

**Mary Taylor, CPA**  
Auditor of State



**FINANCIAL CONDITION  
KNOX COUNTY**

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KNOX COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2009

Federal Program	CFDA #	Pass-through Agency Awarding Number	Expenditures
<b>United States Department of Agriculture:</b>			
Passed-through Ohio Department of Agriculture:			
Supplemental Nutrition Assistance Program (SNAP) Cluster			
Supplemental Nutrition Assistance Program (SNAP)	10.551	G-89-20-1088/G-1011-11-5062	\$ 5,560
State Administrative Matching Grants for Supplemental Nutrition Assistance	10.561	G-89-20-1088/G-1011-11-5062	470,299
ARRA State Administrative Matching Grants for Supplemental Nutrition Assistance	10.561	G-89-20-1088/G-1011-11-5062	27,098
<b>Total U.S. Department of Agriculture and SNAP Cluster</b>			<u>502,957</u>
<b>United States Department of Housing and Urban Development:</b>			
Passed through Ohio Department of Development:			
HOME Investment Partnership Program	14.239	BC-08-039-2	61,034
Community Development Block Grant / State's Program	14.228	BF-07-039-1	98,230
		BF-08-039-1	84,882
		BC-08-039-1	90,458
Total Community Development Block Grant / State's Program			<u>273,570</u>
<b>Total U.S. Department of Housing and Urban Development</b>			334,604
<b>United States Department of Justice:</b>			
Passed through the Ohio Attorney General:			
Crime Victims Assistance	16.575	2008VAGENE334T	25,245
	16.575	2008SAGENE334T	2,525
Total Crime Victims Assistance			<u>27,770</u>
Passed through the Ohio Department of Public Safety:			
ARRA Edward Byrne Justice Assistance Grant	16.803	2009-RA-C01-2176	<u>1,355</u>
<b>Total U.S. Department of Justice</b>			29,125
<b>United States Department of Labor:</b>			
WIA Cluster Passed-through Ohio Department of Job and Family Services:			
Passed-through Montgomery County Auditor, WIA Area 7 Board			
Workforce Investment Act - Adult			191,943
Workforce Investment Act - Adult Administrative			35,156
ARRA Workforce Investment Act - Adult			105,166
Workforce Investment Act - Adult Total	17.258	31-6400072	<u>332,265</u>
Workforce Investment Act - Youth			140,761
Workforce Investment Act - Youth Administrative			62,585
ARRA Workforce Investment Act - Youth			111,816
Workforce Investment Act - Youth Total	17.259	31-6400072	<u>315,162</u>
Workforce Investment Act - Dislocated Worker			73,174
Workforce Investment Act - Dislocated Worker Administrative			56,129
ARRA Workforce Investment Act - Dislocated Worker			30,475
Workforce Investment Act - Rapid Response			117,918
Workforce Investment Act - Dislocated Worker Total	17.260	31-6400072	<u>277,696</u>
Workforce Investment Act - Veteran's Services Training Program	17.802	31-6400072	<u>3,212</u>
<b>Total U. S. Department of Labor and WIA Cluster</b>			928,335
<b>United States Department of Transportation:</b>			
Direct Program:			
Airport Improvement Program	20.106	N/A	443,632
Passed-through Ohio Department of Transportation:			
Highway Planning and Construction Grant	20.205	05N124	285,500
	20.205	09N014	248,597
Total Highway Planning and Construction Grant			<u>534,097</u>
<b>Total U.S. Department of Transportation</b>			977,729

KNOX COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2009  
(Continued)

Federal Program	CFDA #	Pass-through Agency Awarding Number	Expenditures
<b>United States Election Assistance Commission:</b>			
Passed-through Ohio Secretary of State: Help America Vote Act	90.401	N/A	8,792
<b>United States Department of Health and Human Services:</b>			
Passed-through Ohio Secretary of State: Voting Access for Individuals with Disabilities	93.617	06-SOS-HHS-42	237
Passed-through Ohio Department of Jobs and Family Services: Promoting Safe and Stable Families	93.556	G-89-20-1088/G-1011-11-5062	42,830
Temporary Assistance for Needy Families	93.558	G-89-20-1088/G-1011-11-5062	1,853,610
Child Support Enforcement	93.563	G-89-20-1088/G-1011-11-5062	478,620
ARRA Child Support Enforcement	93.563	G-89-20-1088/G-1011-11-5062	113,513
Total Child Support Enforcement			<u>592,133</u>
Child Care and Development	93.575	G-89-20-1088/G-1011-11-5062	151,686
Child Care Mandatory and Matching Funds	93.596	G-89-20-1088/G-1011-11-5062	434,463
Total Child Care Cluster			<u>586,149</u>
Child Welfare Services - State Grants	93.645	G-89-20-1088/G-1011-11-5062	41,825
Foster Care Management	93.658	G-89-20-1088/G-1011-11-5062	199,834
ARRA Foster Care Management	93.658	G-89-20-1088/G-1011-11-5062	5,381
Total Foster Care Management			<u>205,215</u>
Adoption Assistance	93.659	G-89-20-1088/G-1011-11-5062	345,313
Social Services Block Grant	93.667	G-89-20-1088/G-1011-11-5062	262,668
Child Abuse and Neglect Prevention	93.669	G-89-20-1088/G-1011-11-5062	2,096
Chaffee Foster Care Independence Program	93.674	G-89-20-1088/G-1011-11-5062	10,122
Medical Assistance Program	93.778	G-89-20-1088/G-1011-11-5062	449,290
Total Ohio Department of Jobs and Family Services			<u>4,391,251</u>
Passed-through Ohio Department of Developmental Disabilities Social Services Block Grant - Title XX	93.667	31-6400072	30,398
ARRA EFMAP Medical Assistance Program	93.778	31-6400072	54,715
Medical Assistance Program - Waiver Administration	93.778	31-6400072	59,621
Total Medical Assistance Program			<u>114,336</u>
Total Ohio Department of Developmental Disabilities			<u>144,734</u>
<b>Total U.S. Department of Health and Human Services</b>			<b>4,536,222</b>
<b>United States Department of Homeland Security:</b>			
Passed through Ohio Emergency Management Agency: Disaster Grants - Public Assistance	97.036	FEMA-1805-DR-U05L6	69,481
Emergency Management Performance Grants	97.042	2009-EP-E9-0061	29,891
Homeland Security Program (Cluster): State Homeland Security Program	97.067	2008-GE-T8-0025	4,130
Citizen Corps Program		2007-GE-T7-0030	16,449
Total Homeland Security Program			<u>20,579</u>
<b>Total U.S. Department of Homeland Security</b>			<b>119,951</b>
<b>Total Federal Awards Expenditures</b>			<b><u>\$ 7,437,715</u></b>

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

**KNOX COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FISCAL YEAR ENDED DECEMBER 31, 2009**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Federal Awards Expenditures Schedule (the Schedule) summarizes activity of the 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**

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 accompanying Federal Awards Expenditures Schedule (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, 2009, the gross amount of loans outstanding under this program was \$37,542.

**NOTE C - MATCHING REQUIREMENTS**

Certain Federal programs require that 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 – OUTSTANDING LOANS**

In 2005, the Knox County Airport, a component unit of Knox County, secured a \$775,000 loan with the United States Department of Agriculture – Rural Development Program - CFDA# 10.766. At December 31, 2009, \$717,400 of the loan remained outstanding.

**NOTE E – CORRECTION TO FEDERAL AWARDS EXPENDITURES SCHEDULE**

During fiscal year 2008, the County inadvertently omitted \$285,500 in expenditures from the Federal Awards Expenditures Schedule from the Highway Planning and Construction Grant (CFDA #20.205).

**NOTE F - TRANSFERS BETWEEN FEDERAL PROGRAMS**

During fiscal year 2009, the County made allowable transfers of \$189,001 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$1,853,610 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2009 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$2,042,611
Transfer to Social Services Block Grant	<u>(189,001)</u>
<b>Total Temporary Assistance for Needy Families</b>	<b><u>\$1,853,610</u></b>

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# Mary Taylor, CPA

## Auditor of State

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

Knox County  
117 East High Street  
Mount Vernon, Ohio 43050

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Knox County, Ohio, (the County) as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 24, 2010. 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 the Comptroller General of the United States' *Government Auditing Standards*.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

### **Compliance and Other Matters**

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

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 24, 2010.

We intend this report solely for the information and use of management, the audit committee, the Board of County Commissioners, and federal awarding agencies and pass-through entities, and others within the County. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

**Mary Taylor, CPA**  
Auditor of State

June 24, 2010



# Mary Taylor, CPA

## Auditor of State

### INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM, INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133, AND FEDERAL AWARDS EXPENDITURE SCHEDULE

Knox County  
117 East High Street  
Mount Vernon, Ohio 43050

To the Board of County Commissioners:

#### 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 apply to each of its major federal programs for the year ended December 31, 2009. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. 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 included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe 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 apply to each of its major federal programs for the year ended December 31, 2009. However, the results of our auditing procedures disclosed another instance of noncompliance with those requirements that, while not affecting our opinion on compliance, OMB Circular A-133 requires us to report. The accompanying schedule of findings lists this instance as Finding 2009-01.

#### Internal Control over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the 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 the requirements that could directly and materially affect 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, but not for the purpose of opining on the effectiveness of internal control over compliance.

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Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2009-01 to be a material weakness.

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

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2009, and have issued our report thereon dated June 24, 2010. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The County's response to the finding we identified is described in the accompanying schedule of findings. We did not audit the County's response and, accordingly, we express no opinion on it.

We intend this report solely for the information and use of the audit committee, management, the Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

June 24, 2010

**KNOX COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2009**

**1. SUMMARY OF AUDITOR'S RESULTS**

<i>(d)(1)(i)</i>	<b>Type of Financial Statement Opinion</b>	Unqualified
<i>(d)(1)(ii)</i>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(ii)</i>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iii)</i>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	Yes
<i>(d)(1)(iv)</i>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<i>(d)(1)(v)</i>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<i>(d)(1)(vi)</i>	<b>Are there any reportable findings under § .510(a)?</b>	Yes
<i>(d)(1)(vii)</i>	<b>Major Programs (list):</b>	CFDA 20.205 – Highway Planning and Construction CFDA 93.558-TANF CFDA 93.563–Child Support Enforcement CFDA 93.775-777-778–Medicaid CFDA 17.258-260–Workforce Investment Act CFDA 10.551/10.561 – SNAP, Food Assistance CFDA 93.659 – Adoption Assistance CFDA 93.575/93.596 – Child Care Block Grant
<i>(d)(1)(viii)</i>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	<b>Low Risk Auditee?</b>	No

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

None

**KNOX COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2009**  
**(Continued)**

<b>3. FINDINGS FOR FEDERAL AWARDS</b>
---------------------------------------

**1. Federal Awards Expenditures Schedule – Noncompliance/Material Weakness**

<b>Finding Number</b>	2009-01
<b>CFDA Title and Number</b>	20.205
<b>Federal Award Number / Year</b>	2008
<b>Federal Agency</b>	U.S. Department of Transportation
<b>Pass-Through Agency</b>	Ohio Department of Transportation

OMB Circular A-133 Section \_\_.300 (d) states that the auditee shall prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with Section \_\_.310. OMB Circular A-133 Section \_\_.310 (b) states that the auditee shall prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For Research and Development, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule.

The County inadvertently omitted \$285,500 of expenditures from the Highway Planning and Construction Grant on the 2008 federal awards expenditures schedule. This resulted in an inaccurate federal awards expenditures schedule for 2008 and a Type A program under OBM Circular A-133 going untested in the prior year. That program was subsequently tested in 2009.

We recommend that the County Auditor assure that all county departments have submitted information regarding federal programs and that policies be developed for County Departments to report and confirm transactions associated with federal programs. Once federal information is submitted to the County Auditor, someone should be assigned to review the accuracy and completeness of the information submitted by each department.

**KNOX COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2009  
(Continued)**

**OFFICIALS' RESPONSE / CORRECTIVE ACTION PLAN**

*County Auditor* – In March 2010, the County Auditor has implemented tracking grants by assigning an individual project number to capture all activity for each approved grant. For information regarding this corrective action plan, please contact Jonette Curry, County Auditor.

KNOX COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS  
 OMB CIRCULAR A -133 § .315 (b)  
 DECEMBER 31, 2009

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2008-001	Financial Statement Presentation – Airport (Discretely Presented Component Unit)	Yes	
2008-002	Real Estate Assessment Fund – Fees posted to the General Fund in error	Yes	



A photograph of a wooden covered bridge with a green roof and a sign that reads "Bridge of Dreams". The bridge is surrounded by lush green trees and a wooden fence runs along its sides. The scene is bright and sunny.

# KNOX COUNTY AUDITOR

**KNOX COUNTY, OHIO**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2009**

ADDITIONAL COPIES OF THIS  
REPORT MAY BE OBTAINED  
BY CONTACTING:

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

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2009

*Jonette Curry  
County Auditor*

*Prepared by the  
Knox County Auditor's Office*



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# **INTRODUCTORY SECTION**



# *Knox County Auditor*

*Jonette Curry*  
*Knox County Auditor*  
*Phone (740) 393-6750*

*117 East High Street, Suite 120*  
*Mount Vernon, Ohio 43050*  
*Fax (740) 393-6806*



June 24, 2010

To the Citizens of Knox County  
and to The Board of County Commissioners:  
the Honorable Robert S. Wise  
the Honorable Teresa A. Bemiller  
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, 2009. 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, 2009. The information contained in this report will assist County officials in making management decisions and will provide the taxpayers of Knox County with comprehensive financial data in a format that will enable them to gain a true understanding of the County's financial affairs. The general public as well as investors will be able to compare the financial position of Knox County and the results of its operations with other governmental entities. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor's Office.

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

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

***Letter of Transmittal  
For the Year Ended December 31, 2009***

---

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 2009, the Auditor employed eight full-time employees and one part-time employee.

The County Treasurer is required by state law to collect certain locally assessed taxes. She is the distributing agent for expenditures authorized by the Board upon the Auditor's warrant. The Treasurer must make daily reports showing receipt, payments and balances to the County Auditor, and the books of account must always balance with those of the County Auditor. The Treasurer is responsible for investing all funds of the County. The Treasurer is elected to a four year term and in 2009 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 2009, 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 three other full-time workers. The recorder's office had an increase of 1,568 documents from 2008 with a total of 12,730 documents recorded in 2009.

The County Engineer is elected to a four year term and employs thirty-five full-time employees who work in four major divisions under the Engineer. The Office Division is responsible for the tax map department and office operation. The Road Division is responsible for maintenance and upkeep of all the County roads, including resurfacing. The Bridge Division is responsible for the replacement and inspection of all bridges. The Garage Division is responsible for road signs on all County roads and maintenance on all vehicles.

***Letter of Transmittal  
For the Year Ended December 31, 2009***

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The County Sheriff is elected to a four year term and is the head of six divisions. Twenty-five full-time employees make up the Patrol Division which provides protection for a total of 532 square miles of Knox County. The twenty-five full-time employees of the Communications Division handle Enhanced 9-1-1 dispatching and are responsible for all communications for Knox County. The Detective Division consists of five full-time employees who are responsible for investigating all major criminal cases in Knox County. The Jail Division consists of twenty-four full-time employees who run a full service jail which houses both adult male and female prisoners charged with or convicted of felony and misdemeanor offenses and also employees three full-time cooks. The Civil Process Division, which has three full-time employees, is responsible for serving all court processes.

The Clerk of Courts is elected to a four year term and is responsible for the Legal Division and the Title Division. The Legal Division's main function is to file, process and preserve papers for cases that will be handled by the Knox County Common Pleas Court and Fifth District Court of Appeals. The Legal Division has six full-time employees and one part-time employee and received 3,386 cases filed in 2009. of those cases 1,951 were certificates of judgments. The Title Division has three full-time employees and one part-time employee, with a main function to issue vehicle titles, which serve as a person's only proof of ownership. In 2009, 20,378 titles were issued, a 2.10% decrease from 2008.

The Knox County Common Pleas Judge is elected to a six year term and is responsible for hearing all domestic relations, criminal and civil cases. The Common Pleas Court had 9 full-time employees and 2 part-time employees in 2009.

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 2009, the estate cases totaled 305, which was an increase of 13 cases from 2008. Overall cases filed in Probate Court totaled 767 in 2009, which was a decrease of 41 from 2008. In 2009, the Juvenile Court cases filed totaled 1,064, which was an increase of 136 over 2008. This court also performs miscellaneous tasks such as assigning foreign judges and appointing the Humane Officer 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. She orders autopsies and investigates suspicious deaths. The coroner employs 3 part-time staff, (one clerical and 2 coroner investigators).

The Board of Elections is a statutory board, the same as the budget commission and the board of revision, with the exception that this board has no elected officials as board members. The four member board, made up of two Republicans and two Democrats, meets monthly to conduct board business. The Board of Elections oversees all primary, general and special elections. Registered voters in 2009 totaled 39,072, a .6% percent increase from 2008.

***Letter of Transmittal  
For the Year Ended December 31, 2009***

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

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

Excluded from the reporting entity because they are fiscally independent of the County are the Knox County 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 Community Mental Health and Recovery Board of Licking and Knox Counties, and the Eastern Ohio Housing Corporation are governmental joint ventures. The Joint Solid Waste District, the Mid Eastern Ohio Regional Council, the Licking-Muskingum Community Based Correctional Facility, the Knox County Family and Children First Council, the Heart of Ohio Resource Conservation and Development Council, and the Perry Multi-County Juvenile Facility are jointly governed organizations. The 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 Basic Financial Statements.

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

**Economic Condition and Outlook**

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



***Letter of Transmittal  
For the Year Ended December 31, 2009***

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October 2, 2009 Rolls Royce opens new test facilities – “Rolls-Royce held an open house and facility tour to unveil its two new assembly flow lines for its RB211 and Trent 60 gas turbine products along with a state-of-the-art industrial gas turbine test facilities now open at the Mount Vernon facilities. The new facilities represent an investment of more than \$330 million. The expansion also expects to provide the community with about 180 new jobs.

Several new businesses opened in Knox County and construction or renovations of commercial buildings have been started. Sanoh America broke ground in 2008, constructing a new plant on Blackjack Road. The company plans to build a 235,000 square foot facility on 27 acres. The project is an estimated \$11 million investment and will help create about 100 jobs. This project was completed in 2009.

2009 was a great year for the Park District, several acquisitions took place along with recently awarded grants for the projects.

**Employee Relations**

Knox County has four separate unions, whose labor contracts commence at various times. The County Engineer has twenty-four members in the American Federation of State, County and Municipal Employees (A.F.S.C.M.E.) Local 2803. This contract commenced July 1, 2008, and it expires on June 30, 2011.

The County Sheriff has fifty members in the Fraternal Order of Police, Ohio Labor Council, Inc. This contract was signed for a three-year period. This contract commenced on January 1, 2009 for a three year period and expires on December 31, 2011.

The Department of Job & Family Services has seventy-one members in the A.F.S.C.M.E. Local 657. This contract commenced on July 1, 2009 for a three-year period and expires on June 30, 2012.

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

**Major Initiatives**

The Heart of Ohio Trail connecting Centerburg and Mount Vernon continues to see improvements. In October, the Ohio Department of Natural Resources awarded \$150,000 toward the improvement of two bridges along the route. The trail is complete in the Village of Centerburg, which is about three miles connecting the High School, which sits on the western side of the Village, to the eastern side, and is named after the school logo of the Trojan Trail. In 2009 the trails were opened to walkers.

***Letter of Transmittal  
For the Year Ended December 31, 2009***

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Knox County Wastewater Department is continuing the planning to add wastewater facilities to several of the outlying communities that are not villages. This will be a project that will take several years of planning and implementation with work on financially supporting this project. It includes the communities of Millwood and Bladensburg. The goal is to get wastewater facilities in each community to handle the wastewater in an environmentally friendly manner.

The Knox County Airport has been upgraded many times in the past years and last year was no exception. The plan to extend the taxiway by 2,000 feet was successfully completed in 2008. In 2009 lighting was added to the taxiway.

**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, 2009, by our independent auditor, Mary Taylor, CPA, Auditor of State. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related OMB Circular A-133, which results are not included in this report.

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

**Awards**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Knox County, Ohio, for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2008. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

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

***Letter of Transmittal  
For the Year Ended December 31, 2009***

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**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 twentieth Comprehensive Annual Financial Report.

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

Sincerely,



Jonette Curry  
Knox County Auditor

**KNOX COUNTY, OHIO**

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***List of Elected Officials  
For the Year Ended December 31, 2009***

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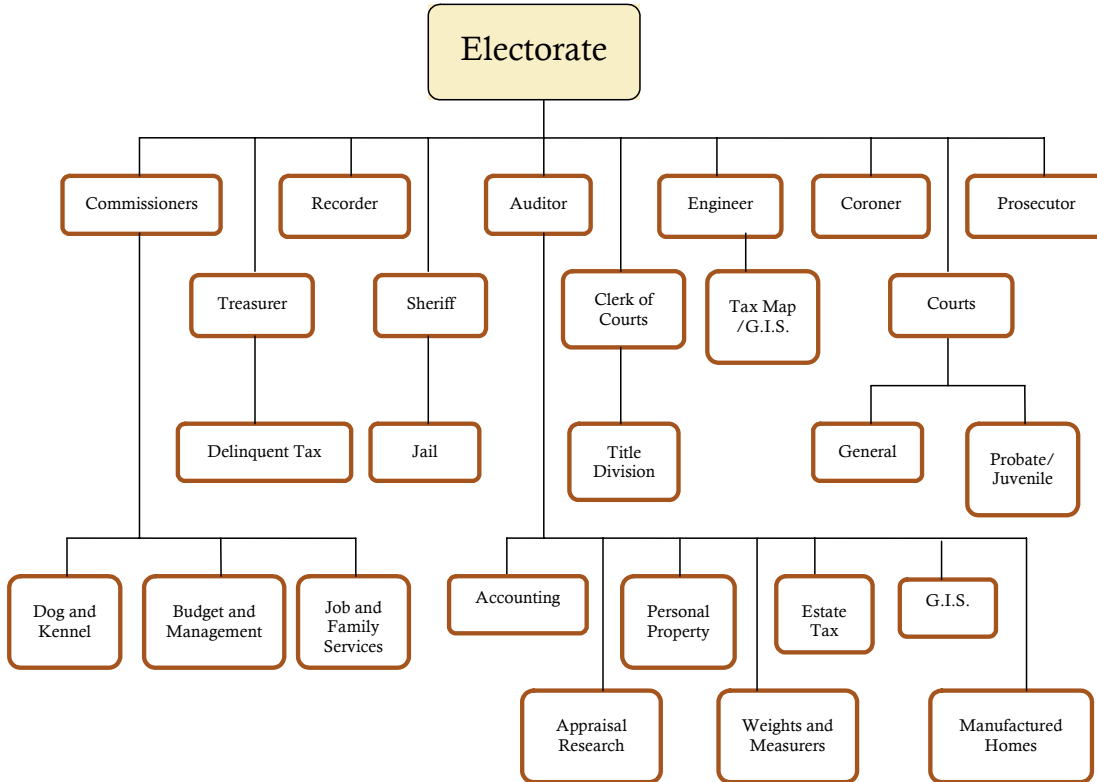
<b>OFFICE HELD</b>	<b>NAME OF OFFICIAL</b>
Commissioners	Allen D. Stockberger Robert S. Wise Teresa A. Bemiller
Auditor	Jonette Curry
Clerk of Courts	Mary Jo Hawkins
Coroner	Jennifer Ogle
Engineer	James L. Henry
Prosecutor	John C. Thatcher
Recorder	John L. Lybarger
Sheriff	David B. Barber
Treasurer	Sandra Mizer

**JUDGES**

---

Common Pleas Judge	Otho Eyster
Juvenile/Probate	James Ronk

**County Organizational Chart  
For the Year Ended December 31, 2009**



**Statutory Boards and Committees**

County Budget Commission	Board of Elections
Auditor *	Data Board
Treasurer	Veterans Commission
Prosecutor	

\* Serve as Secretary

**Appointed Board**

Mental Retardation/Development
Disabilities Board

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, 2008

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.



