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 750,238</u>	<u>\$ 750,238</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**MR 645 EC/FC Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	998,010	771,428	(226,582)
Interest	7,000	--	(7,000)
Other	<u>1,001,990</u>	<u>1,990</u>	<u>(1,000,000)</u>
Total Revenues	<u>2,007,000</u>	<u>773,418</u>	<u>(1,233,582)</u>
<b>Expenditures:</b>			
Capital Outlay:			
Materials and Supplies	97,076	97,076	--
Contractual Services	<u>1,054,503</u>	<u>1,054,503</u>	<u>--</u>
Total Expenditures	<u>1,151,579</u>	<u>1,151,579</u>	<u>--</u>
Excess of Revenues Over (Under) Expenditures	855,421	(378,161)	(1,233,582)
Fund Balance at Beginning of Year	646	646	--
Prior Year Encumbrances Appropriated	<u>412,515</u>	<u>412,515</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 1,268,582</u>	<u>\$ 35,000</u>	<u>\$(1,233,582)</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**JFS Training Center**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Interest	\$ 8,619	\$ 3,157	\$ (5,462)
Total Revenues	<u>8,619</u>	<u>3,157</u>	<u>(5,462)</u>
<b>Expenditures:</b>			
Capital Outlay:			
Contractual Services	<u>1,308,619</u>	<u>1,221,412</u>	<u>87,207</u>
Total Expenditures	<u>1,308,619</u>	<u>1,221,412</u>	<u>87,207</u>
Excess of Revenues Over (Under) Expenditures	(1,300,000)	(1,218,255)	81,745
<b>Other Financing Sources:</b>			
Proceeds of Notes	<u>1,300,000</u>	<u>1,308,619</u>	<u>8,619</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	--	90,364	90,364
Fund Balances at Beginning of Year	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balance (Deficit) at End of Year	<u>\$ --</u>	<u>\$ 90,364</u>	<u>\$ 90,364</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Children's Resource Center**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ --	\$ 218,793	\$ 218,793
Interest	<u>--</u>	<u>14,272</u>	<u>14,272</u>
Total Revenues	<u>--</u>	<u>233,065</u>	<u>233,065</u>
<b>Expenditures:</b>			
Capital Outlay:			
Contractual Services	<u>317,076</u>	<u>27,567</u>	<u>289,509</u>
Total Expenditures	<u>317,076</u>	<u>27,567</u>	<u>289,509</u>
Excess of Revenues Over (Under) Expenditures	(317,076)	205,498	522,574
Fund Balance at Beginning of Year	316,731	316,731	--
Prior Year Encumbrances Appropriated	<u>345</u>	<u>345</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 522,574</u>	<u>\$ 522,574</u>



**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Board of Health Center**

Budget Basis

For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Interest	\$ 823	\$ 40,271	\$ 39,448
Other	<u>75,118</u>	<u>--</u>	<u>(75,118)</u>
Total Revenues	<u>75,941</u>	<u>40,271</u>	<u>(35,670)</u>
<b>Expenditures:</b>			
Capital Outlay:			
Contractual Services	<u>1,238,587</u>	<u>1,197,496</u>	<u>41,091</u>
Total Capital Outlay	<u>1,238,587</u>	<u>1,197,496</u>	<u>41,091</u>
Debt Service:			
Principal Retirement	1,800,000	1,800,000	--
Interest and Fiscal Charges	<u>86,172</u>	<u>86,172</u>	<u>--</u>
Total Debt Service	<u>1,886,172</u>	<u>1,886,172</u>	<u>--</u>
Total Expenditures	<u>3,124,759</u>	<u>3,083,668</u>	<u>41,091</u>
Excess of Revenues Over (Under) Expenditures	(3,048,818)	(3,043,397)	5,421
<b>Other Financing Sources:</b>			
Proceeds of Bonds	<u>1,605,000</u>	<u>1,605,000</u>	<u>--</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(1,443,818)	(1,438,397)	5,421
Fund Balances at Beginning of Year	452,461	452,461	--
Prior Year Encumbrances Appropriated	<u>991,357</u>	<u>991,357</u>	<u>--</u>
Fund Balance (Deficit) at End of Year	<u>\$ --</u>	<u>\$ 5,421</u>	<u>\$ 5,421</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Community Development Block Grant**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 652,458	\$ 450,380	\$ (202,078)
Interest	100	111	11
Other	<u>2,800</u>	<u>2,947</u>	<u>147</u>
Total Revenues	<u>655,358</u>	<u>453,438</u>	<u>(201,920)</u>
<b>Expenditures:</b>			
Capital Outlay:			
Contractual Services	<u>898,129</u>	<u>457,447</u>	<u>440,682</u>
Total Expenditures	<u>898,129</u>	<u>457,447</u>	<u>440,682</u>
Excess of Revenues Over (Under) Expenditures	(242,771)	(4,009)	238,762
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	<u>222,774</u>	<u>38,840</u>	<u>(183,934)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(19,997)	34,831	54,828
Fund Balances at Beginning of Year	18,883	18,883	--
Prior Year Encumbrances Appropriated	<u>1,114</u>	<u>1,114</u>	<u>--</u>
Fund Balance (Deficit) at End of Year	<u>\$ --</u>	<u>\$ 54,828</u>	<u>\$ 54,828</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Fredericktown Sewer Project Fund**  
Budget Basis  
For the Year Ended December 31, 2001

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

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
**Highway Planning & Construction Grant Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 428,052	\$ 428,052	\$ --
Total Revenues	<u>428,052</u>	<u>428,052</u>	<u>--</u>
<b>Expenditures:</b>			
Capital Outlay:			
Capital Outlay	<u>428,052</u>	<u>428,052</u>	<u>--</u>
Total Expenditures	<u>428,052</u>	<u>428,052</u>	<u>--</u>
Excess of Revenues Over Expenditures	--	--	--
Fund Balance at Beginning of Year	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

**Knox County, Ohio**

**Enterprise Funds**

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

**Sewer District**

To account for revenue from sewer services.

**Landfill Development**

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

Knox County, Ohio

Combining Balance Sheet

All Enterprise Funds

December 31, 2001

	<u>Sewer District</u>	<u>Landfill Development</u>	<u>Totals</u>
<b>Assets:</b>			
Current Assets:			
Cash and Cash Equivalents	\$588,745	\$40,673	\$629,418
Receivables:			
Accounts	168,040	-	168,040
Special Assessments	201,041	-	201,041
Due from Other Governments	26,911	-	26,911
Materials and Supplies			
Inventory	96,562	-	96,562
Prepaid Items	3,425	-	3,425
Total Current Assets	<u>1,084,724</u>	<u>40,673</u>	<u>1,125,397</u>
Fixed Assets (Net of Accumulated Depreciation)			
	<u>2,332,199</u>	<u>143,164</u>	<u>2,475,363</u>
Total Assets	<u>\$3,416,923</u>	<u>\$183,837</u>	<u>\$3,600,760</u>
<b>Liabilities:</b>			
Current Liabilities:			
Accounts Payable	\$29,780	\$-	\$29,780
Contracts Payable	7,222	-	7,222
Accrued Wages and Benefits	8,643	-	8,643
Compensated Absences Payable	22,241	-	22,241
Due to Other Governments	12,059	28	12,087
Deferred Revenue	3,835	-	3,835
Total Current Liabilities	83,780	28	83,808
Payable from Restricted Assets:			
OWDA Loans Payable	76,196	-	76,196
Non-Current Liabilities:			
Closure and Postclosure Care Costs	-	2,430,941	2,430,941
Total Liabilities	<u>159,976</u>	<u>2,430,969</u>	<u>2,590,945</u>
<b>Fund Equity:</b>			
Contributed Capital	3,475,683	143,164	3,618,847
Retained Earnings:			
Unreserved (Deficit)	<u>(218,736)</u>	<u>(2,390,296)</u>	<u>(2,609,032)</u>
Total Fund Equity	<u>3,256,947</u>	<u>(2,247,132)</u>	<u>1,009,815</u>
Total Liabilities and Fund Equity	<u>\$3,416,923</u>	<u>\$183,837</u>	<u>\$3,600,760</u>

Knox County, Ohio

Combining Statement of Revenues, Expenses, and  
Changes in Fund Equity

All Enterprise Funds

For the Year Ended December 31, 2001

	<u>Sewer District</u>	<u>Landfill Development</u>	<u>Totals</u>
<b>Operating Revenues:</b>			
Charges for Services	\$769,316	\$ -	\$769,316
Tap-In Fees	115,932	-	115,932
Other Operating Revenues	<u>10,252</u>	<u>-</u>	<u>10,252</u>
Total Operating Revenues	<u>895,500</u>	<u>-</u>	<u>895,500</u>
<b>Operating Expenses:</b>			
Personal Services	410,986	-	410,986
Contractual Services	207,983	16	207,999
Materials and Supplies	55,911	-	55,911
Depreciation	<u>70,634</u>	<u>-</u>	<u>70,634</u>
Total Operating Expenses	<u>745,514</u>	<u>16</u>	<u>745,530</u>
Operating Income (Loss)	<u>149,986</u>	<u>(16)</u>	<u>149,970</u>
<b>Non-Operating Revenues (Expenses)</b>			
<b>Special Assessments</b>	201,041	-	201,041
Tap-In Fees in excess of cost	71,384	-	71,384
<b>Interest Income</b>	25,311	-	25,311
Other Non-Operating Revenues	2,774	-	2,774
Other Non-Operating Expenses	<u>(34,505)</u>	<u>-</u>	<u>(34,505)</u>
Total Non-Operating Revenues (Expense)	<u>266,005</u>	<u>-</u>	<u>266,005</u>
Income (Loss) Before Operating Transfers	415,991	(16)	415,975
Operating Transfers - In	-	110,411	110,411
Operating Transfers - Out	<u>(25,311)</u>	<u>-</u>	<u>(25,311)</u>
Net Income	390,680	110,395	501,075
Retained Earnings (Deficit) at Beginning of Year	<u>(609,416)</u>	<u>(2,500,691)</u>	<u>(3,110,107)</u>
Retained Earnings (Deficit) at End of Year	<u>(218,736)</u>	<u>(2,390,296)</u>	<u>(2,609,032)</u>
Contributed Capital at Beginning of Year	<u>3,475,683</u>	<u>143,164</u>	<u>3,618,847</u>
Contributed Capital at End of Year	<u>3,475,683</u>	<u>143,164</u>	<u>3,618,847</u>
Total Fund Equity at End of Year	<u>\$3,256,947</u>	<u>(\$2,247,132)</u>	<u>\$1,009,815</u>

**Knox County, Ohio**

Schedule of Revenues, Expenditures, and  
Changes in Fund Equity - Budget and Actual  
**Sewer District Fund**  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	\$ 714,851	\$ 720,418	\$ 5,567
Tap-In Fees	146,549	187,316	40,767
Intergovernmental	500	--	(500)
Other Non-Operating Revenues	50,100	52,774	2,674
Other Operating Revenues	<u>10,600</u>	<u>10,252</u>	<u>(348)</u>
Total Revenues	<u>922,600</u>	<u>970,760</u>	<u>48,160</u>
<b>Expenses:</b>			
Personal Services	460,727	401,722	59,005
Contractual Services	559,799	206,564	353,235
Materials and Supplies	355,322	324,089	31,233
Other Non-Operating Expenses	<u>38,215</u>	<u>34,505</u>	<u>3,710</u>
Total Expenses	<u>1,414,063</u>	<u>966,880</u>	<u>447,183</u>
Excess of Revenues Over (Under) Expenses	(491,463)	3,880	495,343
Operating Transfers - Out	<u>(37,501)</u>	<u>--</u>	<u>37,501</u>
Excess of Revenues Over (Under) Expenses and Operating Transfers	(528,964)	3,880	532,844
Fund Equity at Beginning of Year	461,833	461,833	--
Prior Year Encumbrances Appropriated	<u>67,131</u>	<u>67,131</u>	<u>--</u>
Fund Equity at End of Year	<u>\$ --</u>	<u>\$ 532,844</u>	<u>\$ 532,844</u>



**Knox County, Ohio**  
Combining Statement of Cash Flows  
**All Enterprise Funds**  
For the Year Ended December 31, 2001

	<u>Sewer District</u>	<u>Landfill Development</u>	<u>Totals</u>
Increase (Decrease) in			
<u>Cash and Cash Equivalents</u>			
<b>Cash Flows From Operating Activities:</b>			
Cash Received From Customers	\$889,124	\$-	\$889,124
Cash Payments to Suppliers for Goods and Services	(313,996)	(90,538)	(404,534)
Cash Payments to Employees for Services	(401,722)	-	(401,722)
Other Operating Revenues	<u>10,252</u>	<u>-</u>	<u>10,252</u>
<b>Net Cash Provided by (Used) for</b>			
<b>Operating Activities</b>	<u>183,658</u>	<u>(90,538)</u>	<u>93,120</u>
<b>Cash Flows From Noncapital Financing</b>			
<b>Activities:</b>			
Operating Transfers - In	-	110,411	110,411
Operating Transfers - Out	<u>(25,311)</u>	<u>-</u>	<u>(25,311)</u>
<b>Net Cash Provided by (Used for)</b>			
<b>Noncapital Financing Activities</b>	<u>(25,311)</u>	<u>110,411</u>	<u>85,100</u>
<b>Cash Flows from Capital and Related</b>			
<b>Financing Activities:</b>			
Contributed Capital from Tap-In Fees	71,384	-	71,384
Acquisition of Capital Assets	<u>(195,261)</u>	<u>-</u>	<u>(195,261)</u>
<b>Net Cash Provided by Capital and Related</b>			
<b>Financing Activities</b>	<u>(123,877)</u>	<u>-</u>	<u>(123,877)</u>
<b>Cash Flows from Investing Activities:</b>			
Receipts of Interest	<u>25,311</u>	<u>-</u>	<u>25,311</u>
<b>Net Cash Provided by Investing</b>			
<b>Activities</b>	<u>25,311</u>	<u>-</u>	<u>25,311</u>
Net Increase (Decrease) in Cash and Cash Equivalents	59,781	19,873	79,654
Cash and Cash Equivalents at Beginning of Year	<u>528,964</u>	<u>20,800</u>	<u>549,764</u>
<b>Cash and Cash Equivalents at</b>			
<b>End of Year</b>	<u>\$588,745</u>	<u>\$40,673</u>	<u>\$629,418</u>
<b>Reconciliation of Cash and Cash</b>			
<b>Equivalents per the Balance Sheet:</b>			
Cash and Cash Equivalents	<u>588,745</u>	<u>40,673</u>	<u>629,418</u>
<b>Cash and Cash Equivalents at</b>			
<b>End of Year</b>	<u>\$588,745</u>	<u>\$40,673</u>	<u>\$629,418</u>

Knox County, Ohio  
Combining Statement of Cash Flows  
**All Enterprise Funds (Continued)**  
For the Year Ended December 31, 2001