President

Executive Director

# **FINANCIAL SECTION**







# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Knox County  
117 East High Street  
Mount Vernon, Ohio 43050

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Knox County, Ohio, (the County) as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Knox County, Ohio, as of December 31, 2009, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Public Assistance, Motor Vehicle and Gasoline Tax, Children Services Board and Mental Retardation Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

88 E. Broad St. / Tenth Floor / Columbus, OH 43215-3506  
Telephone: (614) 466-3402 (800) 443-9275 Fax: (614) 728-7199  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

June 24, 2010

The discussion and analysis of Knox County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2009. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

## **FINANCIAL HIGHLIGHTS**

### **Key financial highlights for 2009 are as follows:**

- ❑ In total, net assets increased \$2,833,363. Net assets of governmental activities increased \$2,489,664, which represents a 3.7% increase from 2008. Net assets of business-type activities increased \$343,699 or 8.4% from 2008.
- ❑ General revenues accounted for \$20,647,592 in revenue or 50.1% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$20,570,264 or 49.9% of total revenues of \$41,217,856.
- ❑ The County had \$37,112,788 in expenses related to governmental activities; only \$19,126,684 of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$12,677,543 in revenues and \$12,821,851 in expenditures. The general fund's fund balance increased \$388,765 to a balance of \$2,190,933. This increase is attributable to across the board reductions in expenditures.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

These statements are as follows:

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

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

***Government-wide Statements***

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

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

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

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

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

***Fund Financial Statements***

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

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

**Management's Discussion and Analysis  
For the Year Ended December 31, 2009**

**Unaudited**

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

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

**FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE**

The following table provides a summary of the County's net assets for 2009 compared to 2008:

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Current and other assets	\$38,131,703	\$36,503,844	\$2,634,093	\$2,838,322	\$40,765,796	\$39,342,166
Capital assets, Net	55,485,813	54,596,752	3,274,471	2,821,828	58,760,284	57,418,580
Total assets	93,617,516	91,100,596	5,908,564	5,660,150	99,526,080	96,760,746
Long-term liabilities outstanding	11,542,392	10,829,594	1,456,471	1,543,610	12,998,863	12,373,204
Other liabilities	11,480,247	12,165,789	38,617	46,763	11,518,864	12,212,552
Total liabilities	23,022,639	22,995,383	1,495,088	1,590,373	24,517,727	24,585,756
Net assets						
Invested in capital assets, net of related debt	46,246,780	46,177,057	3,214,860	2,759,725	49,461,640	48,936,782
Restricted	19,974,016	17,732,203	0	0	19,974,016	17,732,203
Unrestricted	4,374,081	4,195,953	1,198,616	1,310,052	5,572,697	5,506,005
Total net assets	\$70,594,877	\$68,105,213	\$4,413,476	\$4,069,777	\$75,008,353	\$72,174,990

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**KNOX COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2009**

**Unaudited**

Changes in Net Assets – The following table shows the changes in net assets for 2009 compared to 2008:

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
<b>Revenues</b>						
<b>Program Revenues:</b>						
Charges for Services and Sales	\$3,726,233	\$3,536,030	\$1,418,102	\$1,359,615	\$5,144,335	\$4,895,645
Operating Grants and Contributions	14,313,536	15,860,786	0	0	14,313,536	15,860,786
Capital Grants and Contributions	1,086,915	417,569	25,478	39,998	1,112,393	457,567
Total Program Revenues	19,126,684	19,814,385	1,443,580	1,399,613	20,570,264	21,213,998
<b>General Revenues:</b>						
Property Taxes	10,199,525	7,642,714	0	0	10,199,525	7,642,714
Sales Taxes	4,951,627	5,439,281	0	0	4,951,627	5,439,281
Intergovernmental Revenues, Unrestricted	3,259,260	2,758,915	0	0	3,259,260	2,758,915
Investment Earnings	421,128	707,531	38,830	69,105	459,958	776,636
Miscellaneous	1,777,222	1,732,961	0	0	1,777,222	1,732,961
Total General Revenues	20,608,762	18,281,402	38,830	69,105	20,647,592	18,350,507
Total Revenues	39,735,446	38,095,787	1,482,410	1,468,718	41,217,856	39,564,505
<b>Program Expenses</b>						
<b>General Government</b>						
Legislative and Executive	6,145,058	7,669,993	0	0	6,145,058	7,669,993
Judicial	2,180,208	2,255,167	0	0	2,180,208	2,255,167
Public Safety	6,524,287	6,416,779	0	0	6,524,287	6,416,779
Public Works	5,542,229	6,624,205	0	0	5,542,229	6,624,205
Health	466,915	473,310	0	0	466,915	473,310
Human Services	13,726,641	15,647,060	0	0	13,726,641	15,647,060
Intergovernmental	2,053,506	2,057,835	0	0	2,053,506	2,057,835
Interest and Fiscal Charges	473,944	476,946	0	0	473,944	476,946
Sewer	0	0	1,254,142	1,488,318	1,254,142	1,488,318
Landfill	0	0	17,563	0	17,563	0
Total Expenses	37,112,788	41,621,295	1,271,705	1,488,318	38,384,493	43,109,613
Change in Net Assets Before Transfers	2,622,658	(3,525,508)	210,705	(19,600)	2,833,363	(3,545,108)
Transfers	(132,994)	(186,746)	132,994	186,746	0	0
Total Change in Net Assets	2,489,664	(3,712,254)	343,699	167,146	2,833,363	(3,545,108)
Beginning Net Assets, Restated	68,105,213	71,817,467	4,069,777	3,902,631	72,174,990	75,720,098
Ending Net Assets	\$70,594,877	\$68,105,213	\$4,413,476	\$4,069,777	\$75,008,353	\$72,174,990

**Governmental Activities**

Net assets of the County's governmental activities increased by \$2,489,664. This was due mainly to the implementation of a furlough days policy to reduce personnel costs and the passage of two additional county-wide levies, a 2.75 mill levy for the MRDD and a .35 mill levy for the Park District.

**KNOX COUNTY, OHIO**

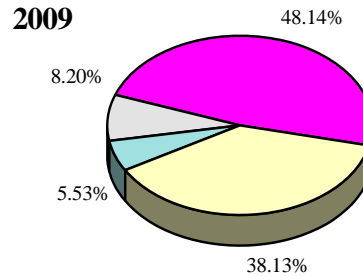
**Management's Discussion and Analysis  
For the Year Ended December 31, 2009**

**Unaudited**

Tax revenue accounts for \$15,151,152 of the \$39,735,446 in total revenues for governmental activities. Sales tax accounted for \$4,951,627, or approximately 32.7% of total tax revenue.

The County's direct charges to users of governmental services totaled \$3,726,223. This amount represents 9.4% of total revenues for governmental activities and 19.5% of program specific revenues.

Revenue Sources	2009	Percent of Total
Intergovernmental Revenues	\$3,259,260	8.20%
Program Revenues	19,126,684	48.14%
General Tax Revenues	15,151,152	38.13%
General Other	2,198,350	5.53%
<b>Total Revenue</b>	<b>\$39,735,446</b>	<b>100.00%</b>



**Business-Type Activities**

Net assets of the business-type activities increased by \$343,699. This increase is attributable to keeping expenses steady in the Sewer District and Landfill funds and a fee increase in the sewer fund which became effective July 2009. These programs had revenues of \$1,482,410 and expenses of \$1,271,705 for fiscal year 2009. Business type activities receive no support from tax revenues and remain self-supporting.

**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

The County's governmental funds reported a combined fund balance of \$18,702,155, which is higher than last year's total of \$14,555,011. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2009 and 2008.

	Fund Balance December 31, 2009	Fund Balance December 31, 2008	Increase (Decrease)
General	\$2,190,933	\$1,802,168	\$388,765
Public Assistance	2,060,961	1,396,492	664,469
Motor Vehicle and Gasoline Tax	1,329,200	427,539	901,661
Children Services Board	3,153,249	3,081,872	71,377
Mental Retardation	5,212,127	2,626,228	2,585,899
Other Governmental	4,755,685	5,220,712	(465,027)
<b>Total</b>	<b>\$18,702,155</b>	<b>\$14,555,011</b>	<b>\$4,147,144</b>

***Management's Discussion and Analysis  
For the Year Ended December 31, 2009***

***Unaudited***

*General Fund* – The County’s General Fund balance increased from 2008 to 2009. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2009 <u>Revenues</u>	2008 <u>Revenues</u>	Increase <u>(Decrease)</u>
Taxes	\$7,544,858	\$7,791,105	(\$246,247)
Intergovernmental Revenues	1,847,579	1,880,225	(32,646)
Charges for Services	1,918,150	1,820,324	97,826
Licenses and Permits	4,300	4,440	(140)
Investment Earnings	409,725	626,837	(217,112)
Fines and Forfeitures	52,276	56,600	(4,324)
All Other Revenue	900,655	611,892	288,763
Total	<u>\$12,677,543</u>	<u>\$12,791,423</u>	<u>(\$113,880)</u>

General Fund revenues in 2009 decreased approximately .9% compared to revenues in 2008. This decrease is the result of a decrease in sales tax revenue as a result of the recent poor economy. Investment earnings decreased because the interest rates decreased in 2009 compared to 2008.

	2009 <u>Expenditures</u>	2008 <u>Expenditures</u>	Increase <u>(Decrease)</u>
General Government:			
Legislative and Executive	\$5,466,643	\$5,947,865	(\$481,222)
Judicial	1,940,677	1,982,751	(42,074)
Public Safety	3,619,695	3,794,165	(174,470)
Public Works	95,069	114,844	(19,775)
Health	166,282	167,416	(1,134)
Human Services	621,703	594,332	27,371
Capital Outlay	833,797	270,578	563,219
Debt Service:			
Principal Retirement	64,013	6,580	57,433
Interst and Fiscal Charges	13,972	0	13,972
Total	<u>\$12,821,851</u>	<u>\$12,878,531</u>	<u>(\$56,680)</u>

Expenditures decreased by \$56,680 or .4% from the prior year. This decrease is due to reducing expenditures across the board as result of reduced revenue flows. The decreases were somewhat offset by an increase in capital outlay for the purchase of land for the County Fairgrounds.

*Public Assistance Fund* – The County’s Public Assistance Fund balance increased by 47.6%. This increase in fund balance was the result of reducing equipment purchases and repairs and outside contracts for TANF (Temporary Assistance for Needy Families).

*Motor Vehicle and Gasoline Tax Fund* – The County’s Motor Vehicle and Gasoline Tax Fund balance increased by 210.9%. This increase in fund balance was the result of a reduction in expenditures for street maintenance and repairs.



***Management's Discussion and Analysis  
For the Year Ended December 31, 2009***

***Unaudited***

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

*Mental Retardation Fund* – The fund balance reported in the Mental Retardation Fund increased by 98.5%. This increase in fund balance was the result of new tax levy monies.

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

During the course of 2009 the County amended its General Fund budget several times, none significant. The \$.8 million positive variance with the final budget was the result of budgeting for contingencies that did not occur such as increased health insurance expenses and emergency repairs.

For the General Fund, budget basis revenue of \$13.1 million decreased by \$1.5 million over the original budget estimates mainly due to revised investment earnings estimates. The General Fund had an adequate fund balance to cover expenditures.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

***Capital Assets***

At the end of 2009 the County had \$58,760,284 net of accumulated depreciation invested in land, buildings, equipment, vehicles and infrastructure. Of this total, \$55,485,813 was related to governmental activities and \$3,274,471 to the business-type activities. The following table shows 2009 and 2008 balances:

	Governmental Activities		Increase (Decrease)
	2009	2008	
Land	\$4,194,122	\$3,511,122	\$683,000
Construction in Progress	749,712	430,577	319,135
Capital Assets not Being Depreciated	4,943,834	3,941,699	1,002,135
Buildings and Improvements	25,886,664	25,322,624	564,040
Vehicles	2,201,418	2,256,527	(55,109)
Machinery and Equipment	5,023,097	4,840,121	182,976
Computer Equipment	1,241,312	1,028,998	212,314
Infrastructure	43,597,326	44,635,322	(1,037,996)
Capital Assets Being Depreciated	77,949,817	78,083,592	(133,775)
Less: Accumulated Depreciation	(27,407,838)	(27,428,539)	20,701
Totals	\$55,485,813	\$54,596,752	\$889,061

The primary increases were the purchase of land for the County fairgrounds and the Heart of Ohio project and bridge restoration which reflects in buildings and improvements.

**KNOX COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2009**

**Unaudited**

	Business-Type Activities		Increase (Decrease)
	2009	2008	
Land	\$249,189	\$244,359	\$4,830
Construction in Progress	358,264	0	358,264
Capital Assets Not Being Depreciated	607,453	244,359	363,094
Buildings and Improvements	834,571	834,571	0
Vehicles	218,936	218,936	0
Machinery and Equipment	1,454,103	1,386,968	67,135
Computer Equipment	66,819	66,819	0
Sewer and Water Lines	2,211,932	2,062,904	149,028
Capital Assets Being Depreciated	4,786,361	4,570,198	216,163
Less: Accumulated Depreciation	(2,119,343)	(1,992,729)	(126,614)
Totals	\$3,274,471	\$2,821,828	\$452,643

Business-type activities increased from 2008 as a result of a 500,000 gallon storage tank purchase. Additional information on the County's capital assets can be found in Note 10.

**Debt**

At December 31, 2009, the County had \$8.7 million in general obligation bonds outstanding, \$615,000 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2009 and 2008:

	2009	2008
Governmental Activities:		
General Obligation Bonds	\$8,665,000	\$9,260,000
OPWC Loan Payable	266,012	304,948
OWDA Loan Payable	718,737	112,609
Loan Payable	591,507	0
Capital Leases Payable	144,777	71,747
Compensated Absences	1,156,359	1,080,290
Total Governmental Activities	11,542,392	10,829,594
Business-Type Activities:		
OWDA Loan Payable	59,611	62,103
Landfill Postclosure Care Liability	1,367,205	1,450,801
Compensated Absences	29,655	30,706
Total Business-Type Activities	1,456,471	1,543,610
Totals	\$12,998,863	\$12,373,204

Additional information on the County's long-term debt can be found in Note 18.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The 2010 budget is a very conservative one based on information received early in the year from the State legislature. State agencies are not increasing funding to local governments causing further hardships on these local agencies as they strive to at least maintain, if not enhance, services to their constituents.

**REQUESTS FOR INFORMATION**

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

**KNOX COUNTY, OHIO****Statement of Net Assets  
December 31, 2009**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Knox County Airport
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 18,211,138	\$ 2,042,999	\$ 20,254,137	\$ 0
Cash and Cash Equivalents in Segregated Accounts	137,183	0	137,183	383,125
Cash and Cash Equivalents with Fiscal Agent	1,750,067	0	1,750,067	0
Receivables:				
Taxes	10,757,405	0	10,757,405	0
Accounts	203,881	420,398	624,279	9,810
Intergovernmental	5,046,873	0	5,046,873	163,354
Interest	164,785	0	164,785	0
Lease	1,147,000	0	1,147,000	0
Special Assessments	28,323	64,107	92,430	0
Loans	37,542	0	37,542	0
Due from Component Unit	65,549	0	65,549	0
Loans Receivable from Component Unit	170,000	0	170,000	0
Inventory of Supplies	338,385	102,071	440,456	19,875
Prepaid Items	73,572	4,518	78,090	0
Restricted Assets:				
Capital Assets not Being Depreciated	4,943,834	607,453	5,551,287	744,837
Capital Assets Being Depreciated, net	50,541,979	2,667,018	53,208,997	7,942,512
<b>Total Assets</b>	<b>93,617,516</b>	<b>5,908,564</b>	<b>99,526,080</b>	<b>9,263,513</b>
<b>Liabilities:</b>				
Accounts Payable	552,225	19,270	571,495	6,555
Accrued Wages and Benefits	243,705	6,567	250,272	0
Intergovernmental Payable	410,957	12,780	423,737	0
Contracts Payable	253,391	0	253,391	0
Claims Payable	361,426	0	361,426	0
Matured Bonds and Interest Payable	48,379	0	48,379	0
Due to Primary Government	0	0	0	65,549
Unearned Revenue	9,567,653	0	9,567,653	0
Accrued Interest Payable	42,511	0	42,511	0
Long Term Liabilities:				
Due Within One Year	1,764,052	110,454	1,874,506	34,100
Due in More Than One Year	9,778,340	1,346,017	11,124,357	942,500
<b>Total Liabilities</b>	<b>23,022,639</b>	<b>1,495,088</b>	<b>24,517,727</b>	<b>1,048,704</b>

**KNOX COUNTY, OHIO**

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	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Knox County Airport
<b>Net Assets:</b>				
Invested in Capital Assets, Net of Related Debt	46,246,780	3,214,860	49,461,640	7,710,749
Restricted For:				
Public Safety	2,064,573	0	2,064,573	0
Public Works	3,189,249	0	3,189,249	0
Human Services	11,511,716	0	11,511,716	0
Capital Projects	831,155	0	831,155	0
Debt Service	216,845	0	216,845	58,101
Other Purposes	2,160,478	0	2,160,478	0
Unrestricted	4,374,081	1,198,616	5,572,697	445,959
<b>Total Net Assets</b>	<u>\$ 70,594,877</u>	<u>\$ 4,413,476</u>	<u>\$ 75,008,353</u>	<u>\$ 8,214,809</u>

See accompanying notes to the basic financial statements

**KNOX COUNTY, OHIO**

**Statement of Activities  
For the Year Ended December 31, 2009**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$ 6,145,058	\$ 1,538,388	\$ 120,355	\$ 356,796
Judicial	2,180,208	674,700	0	0
Public Safety	6,524,287	872,700	851,286	0
Public Works	5,542,229	58,177	4,921,048	730,119
Health	466,915	220,784	44,049	0
Human Services	13,726,641	361,484	8,376,798	0
Intergovernmental	2,053,506	0	0	0
Interest and Fiscal Charges	473,944	0	0	0
<b>Total Governmental Activities</b>	<b>37,112,788</b>	<b>3,726,233</b>	<b>14,313,536</b>	<b>1,086,915</b>
<b>Business-Type Activities:</b>				
Sewer District Fund	1,254,142	1,418,102	0	25,478
Landfill Fund	17,563	0	0	0
<b>Total Business-Type Activities</b>	<b>1,271,705</b>	<b>1,418,102</b>	<b>0</b>	<b>25,478</b>
<b>Total Primary Government</b>	<b>\$ 38,384,493</b>	<b>\$ 5,144,335</b>	<b>\$ 14,313,536</b>	<b>\$ 1,112,393</b>
<b>Component Units:</b>				
Knox County Airport	\$ 597,826	\$ 399,756	\$ 46,000	\$ 176,209
<b>Total Component Units</b>	<b>\$ 597,826</b>	<b>\$ 399,756</b>	<b>\$ 46,000</b>	<b>\$ 176,209</b>

**General Revenues**

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

Change in Net Assets

Net Assets Beginning of Year  
 Net Assets End of Year

See accompanying notes to the basic financial statements

**KNOX COUNTY, OHIO**

Net (Expense) Revenue and Changes in Net Assets			Component Unit
Primary Government			
Governmental Activities	Business-Type Activities	Total	Knox County Airport
\$ (4,129,519)	\$ 0	\$ (4,129,519)	
(1,505,508)	0	(1,505,508)	
(4,800,301)	0	(4,800,301)	
167,115	0	167,115	
(202,082)	0	(202,082)	
(4,988,359)	0	(4,988,359)	
(2,053,506)	0	(2,053,506)	
(473,944)	0	(473,944)	
<u>(17,986,104)</u>	<u>0</u>	<u>(17,986,104)</u>	
0	189,438	189,438	
<u>0</u>	<u>(17,563)</u>	<u>(17,563)</u>	
0	171,875	171,875	
<u>(17,986,104)</u>	<u>171,875</u>	<u>(17,814,229)</u>	
			\$ 24,139
			<u>24,139</u>
3,847,226	0	3,847,226	0
6,352,299	0	6,352,299	0
4,951,627	0	4,951,627	0
3,259,260	0	3,259,260	0
421,128	38,830	459,958	6,005
1,777,222	0	1,777,222	3,274
(132,994)	132,994	0	0
<u>20,475,768</u>	<u>171,824</u>	<u>20,647,592</u>	<u>9,279</u>
2,489,664	343,699	2,833,363	33,418
68,105,213	4,069,777	72,174,990	8,181,391
<u>\$ 70,594,877</u>	<u>\$ 4,413,476</u>	<u>\$ 75,008,353</u>	<u>\$ 8,214,809</u>

**KNOX COUNTY, OHIO****Balance Sheet  
Governmental Funds  
December 31, 2009**

	General	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Board
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 1,590,065	\$ 2,361,765	\$ 836,368	\$ 3,229,685
Cash and Cash Equivalents in Segregated Account	21,808	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Taxes	4,156,133	0	0	888,302
Accounts	25,012	1,275	39	0
Intergovernmental	846,704	870,563	2,367,182	49,725
Interest	164,344	0	143	0
Leases	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	26,395	0	0	0
Interfund Receivable	60,000	0	0	0
Due from Component Unit	65,549	0	0	0
Loan Receivable from Component Unit	170,000	0	0	0
Inventory of Supplies	4,079	0	334,306	0
Prepaid Items	50,899	13,332	0	0
<b>Total Assets</b>	<b>\$ 7,180,988</b>	<b>\$ 3,246,935</b>	<b>\$ 3,538,038</b>	<b>\$ 4,167,712</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 87,368	\$ 68,592	\$ 123,314	\$ 8,232
Accrued Wages and Benefits Payable	83,680	51,794	26,003	11,415
Intergovernmental Payable	165,553	67,226	44,253	21,968
Contracts Payable	57,718	124,704	0	37,137
Matured Bonds and Interest Payable	0	0	0	0
Due to Other Funds	127,476	3,095	11,045	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	4,468,260	870,563	2,004,223	935,711
<b>Total Liabilities</b>	<b>4,990,055</b>	<b>1,185,974</b>	<b>2,208,838</b>	<b>1,014,463</b>