	<u>Sewer District</u>	<u>Landfill Development</u>	<u>Totals</u>
<b>Reconciliation of Operating Loss to Net</b>			
<b>Cash Provided by (Used for) Operating</b>			
<b>Activities:</b>			
Operating Income (Loss)	\$149,986	(\$16)	\$149,970
<b>Adjustments to Reconcile Operating</b>			
<b>Loss to Net Cash Provided by (Used for)</b>			
<b>Operating Activities:</b>			
Depreciation	70,634	-	73,408
Miscellaneous Nonoperating Revenues	2,774	-	2,774
Miscellaneous Nonoperating Expenses	(34,505)	-	(34,505)
Changes in Assets and Liabilities:			
Increase (Decrease) in Accounts Receivable	(24,498)	-	(24,498)
Increase in Due from Other Governments	23,089	-	23,089
Increase (Decrease) in Inventory	(42,629)	-	(42,629)
Increase (Decrease) in Prepaid Items	(75)	-	(75)
Increase in Deferred Revenue	2,511	-	2,511
Increase (Decrease) in Accounts Payable	28,785	-	28,785
Increase in Contracts Payable	(1,678)	-	(1,678)
Decrease in Closure and Postclosure			
Care Payable	-	(90,538)	(90,538)
Increase (Decrease) in Intergovernmental			
Payable	1,939	16	1,955
Increase (Decrease) in Accrued Wages			
and Benefits	2,564	-	2,564
Increase in Compensated Absences	4,761	-	4,761
<b>Net Cash Provided by (Used for)</b>			
<b>for Operating Activities</b>	<u>\$183,658</u>	<u>(\$90,538)</u>	<u>\$95,894</u>

**Knox County, Ohio**

**Internal Service Fund**

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

**County Health Insurance Fund**

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

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

**Knox County, Ohio**

**Fiduciary Funds**

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

**Agency Funds**

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

**Community Mental Health**

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

**District Board of Health**

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

**Soil and Water Conservation**

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

**Corporation**

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

**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.

**Law Library**

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

**Forfeited Land**

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

(Continued)

**Knox County, Ohio**

**Agency Funds (Continued)**

**Library Support**

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

**Lodging Tax**

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

**Cigarette Tax**

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

**Manufactured Home Tax**

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

**County Court Agency Fund**

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

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

**Undivided Personal Property Tax**

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

**Estate Tax**

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

**Undivided Real Estate Tax**

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

(Continued)

**Knox County, Ohio**

**Agency Funds (Continued)**

**Regional Planning Commission Fund**

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

**Workers Compensation**

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

**Alimony and Child Support**

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

**Inmate Fund**

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

**Township**

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

**Payroll Fund**

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

Knox County, Ohio

Combining Balance Sheet  
**All Agency Funds**  
 December 31, 2001

	<b>Undivided Personal Property Tax</b>	<b>Undivided Real Estate Tax</b>	<b>All Other Agency</b>	<b>Totals</b>
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 157,558	\$ 1,862,588	\$ 1,357,391	\$ 3,377,537
Cash and Cash Equivalents in Segregated Accounts	--	--	276,534	276,534
Receivables:				
Taxes	5,694,522	34,934,739	--	40,629,261
Accounts	--	--	4,917	4,917
Special Assessments	--	789,181	--	789,181
Due from Other Governments	--	--	3,557,227	3,557,227
<b>Total Assets</b>	<b><u>\$ 5,852,080</u></b>	<b><u>\$37,586,508</u></b>	<b><u>\$ 5,196,069</u></b>	<b><u>\$ 48,634,657</u></b>
<b>Liabilities:</b>				
Due to Other Funds	\$ --	\$ --	\$ 581,216	\$ 581,216
Due to Other Governments	5,852,080	37,586,508	3,363,879	46,802,467
Deferred Revenue	--	--	30,357	30,357
Undistributed Monies	--	--	269,970	269,970
Due to Others	--	--	950,647	950,647
<b>Total Liabilities</b>	<b><u>\$ 5,852,080</u></b>	<b><u>\$37,586,508</u></b>	<b><u>\$ 5,196,069</u></b>	<b><u>\$ 48,634,657</u></b>

**Knox County, Ohio**

Combining Statement of Changes in  
Assets and Liabilities  
**All Agency Funds**  
For the Year Ended December 31, 2001

	<u>Balance</u> <u>1/1/01</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/01</u>
<b>Community Mental Health</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ --	\$ 635,024	\$ 635,024	\$ --
Due From Other Governments	<u>--</u>	<u>30,357</u>	<u>--</u>	<u>\$ 30,357</u>
Total Assets	<u>\$ --</u>	<u>\$ 665,381</u>	<u>\$ 635,024</u>	<u>\$ 30,357</u>
<u>Liabilities</u>				
Due to Others	\$ --	\$ 635,024	\$ 635,024	\$ --
Deferred Revenue	<u>--</u>	<u>30,357</u>	<u>--</u>	<u>\$ 30,357</u>
Total Liabilities	<u>\$ --</u>	<u>\$ 665,381</u>	<u>\$ 635,024</u>	<u>\$ 30,357</u>
 <b>District Board of Health</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 703,249	\$ 2,341,197	\$ 2,222,699	\$ 821,747
Total Assets	<u>\$ 703,249</u>	<u>\$ 2,341,197</u>	<u>\$ 2,222,699</u>	<u>\$ 821,747</u>
<u>Liabilities</u>				
Due to Others	\$ 703,249	\$ 2,341,197	\$ 2,222,699	\$ 821,747
Total Liabilities	<u>\$ 703,249</u>	<u>\$ 2,341,197</u>	<u>\$ 2,222,699</u>	<u>\$ 821,747</u>

(Continued)



**Knox County, Ohio**

Combining Statement of Changes in  
Assets and Liabilities  
**All Agency Funds** (Continued)  
For the Year Ended December 31, 2001

	<u>Balance</u> <u>1/1/01</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/01</u>
<b>Soil and Water Conservation</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 70,936	\$ 261,628	\$ 250,823	\$ 81,741
Total Assets	<u>\$ 70,936</u>	<u>\$ 261,628</u>	<u>\$ 250,823</u>	<u>\$ 81,741</u>
<u>Liabilities</u>				
Due to Others	\$ 70,936	\$ 261,628	\$ 250,823	\$ 81,741
Total Liabilities	<u>\$ 70,936</u>	<u>\$ 261,628</u>	<u>\$ 250,823</u>	<u>\$ 81,741</u>
<b>Corporation</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 34,959	\$ 934,130	\$ 926,275	\$ 42,814
Due from Other Governments	59,859	212,579	59,859	212,579
Total Assets	<u>\$ 94,818</u>	<u>\$1,146,709</u>	<u>\$ 986,134</u>	<u>\$ 255,393</u>
<u>Liabilities</u>				
Due to Other Governments	\$ 94,818	\$1,146,709	\$ 986,134	\$ 255,393
Total Liabilities	<u>\$ 94,818</u>	<u>\$1,146,709</u>	<u>\$ 986,134</u>	<u>\$ 255,393</u>
<b>Local Government</b>				
<u>Assets</u>				
Due from Other Governments	\$ --	\$1,275,266	\$ --	\$1,275,266
Total Assets	<u>\$ --</u>	<u>\$1,275,266</u>	<u>\$ --</u>	<u>\$1,275,266</u>
<u>Liabilities</u>				
Due from Other Funds	\$ --	\$ 581,116	\$ --	\$ 581,116
Due from Other Governments	--	694,150	--	694,150
Total Liabilities	<u>\$ --</u>	<u>\$1,275,266</u>	<u>\$ --</u>	<u>\$1,275,266</u>

(Continued)

**Knox County, Ohio**

Combining Statement of Changes in  
Assets and Liabilities  
**All Agency Funds** (Continued)  
For the Year Ended December 31, 2001