**KNOX COUNTY, OHIO**

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Mental Retardation	Other Governmental Funds	Total Governmental Funds
\$ 3,834,971	\$ 4,505,959	\$ 16,358,813
0	115,375	137,183
1,557,477	0	1,557,477
3,814,730	1,898,240	10,757,405
7,486	160,341	194,153
216,405	695,793	5,046,372
0	0	164,487
0	1,147,000	1,147,000
0	28,323	28,323
0	37,542	37,542
0	127,476	153,871
0	0	60,000
0	0	65,549
0	0	170,000
0	0	338,385
6,260	3,081	73,572
<u>\$ 9,437,329</u>	<u>\$ 8,719,130</u>	<u>\$ 36,290,132</u>
\$ 127,252	\$ 137,467	\$ 552,225
35,308	35,505	243,705
41,379	70,578	410,957
0	33,832	253,391
0	48,379	48,379
0	12,255	153,871
0	60,000	60,000
4,021,263	3,565,429	15,865,449
<u>4,225,202</u>	<u>3,963,445</u>	<u>17,587,977</u>

(Continued)

**KNOX COUNTY, OHIO**

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**Balance Sheet  
Governmental Funds  
December 31, 2009**

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	General	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Board
<b>Fund Balances:</b>				
Reserved for Encumbrances	299,824	603,046	139,058	191,312
Reserved for Supplies Inventory	4,079	0	334,306	0
Reserved for Debt Service	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Reserved for Loan Receivable from Component Unit	170,000	0	0	0
Undesignated, Unreserved in:				
General Fund	1,717,030	0	0	0
Special Revenue Funds	0	1,457,915	855,836	2,961,937
Capital Projects Funds	0	0	0	0
<b>Total Fund Balances</b>	<u>2,190,933</u>	<u>2,060,961</u>	<u>1,329,200</u>	<u>3,153,249</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 7,180,988</u>	<u>\$ 3,246,935</u>	<u>\$ 3,538,038</u>	<u>\$ 4,167,712</u>

See accompanying notes to the financial statements

***KNOX COUNTY, OHIO***

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<u>Mental Retardation</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
3,600	163,368	1,400,208
0	0	338,385
0	239,888	239,888
0	37,542	37,542
0	0	170,000
0	0	1,717,030
5,208,527	3,587,750	14,071,965
0	727,137	727,137
<u>5,212,127</u>	<u>4,755,685</u>	<u>18,702,155</u>
<u>\$ 9,437,329</u>	<u>\$ 8,719,130</u>	<u>\$ 36,290,132</u>

**KNOX COUNTY, OHIO**

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***Reconciliation Of Total Governmental Fund Balances  
To Net Assets Of Governmental Activities  
December 31, 2009***

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<b>Total Governmental Fund Balances</b>		\$ 18,702,155
<i>Amounts reported for governmental activities in the statement of net assets are different because</i>		
Capital Assets used in governmental activities are not financial resources and therefore are not reported in the funds.		55,485,813
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		6,297,796
Internal service funds are used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.		1,694,016
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
General Obligation Bonds Payable	(8,665,000)	
Ohio Public Works Commission Loan Payable	(266,012)	
Ohio Water Development Authority Loan Payable	(718,737)	
Loan Payable	(591,507)	
Compensated Absences Payable	(1,156,359)	
Capital Lease Payable	(144,777)	
Accrued Interest Payable	(42,511)	(11,584,903)
<b><i>Net Assets of Governmental Activities</i></b>		<u><u>\$ 70,594,877</u></u>

See accompanying notes to the basic financial statements



**KNOX COUNTY, OHIO**

**Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2009**

	General	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Board
<b>Revenues:</b>				
Taxes	\$ 7,544,858	\$ 0	\$ 0	\$ 868,785
Intergovernmental Revenues	1,847,579	5,320,147	4,899,289	930,495
Charges for Services	1,918,150	0	2,950	185,867
Licenses and Permits	4,300	0	0	0
Investment Earnings	409,725	9	2,371	0
Special Assessments	0	0	0	0
Fines and Forfeitures	52,276	0	6,079	0
All Other Revenue	900,655	242,158	46,354	5,675
<b>Total Revenue</b>	<b>12,677,543</b>	<b>5,562,314</b>	<b>4,957,043</b>	<b>1,990,822</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	5,466,643	0	0	0
Judicial	1,940,677	0	0	0
Public Safety	3,619,695	0	0	0
Public Works	95,069	0	4,342,930	0
Health	166,282	0	0	0
Human Services	621,703	4,871,543	0	1,919,445
Intergovernmental	0	0	0	0
Capital Outlay	833,797	0	0	0
Debt Service:				
Principal Retirement	64,013	0	110,683	0
Interest and Fiscal Charges	13,972	0	3,766	0
<b>Total Expenditures</b>	<b>12,821,851</b>	<b>4,871,543</b>	<b>4,457,379</b>	<b>1,919,445</b>
Excess (Deficiency) of Revenues Over Expenditures	(144,308)	690,771	499,664	71,377
<b>Other Financing Sources (Uses):</b>				
Inception of Capital Lease	0	0	144,777	0
Ohio Water Development Authority Loan	661,648	0	0	0
Loan Issued	600,000	0	0	0
Transfers In	139,016	200,000	114,802	0
Transfers Out	(868,126)	(226,302)	(19,468)	0
<b>Total Other Financing Sources (Uses)</b>	<b>532,538</b>	<b>(26,302)</b>	<b>240,111</b>	<b>0</b>
Net Change in Fund Balances	388,230	664,469	739,775	71,377
<b>Fund Balances at Beginning of Year</b>	<b>1,802,168</b>	<b>1,396,492</b>	<b>427,539</b>	<b>3,081,872</b>
Increase (Decrease) in Inventory Reserve	535	0	161,886	0
<b>Fund Balances End of Year</b>	<b>\$ 2,190,933</b>	<b>\$ 2,060,961</b>	<b>\$ 1,329,200</b>	<b>\$ 3,153,249</b>

See accompanying notes to the financial statements

**KNOX COUNTY, OHIO**

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Mental Retardation	Other Governmental Funds	Total Governmental Funds
\$ 3,696,051	\$ 2,977,258	\$ 15,086,952
3,250,408	3,963,177	20,211,095
0	1,291,498	3,398,465
0	203,926	208,226
0	2,357	414,462
0	29,374	29,374
0	29,574	87,929
122,775	475,962	1,793,579
<u>7,069,234</u>	<u>8,973,126</u>	<u>41,230,082</u>
0	762,086	6,228,729
0	238,565	2,179,242
0	2,751,770	6,371,465
0	8,633	4,446,632
0	249,713	415,995
4,483,335	1,747,796	13,643,822
0	2,053,506	2,053,506
0	1,107,160	1,940,957
0	595,000	769,696
0	451,008	468,746
<u>4,483,335</u>	<u>9,965,237</u>	<u>38,518,790</u>
2,585,899	(992,111)	2,711,292
0	0	144,777
0	0	661,648
0	0	600,000
0	815,121	1,268,939
0	(288,037)	(1,401,933)
<u>0</u>	<u>527,084</u>	<u>1,273,431</u>
2,585,899	(465,027)	3,984,723
2,626,228	5,220,712	14,555,011
0	0	162,421
<u>\$ 5,212,127</u>	<u>\$ 4,755,685</u>	<u>\$ 18,702,155</u>

**KNOX COUNTY, OHIO**

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**Reconciliation Of The Statement Of Revenues, Expenditures  
And Changes In Fund Balances Of Governmental Funds  
To The Statement Of Activities  
For The Year Ended December 31, 2009**

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**Net Change in Fund Balances - Total Governmental Funds** \$ 3,984,723

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital Outlay	3,733,581	
Depreciation Expense	(2,812,140)	921,441

Governmental Funds only report the disposal of assets to the extent proceeds are received from sale. In the statement of activities, the loss is reported for each disposal. (115,380)

Donations of capital assets increase net assets in the statement of activities, but do not appear in the governmental funds because they are not financial resources. 83,000

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (1,584,302)

The issuance of long-term debt provides current financial resources to governmental funds, but issuances increase long-term liabilities in the statement of net assets. The payment of principal is an expenditure in the governmental funds, but reduces long-term liabilities in the statement of net assets.

Loan Payable	(600,000)	
Inception of Capital Lease	(144,777)	
Ohio Water Development Authority Loan	(661,648)	
General Obligation Bond Principal Payment	595,000	
Ohio Public Works Commission Principal Payment	38,936	
Ohio Water Development Authority Principal Payment	55,520	
Loan Principal Payment	8,493	
Capital Lease Principal Payment	71,747	(636,729)

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (5,198)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.

Compensated Absences	(76,069)	
Change in Inventory	162,421	86,352

The internal service funds are used by management to charge the costs of services to individual funds is not reported in the statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities. (244,243)

**Change in Net Assets of Governmental Activities** \$ 2,489,664

See accompanying notes to the basic financial statements



**KNOX COUNTY, OHIO**

**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
General Fund  
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 7,916,200	\$ 7,716,200	\$ 7,546,541	\$ (169,659)
Intergovernmental Revenues	1,952,939	1,952,939	1,844,976	(107,963)
Charges for Services	2,429,640	2,223,100	1,891,484	(331,616)
Licenses and Permits	4,500	4,500	4,187	(313)
Investment Earnings	1,400,000	400,000	416,488	16,488
Fines and Forfeitures	77,000	77,000	51,192	(25,808)
All Other Revenues	713,800	713,800	810,076	96,276
Total Revenues	<u>14,494,079</u>	<u>13,087,539</u>	<u>12,564,944</u>	<u>(522,595)</u>
<b>Expenditures:</b>				
General Government - Legislative and Executive	6,536,893	6,237,023	5,773,909	463,114
General Government - Judicial	2,150,710	2,058,818	2,033,768	25,050
Public Safety	4,147,843	3,855,033	3,838,430	16,603
Public Works	393,380	136,084	103,628	32,456
Health	191,166	199,766	168,223	31,543
Human Services	670,877	663,876	626,559	37,317
Conservation and Recreation	8,263	8,263	0	8,263
Debt Service:				
Principal	55,520	55,520	55,520	0
Capital Outlay	529,041	1,072,933	842,975	229,958
Total Expenditures	<u>14,683,693</u>	<u>14,287,316</u>	<u>13,443,012</u>	<u>844,304</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(189,614)	(1,199,777)	(878,068)	321,709
<b>Other Financing Sources (Uses):</b>				
Other Financing Uses	(276,057)	(163,979)	(117,719)	46,260
Ohio Water Development Authority Loan	0	0	640,689	640,689
Installment Loan	0	600,000	600,000	0
Transfers In	250,000	250,000	100,186	(149,814)
Transfers Out	(1,247,000)	(858,000)	(766,967)	91,033
Advances In	0	0	2,300	2,300
Advances Out	0	(60,000)	(60,000)	0
Total Other Financing Sources (Uses)	<u>(1,273,057)</u>	<u>(231,979)</u>	<u>398,489</u>	<u>630,468</u>
Net Change in Fund Balance	(1,462,671)	(1,431,756)	(479,579)	952,177
Fund Balance at Beginning of Year	1,041,206	1,041,206	1,041,206	0
Prior Year Encumbrances	580,075	580,075	580,075	0
Fund Balance at End of Year	<u>\$ 158,610</u>	<u>\$ 189,525</u>	<u>\$ 1,141,702</u>	<u>\$ 952,177</u>

See accompanying notes to the basic financial statements

**KNOX COUNTY, OHIO**

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**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue Fund – Public Assistance Fund  
For the Year Ended December 31, 2009**

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 4,200,000	\$ 4,680,000	\$ 5,320,147	\$ 640,147
All Other Revenues	290,200	290,200	252,882	(37,318)
Total Revenues	<u>4,490,200</u>	<u>4,970,200</u>	<u>5,573,029</u>	<u>602,829</u>
<b>Expenditures:</b>				
Human Services	<u>6,154,279</u>	<u>6,596,278</u>	<u>5,746,985</u>	<u>849,293</u>
Total Expenditures	<u>6,154,279</u>	<u>6,596,278</u>	<u>5,746,985</u>	<u>849,293</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,664,079)	(1,626,078)	(173,956)	1,452,122
<b>Other Financing Sources (Uses):</b>				
Transfers In	200,000	200,000	200,000	0
Transfers Out	(310,000)	(328,000)	(226,302)	101,698
Advances In	150,000	150,000	150,000	0
Advances Out	<u>(150,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(110,000)</u>	<u>(128,000)</u>	<u>(26,302)</u>	<u>101,698</u>
Net Change in Fund Balance	(1,774,079)	(1,754,078)	(200,258)	1,553,820
Fund Balance at Beginning of Year	1,063,457	1,063,457	1,063,457	0
Prior Year Encumbrances	<u>710,622</u>	<u>710,622</u>	<u>710,622</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 20,001</u>	<u>\$ 1,573,821</u>	<u>\$ 1,553,820</u>

See accompanying notes to the basic financial statements

**KNOX COUNTY, OHIO**

**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue Fund – Motor Vehicle and Gasoline Tax Fund  
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 4,930,000	\$ 4,930,000	\$ 4,906,499	\$ (23,501)
Charges for Services	7,000	7,000	2,960	(4,040)
Investment Earnings	8,000	8,000	2,590	(5,410)
Fines and Forfeitures	11,000	11,000	6,451	(4,549)
All Other Revenues	27,600	27,600	46,654	19,054
Total Revenues	<u>4,983,600</u>	<u>4,983,600</u>	<u>4,965,154</u>	<u>(18,446)</u>
<b>Expenditures:</b>				
Public Works	5,082,361	5,062,894	4,651,623	411,271
Debt Service:				
Principal Retirement	<u>38,936</u>	<u>38,936</u>	<u>38,936</u>	<u>0</u>
Total Expenditures	<u>5,121,297</u>	<u>5,101,830</u>	<u>4,690,559</u>	<u>411,271</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(137,697)	(118,230)	274,595	392,825
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	114,802	114,802
Transfers Out	<u>0</u>	<u>(19,468)</u>	<u>(19,468)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>(19,468)</u>	<u>95,334</u>	<u>114,802</u>
Net Change in Fund Balance	(137,697)	(137,698)	369,929	507,627
Fund Balance at Beginning of Year	74,397	74,397	74,397	0
Prior Year Encumbrances	<u>137,697</u>	<u>137,697</u>	<u>137,697</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 74,397</u>	<u>\$ 74,396</u>	<u>\$ 582,023</u>	<u>\$ 507,627</u>

See accompanying notes to the basic financial statements

**KNOX COUNTY, OHIO**

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**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue Fund – Children Services Board Fund  
For the Year Ended December 31, 2009**

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 957,500	\$ 957,500	\$ 866,469	\$ (91,031)
Intergovernmental Revenues	877,500	877,500	972,689	95,189
Charges for Services	110,000	110,000	185,867	75,867
All Other Revenues	61,100	61,100	7,387	(53,713)
Total Revenues	<u>2,006,100</u>	<u>2,006,100</u>	<u>2,032,412</u>	<u>26,312</u>
<b>Expenditures:</b>				
Human Services	<u>2,873,577</u>	<u>2,873,576</u>	<u>2,203,567</u>	<u>670,009</u>
Total Expenditures	<u>2,873,577</u>	<u>2,873,576</u>	<u>2,203,567</u>	<u>670,009</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(867,477)	(867,476)	(171,155)	696,321
Fund Balance at Beginning of Year	2,964,926	2,964,926	2,964,926	0
Prior Year Encumbrances	<u>205,077</u>	<u>205,077</u>	<u>205,077</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,302,526</u>	<u>\$ 2,302,527</u>	<u>\$ 2,998,848</u>	<u>\$ 696,321</u>

See accompanying notes to the basic financial statements

**KNOX COUNTY, OHIO**

**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue Fund – Mental Retardation Fund  
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive Negative
<b>Revenues:</b>				
Taxes	\$ 4,725,600	\$ 4,622,730	\$ 3,686,179	\$ (936,551)
Intergovernmental Revenues	1,674,000	1,674,000	2,764,417	1,090,417
All Other Revenues	1,311,600	1,311,600	123,828	(1,187,772)
Total Revenues	<u>7,711,200</u>	<u>7,608,330</u>	<u>6,574,424</u>	<u>(1,033,906)</u>
<b>Expenditures:</b>				
Human Services	<u>7,935,395</u>	<u>8,539,367</u>	<u>4,473,131</u>	<u>4,066,236</u>
Total Expenditures	<u>7,935,395</u>	<u>8,539,367</u>	<u>4,473,131</u>	<u>4,066,236</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(224,195)	(931,037)	2,101,293	3,032,330
<b>Other Financing Sources (Uses):</b>				
Transfers In	1,233,562	1,233,562	0	(1,233,562)
Transfers Out	<u>(1,165,562)</u>	<u>(1,165,562)</u>	<u>0</u>	<u>1,165,562</u>
Total Other Financing Sources (Uses)	<u>68,000</u>	<u>68,000</u>	<u>0</u>	<u>(68,000)</u>
Net Change in Fund Balance	(156,195)	(863,037)	2,101,293	2,964,330
Fund Balance at Beginning of Year	1,700,834	1,700,834	1,700,834	0
Prior Year Encumbrances	<u>29,244</u>	<u>29,244</u>	<u>29,244</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,573,883</u>	<u>\$ 867,041</u>	<u>\$ 3,831,371</u>	<u>\$ 2,964,330</u>

See accompanying notes to the basic financial statements

**KNOX COUNTY, OHIO**

**Statement of Net Assets  
Proprietary Funds  
December 31, 2009**

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
<b>Assets:</b>				
<b>Current Assets:</b>				
Cash and Cash Equivalents	\$ 1,967,059	\$ 75,940	\$ 2,042,999	\$ 1,852,325
Cash and Cash Equivalents with Fiscal Agent	0	0	0	192,590
Receivables:				
Accounts	420,398	0	420,398	9,728
Intergovernmental	0	0	0	501
Interest	0	0	0	298
Special Assessments	64,107	0	64,107	0
Inventory of Supplies	102,071	0	102,071	0
Prepaid Items	4,518	0	4,518	0
<b>Total Current Assets</b>	<b>2,558,153</b>	<b>75,940</b>	<b>2,634,093</b>	<b>2,055,442</b>
<b>Noncurrent Assets:</b>				
Capital Assets not Being Depreciated	464,289	143,164	607,453	0
Capital Assets being Depreciated, net	2,667,018	0	2,667,018	0
<b>Total Noncurrent Assets</b>	<b>3,131,307</b>	<b>143,164</b>	<b>3,274,471</b>	<b>0</b>
<b>Total Assets</b>	<b>5,689,460</b>	<b>219,104</b>	<b>5,908,564</b>	<b>2,055,442</b>
<b>Liabilities:</b>				
<b>Current Liabilities:</b>				
Accounts Payable	19,270	0	19,270	0
Accrued Wages and Benefits	6,567	0	6,567	0
Intergovernmental Payable	12,780	0	12,780	0
Claims Payable	0	0	0	361,426
Compensated Absences - Current	18,346	0	18,346	0
OWDA Loans Payable - Current	2,633	0	2,633	0
Landfill Postclosure Care Liability - Current	0	89,475	89,475	0
<b>Total Current Liabilities</b>	<b>59,596</b>	<b>89,475</b>	<b>149,071</b>	<b>361,426</b>
<b>Noncurrent Liabilities</b>				
Compensated Absences Payable	11,309	0	11,309	0
OWDA Loans Payable	56,978	0	56,978	0
Landfill Postclosure Care Liability	0	1,277,730	1,277,730	0
<b>Total Noncurrent Liabilities</b>	<b>68,287</b>	<b>1,277,730</b>	<b>1,346,017</b>	<b>0</b>
<b>Total Liabilities</b>	<b>127,883</b>	<b>1,367,205</b>	<b>1,495,088</b>	<b>361,426</b>
<b>Net Assets:</b>				
Invested in Capital Assets, net of related debt	3,071,696	143,164	3,214,860	0
Unrestricted	2,489,881	(1,291,265)	1,198,616	1,694,016
<b>Total Net Assets</b>	<b>\$ 5,561,577</b>	<b>\$ (1,148,101)</b>	<b>\$ 4,413,476</b>	<b>\$ 1,694,016</b>

See accompanying notes to the basic financial statements

**KNOX COUNTY, OHIO**

**Statement of Revenues, Expenses and Changes in Fund Net Assets  
Proprietary Funds  
For the Year Ended December 31, 2009**

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
<b>Operating Revenues:</b>				
Charges for Services	\$ 1,326,509	\$ 0	\$ 1,326,509	\$ 3,852,433
Tap In Fees	46,588	0	46,588	0
Other Operating Revenue	45,005	0	45,005	0
<b>Total Operating Revenues</b>	<b>1,418,102</b>	<b>0</b>	<b>1,418,102</b>	<b>3,852,433</b>
<b>Operating Expenses:</b>				
Personal Services	590,392	0	590,392	0
Contractual Services	350,489	0	350,489	368,321
Materials and Supplies	140,719	0	140,719	0
Depreciation	131,485	0	131,485	0
Other Operating Expenses	37,638	17,563	55,201	0
Health Insurance Claims	0	0	0	3,893,734
<b>Total Operating Expenses</b>	<b>1,250,723</b>	<b>17,563</b>	<b>1,268,286</b>	<b>4,262,055</b>
Operating Income (Loss)	167,379	(17,563)	149,816	(409,622)
<b>Nonoperating Revenue (Expenses):</b>				
Investment Earnings	38,830	0	38,830	6,666
Interest Expense	(3,419)	0	(3,419)	0
Other Nonoperating Revenue	0	0	0	158,884
Other Nonoperating Expense	0	0	0	(171)
<b>Total Nonoperating Revenues (Expenses)</b>	<b>35,411</b>	<b>0</b>	<b>35,411</b>	<b>165,379</b>
Income (Loss) Before Contributions and Transfers	202,790	(17,563)	185,227	(244,243)
Capital Contributions - Tap in Fees	25,478	0	25,478	0
Transfers In	70,665	101,159	171,824	0
Transfers Out	(38,830)	0	(38,830)	0
Change in Net Assets	260,103	83,596	343,699	(244,243)
Net Assets (Deficit) Beginning of Year	5,301,474	(1,231,697)	4,069,777	1,938,259
Net Assets (Deficit) End of Year	<u>\$ 5,561,577</u>	<u>\$ (1,148,101)</u>	<u>\$ 4,413,476</u>	<u>\$ 1,694,016</u>

See accompanying notes to the basic financial statements

**KNOX COUNTY, OHIO**

**Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2009**

	<u>Business Type Activities - Enterprise Funds</u>			Governmental
	Sewer	Landfill	Totals	Activities -
	District			Internal
				Service
				Fund
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$1,342,316	\$0	\$1,342,316	\$0
Cash Received from Interfund Services	0	0	0	3,852,067
Cash Payments to Suppliers for Goods and Services	(511,202)	(101,159)	(612,361)	(368,492)
Cash Payments to Employees for Service	(606,394)	0	(606,394)	0
Cash Payments for Claims	0	0	0	(3,937,311)
Cash From Other Sources	25,115	0	25,115	159,388
Net Cash Provided (Used) for Operating Activities	249,835	(101,159)	148,676	(294,348)
<u>Cash Flows from Noncapital and Related Financing Activities:</u>				
Transfers In	70,665	101,159	171,824	0
Transfers Out	(38,830)	0	(38,830)	0
Net Cash Provided by Noncapital and Related Financing Activities	31,835	101,159	132,994	0
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Receipt of Special Assessments	9,301	0	9,301	0
Contributed Capital from Tap-In Fees	25,478	0	25,478	0
Acquisition of Capital Assets	(584,128)	0	(584,128)	0
Principal Paid on Ohio Water Development Loan Payable	(2,492)	0	(2,492)	0
Interest Paid on Debt	(3,419)	0	(3,419)	0
Net Cash Used for Capital and Related Financing Activities	(555,260)	0	(555,260)	0
<u>Cash Flows from Investing Activities:</u>				
Receipts of Interest	38,830	0	38,830	9,124
Net Cash Provided by Investing Activities	38,830	0	38,830	9,124
Net Decrease in Cash and Cash Equivalents	(234,760)	0	(234,760)	(285,224)
Cash and Cash Equivalents at Beginning of Year	2,201,819	75,940	2,277,759	2,330,139
Cash and Cash Equivalents at End of Year	\$1,967,059	\$75,940	\$2,042,999	\$2,044,915
<u>Reconciliation of Cash and</u>				
<u>Cash Equivalents per Statement of Net Assets:</u>				
Cash and Cash Equivalents	\$1,967,059	\$75,940	\$2,042,999	\$1,852,325
Cash and Cash Equivalents with Fiscal Agent	0	0	0	192,590
Cash and Cash Equivalents at End of Year	\$1,967,059	\$75,940	\$2,042,999	\$2,044,915

(Continued)



**KNOX COUNTY, OHIO**

	<u>Business Type Activities - Enterprise Funds</u>			Governmental
	<u>Sewer District</u>	<u>Landfill</u>	<u>Totals</u>	<u>Activities - Internal Service Fund</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) for Operating Activities:</u>				
Operating Income (Loss)	\$167,379	(\$17,563)	\$149,816	(\$409,622)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) for Operating Activities:				
Depreciation Expense	131,485	0	131,485	0
Miscellaneous Nonoperating Revenue	0	0	0	159,388
Miscellaneous Nonoperating Expense	0	0	0	(171)
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(50,671)	0	(50,671)	135
Increase in Intergovernmental Receivable	0	0	0	(501)
Decrease in Inventory	5,472	0	5,472	0
Decrease in Prepaid Items	5,367	0	5,367	0
Increase in Accounts Payable	6,805	0	6,805	0
Decrease in Accrued Wages and Benefits	(14,749)	0	(14,749)	0
Decrease in Closure and Postclosure Care Payable	0	(83,596)	(83,596)	0
Decrease in Intergovernmental Payable	(202)	0	(202)	0
Decrease in Compensated Absences	(1,051)	0	(1,051)	0
Decrease in Claims Payable	0	0	0	(43,577)
Total Adjustments	82,456	(83,596)	(1,140)	115,274
Net Cash Provided (Used) for Operating Activities	<u>\$249,835</u>	<u>(\$101,159)</u>	<u>\$148,676</u>	<u>(\$294,348)</u>

See accompanying notes to the basic financial statements

**KNOX COUNTY, OHIO**

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**Statement of Assets and Liabilities  
Fiduciary Funds  
December 31, 2009**

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	<u>Agency</u>
<b>Assets:</b>	
Cash and Cash Equivalents	\$ 4,889,025
Cash and Cash Equivalents in Segregated Accounts	510,704
Receivables:	
Taxes	54,268,557
Accounts	4,864
Special Assessments	3,597
Intergovernmental	3,008,170
<b>Total Assets</b>	<u><u>\$ 62,684,917</u></u>
<b>Liabilities:</b>	
Intergovernmental Payable	\$ 60,792,751
Undistributed Monies	500,612
Due to Others	1,391,554
<b>Total Liabilities</b>	<u><u>\$ 62,684,917</u></u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board and other recognized authoritative sources. The County also applies pronouncements of the Financial Accounting Standards Board issued on or before November 30, 1989, to its governmental activities and its proprietary funds unless they contradict or conflict with GASB pronouncements. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989 to its business-type activities and enterprise funds. The information generally relates to the primary government. Information related to the Airport is specifically identified.

**A. Reporting Entity**

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

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

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

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**A. Reporting Entity (Continued)**

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

**Joint Ventures:**

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

**Emergency Management Agency**

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

**Community Mental Health and Recovery Board of Licking and Knox Counties (CMHRB)**

The CMHRD Board is a joint venture between Knox and Licking counties. The headquarters for the CMHRD 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 six jointly governed organizations with other Ohio local governments.

**Joint Solid Waste District**

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

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

MEORC is a jointly governed organization among eighteen county departments of 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.

**Knox County Family and Children First Council (KCFCFC)**

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**A. Reporting Entity (Continued)**

**Heart of Ohio Resource Conservation and Development Council (HOCDC)**

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

**Perry Multi-County Juvenile Facility (JF)**

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

Further information regarding these joint ventures and jointly governed organizations is presented in Note 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 \$35,000 for 2009.

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

The Commissioners and Judge of Knox County Common Pleas appoint the governing board of the Library, however, the Commissioners and Judge cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The Commissioners serve in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the Commissioners must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2009.

**Discretely Presented Component Unit:**

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**A. Reporting Entity (Continued)**

**Agencies, Boards and Commissions:**

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

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

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

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

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

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

***Governmental Fund Types:***

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

**General Fund**

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Basis of Presentation - Fund Accounting (Continued)**

**Public Assistance Fund**

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

**Motor Vehicle and Gasoline Tax Fund**

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

**Children Services Board Fund**

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

**Mental Retardation Fund**

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

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

***Proprietary Fund Types:***

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

**Enterprise Funds**

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

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Basis of Presentation - Fund Accounting (Continued)**

**Internal Service Fund**

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

**Fiduciary Fund Types:**

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

**C. Basis of Presentation – Financial Statements**

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

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

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

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



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Basis of Presentation – Financial Statements (Continued)**

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

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

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

**D. Basis of Accounting**

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

The modified accrual basis of accounting is followed for the governmental funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. Available means collectible within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the County is thirty days after year end. In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax (see Note 7), federal and state grants and subventions, and charges for current services. Major revenue sources not susceptible to accrual include licenses and permits, and fines and forfeitures, which are not considered measurable until received.

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Basis of Accounting (Continued)**

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

The County reports deferred revenues on its 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 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, 2009, but which are intended to finance 2010 operations, and delinquent property taxes, whose availability is indeterminable 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 accrual basis of accounting is utilized for reporting purposes by the government-wide financial statements, proprietary funds, and the agency funds. Revenues are recognized when they are earned and expenses are recognized when incurred. Unbilled service charges receivable are recognized as revenue at year end.

**Component Unit**

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Budgetary Process**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources, and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are required to be budgeted and appropriated. The Airport and 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, Calendar, Drug Enforcement, Work Release, and Landfill Development (Enterprise Fund). The primary level of budgetary control is at the object level within each department. Budgetary modifications may only be made by resolution of the County Commissioners.

**Tax Budget**

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

**Estimated Resources**

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines that more or less revenue will be received than originally estimated. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 2009.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Budgetary Process (Continued)**

**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 2009, supplemental appropriation resolutions were passed. The amounts reported as the original budget amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as final budget amounts in the statement of budgetary comparison represent the final appropriations amount including all amendments and modifications.

**Lapsing of Appropriations**

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

**Budgetary Basis of Accounting**

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

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

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

A reconciliation of results of operations on the GAAP basis to the budget basis appears in Note 3.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Cash and Cash Equivalents and Investments**

To improve cash management, cash received by the County Treasurer is pooled in a central bank account. Moneys for all funds, including proprietary funds, are maintained in this account or are temporarily used to purchase short term investments. Individual fund integrity is maintained through the County's records. Interest revenue earned by the primary government during 2009 amounted to \$459,958.

The County has invested funds in the STAR Ohio during 2009. 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, 2009.

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

**G. Inventories**

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

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

Component Unit:

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

**H. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2009, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which it is consumed.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**I. Capital Assets and Depreciation**

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

1 Property, Plant and Equipment – Governmental Activities

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

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

1 Property, Plant and Equipment – Business Type Activities

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

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

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

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**J. Compensated Absences**

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

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

**K. Long-Term Liabilities**

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**L. Net Assets**

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

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

**M. Interfund Activity**

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

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

**N. Reservations of Fund Balance**

Reservations of fund balance indicate that a portion of the balance is not available for expenditure or is legally segregated for a specific future use. Balances are reserved for inventories of materials and supplies, loan receivables, loan receivable from component unit, debt service and encumbered amounts not accrued at year end in the governmental funds.

**O. Operating Revenues and Expenses**

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

**P. Risk Management**

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



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 2 – CHANGE IN ACCOUNTING PRINCIPLE**

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB authoritative literature. The GAAP hierarchy consists of the sources of accounting principles used in the preparation of financial statements of state and local governmental entities that are presented in conformity with GAAP, and the framework for selecting those principles. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 56 incorporates accounting and financial reporting guidance previously only contained in the American Institute of Certified Public Accountants' and auditing literature into the GASB's accounting and financial reporting literature for state and local governments. The statement's guidance addresses related party transactions, going concern considerations, and subsequent events from the AICPA literature. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 57 addresses issues related to the use of the alternative measurement method and the frequency and timing of measurements by employers that participate in agent multiple-employer other postemployment benefit (OPEB) plans (that is, agent employers). The requirements in this Statement will allow more agent employers to use the alternative measurement method to produce actuarially based information for purposes of financial reporting and clarify that OPEB measures reported by agent multiple-employer OPEB plans and their participating employers should be determined at the same minimum frequency and as of a common date to improve the consistency of reporting with regard to funded status and funding progress information. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 58 provides accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. The requirements in this Statement will provide more consistent recognition, measurement, display, and disclosure guidance for governments that file for Chapter 9 bankruptcy. The implementation of this statement did not result in any change in the County's financial statements.

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009**

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**NOTE 3 – CONVERSION OF OPERATIONS FROM BUDGET BASIS TO GAAP BASIS**

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

	Net Change in Fund Balances				
	General Fund	Public Assistance Fund	Motor Vehicle and Gasoline Tax Fund	Children's Services Board Fund	Mental Retardation Fund
GAAP Basis (as reported)	\$388,230	\$664,469	\$739,775	\$71,377	\$2,585,899
Increase (Decrease):					
Net Adjustments for Revenue Accruals	(133,558)	10,715	(136,666)	41,590	(494,810)
Net Adjustments for Expenditure Accruals	(331,112)	(87,498)	21,165	(53,285)	13,804
Transfers In	(38,830)	0	0	0	0
Transfers Out	101,159	0	0	0	0
Advances In	2,300	150,000	0	0	0
Advances Out	(60,000)	(150,000)	0	0	0
Outstanding Encumbrances	(407,768)	(787,944)	(254,345)	(230,837)	(3,600)
Budget Basis	<u>(\$479,579)</u>	<u>(\$200,258)</u>	<u>\$369,929</u>	<u>(\$171,155)</u>	<u>\$2,101,293</u>

**NOTE 4 – COMPLIANCE AND ACCOUNTABILITY**

The Landfill Development Fund had deficit net assets of \$1,148,101 as of December 31, 2009. The deficit in the Landfill Development Fund is the result of the recognition of payables in accordance with generally accepted accounting principles. The deficit will be eliminated when the liability is fully paid.

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 5 – DEPOSITS AND INVESTMENTS**

**Primary Government**

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

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

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 5 – DEPOSITS AND INVESTMENTS (Continued)**

10. Debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

**A. Deposits**

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

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

At year-end, \$25,325,810 of the County's bank balance of \$26,905,000 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all state statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investment earnings of \$379,804 earned by other funds was credited to the General Fund as required by state statute.

**B. Cash with Fiscal Agents**

In addition to deposits and investments, the County has uninsured and uncollateralized cash in the amount of \$1,557,477 being held by MEORC and the County had cash with fiscal agents in the amount of \$192,590 held by an insurance service provider, of which all was insured by FDIC.

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009**

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**NOTE 5 – DEPOSITS AND INVESTMENTS (Continued)**

**C. Investments**

The County’s investments at December 31, 2009 were as follows:

	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Investment Maturities (in Years) less than 1</u>
STAR Ohio	<u>\$344,911</u>	AAAm <sup>1</sup>	<u>\$344,911</u>
Total Investments	<u>\$344,911</u>		<u>\$344,911</u>

<sup>1</sup> Standard & Poor’s

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

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

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

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

**Component Unit**

At year end, Knox County Airport’s bank balance was \$383,125. \$250,000 of the bank balance was covered by federal depository insurance, the remainder of the balance was uninsured and collateralized through an entity pool with securities held by the pledging institution’s trust department not in the Airport’s name. Cash and deposits of the Airport are presented on the financial statements as “Cash and Cash Equivalents in Segregated Accounts.”

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 6 – PROPERTY TAXES**

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

Taxes collected from tangible personal property (other than public utility) in one calendar year are levied in the prior calendar year on assessed values during and at the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of that calendar year, and at the tax rates determined in the preceding year. Tangible personal property of telephone and telecommunication companies (except for public utilities) is currently assessed for ad valorem taxation purposes at 10 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.

House Bill No. 66 was signed into law on June 30, 2005. House Bill No. 66 phases out the tax on tangible personal property of general businesses, telephone and telecommunications companies, and railroads. The tax on general business and railroad property was eliminated in 2009, and the tax on telephone and telecommunications property will be eliminated by calendar year 2011. The tax is phased out by reducing the assessment rate on the property each year. The bill replaces the revenue lost by the County due to the phasing out of the tax. In years 2005-2012, the District will be fully reimbursed for the lost revenue. In years 2013-2017, the reimbursements will be phased out.

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

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

Accrued property taxes receivable represent delinquent taxes outstanding and real, tangible personal, and public utility taxes which were measurable as of December 31, 2009. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2009 operations. The receivable is therefore offset by a credit to deferred revenue.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 6 – PROPERTY TAXES (Continued)**

The full tax rate for all County operations for the year ended December 31, 2009, was \$12.59 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2009 property tax receipts were based are as follows:

Real Property	\$1,117,820,210
Public Utility Personal Property	<u>34,932,740</u>
Total Assessed Value	<u>\$1,152,752,950</u>

**NOTE 7 - PERMISSIVE SALES AND USE TAX**

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

Amounts that are measurable and available at year-end are accrued as revenue in governmental funds. Sales tax revenue in 2009 amounted to \$4,957,257 with \$3,718,154 credited to the General Fund and \$1,239,103 credited to the 9-1-1 Emergency Calling System Special Revenue Fund.

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**KNOX COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009**

**NOTE 8 - RECEIVABLES**

Receivables at December 31, 2009, consisted of taxes, interest, special assessments, accounts, (billings for user charged services, including unbilled utility services), loans, and intergovernmental receivables arising from grants, entitlements and shared revenues. A summary of the principal items of intergovernmental receivables follows:

<u>Intergovernmental Receivables</u>	<u>Amount</u>	<u>Intergovernmental Receivables</u>	<u>Amount</u>
General Fund		Nonmajor Special Revenue Funds	
Election Costs Receivable	\$57,250	Drug Court Grant	19,125
Sheriff's Contracts	31,536	Youth Services Grant	161,398
Prisoner Housing	69,882	VOCA Grant	25,878
Compost Facility Reimbursement	3,775	Jail Diversion Grant	25,935
Humane & Animal Control Reimbursement	9,860	Emergency Management Grant	91,965
Homestead and Rollback Reimbursement	210,736	Home Fund Grant	189,924
Local Government	441,525	Municipal Court Fines & Costs	390
Municipal Court Fines & Costs	3,219	Community Health Homestead	
Cruiser Use Reimbursement	1,120	and Rollback Reimbursement	55,417
Sheriff Vest Reimbursement	1,690	Senior Citizen Homestead	
Public Defender Reimbursement	8,138	and Rollback Reimbursement	43,882
Corsa	7,973	Total Nonmajor Special Revenue Funds	<u>613,914</u>
Total General Fund	<u>846,704</u>		
		CDBG Grant	81,879
Public Assistance Fund		Total Nonmajor Capital Projects Funds	<u>81,879</u>
Public Assistance Grant	<u>870,563</u>		
Total Public Assistance Fund	<u>870,563</u>	Total Governmental Fund Types	<u>\$5,046,372</u>
Motor Vehicle and Gasoline Tax Fund		Internal Service Fund	
Municipal Court Fines & Costs	257	Health Insurance Reimbursement	\$501
Cents Per Gallon	388,778	Total Internal Service Fund	<u>\$501</u>
Motor Vehicle District Registration	201,397		
County Motor Vehicle	400,485	Agency Funds	
Road Miles	179,451	Local Government	\$1,010,228
5% County Equalization	81,370	Library Local Government	690,012
New Permissive	216,980	Cents Per Gallon	323,277
Old Permissive	105,374	Motor Vehicle Registration	88,316
Gasoline Tax	793,090	Township Road Miles	106,314
Total Motor Vehicle and Gasoline Tax Fund	<u>2,367,182</u>	New Permissive	66,130
		Old Permissive	46,277
Children Service Board Fund		Municipal Court Fines & Costs	1,127
Children Services Homestead		Workers Compensation	28,600
and Rollback Reimbursement	49,725	Gasoline Tax	647,889
Total Children Services Board	<u>49,725</u>	Total Agency Funds	<u>\$3,008,170</u>
Mental Retardation Fund			
Mental Retardation Grant	160,988		
Mental Retardation Homestead			
and Rollback Reimbursement	55,417		
	<u>216,405</u>		



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 9 - CAPITAL LEASES – LESSOR DISCLOSURE**

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

The following is a schedule of future minimum lease payments under the capital leases to be received by the County and the components of the net investment in the direct financing lease as of December 31, 2009:

<u>Year Ending December 31,</u>	
2010	\$128,172
2011	128,997
2012	128,570
2013	128,970
2014	129,106
2015-2019	643,674
2020-2021	<u>257,050</u>
Minimum Lease Payments	1,544,539
Less amount representing Unearned interest income	<u>(397,539)</u>
Net Investment in Leases	<u><u>\$1,147,000</u></u>

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**KNOX COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009**

**NOTE 10 - CAPITAL ASSETS**

**A. Governmental Activities Capital Assets**

Summary by category of changes in governmental activities capital assets at December 31, 2009:

**Historical Cost:**

Class	December 31, 2008	Additions	Deletions	December 31, 2009
<b>Capital assets not being depreciated:</b>				
Land	\$3,511,122	\$683,000	\$0	\$4,194,122
Construction In Progress	430,577	749,712	(430,577)	749,712
Subtotal	3,941,699	1,432,712	(430,577)	4,943,834
<b>Capital assets being depreciated:</b>				
Buildings and Improvements	25,322,624	564,040	0	25,886,664
Machinery and Equipment	4,840,121	286,127	(103,152)	5,023,096
Vehicles	2,256,527	98,178	(153,287)	2,201,418
Computer Equipment	1,028,998	251,048	(38,733)	1,241,313
Infrastructure	44,635,322	1,615,053	(2,653,049)	43,597,326
Subtotal	78,083,592	2,814,446	(2,948,221)	77,949,817
Total Cost	\$82,025,291	\$4,247,158	(\$3,378,798)	\$82,893,651

**Accumulated Depreciation:**

Class	December 31, 2008	Additions	Deletions	December 31, 2009
Buildings and Improvements	(\$8,099,341)	(\$864,408)	\$0	(\$8,963,749)
Machinery and Equipment	(2,572,055)	(188,885)	7,043	(2,753,897)
Vehicles	(1,463,905)	(152,226)	139,351	(1,476,780)
Computer Equipment	(809,545)	(82,960)	33,398	(859,107)
Infrastructure	(14,483,693)	(1,523,661)	2,653,049	(13,354,305)
Total Depreciation	(\$27,428,539)	(\$2,812,140) *	\$2,832,841	(\$27,407,838)

**Net Value:**

\$54,596,752	\$55,485,813
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\*Depreciation expenses were charges to governmental functions as follows:

General Government	
Legislative and Executive	\$449,455
Judicial	21,524
Public Safety	412,435
Public Works	1,673,984
Health	51,907
Human Services	202,835
Total Depreciation Expense	\$2,812,140

**KNOX COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009**

**NOTE 10 - CAPITAL ASSETS (Continued)**

**B. Business-Type Activities Capital Assets**

Summary by Category at December 31, 2009:

*Historical Cost:*

Class	December 31, 2008	Additions	Deletions	December 31, 2009
<b><i>Capital assets not being depreciated:</i></b>				
Land	\$244,359	\$4,830	\$0	\$249,189
Construction in Progress	0	358,264	0	358,264
Subtotal	244,359	363,094	0	607,453
<b><i>Capital assets being depreciated:</i></b>				
Buildings and Improvements	834,571	0	0	834,571
Machinery and Equipment	1,386,968	72,006	(4,871)	1,454,103
Vehicles	218,936	0	0	218,936
Computer Equipment	66,819	0	0	66,819
Sewer and Water Lines	2,062,904	149,028	0	2,211,932
Subtotal	4,570,198	221,034	(4,871)	4,786,361
Total Cost	\$4,814,557	\$584,128	(\$4,871)	\$5,393,814

***Accumulated Depreciation:***

Class	December 31, 2008	Additions	Deletions	December 31, 2009
Buildings and Improvements	(\$374,501)	(\$14,842)	\$0	(\$389,343)
Machinery and Equipment	(309,388)	(43,977)	4,871	(348,494)
Vehicles	(116,726)	(21,894)	0	(138,620)
Computer Equipment	(42,694)	(9,514)	0	(52,208)
Sewer and Water Lines	(1,149,420)	(41,258)	0	(1,190,678)
Total Depreciation	(\$1,992,729)	(\$131,485)	\$4,871	(\$2,119,343)
<b><i>Net Value:</i></b>	\$2,821,828			\$3,274,471

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**KNOX COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009**

**NOTE 10 - CAPITAL ASSETS (Continued)**

**C. Component Unit Capital Assets**

A summary of the Knox County Airport's capital assets at December 31, 2009, follows:

**Knox County Airport**

<i>Historical Cost:</i>	December 31,			December 31,
Class	2008	Additions	Deletions	2009
<b>Capital assets not being depreciated:</b>				
Land	\$744,837	\$0	\$0	\$744,837
Construction in Progress	1,308,574	0	(1,308,574)	0
Subtotal	2,053,411	0	(1,308,574)	744,837
<b>Capital assets being depreciated:</b>				
Buildings and Improvements	1,860,885	1,390,591	0	3,251,476
Infrastructure	4,855,788	0	0	4,855,788
Machinery and Equipment	667,313	0	0	667,313
Vehicles	41,000	0	0	41,000
Computer Equipment	2,582	0	0	2,582
Subtotal	7,427,568	1,390,591	0	8,818,159
Total Cost	\$9,480,979	\$1,390,591	(\$1,308,574)	\$9,562,996
<b>Accumulated Depreciation:</b>				
Class	December 31,	Additions	Deletions	December 31,
	2008			2009
Buildings and Improvements	(\$218,598)	(\$52,729)	\$0	(\$271,327)
Infrastructure	(284,263)	(82,830)	0	(367,093)
Machinery and Equipment	(172,558)	(21,087)	0	(193,645)
Vehicles	(40,391)	(609)	0	(41,000)
Computer Equipment	(2,249)	(333)	0	(2,582)
Total Depreciation	(\$718,059)	(\$157,588)	\$0	(\$875,647)
<b>Net Value:</b>	<b>\$8,762,920</b>			<b>\$8,687,349</b>

**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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 11 - JOINT VENTURES (Continued)**

**A. Emergency Management Agency (Continued)**

The Agency does not have any outstanding debt. The County contributed \$30,000 to the Agency during 2009. The County has an ongoing financial responsibility for the agency in that the existence of the Agency depends upon the continuing participation of the County. The Agency is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional benefit or burden to the County.