	<u>Balance</u> <u>1/1/01</u>	<u>Addition</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/01</u>
<b>Law Library</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ --	\$ 18,510	\$ 18,510	\$ --
Due From Other Governments	<u>1,237</u>	<u>--</u>	<u>1,237</u>	<u>--</u>
Total Assets	<u>\$ 1,237</u>	<u>\$ 18,510</u>	<u>\$ 19,747</u>	<u>\$ --</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$ 1,237</u>	<u>\$ 18,510</u>	<u>\$ 19,747</u>	<u>\$ --</u>
Total Liabilities	<u>\$ 1,237</u>	<u>\$ 18,510</u>	<u>\$ 19,747</u>	<u>\$ --</u>
 <b>Forfeited Land</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ --	\$ 52,992	\$ 52,992	\$ --
Total Assets	<u>\$ --</u>	<u>\$ 52,992</u>	<u>\$ 52,992</u>	<u>\$ --</u>
<u>Liabilities</u>				
Due to Other Funds	\$ --	\$ 52,992	\$ 52,992	\$ --
Total Liabilities	<u>\$ --</u>	<u>\$ 52,992</u>	<u>\$ 52,992</u>	<u>\$ --</u>

(Continued)

**Knox County, Ohio**

Combining Statement of Changes in  
Assets and Liabilities  
**All Agency Funds** (Continued)  
For the Year Ended December 31, 2001

	<u>Balance</u> <u>1/1/01</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/01</u>
<b>Library Support</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ --	2,050,377	\$ 2,050,377	\$ --
Due from Other Governments	<u>145,194</u>	<u>1,201,484</u>	<u>145,194</u>	<u>1,201,484</u>
Total Assets	<u>\$ 145,194</u>	<u>\$ 3,251,861</u>	<u>\$ 2,195,571</u>	<u>\$1,201,484</u>
 <u>Liabilities</u>				
Due to Other Governments	<u>\$ 145,194</u>	<u>\$ 3,251,861</u>	<u>\$ 2,195,571</u>	<u>\$1,201,484</u>
Total Liabilities	<u>\$ 145,194</u>	<u>\$ 3,251,861</u>	<u>\$ 2,195,571</u>	<u>\$1,201,484</u>
 <b>Lodging Tax</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ --	\$ 93,771	\$ 93,771	\$ --
Accounts Receivable	<u>3,612</u>	<u>4,917</u>	<u>3,612</u>	<u>4,917</u>
Total Assets	<u>\$ 3,612</u>	<u>\$ 98,688</u>	<u>\$ 97,383</u>	<u>\$ 4,917</u>
 <u>Liabilities</u>				
Due to Other Funds	\$ 100	\$ 1,200	\$ 1,200	\$ 100
Due to Others	<u>3,512</u>	<u>97,488</u>	<u>96,183</u>	<u>4,817</u>
Total Liabilities	<u>\$ 3,612</u>	<u>\$ 98,688</u>	<u>\$ 97,383</u>	<u>\$ 4,917</u>

(Continued)

**Knox County, Ohio**

Combining Statement of Changes in  
Assets and Liabilities  
**All Agency Funds** (Continued)  
For the Year Ended December 31, 2001

	<u>Balance</u> <u>1/1/01</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/01</u>
<b>Cigarette Tax</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 560	\$ 3,057	\$ 3,617	\$ --
Total Assets	<u>\$ 560</u>	<u>\$ 3,057</u>	<u>\$ 3,617</u>	<u>\$ --</u>
<u>Liabilities</u>				
Due to Other Governments	\$ 560	\$ 3,057	\$ 3,617	\$ --
Total Liabilities	<u>\$ 560</u>	<u>\$ 3,057</u>	<u>\$ 3,617</u>	<u>\$ --</u>
<b>Manufactured Home Tax</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 21,475	\$ 220,530	\$ 204,591	\$ 37,414
Total Assets	<u>\$ 21,475</u>	<u>\$ 220,530</u>	<u>\$ 204,591</u>	<u>\$ 37,414</u>
<u>Liabilities</u>				
Due to Other Governments	\$ 21,475	\$ 220,530	\$ 204,591	\$ 37,414
Total Liabilities	<u>\$ 21,475</u>	<u>\$ 220,530</u>	<u>\$ 204,591</u>	<u>\$ 37,414</u>
<b>County Court Agency Fund</b>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$ 260,608	\$ 7,526,965	\$ 7,517,603	\$ 269,970
Total Assets	<u>\$ 260,608</u>	<u>\$ 7,526,965</u>	<u>\$ 7,517,603</u>	<u>\$ 269,970</u>
<u>Liabilities</u>				
Due to Other Funds	\$ --	\$ 944,953	\$ 944,953	\$ --
Due to Other Governments	--	5,529,816	5,529,816	--
Undistributed Monies	260,608	269,970	260,608	269,970
Due to Others	--	1,026,076	1,026,076	--
Total Liabilities	<u>\$ 260,608</u>	<u>\$ 7,770,815</u>	<u>\$ 7,761,453</u>	<u>\$ 269,970</u>

(Continued)

**Knox County, Ohio**

Combining Statement of Changes in  
Assets and Liabilities  
**All Agency Funds** (Continued)  
For the Year Ended December 31, 2001

	<u>Balance 1/1/01</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/01</u>
<b>Undivided Personal Property Tax</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 39,812	\$ 5,479,573	\$ 5,361,827	\$ 157,558
Receivables:				
Taxes	<u>6,813,880</u>	<u>5,694,522</u>	<u>6,813,880</u>	<u>5,694,522</u>
Total Assets	<u>\$6,853,692</u>	<u>\$11,174,095</u>	<u>\$ 12,175,707</u>	<u>\$5,852,080</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$6,853,692</u>	<u>\$11,174,095</u>	<u>\$ 12,175,707</u>	<u>\$5,852,080</u>
Total Liabilities	<u>\$6,853,692</u>	<u>\$11,174,095</u>	<u>\$ 12,175,707</u>	<u>\$5,852,080</u>
<b>Estate Tax</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$ 385,784</u>	<u>\$ 914,836</u>	<u>\$ 1,100,492</u>	<u>\$ 200,128</u>
Total Assets	<u>\$ 385,784</u>	<u>\$ 914,836</u>	<u>\$ 1,100,492</u>	<u>\$ 200,128</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$ 385,784</u>	<u>\$ 914,836</u>	<u>\$ 1,100,492</u>	<u>\$ 200,128</u>
Total Liabilities	<u>\$ 385,784</u>	<u>\$ 914,836</u>	<u>\$ 1,100,492</u>	<u>\$ 200,128</u>

(Continued)

**Knox County, Ohio**

Combining Statement of Changes in  
Assets and Liabilities  
**All Agency Funds** (Continued)  
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<b>Undivided Real Estate Tax</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,636,199	\$32,243,328	\$ 32,016,939	\$ 1,862,588
Receivables:				
Taxes	34,886,433	34,934,739	34,886,433	34,934,739
Special Assessments	1,170,334	789,181	1,170,334	789,181
Total Assets	<u>\$37,692,966</u>	<u>\$67,967,248</u>	<u>\$ 68,073,706</u>	<u>\$37,586,508</u>
<u>Liabilities</u>				
Due to Other Governments	\$37,692,966	\$67,967,248	\$ 68,073,706	\$37,586,508
Total Liabilities	<u>\$37,692,966</u>	<u>\$67,967,248</u>	<u>\$ 68,073,706</u>	<u>\$37,586,508</u>
 <b>Regional Planning Commission</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 24,655	\$ 11,103	\$ 3,669	\$ 32,089
Total Assets	<u>\$ 24,655</u>	<u>\$ 11,103</u>	<u>\$ 3,669</u>	<u>\$ 32,089</u>
<u>Liabilities</u>				
Due to Others	\$ 24,655	\$ 11,103	\$ 3,669	\$ 32,089
Total Liabilities	<u>\$ 24,655</u>	<u>\$ 11,103</u>	<u>\$ 3,669</u>	<u>\$ 32,089</u>