**B. Community Mental Health and Recovery Board of Licking and Knox Counties (CMHRB)**

The CMHRD Board is a joint venture between Knox and Licking counties. The headquarters for the CMHRD Board is in Licking County. The Board provides community services to mentally ill and emotionally disturbed persons. Statutorily created, the CMHRD 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 \$915,257 in property taxes for the Board during 2009. Separate financial statements may be obtained by contacting the CMHRD Board at 65 Messimer 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 2009. 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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**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 2009. The degree of control exercised by any participating County is limited to its representation on the Board. The Board of Directors consists of twelve members, the three county commissioners of each of the four counties. The District does not have any outstanding debt. The District is self-sufficient, operating entirely on collected fees.

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

The Mid Eastern Ohio Regional Council of Governments (MEORC) is a jointly governed organization among eighteen counties in Ohio. MEORC provides services to the mentally retarded and developmentally disabled residents in the participating counties. The Council is made up of the superintendents of each county's Board of Mental Retardation and Developmental Disabilities. Revenues are generated by fees and state grants that are paid to MEORC as part of a contract with the participating counties for the purposes of funding Provider Contracts and other services and support for individuals referred by the County Boards to MEORC. Any surplus funds may be returned to the County Boards, or spent at the direction of the Boards in compliance with applicable laws and MEORC policies. At December 31, 2009, MEORC maintained a balance of \$1,557,477 of the Knox County Board's funds. These funds are reported as Cash and Cash Equivalents with Fiscal Agent on Knox County's financial report. The Council does not have any outstanding debt. No contributions were made by the County in 2009.

**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 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 2009, 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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 12 - JOINTLY GOVERNED ORGANIZATIONS (Continued)**

**D. Knox County Family and Children First Council (KCFCFC)**

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

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

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

**F. Perry Multi-County Juvenile Facility (JF)**

The JF is a jointly governed organization created to rehabilitate juvenile offenders in lieu of commitment to the Ohio Department of Youth Services. The JF has an eight member Governing Board that consists of one juvenile court judge, or designee, from each of the eight counties. The JF also has an executive Committee that handles the daily operations of the JF and reports to the Governing Board. The Executive Committee shall be composed of the officers of the Governing Board. The JF's revenues will consist of an annual grant applied for the Director of the JF and charges for services from the participating counties. In 2009, the County made no payments to the JF for housing of juvenile offenders. Continued existence of the Facility is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

**NOTE 13 - RISK MANAGEMENT**

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 13 - RISK MANAGEMENT (Continued)**

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine board of directors. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. The County paid \$213,435 in the form of insurance premiums during 2009 to CORSA.

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

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

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

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



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 13 - RISK MANAGEMENT (Continued)**

The liability for unpaid claims costs of \$361,426 reported in the fund at December 31, 2009 is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The liability is based on an estimate provided by the third party administrator.

<u>Fiscal Year</u>	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>End of Year Liability</u>
2008	\$303,788	\$4,067,075	(\$3,965,860)	\$405,003
2009	405,003	3,893,734	(3,937,311)	361,426

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

**NOTE 14 - DEFINED BENEFIT RETIREMENT PLANS**

**Ohio Public Employees Retirement System**

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 14 - DEFINED BENEFIT RETIREMENT PLANS (Continued)**

**Ohio Public Employees Retirement System (Continued)**

The Ohio PERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the TP Plan and CO Plan. Members of the MD Plan do not qualify for ancillary benefits, including postemployment health care benefits. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report that may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2009, employee and employer contribution rates were consistent across all three plans (TP, MD and CO). Plan members, other than those engaged in law enforcement, are required to contribute 10.0 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 10.1 percent. For plan members, other than those engaged in law enforcement, the County was required to contribute 14.0 percent of covered salary for 2009. The County contribution for law enforcement employees for 2009 was 17.63 percent. A portion of the County's contribution is used to fund pension obligations with the remainder being used to fund health care benefits; from January 1 through March 31, 2009 7.0% of annual covered salary was the portion used to fund pension obligations, and from April 1 through December 31, 2009 8.5% of annual covered salary was the portion used to fund pension obligations for members other than those engaged in law enforcement. From January 1 through March 31, 2009 10.63% of annual covered salary was the portion used to fund pension obligations, and from April 1 through December 31, 2009 12.13% of annual covered salary was the portion used to fund pension obligations for law enforcement employees. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2009, 2008, and 2007 were \$2,226,617, \$2,443,250 and \$2,313,998, respectively: 92.33 percent has been contributed for 2009 and 100 percent has been contributed for 2008 and 2007. The unpaid contribution for 2008 is recorded as a liability in the respective funds. Contributions to the member-directed plan for 2009 were \$34,586, made by the County, of which \$20,060 funded the pension obligation, and \$24,704 made by the plan members.

**NOTE 15 - POSTEMPLOYMENT BENEFITS**

**Ohio Public Employees Retirement System**

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 15 - POSTEMPLOYMENT BENEFITS (Continued)**

**Ohio Public Employees Retirement System (Continued)**

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

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

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

Funding Policy – The ORC provides the statutory authority requiring public employers to fund post retirement health care coverage through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care benefits. Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2009, local government employers contributed at a rate of 14.00% of covered payroll and law enforcement employers contributed at 17.63%. The ORC currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for local government employers and 18.1% of covered payroll for law enforcement employers. Active members do not make contributions to the OPEB plan.

The OPERS Postemployment Health Care plan was established under, and is administered in accordance with Internal Revenue Code 401(h). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits. For 2009, the employer contribution allocated to the health care plan was 7.0% of covered payroll from January 1 through March 31, 2009 and 5.5% from April 1 through December 31, 2009. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The County's contributions for health care to the OPERS for the years ending December 31, 2009, 2008, and 2007 were \$1,080,197, \$1,187,646 and \$1,040,503, respectively, which were equal to the required contributions for each year.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007 and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 16 - OTHER EMPLOYEE BENEFITS**

**Compensated Absences** - County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time and compensatory time is paid upon separation if the employee has acquired at least one year of service with the County. Twenty-five percent up to a maximum of thirty days accumulated unused sick leave is paid to employees upon retirement after ten years of service. As of December 31, 2009, the liability for compensated absences was \$1,186,014 for the entire County.

**NOTE 17 - CAPITAL LEASES - LESSEE DISCLOSURE**

One capital lease was entered into during 2009 for a dump truck. The leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds. Equipment acquired by lease has been capitalized in the governmental activities capital assets in the amount of \$144,777 for the dump truck, which is equal to the lesser of the fair market value or the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the governmental activities long-term liabilities.

Future minimum lease payments as of December 31, 2009 are as follows:

<u>Year Ending December 31,</u>	Engineer Department Amount
2010	\$53,117
2011	53,117
2012	<u>53,117</u>
Minimum Lease Payments	159,351
Less amount representing interest at the County's incremental borrowing rate of interest	<u>(14,574)</u>
Present value of minimum lease payments	<u><u>\$144,777</u></u>

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**KNOX COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009**

**NOTE 18 - LONG-TERM LIABILITIES**

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

	Balance December 31, 2008	Additions	(Reductions)	Balance December 31, 2009	Due Within One Year
<b>Governmental Activities:</b>					
General Obligation Bonds Payable					
1998 5.02% Children's Resource Center	\$735,000	\$0	(\$60,000)	\$675,000	\$60,000
1997 5.27% Corporate Center	1,395,000	0	(125,000)	1,270,000	130,000
2001 5.04% Correctional Facility	4,868,000	0	(280,000)	4,588,000	292,000
2001 5.04% Board of Health Center	1,217,000	0	(70,000)	1,147,000	73,000
2002 4.75% JFS Training Center	1,045,000	0	(60,000)	985,000	60,000
Total General Obligation Bonds	<u>9,260,000</u>	<u>0</u>	<u>(595,000)</u>	<u>8,665,000</u>	<u>615,000</u>
Ohio Public Works Commission Loan Payable	285,325	0	(35,665)	249,660	35,666
Ohio Public Works Commission Loan Payable	19,623	0	(3,271)	16,352	3,270
Total OPWC Loans Payable	<u>304,948</u>	<u>0</u>	<u>(38,936)</u>	<u>266,012</u>	<u>38,936</u>
Ohio Water Development Authority Loans (OWDA):					
2008 4.67% Wastewater Planning	77,418	53,335	(6,579)	124,174	39,496
2008 5.11% Wastewater Design	35,191	608,313	(48,941)	594,563	159,301
Total Ohio Water Development Authority Loans	<u>112,609</u>	<u>661,648</u>	<u>(55,520)</u>	<u>718,737</u>	<u>198,797</u>
2015 4.25% Loan Payable	0	600,000	(8,493)	591,507	20,005
Capital Leases-Motor Vehicle and Gasoline Tax Fund - Engineer Department	71,747	144,777	(71,747)	144,777	46,415
Compensated Absences	1,080,290	1,188,189	(1,112,120)	1,156,359	844,899
Total Governmental Activities	<u>\$10,829,594</u>	<u>\$2,594,614</u>	<u>(\$1,881,816)</u>	<u>\$11,542,392</u>	<u>\$1,764,052</u>
<b>Business-Type Activities:</b>					
Ohio Water Development Authority Loans (OWDA):					
2000 2.00% Water Treatment Plant/Clearwells/Wellfield	\$62,103	\$0	(\$2,492)	\$59,611	\$2,633
Total Ohio Water Development Authority Loans	<u>62,103</u>	<u>0</u>	<u>(2,492)</u>	<u>59,611</u>	<u>2,633</u>
Landfill Postclosure Care Liability	1,450,801	0	(83,596)	1,367,205	89,475
Compensated Absences	30,706	40,565	(41,616)	29,655	18,346
Total Business-Type Long-Term Liabilities	<u>\$1,543,610</u>	<u>\$40,565</u>	<u>(\$127,704)</u>	<u>\$1,456,471</u>	<u>\$110,454</u>

The capital leases will be paid from a special revenue fund. The Corporate Center bonds and the JFS Training Center bonds will be paid from the Department of Job and Family Services, which is mostly funded by grants. The Correctional Facility bonds are paid from general fund monies. The Children's Resource Center bonds will be partially paid by the Boy's Village Inc. If Boy's Village Inc. does not pay their portion, the bonds will be paid by Children Services monies. The OWDA loan for the water treatment plant will be paid through special assessments. The OWDA loans for wastewater planning and design are paid from general fund monies. The OPWC loans are for street improvement and bridge replacement projects and are paid through the Motor Vehicle and Gasoline Tax Fund. The Loan Payable is being paid from general fund monies and by the County Fair Board. Compensated absences are reported as long-term liabilities and will be paid from the fund from which the employee is paid.

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009**

**NOTE 18 - LONG-TERM LIABILITIES (Continued)**

In 2007, the County entered into an agreement with the OWDA, as administrator for the U.S. Environmental Protection Agency (EPA), for the County to receive a loan in the amount of \$668,189 for wastewater design. The amount is subject to change and has not been finalized. The interest rate on the loan is 5.11% per annum. The loan is being repaid from the General Fund and is received by the County in increments as the projects are completed. As of December 31, 2009, the County has received \$643,504 in funds from OWDA. The County began repaying the loans in semiannual payments based on a loan amount of \$668,189. An estimate of future financing requirements has been made based on the remaining loan balance of \$594,563 at December 31, 2009.

In 2009, the County entered into an agreement with the OPWC, for the County to receive a loan for bridge replacement in the amount of \$525,000 with no interest. This loan is received by the County in increments as the projects are completed. As of December 31, 2009, the County had not received any funds from OPWC. The County will begin repaying the loan in semiannual payments after the full amount has been received.

Principal and interest requirements to retire long-term debt liabilities outstanding at December 31, 2009 are as follows:

**Governmental Activities:**

Years	General Obligation Bonds		OPWC Loans Payable	
	Principal	Interest	Principal	
2010	\$615,000	\$421,703	\$38,937	
2011	650,000	394,050	38,937	
2012	680,000	364,088	38,936	
2013	710,000	332,207	38,936	
2014	745,000	298,360	38,937	
2015-2019	3,790,000	914,510	71,329	
2020-2022	1,475,000	118,500	0	
Totals	<u>\$8,665,000</u>	<u>\$2,843,418</u>	<u>\$266,012</u>	

Years	OWDA Loans Payable		Loan Payable	
	Principal	Interest	Principal	Interest
2010	\$198,797	\$33,716	\$20,005	\$24,925
2011	208,908	23,605	20,865	24,066
2012	219,533	12,980	21,695	23,235
2013	91,499	2,338	22,693	22,237
2014	0	0	506,249	10,669
2015-2019	0	0	0	0
2020-2022	0	0	0	0
Totals	<u>\$718,737</u>	<u>\$72,639</u>	<u>\$591,507</u>	<u>\$105,132</u>

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009**

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**NOTE 18 - LONG-TERM LIABILITIES (Continued)**

**Business-type Activities:**

Years	OWDA Loan Payable	
	Principal	Interest
2010	\$2,633	\$3,278
2011	2,781	3,130
2012	2,938	2,973
2013	3,104	2,808
2014	3,278	2,632
2015-2019	19,381	10,173
2020-2024	25,496	4,061
Totals	<u>\$59,611</u>	<u>\$29,055</u>

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, 2009, are an overall debt margin of \$23,481,532; and an unvoted debt margin of \$7,690,238.

**NOTE 19 - BONDS PAYABLE AND LOANS PAYABLE**

**Component Unit**

On July 28, 2005 the Airport secured a loan with the United States Department of Agriculture - Rural Development (USDA) for \$775,000 for the purpose of airplane hanger construction which began in 2005. The loan is secured by Airport Revenue Bonds issued by the Airport and purchased by the USDA. At December 31, 2009, the Airport had drawn down the entire loan amount of \$775,000. The loan will be paid in installments over the next 26 years at an interest rate of 4.125%. At December 31, 2009, \$717,400 has been included in the long term liability section of the Airport's statement of net assets.

At December 31, 2009, the Knox County Airport also had \$89,200 in revenue bonds outstanding which were used to remove and replace fuel tanks. The original bonds issued were for \$158,000 and the bonds bear an interest rate of 4.75 percent. The bonds will mature in installments over the next 9 years. The Knox County Airport also has loans payable to the Primary Government outstanding at December 31, 2009, in the amount of \$170,000 that were issued to construct new hangar bays, storage building and land purchase. These loans will be repaid over the next 17 years and are non-interest bearing. They are reported as Long-term Liabilities.

**KNOX COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009**

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**NOTE 20 - INTERFUND TRANSACTIONS**

The following balances at December 31, 2009 represent transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
General Fund	\$139,016	\$868,126
Public Assistance Fund	200,000	226,302
Motor Vehicle and Gasoline Tax	114,802	19,468
Other Governmental Funds	815,121	288,037
Total Governmental Funds	<u>1,268,939</u>	<u>1,401,933</u>
Business-Type Activities:		
Sewer District Fund	70,665	38,830
Landfill Fund	101,159	0
Total Enterprise Funds	<u>171,824</u>	<u>38,830</u>
Totals	<u>\$1,440,763</u>	<u>\$1,440,763</u>

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

Interfund balances at December 31, 2009, consist of the following individual fund receivables and payables:

<u>Due from/Due to Other Funds:</u>	<u>Recipient</u>	<u>Payer</u>
General Fund	\$26,395	\$127,476
Public Assistance	0	3,095
Motor Vehicle and Gasoline Tax	0	11,045
Other Governmental Funds	127,476	12,255
Total Due from/Due to Other Funds	<u>\$153,871</u>	<u>\$153,871</u>
<u>Interfund Receivables/Payables:</u>		
General Fund	\$60,000	\$0
Other Governmental Funds	0	60,000
Total Interfund Receivables/Payables	<u>\$60,000</u>	<u>\$60,000</u>

The Due to/Due from Other Funds is for services provided by one fund for another fund. The Interfund Receivable/Payable is a short-term loan.

**NOTE 21 - CONTINGENT LIABILITIES**

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



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 21 - CONTINGENT LIABILITIES (Continued)**

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

**NOTE 22 - 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, 2009 for engineering, monitoring, and testing the landfill closure requirements to Bennett & Williams, Inc. and MASI, Inc. to ensure that requirements are being met. No assets are restricted for payment of closure and postclosure care costs. There is an estimate for postclosure care costs until the year 2023. The estimated costs of postclosure care are subject to changes corresponding to the effects of inflation, revision of laws and other variables. The costs of monitoring the Landfill will be covered by a transfer from the General Fund to the Landfill Development Fund. The County has met State required postclosure care financial assurance requirements.

**NOTE 23 - RELATED PARTY TRANSACTIONS**

Knox County granted a loan to the Knox County Airport, a discretely presented component unit of Knox County, for the construction of airport hangar bays and storage buildings, and the purchase of land. Loans Receivable from the Component Unit are reflected in the General Fund of the County for the balance of the loan. See Note 19 for further information.

**NOTE 24 - 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. Also, at December 31, 2009, Industrial Revenue Bonds outstanding for Knox Community Hospital totaled \$25,715,000.

**NOTE 25 - SUBSEQUENT EVENTS**

In May 2010, the County authorized and issued \$7,470,000 of general obligation refunding bonds to refund the 1997 Corporate Center bonds, the 1998 Children's Resource Center bonds and the 2001 Correctional Facility and Board of Health Center bonds.

*COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES*

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

***Nonmajor Governmental Funds***

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***Special Revenue Funds***

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

**Dog and Kennel Fund**

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

**Indigent Guardianship Fund**

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

**Conduct of Business Fund**

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

**Courts Computer Fund**

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

**Recorder's Equipment Fund**

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

**Courts' Computer Research Fund**

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

**Time Out Program Fund**

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

**Court Security Fund**

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

(Continued)

***Special Revenue Funds***

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**Probate-Juvenile Special Project Fund**

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

**Juvenile Court Social Workers Fund**

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

**Automated Title Processing Fund**

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

**Knoxways Byway Fund**

The fund accounts for grant money to be used for a marketing plan to promote the County's scenic byways. (The Statement of Revenues, Expenditures and Changes in Fund Balances is not presented because there was no activity during the year.)

**Delinquent Tax Assessment Collection Fund**

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

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

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

**Marine Patrol Grant Fund**

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

**Drug Abuse Resistance Education Grant Fund**

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

**Common Pleas Jail Diversion Grant Fund**

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

(Continued)

***Special Revenue Funds***

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**Byrne Drug Court Fund**

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

**911 Emergency Calling System Fund**

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

**Child Abuse Prevention Grant Fund**

The money for this grant comes from the Ohio Children's Trust Fund, a division of the Ohio Job and Family Services. The expenses are to be used to make awards to selected child abuse or neglect prevention programs in the county.

**Litter Control and Recycling Fund**

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

**Child Support Enforcement Agency Fund**

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

**Real Estate Assessment Fund**

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

**Youth Services Grant Fund**

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

**Ditch Maintenance Fund**

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

**Emergency Management Agency Fund**

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

(Continued)

***Special Revenue Funds***

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**Family Resources Fund**

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

**Home Fund**

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

**Marriage License Fund**

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

**Storm Water Management Fund**

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

**Concealed Handgun License Fund**

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

**Workforce Investment Act (WIA) Programs Fund**

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

**Flood Assistance Fund**

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

**Citizen Corps Program Grant Fund**

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

**Common Pleas Special Project Fund**

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

(Continued)

***Special Revenue Funds***

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**Supervision Fee Fund**

This fund was established by the Judge of the Common Pleas Court with income from fees assessed in his court by offenders placed on community control, judicial release or diversion. The expenses are for schooling and other expenses necessary for Probation Officers to supervise the offenders, pursuant to Ohio Revised Code Section 737.41.

**Parenting Seminar Fund**

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

**Immobilized Vehicle Fund**

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

**Commissary Fund**

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

**Law Enforcement Fund**

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

**Drug Enforcement Fund**

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

**Revolving Loan Fund**

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

**Calendar Fund**

The fund accounts for donations received for the costs associated with the production of Victims of Crime calendars. (The Balance Sheet is not presented because there are no assets or liabilities at year end. This fund is not part of the County's appropriated budget, therefore no budgetary schedule is presented.)

(Continued)

***Special Revenue Funds***

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**Work Release Fund**

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

**Community Mental Health Fund**

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

**Senior Citizens Fund**

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

***Debt Service Funds***

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

**Bond Retirement Fund**

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

**Ohio Water Development Authority (OWDA) Fund**

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

**Ohio Public Works Commission (OPWC) Dan Amity Road Fund**

The fund accounts for the accumulation of monies to make payments on an OPWC Loan.



***Capital Projects Funds***

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

**Permanent Improvement Fund**

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

**Dog and Kennel Equipment Fund**

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

**Issue II Fund**

The fund accounts for road and bridge construction projects, partially funded by State grants from the Ohio Public Works Commission. (The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are not presented because there are no assets or liabilities and there was no activity during the year.)

**Community Development Block Grant Fund**

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

**Fredericktown Sewer Project Fund**

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

**Engineering Projects Fund**

The fund was established for State matching engineering projects for bridge replacement.

**Industrial Site Improvement Fund**

The fund accounts for a grant with the sole purpose of improving an existing factory.