(Continued)

**Knox County, Ohio**

Combining Statement of Changes in  
Assets and Liabilities  
**All Agency Funds** (Continued)  
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<b>Workers' Compensation</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ --	\$ 324,632	\$ 324,632	\$ --
Due from Other Governments	15,754	4,817	15,754	4,817
Total Assets	\$ 15,754	\$ 329,449	\$ 340,386	\$ 4,817
<u>Liabilities</u>				
Due to Other Governments	\$ 15,754	\$ 329,449	\$ 340,386	\$ 4,817
Total Liabilities	\$ 15,754	\$ 329,449	\$ 340,386	\$ 4,817
 <b>Alimony and Child Support</b>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$ 134,218	\$ --	\$ 127,878	\$ 6,340
Accounts Receivable	--	--	--	--
Total Assets	\$ 134,218	\$ --	\$ 127,878	\$ 6,340
<u>Liabilities</u>				
Due to Others	\$ 134,218	\$ --	\$ 127,878	\$ 6,340
Due to Other Governments	--	--	--	--
Due to Other Funds	--	--	--	--
Total Liabilities	\$ 134,218	\$ --	\$ 127,878	\$ 6,340
 <b>Inmate Fund</b>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$ 962	\$ 33,875	\$ 34,613	\$ 224
Total Assets	\$ 962	\$ 33,875	\$ 34,613	\$ 224
<u>Liabilities</u>				
Due to Others	\$ 962	\$ 33,875	\$ 34,613	\$ 224
Total Liabilities	\$ 962	\$ 33,875	\$ 34,613	\$ 224

(Continued)

**Knox County, Ohio**

Combining Statement of Changes in  
Assets and Liabilities  
**All Agency Funds** (Continued)  
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<b>Township</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ --	\$ 2,196,492	\$ 2,196,492	\$ --
Due from Other Governments	159,151	832,724	159,151	832,724
Total Assets	\$ 159,151	\$ 3,029,216	\$ 2,355,643	\$ 832,724
<u>Liabilities</u>				
Due to Other Governments	\$ 159,151	\$ 3,029,216	\$ 2,355,643	\$ 832,724
Total Liabilities	\$ 159,151	\$ 3,029,216	\$ 2,355,643	\$ 832,724
 <b>Payroll Fund</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 137,796	\$10,570,005	\$10,566,343	\$ 141,458
Total Assets	\$ 137,796	\$10,570,005	\$10,566,343	\$ 141,458
<u>Liabilities</u>				
Due to Other Governments	\$ 132,943	\$ 4,573,298	\$ 4,568,472	\$ 137,769
Due to Others	4,853	5,996,707	5,997,871	3,689
Total Liabilities	\$ 137,796	\$10,570,005	\$ 10,566,343	\$ 141,458

(Continued)



**Knox County, Ohio**

Combining Statement of Changes in  
Assets and Liabilities  
**All Agency Funds** (Continued)  
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<b>All Agency Funds</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 3,055,425	\$58,351,185	\$ 58,029,073	\$ 3,377,537
Cash and Cash Equivalents in Segregated Accounts	395,788	7,560,840	7,680,094	276,534
Receivables:				
Taxes	41,700,313	40,629,261	41,700,313	40,629,261
Accounts	3,612	4,917	3,612	4,917
Special Assessments	1,170,334	789,181	1,170,334	789,181
Due from Other Governments	381,195	3,557,227	381,195	3,557,227
Total Assets	\$ 46,706,667	\$110,892,611	\$108,964,621	\$ 48,634,657
<u>Liabilities</u>				
Due to Other Funds	\$ 100	\$ 1,580,261	\$ 999,145	\$ 581,216
Due to Other Governments	45,503,574	98,852,775	97,553,882	46,802,467
Deferred Revenue	--	30,357	--	30,357
Undistributed Monies	260,608	269,970	260,608	269,970
Due to Others	942,385	10,403,098	10,394,836	950,647
Total Liabilities	\$46,706,667	\$111,136,461	\$109,208,471	\$ 48,634,657

Knox County, Ohio

**General Fixed Assets Account Group**

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

**Knox County, Ohio**

Schedule of Changes in General Fixed Assets  
By Function  
For the Year Ended December 31, 2001

<u>Function</u>	<u>General Fixed Assets 1/1/01</u>	<u>Additions</u>	<u>Deletions</u>	<u>General Fixed Assets 12/31/01</u>
General Government- Legislative and Executive	\$9,664,580	\$2,671,299	\$ 52,533	\$12,283,346
General Government- Judicial	341,291	17,628	1,028	357,891
Public Safety	2,730,658	5,076,419	44,940	7,762,137
Public Works	3,230,033	184,308	238,670	3,175,671
Health	533,257	1,630,505	479,449	1,684,313
Human Services	<u>3,310,495</u>	<u>1,253,628</u>	<u>119,897</u>	<u>4,444,226</u>
Total General Fixed Assets	<u>\$19,810,314</u>	<u>\$10,833,787</u>	<u>\$ 936,517</u>	<u>\$ 29,707,584</u>

Knox County, Ohio

Schedule of General Fixed Assets  
By Function  
December 31, 2001

<u>Function</u>	<u>Total</u>	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Vehicles</u>	<u>Machinery and Equipment</u>	<u>Computer Equipment</u>	<u>Construction In Progress</u>
General Government: Legislative and Executive	\$12,283,346	\$ 698,020	\$ 10,260,975	\$ 72,806	\$ 1,091,420	\$ 160,125	\$ --
Judicial	357,891	17,044	50,032	--	91,217	199,598	--
Public Safety	7,762,137	13,056	12,540	476,213	457,296	271,848	6,531,184
Public Works	3,175,671	39,230	697,844	1,255,245	1,143,932	39,420	--
Health	1,684,313	5,006	1,634,621	33,748	5,580	5,358	--
Human Services	<u>4,444,226</u>	<u>134,247</u>	<u>1,043,141</u>	<u>603,021</u>	<u>332,315</u>	<u>303,291</u>	<u>2,028,211</u>
Total General Fixed Assets	<u>\$29,707,584</u>	<u>\$ 906,603</u>	<u>\$ 13,699,153</u>	<u>\$2,441,033</u>	<u>\$ 3,121,760</u>	<u>\$ 979,640</u>	<u>\$ 8,559,395</u>

**Knox County, Ohio**

Schedule of General Fixed Assets  
By Source  
December 31, 2001

**General Fixed Assets:**

Land	\$ 906,603
Buildings and Improvements	13,699,153
Vehicles	2,441,033
Machinery and Equipment	3,121,760
Computer Equipment	979,640
Construction in Progress	8,559,395
Total General Fixed Assets	<u>\$29,707,584</u>

**Investments in General Fixed Assets From:**

Federal Grants	\$ 924,939
State Grants	1,097,983
Local Grants	35,639
General Fund Revenues	3,459,719
Special Revenue Fund Revenues	12,581,220
Donations	1,661,012
Note or Bonded Debt	9,947,072
Total Investment in General Fixed Assets	<u>\$29,707,584</u>

**THIS PAGE INTENTIONALLY LEFT BLANK**

# STATISTICAL SECTION





Knox County, Ohio

Governmental Fund Expenditures by Function\*  
Last Ten Years

	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
General Government										
Legislative and Executive	\$2,501,460	\$2,330,220	\$2,701,636	\$2,961,383	\$3,750,034	\$3,162,637	\$3,480,262	\$3,622,019	\$4,511,051	\$4,860,082
Judicial	793,296	812,357	856,702	949,066	1,083,561	1,190,252	1,173,930	1,408,310	1,475,157	1,574,654
Public Safety	1,848,381	1,710,487	2,709,368	2,419,993	2,289,264	3,204,801	3,154,859	3,521,691	3,770,772	4,448,211
Public Works	2,960,020	4,020,063	3,654,953	3,865,581	4,054,634	3,451,947	4,399,121	4,501,269	4,469,823	4,086,178
Health	132,957	125,838	136,368	205,997	101,001	203,702	197,921	213,783	324,844	285,930
Human Services	8,101,123	7,950,457	7,621,164	7,646,885	7,144,420	7,194,904	8,059,404	10,272,419	11,335,746	13,297,236
Conservation - Recreation	340,518	486,328	1,461,510	3,048	-	-	1,119	34,000	-	-
Miscellaneous	-	-	-	-	-	7,427	-	-	-	-
Capital Outlay	759,052	1,201,298	575,048	738,978	2,021,456	3,779,089	2,758,478	1,878,619	7,583,661	10,181,363
Intergovernmental	41,778	42,275	44,098	899,600	-	-	-	-	-	-
Debt Service	<u>947,202</u>	<u>902,624</u>	<u>778,842</u>	<u>677,745</u>	<u>710,438</u>	<u>609,426</u>	<u>2,112,784</u>	<u>924,734</u>	<u>794,175</u>	<u>1,335,364</u>
<b>Total</b>	<b><u>\$18,425,787</u></b>	<b><u>\$19,581,947</u></b>	<b><u>\$20,539,689</u></b>	<b><u>\$20,368,276</u></b>	<b><u>\$21,154,808</u></b>	<b><u>\$22,804,185</u></b>	<b><u>\$25,337,878</u></b>	<b><u>\$26,376,844</u></b>	<b><u>\$34,265,229</u></b>	<b><u>\$40,069,018</u></b>

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

Data for 1992 - 2001 reported in conformity with General Accepted Accounting Principles, on a modified accrual basis.

**Knox County, Ohio**

Governmental Fund Revenues By Source\*  
Last Ten Years

	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Taxes	\$4,888,803	\$5,156,654	\$6,669,706	\$7,110,642	\$7,219,776	\$8,069,612	\$8,522,953	\$9,116,222	\$10,018,445	\$9,787,810
Charges for Services	2,036,455	2,103,514	2,225,965	2,190,183	2,149,562	2,330,594	2,463,225	2,584,716	2,544,910	2,836,828
Licenses and Permits	8,391	7,248	7,597	7,336	99,099	93,573	105,306	107,900	97,070	117,776
Fines and Forfeitures	68,343	76,058	80,201	84,269	54,560	68,278	95,066	63,819	72,799	66,336
Intergovernmental	10,356,912	11,457,558	10,944,557	9,997,114	10,229,401	10,817,066	12,163,802	12,480,135	17,532,176	20,708,975
Special Assessments	930,385	927,961	811,250	727,694	643,256	566,052	548,482	495,428	431,104	404,081
Interest	395,149	347,102	465,901	696,351	772,391	998,870	1,095,352	1,233,607	1,524,354	1,536,669
Other Revenue	<u>685,900</u>	<u>237,666</u>	<u>203,341</u>	<u>177,711</u>	<u>237,821</u>	<u>274,978</u>	<u>875,929</u>	<u>1,195,467</u>	<u>742,434</u>	<u>1,070,933</u>
Total Revenue	<u>\$19,370,338</u>	<u>\$20,313,761</u>	<u>\$21,408,518</u>	<u>\$20,991,300</u>	<u>\$21,405,866</u>	<u>\$23,219,023</u>	<u>\$25,870,115</u>	<u>\$27,277,294</u>	<u>\$32,963,292</u>	<u>\$36,529,408</u>

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

1992-2001 amounts are presented in conformity with generally Accepted Accounting Principles (GAAP), on a modified accrual basis.

Source: Knox County Auditor

**Knox County, Ohio**

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

<u>Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent Collected</u>	<u>Delinquent Taxes Billed</u>	<u>Delinquent Taxes Collected</u>	<u>Percent Collected</u>	<u>Total Tax Billed</u>	<u>Total Tax Collected</u>	<u>Percent of Total Collections to Total Tax Billed</u>
1992	\$22,568,544	\$18,339,167	81	\$2,265,568	\$1,368,865	60	\$24,834,112	\$19,708,032	79
1993	22,723,039	19,276,842	85	1,723,039	932,845	54	24,446,078	20,209,687	83
1994	26,438,370	20,762,465	79	1,470,268	958,934	65	27,908,638	21,721,399	78
1995	26,141,060	21,954,289	84	1,398,164	912,459	65	27,539,224	22,866,748	83
1996	26,656,497	22,865,655	86	1,530,409	992,737	65	28,186,906	23,858,392	85
1997	31,522,008	27,490,905	88	1,493,541	1,026,567	69	33,015,549	28,517,472	87
1998	31,364,602	27,420,701	87	1,676,091	1,146,883	68	33,040,693	28,567,584	86
1999	31,961,868	28,067,376	88	1,693,940	1,175,186	69	33,655,808	29,242,562	87
2000	34,453,907	30,362,406	88	1,735,271	1,199,736	69	36,189,178	31,562,142	87
2001	38,343,899	33,508,523	87	1,975,628	1,269,430	64	40,319,527	34,777,953	86

Source: Knox County Auditor

Knox County, Ohio

Tangible Personal Property Collection  
Last Ten Years

<u>Collection Year</u>	<u>Billed</u>	<u>Collected</u>	<u>% Collected</u>
1992	\$4,451,906	\$ 4,272,170	95.96
1993	2,728,458	2,694,034	98.74
1994	4,434,986	4,165,790	93.93
1995	4,861,873	4,504,533	92.65
1996	4,519,106	4,217,260	93.32
1997	5,799,290	5,350,060	92.25
1998	6,344,437	6,048,340	95.33
1999	6,383,118	5,966,422	93.47
2000	7,348,352	6,836,102	93.03
2001	5,761,706	5,364,289	93.10

Source: Knox County Auditor

**Knox County, Ohio**

Assessed and Estimated Actual Value of Taxable Property  
Last Ten Years

<u>Year</u>	<u>Real Property</u>		<u>Public Utility Property</u>		<u>Tangible Personal Property</u>		<u>Total</u>		<u>Assessed Value Ratio</u>
	<u>Assessed Value</u>	<u>Est. Actual Value</u>	<u>Assessed Value</u>	<u>Est. Actual Value</u>	<u>Assessed Value</u>	<u>Est. Actual Value</u>	<u>Assessed Value</u>	<u>Est. Actual Value</u>	
1992	\$354,045,290	\$1,011,587,971	\$49,452,270	\$98,904,540	\$75,124,023	\$300,496,092	\$478,621,583	\$1,410,988,603	33.92%
1993	359,954,330	1,028,440,942	46,676,090	93,352,180	86,658,355	346,633,420	493,288,775	1,468,426,542	33.59%
1994	407,351,520	1,163,861,486	49,347,880	140,993,943	80,242,072	320,968,288	536,941,472	1,625,823,717	33.03%
1995	412,847,070	1,179,563,057	50,306,220	143,732,057	82,023,829	328,095,316	545,177,119	1,651,390,430	33.01%
1996	430,425,560	1,229,787,314	48,540,240	194,160,960*	85,719,346	342,877,384	564,685,146	1,766,825,658	31.96%
1997	525,720,030	1,502,057,228	51,596,470	206,385,880*	79,247,471	316,989,884	656,563,971	2,025,432,992	32.42%
1998	534,117,710	1,526,050,600	48,977,520	195,910,080*	92,327,773	369,311,092	675,423,003	2,091,271,772	32.30%
1999	551,109,950	1,574,599,857	49,305,750	197,223,000*	101,276,407	405,105,628	701,692,107	2,176,928,485	32.23%
2000	664,738,940	1,899,254,114	48,861,590	195,446,360	105,495,451	421,981,804	819,095,981	2,516,682,278	32.54%
2001	693,254,250	1,980,726,429	46,058,540	184,234,160	123,908,932	495,635,728	863,221,722	2,660,596,317	32.44%