**KNOX COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2009**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 3,653,310	\$ 180,259	\$ 672,390	\$ 4,505,959
Cash and Cash Equivalents in Segregated Accounts	115,375	0	0	115,375
Receivables:				
Taxes	1,898,240	0	0	1,898,240
Accounts	56,982	0	103,359	160,341
Intergovernmental	613,914	0	81,879	695,793
Leases	0	1,147,000	0	1,147,000
Special Assessments	28,323	0	0	28,323
Loans	37,542	0	0	37,542
Due from Other Funds	0	127,476	0	127,476
Prepaid Items	3,081	0	0	3,081
<b>Total Assets</b>	<b>\$ 6,406,767</b>	<b>\$ 1,454,735</b>	<b>\$ 857,628</b>	<b>\$ 8,719,130</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 110,994	\$ 0	\$ 26,473	\$ 137,467
Accrued Wages and Benefits Payable	35,505	0	0	35,505
Intergovernmental Payable	70,578	0	0	70,578
Contracts Payable	33,832	0	0	33,832
Matured Bonds and Interest Payable	0	48,379	0	48,379
Due to Other Funds	12,255	0	0	12,255
Interfund Loans Payable	60,000	0	0	60,000
Deferred Revenue	2,336,550	1,147,000	81,879	3,565,429
<b>Total Liabilities</b>	<b>2,659,714</b>	<b>1,195,379</b>	<b>108,352</b>	<b>3,963,445</b>
<b>Fund Balances:</b>				
Reserved for Encumbrances	121,761	19,468	22,139	163,368
Reserved for Debt Service	0	239,888	0	239,888
Reserved for Loans Receivable	37,542	0	0	37,542
Unreserved, Undesignated in:				
Special Revenue Funds	3,587,750	0	0	3,587,750
Capital Projects Funds	0	0	727,137	727,137
<b>Total Fund Balances</b>	<b>3,747,053</b>	<b>259,356</b>	<b>749,276</b>	<b>4,755,685</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 6,406,767</b>	<b>\$ 1,454,735</b>	<b>\$ 857,628</b>	<b>\$ 8,719,130</b>

**KNOX COUNTY, OHIO**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2009**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 2,977,258	\$ 0	\$ 0	\$ 2,977,258
Intergovernmental Revenues	2,893,563	0	1,069,614	3,963,177
Charges for Services	1,291,498	0	0	1,291,498
Licenses and Permits	203,926	0	0	203,926
Investment Earnings	2,328	0	29	2,357
Special Assessments	18,929	10,445	0	29,374
Fines and Forfeitures	29,574	0	0	29,574
All Other Revenue	264,937	209,586	1,439	475,962
<b>Total Revenue</b>	<b>7,682,013</b>	<b>220,031</b>	<b>1,071,082</b>	<b>8,973,126</b>
<b>Expenditures:</b>				
Current:				
General Government				
Legislative and Executive	762,086	0	0	762,086
Judicial	238,565	0	0	238,565
Public Safety	2,751,770	0	0	2,751,770
Public Works	8,633	0	0	8,633
Health	249,713	0	0	249,713
Human Services	1,747,796	0	0	1,747,796
Intergovernmental	2,053,506	0	0	2,053,506
Capital Outlay	11,687	0	1,095,473	1,107,160
Debt Service:				
Principal Retirement	0	595,000	0	595,000
Interest and Fiscal Charges	0	451,008	0	451,008
<b>Total Expenditures</b>	<b>7,823,756</b>	<b>1,046,008</b>	<b>1,095,473</b>	<b>9,965,237</b>
Excess (Deficiency) of Revenues				
Over Expenditures	(141,743)	(825,977)	(24,391)	(992,111)
<b>Other Financing Sources (Uses):</b>				
Transfers In	54,888	758,358	1,875	815,121
Transfers Out	(259,942)	(28,095)	0	(288,037)
<b>Total Other Financing Sources (Uses)</b>	<b>(205,054)</b>	<b>730,263</b>	<b>1,875</b>	<b>527,084</b>
Net Change in Fund Balances	(346,797)	(95,714)	(22,516)	(465,027)
<b>Fund Balances at Beginning of Year</b>	<b>4,093,850</b>	<b>355,070</b>	<b>771,792</b>	<b>5,220,712</b>
<b>Fund Balances End of Year</b>	<b>\$ 3,747,053</b>	<b>\$ 259,356</b>	<b>\$ 749,276</b>	<b>\$ 4,755,685</b>

**KNOX COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2009**

	Dog and Kennel	Indigent Guardianship	Conduct of Business	Courts Computer	Recorder's Equipment
<b>Assets:</b>					
Cash and Cash Equivalents	\$ 84,421	\$ 2,622	\$ 1,686	\$ 22,817	\$ 63,115
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	630	96	2,334	80
Intergovernmental	390	0	0	0	0
Special Assessments	0	0	0	0	0
Loans	0	0	0	0	0
Prepaid Items	0	0	0	0	0
<b>Total Assets</b>	<b>\$ 84,811</b>	<b>\$ 3,252</b>	<b>\$ 1,782</b>	<b>\$ 25,151</b>	<b>\$ 63,195</b>
<b>Liabilities:</b>					
Accounts Payable	\$ 500	\$ 1,430	\$ 0	\$ 0	\$ 158
Accrued Wages and Benefits Payable	1,452	0	0	0	0
Intergovernmental Payable	2,743	0	0	0	0
Contracts Payable	2,920	0	0	0	0
Due to Other Funds	0	0	0	0	0
Interfund Loans Payable	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
<b>Total Liabilities</b>	<b>7,615</b>	<b>1,430</b>	<b>0</b>	<b>0</b>	<b>158</b>
<b>Fund Balances:</b>					
Reserved for Encumbrances	10,443	0	0	0	221
Reserved for Loans Receivable	0	0	0	0	0
Unreserved, Undesignated in:					
Special Revenue Funds	66,753	1,822	1,782	25,151	62,816
<b>Total Fund Balances</b>	<b>77,196</b>	<b>1,822</b>	<b>1,782</b>	<b>25,151</b>	<b>63,037</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 84,811</b>	<b>\$ 3,252</b>	<b>\$ 1,782</b>	<b>\$ 25,151</b>	<b>\$ 63,195</b>

**KNOX COUNTY, OHIO**

<u>Courts' Computer Research</u>	<u>Time Out Program</u>	<u>Court Security</u>	<u>Probate- Juvenile Special Project</u>	<u>Juvenile Court Social Workers</u>	<u>Automated Title Processing</u>	<u>Knoxways Byway Grant</u>
\$ 7,840	\$ 1,843	\$ 98	\$ 14,886	\$ 56,830	\$ 56,736	\$ 60,000
0	0	0	0	0	0	0
0	0	0	0	0	0	0
264	0	0	3,265	1,193	22,657	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$ 8,104</u>	<u>\$ 1,843</u>	<u>\$ 98</u>	<u>\$ 18,151</u>	<u>\$ 58,023</u>	<u>\$ 79,393</u>	<u>\$ 60,000</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 154	\$ 0
0	164	0	0	427	1,823	0
0	395	0	19	1,280	3,370	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	60,000
0	0	0	0	0	0	0
<u>0</u>	<u>559</u>	<u>0</u>	<u>19</u>	<u>1,707</u>	<u>5,347</u>	<u>60,000</u>
0	0	0	0	0	290	0
0	0	0	0	0	0	0
<u>8,104</u>	<u>1,284</u>	<u>98</u>	<u>18,132</u>	<u>56,316</u>	<u>73,756</u>	<u>0</u>
<u>8,104</u>	<u>1,284</u>	<u>98</u>	<u>18,132</u>	<u>56,316</u>	<u>74,046</u>	<u>0</u>
<u>\$ 8,104</u>	<u>\$ 1,843</u>	<u>\$ 98</u>	<u>\$ 18,151</u>	<u>\$ 58,023</u>	<u>\$ 79,393</u>	<u>\$ 60,000</u>

(Continued)

**KNOX COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2009**

	Delinquent Tax Assessment Collection	VOCA and SVAA Grant	Marine Patrol Grant	Drug Abuse Resistance Education Grant	Common Pleas Jail Diversion Grant
<b>Assets:</b>					
Cash and Cash Equivalents	\$ 90,640	\$ 11,868	\$ 2,397	\$ 3,268	\$ 7,264
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	6,422	0	0	0	0
Intergovernmental	0	25,878	0	0	25,935
Special Assessments	0	0	0	0	0
Loans	0	0	0	0	0
Prepaid Items	0	0	0	0	0
<b>Total Assets</b>	<b>\$ 97,062</b>	<b>\$ 37,746</b>	<b>\$ 2,397</b>	<b>\$ 3,268</b>	<b>\$ 33,199</b>
<b>Liabilities:</b>					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	1,196	479	0	0	768
Intergovernmental Payable	2,811	935	223	0	656
Contracts Payable	27,755	0	0	0	0
Due to Other Funds	0	0	0	0	0
Interfund Loans Payable	0	0	0	0	0
Deferred Revenue	0	23,564	0	0	12,968
<b>Total Liabilities</b>	<b>31,762</b>	<b>24,978</b>	<b>223</b>	<b>0</b>	<b>14,392</b>
<b>Fund Balances:</b>					
Reserved for Encumbrances	1,088	830	44	142	0
Reserved for Loans Receivable	0	0	0	0	0
Unreserved, Undesignated in:					
Special Revenue Funds	64,212	11,938	2,130	3,126	18,807
<b>Total Fund Balances</b>	<b>65,300</b>	<b>12,768</b>	<b>2,174</b>	<b>3,268</b>	<b>18,807</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 97,062</b>	<b>\$ 37,746</b>	<b>\$ 2,397</b>	<b>\$ 3,268</b>	<b>\$ 33,199</b>

**KNOX COUNTY, OHIO**

<u>Byrne Drug Court</u>	<u>911 Emergency Calling System</u>	<u>Child Abuse Prevention Grant</u>	<u>Litter Control and Recycling</u>	<u>Child Support Enforcement Agency</u>	<u>Real Estate Assessment</u>	<u>Youth Services Grant</u>
\$ 9,520	\$ 1,353,196	\$ 7,670	\$ 9,938	\$ 159,526	\$ 752,331	\$ 237,288
0	0	0	0	0	0	0
0	204,204	0	0	0	0	0
0	0	0	0	14,622	0	0
19,125	0	0	0	0	0	161,398
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	3,081	0	0	0	0	0
<u>\$ 28,645</u>	<u>\$ 1,560,481</u>	<u>\$ 7,670</u>	<u>\$ 9,938</u>	<u>\$ 174,148</u>	<u>\$ 752,331</u>	<u>\$ 398,686</u>
\$ 1,325	\$ 27,065	\$ 0	\$ 271	\$ 400	\$ 42,511	\$ 16,390
0	14,841	0	171	7,275	2,510	3,640
0	28,910	0	339	13,974	5,836	7,110
0	100	0	0	0	136	0
0	140	0	0	12,115	0	0
0	0	0	0	0	0	0
19,125	101,205	0	0	0	0	80,528
<u>20,450</u>	<u>172,261</u>	<u>0</u>	<u>781</u>	<u>33,764</u>	<u>50,993</u>	<u>107,668</u>
0	32,595	0	429	21,338	47,542	0
0	0	0	0	0	0	0
<u>8,195</u>	<u>1,355,625</u>	<u>7,670</u>	<u>8,728</u>	<u>119,046</u>	<u>653,796</u>	<u>291,018</u>
<u>8,195</u>	<u>1,388,220</u>	<u>7,670</u>	<u>9,157</u>	<u>140,384</u>	<u>701,338</u>	<u>291,018</u>
<u>\$ 28,645</u>	<u>\$ 1,560,481</u>	<u>\$ 7,670</u>	<u>\$ 9,938</u>	<u>\$ 174,148</u>	<u>\$ 752,331</u>	<u>\$ 398,686</u>

(Continued)

**KNOX COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2009**

	Ditch Maintenance	Emergency Management Agency	Home	Marriage License	Storm Water Management
<b>Assets:</b>					
Cash and Cash Equivalents	\$ 30,244	\$ 119,273	\$ 38,917	\$ 0	\$ 8,882
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	0	0	1,091	0
Intergovernmental	0	91,965	189,924	0	0
Special Assessments	28,323	0	0	0	0
Loans	0	0	0	0	0
Prepaid Items	0	0	0	0	0
<b>Total Assets</b>	<b>\$ 58,567</b>	<b>\$ 211,238</b>	<b>\$ 228,841</b>	<b>\$ 1,091</b>	<b>\$ 8,882</b>
<b>Liabilities:</b>					
Accounts Payable	\$ 0	\$ 4,728	\$ 950	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	670	0	0	89
Intergovernmental Payable	0	1,821	0	0	121
Contracts Payable	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Interfund Loans Payable	0	0	0	0	0
Deferred Revenue	28,323	91,965	189,924	0	0
<b>Total Liabilities</b>	<b>28,323</b>	<b>99,184</b>	<b>190,874</b>	<b>0</b>	<b>210</b>
<b>Fund Balances:</b>					
Reserved for Encumbrances	0	1,553	950	0	0
Reserved for Loans Receivable	0	0	0	0	0
Unreserved, Undesignated in:					
Special Revenue Funds	30,244	110,501	37,017	1,091	8,672
<b>Total Fund Balances</b>	<b>30,244</b>	<b>112,054</b>	<b>37,967</b>	<b>1,091</b>	<b>8,672</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 58,567</b>	<b>\$ 211,238</b>	<b>\$ 228,841</b>	<b>\$ 1,091</b>	<b>\$ 8,882</b>



**KNOX COUNTY, OHIO**

Concealed Handgun License	WIA Programs	Flood Assistance	Citizen Corps Program Grant	Common Pleas Special Project	Supervision Fee	Parenting Seminar
\$ 66,063	\$ 335,934	\$ 191	\$ 19	\$ 3,250	\$ 24,163	\$ 7,687
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	3,600	728	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$ 66,063</u>	<u>\$ 335,934</u>	<u>\$ 191</u>	<u>\$ 19</u>	<u>\$ 6,850</u>	<u>\$ 24,891</u>	<u>\$ 7,687</u>
\$ 0	\$ 15,112	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0	0
0	0	0	0	0	0	35
2,921	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>2,921</u>	<u>15,112</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>35</u>
2,002	2,150	0	0	0	144	0
0	0	0	0	0	0	0
<u>61,140</u>	<u>318,672</u>	<u>191</u>	<u>19</u>	<u>6,850</u>	<u>24,747</u>	<u>7,652</u>
<u>63,142</u>	<u>320,822</u>	<u>191</u>	<u>19</u>	<u>6,850</u>	<u>24,891</u>	<u>7,652</u>
<u>\$ 66,063</u>	<u>\$ 335,934</u>	<u>\$ 191</u>	<u>\$ 19</u>	<u>\$ 6,850</u>	<u>\$ 24,891</u>	<u>\$ 7,687</u>

(Continued)

**KNOX COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2009**

	Immobilized Vehicle	Commissary	Law Enforcement	Drug Enforcement	Revolving Loan
<b>Assets:</b>					
Cash and Cash Equivalents	\$ 887	\$ 0	\$ 0	\$ 0	\$ 0
Cash and Cash Equivalents in Segregated Accounts	0	7,029	11,631	12,213	83,078
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Special Assessments	0	0	0	0	0
Loans	0	0	0	0	37,542
Prepaid Items	0	0	0	0	0
<b>Total Assets</b>	<b>\$ 887</b>	<b>\$ 7,029</b>	<b>\$ 11,631</b>	<b>\$ 12,213</b>	<b>\$ 120,620</b>
<b>Liabilities:</b>					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	0	0	0	0
Intergovernmental Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Interfund Loans Payable	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances:</b>					
Reserved for Encumbrances	0	0	0	0	0
Reserved for Loans Receivable	0	0	0	0	37,542
Unreserved, Undesignated in:					
Special Revenue Funds	887	7,029	11,631	12,213	83,078
<b>Total Fund Balances</b>	<b>887</b>	<b>7,029</b>	<b>11,631</b>	<b>12,213</b>	<b>120,620</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 887</b>	<b>\$ 7,029</b>	<b>\$ 11,631</b>	<b>\$ 12,213</b>	<b>\$ 120,620</b>

**KNOX COUNTY, OHIO**

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<u>Work Release</u>	<u>Community Mental Health</u>	<u>Senior Citizens</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 0	\$ 0	\$ 0	\$ 3,653,310
1,424	0	0	115,375
0	945,877	748,159	1,898,240
0	0	0	56,982
0	55,417	43,882	613,914
0	0	0	28,323
0	0	0	37,542
0	0	0	3,081
<u>\$ 1,424</u>	<u>\$ 1,001,294</u>	<u>\$ 792,041</u>	<u>\$ 6,406,767</u>
\$ 0	\$ 0	\$ 0	\$ 110,994
0	0	0	35,505
0	0	0	70,578
0	0	0	33,832
0	0	0	12,255
0	0	0	60,000
0	998,857	790,091	2,336,550
<u>0</u>	<u>998,857</u>	<u>790,091</u>	<u>2,659,714</u>
0	0	0	121,761
0	0	0	37,542
<u>1,424</u>	<u>2,437</u>	<u>1,950</u>	<u>3,587,750</u>
<u>1,424</u>	<u>2,437</u>	<u>1,950</u>	<u>3,747,053</u>
<u>\$ 1,424</u>	<u>\$ 1,001,294</u>	<u>\$ 792,041</u>	<u>\$ 6,406,767</u>

**KNOX COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

	Dog and Kennel	Indigent Guardianship	Conduct of Business	Courts Computer	Recorder's Equipment
<b>Revenues:</b>					
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0	0
Charges for Services	22,227	7,445	589	31,431	42,036
Licenses and Permits	182,151	0	0	0	0
Investment Earnings	0	0	0	47	0
Special Assessments	0	0	0	0	0
Fines and Forfeitures	2,292	0	0	0	0
All Other Revenue	12,152	0	0	0	0
<b>Total Revenue</b>	<b>218,822</b>	<b>7,445</b>	<b>589</b>	<b>31,478</b>	<b>42,036</b>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	32,850
Judicial	0	9,880	0	37,816	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	204,823	0	0	0	0
Human Services	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>204,823</b>	<b>9,880</b>	<b>0</b>	<b>37,816</b>	<b>32,850</b>
Excess (Deficiency) of Revenues Over Expenditures	13,999	(2,435)	589	(6,338)	9,186
<b>Other Financing Sources (Uses):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balances	13,999	(2,435)	589	(6,338)	9,186
<b>Fund Balances at Beginning of Year</b>	<b>63,197</b>	<b>4,257</b>	<b>1,193</b>	<b>31,489</b>	<b>53,851</b>
<b>Fund Balances End of Year</b>	<b>\$ 77,196</b>	<b>\$ 1,822</b>	<b>\$ 1,782</b>	<b>\$ 25,151</b>	<b>\$ 63,037</b>

**KNOX COUNTY, OHIO**

<u>Courts' Computer Research</u>	<u>Time Out Program</u>	<u>Court Security</u>	<u>Probate- Juvenile Special Project</u>	<u>Juvenile Court Social Workers</u>	<u>Automated Title Processing</u>	<u>Delinquent Tax Assessment Collection</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 104,154
0	0	0	0	237	0	0
2,630	0	0	0	0	244,528	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	4,396
0	0	0	12,440	0	0	0
0	6,063	0	34	39,771	587	62,034
<u>2,630</u>	<u>6,063</u>	<u>0</u>	<u>12,474</u>	<u>40,008</u>	<u>245,115</u>	<u>170,584</u>
0	0	0	0	0	0	333,724
2,266	0	0	0	0	176,926	0
0	14,417	0	2,099	88,264	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>2,266</u>	<u>14,417</u>	<u>0</u>	<u>2,099</u>	<u>88,264</u>	<u>176,926</u>	<u>333,724</u>
364	(8,354)	0	10,375	(48,256)	68,189	(163,140)
0	8,000	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(50,000)</u>	<u>0</u>
<u>0</u>	<u>8,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(50,000)</u>	<u>0</u>
364	(354)	0	10,375	(48,256)	18,189	(163,140)
7,740	1,638	98	7,757	104,572	55,857	228,440
<u>\$ 8,104</u>	<u>\$ 1,284</u>	<u>\$ 98</u>	<u>\$ 18,132</u>	<u>\$ 56,316</u>	<u>\$ 74,046</u>	<u>\$ 65,300</u>

(Continued)

**KNOX COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

	VOCA and SVAA Grant	Marine Patrol Grant	Drug Abuse Resistance Education Grant	Common Pleas Jail Diversion Grant	Byrne Drug Court
<b>Revenues:</b>					
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	30,842	17,590	0	51,869	3,375
Charges for Services	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Special Assessments	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
All Other Revenue	172	390	1,582	0	0
<b>Total Revenue</b>	<b>31,014</b>	<b>17,980</b>	<b>1,582</b>	<b>51,869</b>	<b>3,375</b>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	37,344	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	17,353	2,830	49,181	2,388
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>37,344</b>	<b>17,353</b>	<b>2,830</b>	<b>49,181</b>	<b>2,388</b>
Excess (Deficiency) of Revenues Over Expenditures	(6,330)	627	(1,248)	2,688	987
<b>Other Financing Sources (Uses):</b>					
Transfers In	8,879	0	0	0	7,500
Transfers Out	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>8,879</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,500</b>
Net Change in Fund Balances	2,549	627	(1,248)	2,688	8,487
<b>Fund Balances at Beginning of Year</b>	<b>10,219</b>	<b>1,547</b>	<b>4,516</b>	<b>16,119</b>	<b>(292)</b>
<b>Fund Balances End of Year</b>	<b>\$ 12,768</b>	<b>\$ 2,174</b>	<b>\$ 3,268</b>	<b>\$ 18,807</b>	<b>\$ 8,195</b>

**KNOX COUNTY, OHIO**

<u>911 Emergency Calling System</u>	<u>Child Abuse Prevention Grant</u>	<u>Litter Control and Recycling</u>	<u>Child Support Enforcement Agency</u>	<u>Real Estate Assessment</u>	<u>Youth Services Grant</u>	<u>Ditch Maintenance</u>
\$ 1,239,103	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
137,983	25,567	51,912	300,228	0	501,831	0
0	0	0	175,617	627,186	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	14,533
0	0	0	0	0	0	0
5,679	0	869	99,763	1,029	3,410	0
<u>1,382,765</u>	<u>25,567</u>	<u>52,781</u>	<u>575,608</u>	<u>628,215</u>	<u>505,241</u>	<u>14,533</u>
0	0	0	0	358,168	0	0
0	0	0	0	0	0	0
1,899,819	0	0	0	0	444,117	0
0	0	0	0	0	0	0
0	0	30,836	0	0	0	0
0	17,897	0	723,273	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	11,687
<u>1,899,819</u>	<u>17,897</u>	<u>30,836</u>	<u>723,273</u>	<u>358,168</u>	<u>444,117</u>	<u>11,687</u>
(517,054)	7,670	21,945	(147,665)	270,047	61,124	2,846
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>(10,750)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>(10,750)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(517,054)	7,670	11,195	(147,665)	270,047	61,124	2,846
1,905,274	0	(2,038)	288,049	431,291	229,894	27,398
<u>\$ 1,388,220</u>	<u>\$ 7,670</u>	<u>\$ 9,157</u>	<u>\$ 140,384</u>	<u>\$ 701,338</u>	<u>\$ 291,018</u>	<u>\$ 30,244</u>

(Continued)

**KNOX COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

	Emergency Management Agency	Family Resources	Home	Marriage License	Storm Water Management
<b>Revenues:</b>					
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	70,932	0	94,076	0	0
Charges for Services	0	0	0	14,114	15,397
Licenses and Permits	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Special Assessments	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
All Other Revenue	27,927	0	0	0	67
<b>Total Revenue</b>	<b>98,859</b>	<b>0</b>	<b>94,076</b>	<b>14,114</b>	<b>15,464</b>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	120,891	0	0	0	0
Public Works	0	0	0	0	8,633
Health	0	0	0	14,054	0
Human Services	0	1,980	61,109	0	0
Intergovernmental	0	0	0	0	0
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>120,891</b>	<b>1,980</b>	<b>61,109</b>	<b>14,054</b>	<b>8,633</b>
Excess (Deficiency) of Revenues Over Expenditures	(22,032)	(1,980)	32,967	60	6,831
<b>Other Financing Sources (Uses):</b>					
Transfers In	30,509	0	0	0	0
Transfers Out	0	0	0	0	(16,914)
<b>Total Other Financing Sources (Uses)</b>	<b>30,509</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(16,914)</b>
Net Change in Fund Balances	8,477	(1,980)	32,967	60	(10,083)
<b>Fund Balances at Beginning of Year</b>	<b>103,577</b>	<b>1,980</b>	<b>5,000</b>	<b>1,031</b>	<b>18,755</b>
<b>Fund Balances End of Year</b>	<b>\$ 112,054</b>	<b>\$ 0</b>	<b>\$ 37,967</b>	<b>\$ 1,091</b>	<b>\$ 8,672</b>



**KNOX COUNTY, OHIO**

Concealed Handgun License	WIA Programs	Flood Assistance	Citizen Corps Program Grant	Common Pleas Special Project	Supervision Fee	Parenting Seminar
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	1,112,354	71,356	4,130	0	0	0
26,069	0	0	0	6,850	13,999	6,780
21,775	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	2,214	0	0	0	0	8
<u>47,844</u>	<u>1,114,568</u>	<u>71,356</u>	<u>4,130</u>	<u>6,850</u>	<u>13,999</u>	<u>6,788</u>
0	0	0	0	0	0	0
0	0	0	0	0	7,031	4,646
28,858	0	0	6,402	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	939,326	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>28,858</u>	<u>939,326</u>	<u>0</u>	<u>6,402</u>	<u>0</u>	<u>7,031</u>	<u>4,646</u>
18,986	175,242	71,356	(2,272)	6,850	6,968	2,142
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>(181,769)</u>	<u>(509)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>(181,769)</u>	<u>(509)</u>	<u>0</u>	<u>0</u>	<u>0</u>
18,986	175,242	(110,413)	(2,781)	6,850	6,968	2,142
44,156	145,580	110,604	2,800	0	17,923	5,510
<u>\$ 63,142</u>	<u>\$ 320,822</u>	<u>\$ 191</u>	<u>\$ 19</u>	<u>\$ 6,850</u>	<u>\$ 24,891</u>	<u>\$ 7,652</u>

(Continued)

**KNOX COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

	Immobilized Vehicle	Commissary	Law Enforcement	Drug Enforcement	Revolving Loan
<b>Revenues:</b>					
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0	0
Charges for Services	55	52,967	0	0	0
Licenses and Permits	0	0	0	0	0
Investment Earnings	0	0	14	7	2,260
Special Assessments	0	0	0	0	0
Fines and Forfeitures	0	0	11,554	3,288	0
All Other Revenue	0	0	0	0	0
<b>Total Revenue</b>	<b>55</b>	<b>52,967</b>	<b>11,568</b>	<b>3,295</b>	<b>2,260</b>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	48,633	22,606	2,523	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	4,211
Intergovernmental	0	0	0	0	0
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>48,633</b>	<b>22,606</b>	<b>2,523</b>	<b>4,211</b>
Excess (Deficiency) of Revenues Over Expenditures	55	4,334	(11,038)	772	(1,951)
<b>Other Financing Sources (Uses):</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balances	55	4,334	(11,038)	772	(1,951)
<b>Fund Balances at Beginning of Year</b>	<b>832</b>	<b>2,695</b>	<b>22,669</b>	<b>11,441</b>	<b>122,571</b>
<b>Fund Balances End of Year</b>	<b>\$ 887</b>	<b>\$ 7,029</b>	<b>\$ 11,631</b>	<b>\$ 12,213</b>	<b>\$ 120,620</b>

**KNOX COUNTY, OHIO**

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<u>Calendar</u>	<u>Work Release</u>	<u>Community Mental Health</u>	<u>Senior Citizens</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 0	\$ 0	\$ 915,257	\$ 718,744	\$ 2,977,258
0	0	223,440	195,841	2,893,563
0	1,578	0	0	1,291,498
0	0	0	0	203,926
0	0	0	0	2,328
0	0	0	0	18,929
0	0	0	0	29,574
0	0	0	1,186	264,937
<u>0</u>	<u>1,578</u>	<u>1,138,697</u>	<u>915,771</u>	<u>7,682,013</u>
0	0	0	0	762,086
0	0	0	0	238,565
19	1,370	0	0	2,751,770
0	0	0	0	8,633
0	0	0	0	249,713
0	0	0	0	1,747,796
0	0	1,138,163	915,343	2,053,506
0	0	0	0	11,687
<u>19</u>	<u>1,370</u>	<u>1,138,163</u>	<u>915,343</u>	<u>7,823,756</u>
(19)	208	534	428	(141,743)
0	0	0	0	54,888
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(259,942)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(205,054)</u>
(19)	208	534	428	(346,797)
19	1,216	1,903	1,522	4,093,850
<u>\$ 0</u>	<u>\$ 1,424</u>	<u>\$ 2,437</u>	<u>\$ 1,950</u>	<u>\$ 3,747,053</u>

**KNOX COUNTY, OHIO**

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**Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2009**

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	Bond Retirement	Ohio Water Development Authority	OPWC - Dan Amity Road	Total Nonmajor Debt Service Funds
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 160,611	\$ 180	\$ 19,468	\$ 180,259
Receivables:				
Leases	1,147,000	0	0	1,147,000
Due from Other Funds	127,476	0	0	127,476
<b>Total Assets</b>	<u>\$ 1,435,087</u>	<u>\$ 180</u>	<u>\$ 19,468</u>	<u>\$ 1,454,735</u>
<b>Liabilities:</b>				
Matured Bonds and Interest Payable	\$ 48,379	\$ 0	\$ 0	\$ 48,379
Deferred Revenue	1,147,000	0	0	1,147,000
<b>Total Liabilities</b>	<u>1,195,379</u>	<u>0</u>	<u>0</u>	<u>1,195,379</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	0	0	19,468	19,468
Reserved for Debt Service	239,708	180	0	239,888
<b>Total Fund Balances</b>	<u>239,708</u>	<u>180</u>	<u>19,468</u>	<u>259,356</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 1,435,087</u>	<u>\$ 180</u>	<u>\$ 19,468</u>	<u>\$ 1,454,735</u>

**KNOX COUNTY, OHIO****Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2009**

	Bond Retirement	Ohio Water Development Authority	OPWC - Dan Amity Road	Total Nonmajor Debt Service Funds
<b>Revenues:</b>				
Special Assessments	\$ 10,445	\$ 0	\$ 0	\$ 10,445
All Other Revenue	209,586	0	0	209,586
<b>Total Revenue</b>	<b>220,031</b>	<b>0</b>	<b>0</b>	<b>220,031</b>
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	595,000	0	0	595,000
Interest and Fiscal Charges	451,008	0	0	451,008
<b>Total Expenditures</b>	<b>1,046,008</b>	<b>0</b>	<b>0</b>	<b>1,046,008</b>
Excess (Deficiency) of Revenues Over Expenditures	(825,977)	0	0	(825,977)
<b>Other Financing Sources (Uses):</b>				
Transfers In	738,890	0	19,468	758,358
Transfers Out	(28,095)	0	0	(28,095)
<b>Total Other Financing Sources (Uses)</b>	<b>710,795</b>	<b>0</b>	<b>19,468</b>	<b>730,263</b>
Net Change in Fund Balances	(115,182)	0	19,468	(95,714)
<b>Fund Balances at Beginning of Year</b>	<b>354,890</b>	<b>180</b>	<b>0</b>	<b>355,070</b>
<b>Fund Balances End of Year</b>	<b>\$ 239,708</b>	<b>\$ 180</b>	<b>\$ 19,468</b>	<b>\$ 259,356</b>

**KNOX COUNTY, OHIO**

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**Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2009**

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	Permanent Improvement	Dog and Kennel Equipment	Community Development Block Grant	Fredericktown Sewer Project
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 449,760	\$ 2,236	\$ 59,223	\$ 6,794
Receivables:				
Accounts	103,359	0	0	0
Intergovernmental	0	0	81,879	0
<b>Total Assets</b>	<u>\$ 553,119</u>	<u>\$ 2,236</u>	<u>\$ 141,102</u>	<u>\$ 6,794</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 26,473	\$ 0
Deferred Revenue	0	0	81,879	0
<b>Total Liabilities</b>	<u>0</u>	<u>0</u>	<u>108,352</u>	<u>0</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	7,615	0	14,524	0
Unreserved, Undesignated in :				
Capital Projects Funds	545,504	2,236	18,226	6,794
<b>Total Fund Balances</b>	<u>553,119</u>	<u>2,236</u>	<u>32,750</u>	<u>6,794</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 553,119</u>	<u>\$ 2,236</u>	<u>\$ 141,102</u>	<u>\$ 6,794</u>

**KNOX COUNTY, OHIO**

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<u>Engineering Projects</u>	<u>Industrial Site Improvement</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 152,992	\$ 1,385	\$ 672,390
0	0	103,359
<u>0</u>	<u>0</u>	<u>81,879</u>
<u>\$ 152,992</u>	<u>\$ 1,385</u>	<u>\$ 857,628</u>
\$ 0	\$ 0	\$ 26,473
<u>0</u>	<u>0</u>	<u>81,879</u>
<u>0</u>	<u>0</u>	<u>108,352</u>
0	0	22,139
<u>152,992</u>	<u>1,385</u>	<u>727,137</u>
<u>152,992</u>	<u>1,385</u>	<u>749,276</u>
<u>\$ 152,992</u>	<u>\$ 1,385</u>	<u>\$ 857,628</u>

**KNOX COUNTY, OHIO****Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2009**

	Permanent Improvement	Dog and Kennel Equipment	Community Development Block Grant	Fredericktown Sewer Project
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 111,274	\$ 0	\$ 228,221	\$ 0
Investment Earnings	1	0	28	0
All Other Revenue	0	1,439	0	0
<b>Total Revenue</b>	<b>111,275</b>	<b>1,439</b>	<b>228,249</b>	<b>0</b>
<b>Expenditures:</b>				
Capital Outlay	149,625	536	215,193	0
<b>Total Expenditures</b>	<b>149,625</b>	<b>536</b>	<b>215,193</b>	<b>0</b>
Excess (Deficiency) of Revenues Over Expenditures	(38,350)	903	13,056	0
<b>Other Financing Sources (Uses):</b>				
Transfers In	1,875	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>1,875</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balances	(36,475)	903	13,056	0
<b>Fund Balances at Beginning of Year</b>	<b>589,594</b>	<b>1,333</b>	<b>19,694</b>	<b>6,794</b>
<b>Fund Balances End of Year</b>	<b>\$ 553,119</b>	<b>\$ 2,236</b>	<b>\$ 32,750</b>	<b>\$ 6,794</b>



**KNOX COUNTY, OHIO**

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<u>Engineering Projects</u>	<u>Industrial Site Improvement</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ 730,119	\$ 0	\$ 1,069,614
0	0	29
<u>0</u>	<u>0</u>	<u>1,439</u>
<u>730,119</u>	<u>0</u>	<u>1,071,082</u>
<u>730,119</u>	<u>0</u>	<u>1,095,473</u>
<u>730,119</u>	<u>0</u>	<u>1,095,473</u>
0	0	(24,391)
<u>0</u>	<u>0</u>	<u>1,875</u>
<u>0</u>	<u>0</u>	<u>1,875</u>
0	0	(22,516)
<u>152,992</u>	<u>1,385</u>	<u>771,792</u>
<u>\$ 152,992</u>	<u>\$ 1,385</u>	<u>\$ 749,276</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 7,916,200	\$ 7,716,200	\$ 7,546,541	\$ (169,659)
Intergovernmental Revenues	1,952,939	1,952,939	1,844,976	(107,963)
Charges for Services	2,429,640	2,223,100	1,891,484	(331,616)
Licenses and Permits	4,500	4,500	4,187	(313)
Investment Earnings	1,400,000	400,000	416,488	16,488
Fines and Forfeitures	77,000	77,000	51,192	(25,808)
All Other Revenues	713,800	713,800	810,076	96,276
Total Revenues	14,494,079	13,087,539	12,564,944	(522,595)
<b>Expenditures:</b>				
General Government - Legislative and Executive:				
Commissioners:				
Personal Services	293,013	272,666	270,347	2,319
Materials and Supplies	205,900	135,900	131,781	4,119
Contractual Services	211,143	437,143	419,219	17,924
Other Expenditures	419,362	304,444	284,986	19,458
Total Commissioners	1,129,418	1,150,153	1,106,333	43,820
County Microfilming:				
Personal Services	26,700	26,767	25,771	996
Other Expenditures	4,750	1,778	817	961
Capital Outlay	1,500	1,500	1,310	190
Total County Microfilming	32,950	30,045	27,898	2,147
Safe/Loss:				
Personal Services	57,472	55,862	55,523	339
Materials and Supplies	2,027	477	464	13
Contractual Services	950	0	0	0
Other Expenditures	900	647	646	1
Total Safe/Loss	61,349	56,986	56,633	353
Regional Planning Commission:				
Contractual Services	58,961	58,961	58,961	0
Total Regional Planning Commission	58,961	58,961	58,961	0

(Continued)

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Auditor:				
Personal Services	202,198	191,978	181,323	10,655
Materials and Supplies	13,839	7,371	6,254	1,117
Contractual Services	37,749	34,363	34,132	231
Other Expenditures	6,300	4,825	3,997	828
Total Auditor	260,086	238,537	225,706	12,831
Treasurer:				
Personal Services	166,582	151,776	151,769	7
Materials and Supplies	8,420	6,249	6,249	0
Contractual Services	5,769	5,084	5,084	0
Other Expenditures	23,878	25,129	25,129	0
Total Treasurer	204,649	188,238	188,231	7
Prosecuting Attorney:				
Personal Services	372,005	353,391	350,319	3,072
Materials and Supplies	6,000	3,469	3,469	0
Contractual Services	44,046	33,793	33,792	1
Other Expenditures	6,188	2,733	2,733	0
Total Prosecuting Attorney	428,239	393,386	390,313	3,073
Bureau of Inspection:				
Contractual Services	155,776	140,776	140,776	0
Total Bureau of Inspection	155,776	140,776	140,776	0
Data Processing Board:				
Contractual Services	146,309	146,309	43,387	102,922
Other Expenditures	5,000	5,000	1,270	3,730
Total Data Processing Board	151,309	151,309	44,657	106,652
Board of Elections:				
Personal Services	281,714	306,172	298,386	7,786
Materials and Supplies	15,000	13,600	9,224	4,376
Contractual Services	56,650	48,782	43,612	5,170
Other Expenditures	6,000	9,810	8,984	826
Total Board of Elections	359,364	378,364	360,206	18,158

(Continued)

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Maintenance and Operation:				
Personal Services	222,750	219,750	218,129	1,621
Materials and Supplies	66,258	68,758	58,711	10,047
Contractual Services	938,478	808,478	680,557	127,921
Other Expenditures	100,325	29,247	10,220	19,027
Total Maintenance and Operation	1,327,811	1,126,233	967,617	158,616
Corporate Center - Maintenance and Operation:				
Personal Services	69,300	65,300	62,615	2,685
Materials and Supplies	5,000	1,100	785	315
Contractual Services	14,999	20,199	18,746	1,453
Other Expenditures	950	450	56	394
Capital Outlay	0	0	0	0
Total Corporate Center - Maintenance and Operation	90,249	87,049	82,202	4,847
Air Navigation and Facilities:				
Personal Services	126,900	127,800	126,720	1,080
Total Air Navigation and Facilities	126,900	127,800	126,720	1,080
Recorder:				
Personal Services	144,549	144,608	141,779	2,829
Materials and Supplies	6,650	653	653	0
Contractual Services	13,404	4,461	2,795	1,666
Other Expenditures	1,800	1,800	1,783	17
Total Recorder	166,403	151,522	147,010	4,512
Insurance, Pension and Taxes:				
Contractual Services	1,406,375	1,412,310	1,305,326	106,984
Total Insurance, Pension and Taxes	1,406,375	1,412,310	1,305,326	106,984
Agriculture:				
Contractual Services	577,054	545,354	545,320	34
Total Agriculture	577,054	545,354	545,320	34
Total General Government - Legislative and Executive	6,536,893	6,237,023	5,773,909	463,114

(Continued)

**KNOX COUNTY, OHIO*****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2009***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
General Government - Judicial:				
Court of Appeals:				
Contractual Services	10,000	9,000	7,376	1,624
Total Court of Appeals	10,000	9,000	7,376	1,624
Common Pleas Court:				
Personal Services	427,260	443,044	442,944	100
Materials and Supplies	8,911	8,911	8,358	553
Contractual Services	22,100	12,438	11,036	1,402
Other Expenditures	13,985	13,985	13,083	902
Total Common Pleas Court	472,256	478,378	475,421	2,957
Jury Commission:				
Personal Services	2,000	0	0	0
Contractual Services	500	112	112	0
Total Jury Commission	2,500	112	112	0
Juvenile Court:				
Personal Services	50	0	0	0
Materials and Supplies	4,500	3,875	3,851	24
Contractual Services	7,193	2,693	2,675	18
Other Expenditures	8,100	9,650	9,636	14
Total Juvenile Court	19,843	16,218	16,162	56
Juvenile Probation:				
Personal Services	415,700	405,549	401,264	4,285
Materials and Supplies	12,000	7,050	7,027	23
Contractual Services	322,750	279,576	279,543	33
Other Expenditures	25,000	15,000	15,000	0
Total Juvenile Probation	775,450	707,175	702,834	4,341
Probate Court:				
Personal Services	105,010	103,693	102,283	1,410
Materials and Supplies	5,000	8,800	8,797	3
Contractual Services	25,382	17,039	16,190	849
Other Expenditures	2,500	10,160	9,995	165
Total Probate Court	137,892	139,692	137,265	2,427

(Continued)

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Clerk of Courts:				
Personal Services	255,757	242,946	239,596	3,350
Materials and Supplies	9,600	8,100	8,069	31
Contractual Services	12,509	7,747	7,547	200
Other Expenditures	1,828	1,572	1,572	0
Total Clerk of Courts	279,694	260,365	256,784	3,581
Municipal Court:				
Personal Services	100,250	97,515	93,944	3,571
Contractual Services	16,250	14,970	14,767	203
Total Municipal Court	116,500	112,485	108,711	3,774
Law Library:				
Personal Services	3,700	3,200	455	2,745
Other Expenditures	1,000	1,000	0	1,000
Total Law Library	4,700	4,200	455	3,745
Public Defender:				
Personal Services	303,790	311,235	310,602	633
Materials and Supplies	2,400	1,672	1,672	0
Contractual Services	25,595	18,286	16,374	1,912
Other Expenditures	90	0	0	0
Total Public Defender	331,875	331,193	328,648	2,545
Total General Government - Judicial	2,150,710	2,058,818	2,033,768	25,050
Public Safety:				
Sheriff:				
Personal Services	1,779,075	1,717,984	1,717,790	194
Materials and Supplies	39,508	23,008	22,373	635
Contractual Services	210,703	197,396	192,724	4,672
Other Expenditures	54,310	43,257	40,257	3,000
Total Sheriff	2,083,596	1,981,645	1,973,144	8,501

(Continued)

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Jail:				
Personal Services	1,432,914	1,329,055	1,328,569	486
Materials and Supplies	26,216	14,216	14,102	114
Contractual Services	487,961	416,188	411,584	4,604
Other Expenditures	12,000	3,770	3,563	207
Total Jail	1,959,091	1,763,229	1,757,818	5,411
Coroner:				
Personal Services	38,607	44,112	43,275	837
Materials and Supplies	4,250	1,650	957	693
Contractual Services	57,299	63,197	62,093	1,104
Other Expenditures	5,000	1,200	1,143	57
Total Coroner	105,156	110,159	107,468	2,691
Total Public Safety	4,147,843	3,855,033	3,838,430	16,603
Public Works:				
Map Department:				
Personal Services	85,200	80,321	79,621	700
Materials and Supplies	4,239	2,539	2,073	466
Other Expenditures	1,500	783	783	0
Total Map Department	90,939	83,643	82,477	1,166
Buildings and Grounds:				
Contractual Services	302,441	52,441	21,151	31,290
Total Buildings and Grounds	302,441	52,441	21,151	31,290
Total Public Works	393,380	136,084	103,628	32,456
Health:				
Vital Statistics:				
Other Expenditures	1,300	1,300	790	510
Total Vital Statistics	1,300	1,300	790	510

(Continued)

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Health:				
Other Expenditures	120,000	130,000	109,574	20,426
Total Other Health	120,000	130,000	109,574	20,426
Humane Society:				
Personal Services	10,400	8,700	6,530	2,170
Materials and Supplies	950	950	0	950
Contractual Services	1,700	1,700	1,559	141
Other Expenditures	4,936	3,436	1,426	2,010
Total Humane Society	17,986	14,786	9,515	5,271
Animal Control Officer:				
Personal Services	49,530	51,330	46,775	4,555
Other Expenditures	2,350	2,350	1,569	781
Total Animal Control Officer	51,880	53,680	48,344	5,336
Total Health	191,166	199,766	168,223	31,543
Human Services:				
Children's Home:				
Contractual Services	100,000	100,000	100,000	0
Total Children's Home	100,000	100,000	100,000	0
Soldiers Relief:				
Personal Services	41,677	42,507	40,502	2,005
Materials and Supplies	10,000	11,000	10,532	468
Contractual Services	251,500	221,018	194,296	26,722
Total Soldiers Relief	303,177	274,525	245,330	29,195
Veterans Relief:				
Personal Services	228,029	239,180	238,943	237
Contractual Services	20,374	15,874	8,704	7,170
Other Expenditures	19,297	34,297	33,582	715
Total Veterans Relief	267,700	289,351	281,229	8,122
Total Human Services	670,877	663,876	626,559	37,317