Source: Knox County Auditor

\* Percentage change from 88% to 25%

**Knox County, Ohio**

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

<b>County Units</b>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
General Fund	\$3.40	\$3.40	\$3.40	\$3.40	\$3.40	\$3.40	\$3.40	\$3.40	\$3.40	\$3.40
Mental Retardation	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Children Services	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Community Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Board of Health	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
<b>Total Rate</b>	<b>8.70</b>	<b>8.70</b>	<b>8.70</b>	<b>8.70</b>	<b>8.70</b>	<b>8.70</b>	<b>8.70</b>	<b>8.70</b>	<b>8.70</b>	<b>8.70</b>
<b>In County School Districts</b>										
Fredericktown	40.20	40.20	40.20	44.70	49.20	49.20	49.20	49.20	54.53	54.53
Danville	42.50	42.00	42.00	42.00	42.00	41.00	41.00	41.00	44.60	44.60
Mount Vernon	33.70	33.60	36.20	36.20	40.59	39.87	39.87	37.54	36.74	36.64
East Knox	41.40	40.70	45.70	45.50	45.50	45.50	44.00	42.70	47.20	43.40
Centerburg	40.80	39.70	39.70	39.50	39.20	34.10	34.10	34.10	41.16	41.16
<b>Out Of County School Districts</b>										
Clear Fork	42.60	46.80	46.60	46.60	46.20	52.38	52.38	50.80	50.20	50.20
Loudonville	38.90	37.90	37.90	37.40	37.10	36.80	36.40	35.70	35.70	35.60
North Fork	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	35.75	35.75
Northridge	32.60	40.30	40.30	40.30	47.17	39.47	39.20	38.10	37.85	37.80
<b>Joint Vocational School Districts</b>										
Knox County Career Center	4.70	4.70	4.70	4.70	6.40	6.40	6.40	6.40	6.40	6.40
Ashland JVS	3.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Licking JVS	2.80	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
<b>Villages</b>										
Martinsburg	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Centerburg	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
Utica	3.50	1.80	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Brinkhaven	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Danville	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
Fredericktown	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00

(Continued)

**Knox County, Ohio**

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

	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
<b>Corporations</b>										
Mount Vernon	\$3.20	\$4.20	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20
<b>Townships</b>										
Berlin	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Brown	6.40	6.40	6.40	6.90	6.40	6.40	6.40	6.40	6.65	6.65
Butler	3.50	3.50	3.50	3.50	3.50	3.85	3.85	3.85	3.85	3.85
Clay	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Clay - Martinsburg Village	3.10	2.80	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Clinton	4.20	4.20	4.20	4.70	4.70	4.70	4.70	4.70	4.70	4.70
College	5.80	5.80	5.80	5.75	5.75	7.50	7.50	7.50	7.50	7.50
Harrison	3.50	3.50	3.50	3.50	3.55	3.55	3.55	3.55	3.15	3.15
Hilliard	7.20	7.20	7.20	7.20	9.20	8.70	8.35	7.70	5.70	5.70
Hilliard - Centerburg Village	5.80	5.80	5.80	8.30	7.80	7.30	6.95	6.30	4.30	4.30
Howard	3.40	3.40	3.40	3.40	3.60	3.60	3.60	3.60	3.60	3.60
Jackson	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	3.60	3.60
Jefferson	3.80	3.80	4.10	4.10	4.20	4.20	4.20	4.20	4.20	4.20
Liberty	4.10	4.10	4.10	4.80	4.80	4.80	4.80	4.80	2.80	2.80
Middlebury	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Milford	3.70	3.70	3.70	3.70	4.20	4.20	4.20	4.20	2.20	2.20
Miller	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90
Monroe	5.60	5.60	5.60	5.60	5.60	5.60	5.60	6.10	6.10	6.10
Morgan	4.90	4.90	4.90	4.90	4.40	4.40	4.40	4.40	4.40	4.40
Morgan - Utica Village	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Morris - Mount Vernon	3.50	3.50	3.50	4.00	3.50	3.50	3.50	4.00	4.00	4.00
Morris - Fredericktown	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Pike	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Pleasant	5.80	5.80	5.80	5.80	6.00	6.00	6.00	6.00	6.00	6.00
Union	3.30	3.30	3.30	3.30	3.70	3.70	3.50	3.50	3.50	3.50
Union - Brinkhaven Village	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Union - Danville Village	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
Wayne	2.50	2.50	2.50	2.50	2.50	2.50	2.50	3.80	3.80	3.80

(Continued)

**Knox County, Ohio**

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

	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
<b>Other Units</b>										
Fredericktown Community Fire District	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
Fredericktown Ambulance	0.60	0.60	0.60	0.60	1.00	1.00	1.00	1.00	1.00	1.00
Fredericktown Park	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Bladensburg Fire District	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Mount Vernon Public Library	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.70
Central Ohio Joint Fire District	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.50	5.50



**Knox County, Ohio**

Current Special Assessment Collections  
Last Ten Years

<u>Year</u>	<u>Current Amount Billed</u>	<u>Current Amount Collected</u>	<u>Percent Collected</u>
1992	\$1,062,848	\$830,811	78
1993	1,024,784	832,448	82
1994	916,368	743,146	81
1995	797,534	665,080	83
1996	728,141	568,619	78
1997	651,529	500,898	77
1998	623,161	498,536	80
1999	651,771	533,249	82
2000	684,638	541,867	79
2001	942,370	829,747	88

Source: Knox County Auditor

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

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

<u>Year</u>	<u>Population (1)</u>	<u>Assessed Value (2)</u>	<u>Gross Bonded Debt (3)</u>	<u>Debt Service Funds Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of General Obligation Debt to Assessed Valuation</u>	<u>Net General Obligation Debt Per Capita</u>
1997 (4)	47,473	\$656,563,971	\$3,650,000	\$209,364	\$3,440,636	.52%	72.47
1998	47,473	675,423,003	3,575,000	245,613	3,329,387	.49%	70.13
1999	47,473	701,692,107	3,455,000	260,826	3,194,174	.45%	67.28
2000	54,500	819,095,981	3,335,000	498,148	2,836,852	.34%	52.05
2001	54,500	863,221,722	11,435,000	578,365	10,856,635	1.25%	199.20

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

(2) Source: Knox County Auditor

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

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

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

<u>Year</u>	<u>Debt Principal</u>	<u>Debt Interest</u>	<u>Total Bonded Debt Service</u>	<u>General Governmental Expenditures</u>	<u>Ratio of Tax Supported Debt Service to General Governmental Expenditures</u>
1998	\$ 75,000	\$150,580	\$225,580	\$25,337,898	.89%
1999	120,000	178,210	298,210	26,376,844	1.13%
2000	120,000	173,230	293,230	34,208,414	.85%
2001	125,000	307,957	432,957	40,061,907	1.08%

**Knox County did not have any General Obligation Debt from 1992-1997. Principal and interest payments began in 1998 for the Corporate Center and Children’s Resource Center. Interest payments began in 2001 for the Board of Health Center and the Correctional Facility.**

**Knox County, Ohio**

Computation of Legal Debt Margin  
December 31, 2001

	<u>Total Debt Limit(1)</u>	<u>Total Unvoted Debt Limit(2)</u>
Assessed Value of County, 2001	\$863,221,722	\$863,221,722
Debt Limitation	20,080,543	8,632,217
Total Outstanding Debt:		
Special Assessments Bonds	705,000	705,000
General Obligation Bond	11,435,000	11,435,000
Installment Note	<u>280,000</u>	<u>280,000</u>
Total	<u>12,420,000</u>	<u>12,420,000</u>
Exemptions:		
Special Assessment Debt	<u>705,000</u>	<u>705,000</u>
Total	<u>705,000</u>	<u>705,000</u>
Net Debt	<u>11,715,000</u>	<u>11,715,000</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 8,365,543</u>	<u>\$ 3,082,783</u> )

(1) The Debt Limitation is calculated as follows:

3% of first \$100,000,000 of assessed value	\$ 3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	<u>14,080,543</u>
	<u>\$ 20,080,543</u>

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

Source: Knox County Auditor

**Knox County, Ohio**

Computation of Direct and Overlapping Debt  
December 31, 2001

<u>Political Subdivision</u>	<u>Net General Obligation Debt</u>	<u>Percent Applicable To County(1)</u>	<u>Amount Applicable To Knox County</u>
Knox County	\$11,715,000	100.00%	\$11,715,000
All Townships wholly within County	572,789	100.00%	572,789
All Cities wholly within County	40,000	100.00%	40,000
All School Districts wholly within County	20,004,766	100.00%	20,004,766
Clear Fork School District	<u>8,373,510</u>	5.39%	<u>519,158</u>
Totals	<u>\$40,706,065</u>		<u>\$32,851,713</u>

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

Source: Knox County Auditor

Knox County, Ohio

Construction, Bank Deposits and Property Values  
Last Ten Years

Year	New Construction			Bank Deposits	Real Property Value			
	Agriculture Residential	Commercial Industrial	Total New Construction		Agriculture Residential	Commercial Industrial	Public Utility	Tax Exempt
1992	\$4,613,420	\$2,905,450	\$7,518,870	\$346,232,000	\$295,594,860	\$58,073,270	\$377,160	\$58,630,790
1993	5,650,950	2,126,940	7,777,870	363,989,000	300,990,190	58,664,670	299,470	60,077,080
1994	8,273,880	6,077,130	14,351,010	361,132,000	341,165,170	65,877,290	309,060	57,948,100
1995	8,217,950	2,114,250	10,332,200	385,303,000	348,629,140	63,948,790	269,140	62,380,750
1996	11,625,150	5,131,450	16,756,600	408,033,000	360,486,950	69,666,910	271,700	63,689,540
1997	17,859,270	3,757,150	21,616,420	470,611,000	446,640,730	78,789,900	289,400	79,408,440
1998	12,286,460	2,759,310	15,045,770	467,925,000	457,857,530	75,960,450	299,730	85,912,490
1999	15,444,970	1,352,550	16,797,520	471,900,000	472,342,790	78,472,720	294,440	89,620,970
2000	17,160,020	3,331,730	20,491,750	487,758,000	582,346,820	82,114,730	277,390	89,269,500
2001	19,755,590	7,824,790	27,580,380	519,468,000	601,110,340	92,011,350	132,560	91,639,600

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

**Knox County, Ohio**

Ten Principal Taxpayers  
December 31, 2001

<u>Taxpayer</u>	<u>Type</u>	<u>Assessed Valuation</u>	<u>Percent of Total County Assessed Valuation</u>
Ohio Power Company	Public Utility	\$15,135,050	1.75%
United Telephone Company	Public Utility	9,742,070	1.13%
Ariel Corporation	Business	9,610,320	1.11%
Cooper Cameron Corp.	Business	8,804,510	1.02%
FT Precision Inc	Business	7,553,080	.87%
Weyerhaeuser Corporation	Business	5,604,500	.65%
Licking Rural Electrification	Public Utility	5,081,260	.59%
Columbia Gas Transmission	Public Utility	4,658,060	.54%
Jeld-Wen Inc	Business	3,745,570	.43%
Mount Vernon Venture LLC	Business	<u>2,887,230</u>	<u>.33%</u>
Total Assessed Valuation		<u>\$ 72,821,650</u>	<u>8.42%</u>

Source: Knox County Auditor's Office

**Knox County, Ohio**

Demographic Statistics  
December 31, 2001

Annual Average Unemployment Rates

2001	4.9%
2000	5.3%
1999	4.2%
1998	5.5%
1997	4.4%
1996	5.1%
1995	5.7%
1994	5.2%
1993	6.1%
1992	7.3%

Employment - 2001 Annual Averages

Total Civilian Labor Force	26,300
Total Employed	25,000
Total Unemployed	1,300
Unemployment Rate	4.9%

Employment by Sector, 2000

	<u>Number</u>	<u>Percent</u>
Manufacturing	4,542	25.99%
Wholesale and Retail Trade	3,799	21.74%
Services	4,372	25.01%
State and Local Government	2,705	15.48%
Finance, Insurance, Real Estate	533	3.05%
Transportation and Public Utilities	429	2.45%
Construction	755	4.32%
Agriculture, Forestry, Fisheries and Mining	343	1.96%
Total	<u>17,478</u>	<u>100.00%</u>

<u>Year</u>	<u>Population</u>	<u>Public * School Enrollment</u>
2001	54,500	8,330
2000	54,500	8,518
1999	51,702**	8,267
1998	52,498**	8,391
1997	51,702	8,248
1996	51,702	8,118
1995	48,478	8,121
1994	48,478	7,898
1993	47,865	8,042
1992	47,865	7,974

(Continued)



**Knox County, Ohio**

Demographic Statistics (Continued)  
December 31, 2001

**Households by Income**

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

**Per Capita Income**

\$20,850

**Employed Persons 16 Years and Over by Class of Worker**

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

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

**Knox County, Ohio**

Miscellaneous Statistics  
December 31, 2001

**Date of Incorporation** 1808

**County Seat** Mount Vernon

**Area - Square Miles** 532

**Location**

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

**Climate**

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

**Number of Political Subdivisions Located in the County**

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

**Homestead Exemptions**

1,122 exemptions granted, average reduction in taxable value \$3,842

**Road Mileage (1)**

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

**Manufactured Homes**

1,233 manufactured homes, taxable value \$2,081,030

**Communications (3)**

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

**Industrial Sites**

300 Acre Industrial Park

**Voter Statistics, Election of November 2001 (2)**

Number of Registered Voters	30,709
Number of Voters, Last General Election	9,210
Percentage of Registered Voters Voting	30%

(Continued)

**Knox County, Ohio**

Miscellaneous Statistics (Continued)  
December 31, 2001

Knox County covers 334,720 acres.

251,722 acres are currently under Current Agriculture Use Value  
Program

**Livestock Numbers on Farms (4)**

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

**Number of Acres in Crops (4)**

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

**Income From Agricultural Sales (4)**

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

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

Sources:

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

All other information obtained from County records.

Knox County, Ohio

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

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



STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

## KNOX COUNTY FINANCIAL CONDITION

### KNOX COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
JULY 30, 2002