(Continued)



**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Conservation and Recreation:				
Bike Path:				
Contractual Services	8,263	8,263	0	8,263
Total Bike Path	8,263	8,263	0	8,263
Total Conservation and Recreation	8,263	8,263	0	8,263
Debt Service:				
Principal	55,520	55,520	55,520	0
Capital Outlay	529,041	1,072,933	842,975	229,958
Total Expenditures	14,683,693	14,287,316	13,443,012	844,304
Excess (Deficiency) of Revenues Over (Under) Expenditures	(189,614)	(1,199,777)	(878,068)	321,709
<b>Other Financing Sources (Uses):</b>				
Other Financing Uses	(276,057)	(163,979)	(117,719)	46,260
Ohio Water Development Authority Loan	0	0	640,689	640,689
Installment Loan	0	600,000	600,000	0
Transfers In	250,000	250,000	100,186	(149,814)
Transfers Out	(1,247,000)	(858,000)	(766,967)	91,033
Advances In	0	0	2,300	2,300
Advances Out	0	(60,000)	(60,000)	0
Total Other Financing Sources (Uses)	(1,273,057)	(231,979)	398,489	630,468
Net Change in Fund Balance	(1,462,671)	(1,431,756)	(479,579)	952,177
Fund Balance at Beginning of Year	1,041,206	1,041,206	1,041,206	0
Prior Year Encumbrances	580,075	580,075	580,075	0
Fund Balance at End of Year	\$ 158,610	\$ 189,525	\$ 1,141,702	\$ 952,177

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Special Revenue Fund  
For the Year Ended December 31, 2009****PUBLIC ASSISTANCE FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 4,200,000	\$ 4,680,000	\$ 5,320,147	\$ 640,147
All Other Revenues	290,200	290,200	252,882	(37,318)
Total Revenues	4,490,200	4,970,200	5,573,029	602,829
<b>Expenditures:</b>				
Human Services:				
Personal Services	3,213,000	3,358,394	3,081,212	277,182
Materials and Supplies	100,000	100,000	68,771	31,229
Contractual Services	2,266,279	2,576,578	2,224,818	351,760
Other Expenditures	460,000	523,605	358,240	165,365
Capital Outlay	115,000	37,701	13,944	23,757
Total Expenditures	6,154,279	6,596,278	5,746,985	849,293
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,664,079)	(1,626,078)	(173,956)	1,452,122
<b>Other Financing Sources (Uses):</b>				
Transfers In	200,000	200,000	200,000	0
Transfers Out	(310,000)	(328,000)	(226,302)	101,698
Advances In	150,000	150,000	150,000	0
Advances Out	(150,000)	(150,000)	(150,000)	0
Total Other Financing Sources (Uses)	(110,000)	(128,000)	(26,302)	101,698
Net Change in Fund Balance	(1,774,079)	(1,754,078)	(200,258)	1,553,820
Fund Balance at Beginning of Year	1,063,457	1,063,457	1,063,457	0
Prior Year Encumbrances	710,622	710,622	710,622	0
Fund Balance at End of Year	\$ 0	\$ 20,001	\$ 1,573,821	\$ 1,553,820

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Special Revenue Fund  
For the Year Ended December 31, 2009****MOTOR VEHICLE AND GASOLINE TAX FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 4,930,000	\$ 4,930,000	\$ 4,906,499	\$ (23,501)
Charges for Services	7,000	7,000	2,960	(4,040)
Investment Earnings	8,000	8,000	2,590	(5,410)
Fines and Forfeitures	11,000	11,000	6,451	(4,549)
All Other Revenues	27,600	27,600	46,654	19,054
Total Revenues	4,983,600	4,983,600	4,965,154	(18,446)
<b>Expenditures:</b>				
Public Works:				
Personal Services	2,207,618	2,214,714	2,138,333	76,381
Materials and Supplies	1,068,733	967,578	730,648	236,930
Contractual Services	1,544,311	1,547,306	1,467,286	80,020
Other Expenditures	35,893	62,393	49,540	12,853
Intergovernmental	66,500	66,500	65,754	746
Capital Outlay	159,306	204,403	200,062	4,341
Debt Service:				
Principal Retirement	38,936	38,936	38,936	0
Total Expenditures	5,121,297	5,101,830	4,690,559	411,271
Excess (Deficiency) of Revenues Over (Under) Expenditures	(137,697)	(118,230)	274,595	392,825
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	114,802	114,802
Transfers Out	0	(19,468)	(19,468)	0
Total Other Financing Sources (Uses)	0	(19,468)	95,334	114,802
Net Change in Fund Balance	(137,697)	(137,698)	369,929	507,627
Fund Balance at Beginning of Year	74,397	74,397	74,397	0
Prior Year Encumbrances	137,697	137,697	137,697	0
Fund Balance at End of Year	\$ 74,397	\$ 74,396	\$ 582,023	\$ 507,627

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Special Revenue Fund  
For the Year Ended December 31, 2009****CHILDREN SERVICES BOARD FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 957,500	\$ 957,500	\$ 866,469	\$ (91,031)
Intergovernmental Revenues	877,500	877,500	972,689	95,189
Charges for Services	110,000	110,000	185,867	75,867
All Other Revenues	61,100	61,100	7,387	(53,713)
Total Revenues	<u>2,006,100</u>	<u>2,006,100</u>	<u>2,032,412</u>	<u>26,312</u>
<b>Expenditures:</b>				
Human Services:				
Personal Services	945,000	1,086,859	1,062,461	24,398
Materials and Supplies	18,142	15,912	5,146	10,766
Contractual Services	1,059,913	1,059,913	735,382	324,531
Other Expenditures	795,022	655,392	366,537	288,855
Capital Outlay	55,500	55,500	34,041	21,459
Total Expenditures	<u>2,873,577</u>	<u>2,873,576</u>	<u>2,203,567</u>	<u>670,009</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(867,477)	(867,476)	(171,155)	696,321
Fund Balance at Beginning of Year	2,964,926	2,964,926	2,964,926	0
Prior Year Encumbrances	205,077	205,077	205,077	0
Fund Balance at End of Year	<u>\$ 2,302,526</u>	<u>\$ 2,302,527</u>	<u>\$ 2,998,848</u>	<u>\$ 696,321</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Special Revenue Fund  
For the Year Ended December 31, 2009****MENTAL RETARDATION FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 4,725,600	\$ 4,622,730	\$ 3,686,179	\$ (936,551)
Intergovernmental Revenues	1,674,000	1,674,000	2,764,417	1,090,417
All Other Revenues	1,311,600	1,311,600	123,828	(1,187,772)
Total Revenues	<u>7,711,200</u>	<u>7,608,330</u>	<u>6,574,424</u>	<u>(1,033,906)</u>
<b>Expenditures:</b>				
Human Services:				
Personal Services	3,497,414	4,101,836	2,175,651	1,926,185
Materials and Supplies	403,006	370,706	44,883	325,823
Contractual Services	3,910,675	3,860,525	2,093,645	1,766,880
Other Expenditures	5,000	12,000	11,531	469
Capital Outlay	119,300	194,300	147,421	46,879
Total Expenditures	<u>7,935,395</u>	<u>8,539,367</u>	<u>4,473,131</u>	<u>4,066,236</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(224,195)	(931,037)	2,101,293	3,032,330
<b>Other Financing Sources (Uses):</b>				
Transfers In	1,233,562	1,233,562	0	(1,233,562)
Transfers Out	(1,165,562)	(1,165,562)	0	1,165,562
Total Other Financing Sources (Uses)	<u>68,000</u>	<u>68,000</u>	<u>0</u>	<u>(68,000)</u>
Net Change in Fund Balance	(156,195)	(863,037)	2,101,293	2,964,330
Fund Balance at Beginning of Year	1,700,834	1,700,834	1,700,834	0
Prior Year Encumbrances	29,244	29,244	29,244	0
Fund Balance at End of Year	<u>\$ 1,573,883</u>	<u>\$ 867,041</u>	<u>\$ 3,831,371</u>	<u>\$ 2,964,330</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009**

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**DOG AND KENNEL FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 23,800	\$ 23,800	\$ 22,439	\$ (1,361)
Licenses and Permits	171,000	171,000	182,385	11,385
Fines and Forfeitures	1,500	1,500	2,027	527
All Other Revenues	10,200	10,200	12,152	1,952
Total Revenues	<u>206,500</u>	<u>206,500</u>	<u>219,003</u>	<u>12,503</u>
<b>Expenditures:</b>				
Health:				
Personal Services	133,700	138,700	128,438	10,262
Materials and Supplies	33,550	20,550	18,596	1,954
Contractual Services	70,113	76,613	66,974	9,639
Other Expenditures	9,067	12,067	10,690	1,377
Capital Outlay	2,500	1,000	272	728
Total Expenditures	<u>248,930</u>	<u>248,930</u>	<u>224,970</u>	<u>23,960</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(42,430)	(42,430)	(5,967)	36,463
Fund Balance at Beginning of Year	67,700	67,700	67,700	0
Prior Year Encumbrances	8,930	8,930	8,930	0
Fund Balance at End of Year	<u>\$ 34,200</u>	<u>\$ 34,200</u>	<u>\$ 70,663</u>	<u>\$ 36,463</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009**

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**INDIGENT GUARDIANSHIP FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 7,300	\$ 7,300	\$ 7,640	\$ 340
All Other Revenues	200	200	0	(200)
Total Revenues	<u>7,500</u>	<u>7,500</u>	<u>7,640</u>	<u>140</u>
<b>Expenditures:</b>				
General Government - Judicial:				
Contractual Services	10,000	10,000	9,308	692
Other Expenditures	<u>1,790</u>	<u>1,790</u>	<u>0</u>	<u>1,790</u>
Total Expenditures	<u>11,790</u>	<u>11,790</u>	<u>9,308</u>	<u>2,482</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,290)	(4,290)	(1,668)	2,622
Fund Balance at Beginning of Year	<u>4,290</u>	<u>4,290</u>	<u>4,290</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,622</u>	<u>\$ 2,622</u>

**KNOX COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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**CONDUCT OF BUSINESS FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues:</b>				
Charges for Services	<u>\$ 425</u>	<u>\$ 425</u>	<u>\$ 516</u>	<u>\$ 91</u>
Total Revenues	<u>425</u>	<u>425</u>	<u>516</u>	<u>91</u>
<b>Expenditures:</b>				
General Government - Judicial:				
Other Expenditures	<u>1,595</u>	<u>1,595</u>	<u>0</u>	<u>1,595</u>
Total Expenditures	<u>1,595</u>	<u>1,595</u>	<u>0</u>	<u>1,595</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,170)	(1,170)	516	1,686
Fund Balance at Beginning of Year	<u>1,170</u>	<u>1,170</u>	<u>1,170</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 1,686</u></u>	<u><u>\$ 1,686</u></u>



**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009**

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**COURTS COMPUTER FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 30,400	\$ 30,400	\$ 31,517	\$ 1,117
Investment Earnings	2,200	2,200	66	(2,134)
All Other Revenues	100	100	0	(100)
Total Revenues	<u>32,700</u>	<u>32,700</u>	<u>31,583</u>	<u>(1,117)</u>
<b>Expenditures:</b>				
General Government - Judicial:				
Materials and Supplies	2,000	2,000	0	2,000
Contractual Services	7,437	7,437	2,165	5,272
Other Expenditures	25,000	25,000	19,722	5,278
Capital Outlay	22,844	22,844	15,929	6,915
Total Expenditures	<u>57,281</u>	<u>57,281</u>	<u>37,816</u>	<u>19,465</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,581)	(24,581)	(6,233)	18,348
Fund Balance at Beginning of Year	<u>29,050</u>	<u>29,050</u>	<u>29,050</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,469</u>	<u>\$ 4,469</u>	<u>\$ 22,817</u>	<u>\$ 18,348</u>

**KNOX COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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**RECORDER'S EQUIPMENT FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	<u>\$ 45,000</u>	<u>\$ 45,000</u>	<u>\$ 42,156</u>	<u>\$ (2,844)</u>
Total Revenues	<u>45,000</u>	<u>45,000</u>	<u>42,156</u>	<u>(2,844)</u>
<b>Expenditures:</b>				
General Government - Legislative and Executive:				
Contractual Services	36,720	36,720	33,509	3,211
Other Expenditures	2,000	2,000	990	1,010
Capital Outlay	<u>15,000</u>	<u>15,000</u>	<u>134</u>	<u>14,866</u>
Total Expenditures	<u>53,720</u>	<u>53,720</u>	<u>34,633</u>	<u>19,087</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,720)	(8,720)	7,523	16,243
Fund Balance at Beginning of Year	53,651	53,651	53,651	0
Prior Year Encumbrances	<u>1,720</u>	<u>1,720</u>	<u>1,720</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 46,651</u>	<u>\$ 46,651</u>	<u>\$ 62,894</u>	<u>\$ 16,243</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009**

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**COURTS' COMPUTER RESEARCH FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	<u>\$ 2,475</u>	<u>\$ 2,475</u>	<u>\$ 2,555</u>	<u>\$ 80</u>
Total Revenues	<u>2,475</u>	<u>2,475</u>	<u>2,555</u>	<u>80</u>
<b>Expenditures:</b>				
General Government - Judicial:				
Other Expenditures	<u>10,026</u>	<u>10,026</u>	<u>2,266</u>	<u>7,760</u>
Total Expenditures	<u>10,026</u>	<u>10,026</u>	<u>2,266</u>	<u>7,760</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,551)	(7,551)	289	7,840
Fund Balance at Beginning of Year	<u>7,551</u>	<u>7,551</u>	<u>7,551</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,840</u>	<u>\$ 7,840</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009****TIME OUT PROGRAM FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
All Other Revenues	\$ 6,000	\$ 6,000	\$ 6,063	\$ 63
Total Revenues	<u>6,000</u>	<u>6,000</u>	<u>6,063</u>	<u>63</u>
<b>Expenditures:</b>				
Public Safety:				
Personal Services	14,150	14,950	14,550	400
Other Expenditures	<u>2,180</u>	<u>1,380</u>	<u>0</u>	<u>1,380</u>
Total Expenditures	<u>16,330</u>	<u>16,330</u>	<u>14,550</u>	<u>1,780</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,330)	(10,330)	(8,487)	1,843
<b>Other Financing Sources (Uses):</b>				
Transfers In	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>0</u>
Net Change in Fund Balance	(2,330)	(2,330)	(487)	1,843
Fund Balance at Beginning of Year	<u>2,330</u>	<u>2,330</u>	<u>2,330</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,843</u>	<u>\$ 1,843</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009**

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**COURT SECURITY FUND**

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

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009**

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**PROBATE - JUVENILE SPECIAL PROJECT FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fines and Forfeitures	\$ 4,500	\$ 4,500	\$ 9,425	\$ 4,925
All Other Revenues	10	10	34	24
Total Revenues	<u>4,510</u>	<u>4,510</u>	<u>9,459</u>	<u>4,949</u>
<b>Expenditures:</b>				
Public Safety:				
Personal Services	11,900	10,400	1,438	8,962
Other Expenditures	<u>227</u>	<u>1,727</u>	<u>752</u>	<u>975</u>
Total Expenditures	<u>12,127</u>	<u>12,127</u>	<u>2,190</u>	<u>9,937</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,617)	(7,617)	7,269	14,886
Fund Balance at Beginning of Year	<u>7,617</u>	<u>7,617</u>	<u>7,617</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 14,886</u>	<u>\$ 14,886</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009****JUVENILE COURT SOCIAL WORKERS FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 75	\$ 75	\$ 237	\$ 162
All Other Revenues	101,500	101,500	47,905	(53,595)
Total Revenues	101,575	101,575	48,142	(53,433)
<b>Expenditures:</b>				
Public Safety:				
Personal Services	120,790	120,790	78,376	42,414
Materials and Supplies	2,000	2,000	1,231	769
Contractual Services	25,023	25,023	11,735	13,288
Other Expenditures	70,192	70,192	900	69,292
Capital Outlay	2,000	2,000	0	2,000
Total Expenditures	220,005	220,005	92,242	127,763
Excess (Deficiency) of Revenues Over (Under) Expenditures	(118,430)	(118,430)	(44,100)	74,330
<b>Other Financing Sources (Uses):</b>				
Transfers In	7,500	7,500	0	(7,500)
Advances In	10,000	10,000	0	(10,000)
Total Other Financing Sources (Uses)	17,500	17,500	0	(17,500)
Net Change in Fund Balance	(100,930)	(100,930)	(44,100)	56,830
Fund Balance at Beginning of Year	100,930	100,930	100,930	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 56,830	\$ 56,830

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009****AUTOMATED TITLE PROCESSING FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 200,000	\$ 200,000	\$ 233,658	\$ 33,658
All Other Revenues	50	50	587	537
Total Revenues	200,050	200,050	234,245	34,195
<b>Expenditures:</b>				
General Government - Judicial:				
Personal Services	171,200	169,572	162,657	6,915
Materials and Supplies	6,200	6,600	6,491	109
Contractual Services	7,078	7,198	6,920	278
Other Expenditures	3,261	4,569	4,567	2
Capital Outlay	1,000	1,000	964	36
Total Expenditures	188,739	188,939	181,599	7,340
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,311	11,111	52,646	41,535
<b>Other Financing Sources (Uses):</b>				
Transfers Out	(60,000)	(59,800)	(50,000)	9,800
Total Other Financing Sources (Uses)	(60,000)	(59,800)	(50,000)	9,800
Net Change in Fund Balance	(48,689)	(48,689)	2,646	51,335
Fund Balance at Beginning of Year	50,232	50,232	50,232	0
Prior Year Encumbrances	3,414	3,414	3,414	0
Fund Balance at End of Year	\$ 4,957	\$ 4,957	\$ 56,292	\$ 51,335



**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009**

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**KNOXWAYS BYWAY GRANT FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
<b>Other Financing Sources (Uses):</b>				
Advances In	<u>0</u>	<u>0</u>	<u>60,000</u>	<u>60,000</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>60,000</u>	<u>60,000</u>
Net Change in Fund Balance	0	0	60,000	60,000
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 104,000	\$ 104,000	\$ 104,154	\$ 154
Special Assessments	3,400	3,400	4,396	996
All Other Revenues	14,500	14,500	56,685	42,185
Total Revenues	121,900	121,900	165,235	43,335
<b>Expenditures:</b>				
General Government - Legislative and Executive:				
Personal Services	104,250	147,120	144,851	2,269
Materials and Supplies	1,500	1,500	500	1,000
Contractual Services	60,458	159,544	157,089	2,455
Other Expenditures	46,071	41,816	41,714	102
Capital Outlay	4,000	2,399	399	2,000
Total Expenditures	216,279	352,379	344,553	7,826
Excess (Deficiency) of Revenues Over (Under) Expenditures	(94,379)	(230,479)	(179,318)	51,161
<b>Other Financing Sources (Uses):</b>				
Transfers In	30	30	0	(30)
Total Other Financing Sources (Uses)	30	30	0	(30)
Net Change in Fund Balance	(94,349)	(230,449)	(179,318)	51,131
Fund Balance at Beginning of Year	223,886	223,886	223,886	0
Prior Year Encumbrances	17,229	17,229	17,229	0
Fund Balance at End of Year	\$ 146,766	\$ 10,666	\$ 61,797	\$ 51,131

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009****VOCA AND SVAA GRANT FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 27,781	\$ 27,781	\$ 28,528	\$ 747
All Other Revenues	0	0	172	172
Total Revenues	27,781	27,781	28,700	919
<b>Expenditures:</b>				
General Government - Legislative and Executive:				
Personal Services	35,482	37,205	37,066	139
Materials and Supplies	179	840	306	534
Contractual Services	1,123	2,003	1,826	177
Other Expenditures	31	912	25	887
Total Expenditures	36,815	40,960	39,223	1,737
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,034)	(13,179)	(10,523)	2,656
<b>Other Financing Sources (Uses):</b>				
Transfers In	8,870	8,870	8,879	9
Total Other Financing Sources (Uses)	8,870	8,870	8,879	9
Net Change in Fund Balance	(164)	(4,309)	(1,644)	2,665
Fund Balance at Beginning of Year	12,519	12,519	12,519	0
Prior Year Encumbrances	163	163	163	0
Fund Balance at End of Year	\$ 12,518	\$ 8,373	\$ 11,038	\$ 2,665

**KNOX COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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**MARINE PATROL GRANT FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 18,000	\$ 18,000	\$ 17,590	\$ (410)
All Other Revenues	<u>20</u>	<u>20</u>	<u>390</u>	<u>370</u>
Total Revenues	<u>18,020</u>	<u>18,020</u>	<u>17,980</u>	<u>(40)</u>
<b>Expenditures:</b>				
Public Safety:				
Personal Services	16,750	16,960	16,782	178
Materials and Supplies	700	700	22	678
Other Expenditures	1,954	1,744	607	1,137
Capital Outlay	<u>400</u>	<u>400</u>	<u>0</u>	<u>400</u>
Total Expenditures	<u>19,804</u>	<u>19,804</u>	<u>17,411</u>	<u>2,393</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,784)	(1,784)	569	2,353
Fund Balance at Beginning of Year	1,740	1,740	1,740	0
Prior Year Encumbrances	<u>44</u>	<u>44</u>	<u>44</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,353</u>	<u>\$ 2,353</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009**

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**DRUG ABUSE RESISTANCE EDUCATION GRANT FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 28,181	\$ 28,181	\$ 0	\$ (28,181)
All Other Revenues	8,010	8,010	1,582	(6,428)
Total Revenues	<u>36,191</u>	<u>36,191</u>	<u>1,582</u>	<u>(34,609)</u>
<b>Expenditures:</b>				
Public Safety:				
Personal Services	35,000	31,112	0	31,112
Materials and Supplies	5,707	9,595	2,972	6,623
Total Expenditures	<u>40,707</u>	<u>40,707</u>	<u>2,972</u>	<u>37,735</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,516)	(4,516)	(1,390)	3,126
Fund Balance at Beginning of Year	4,516	4,516	4,516	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,126</u>	<u>\$ 3,126</u>

**KNOX COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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**COMMON PLEAS JAIL DIVERSION GRANT FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 51,104	\$ 51,104	\$ 51,870	\$ 766
All Other Revenues	<u>20</u>	<u>20</u>	<u>0</u>	<u>(20)</u>
Total Revenues	<u>51,124</u>	<u>51,124</u>	<u>51,870</u>	<u>746</u>
<b>Expenditures:</b>				
Public Safety:				
Personal Services	52,564	52,564	51,574	990
Materials and Supplies	<u>1,300</u>	<u>1,300</u>	<u>114</u>	<u>1,186</u>
Total Expenditures	<u>53,864</u>	<u>53,864</u>	<u>51,688</u>	<u>2,176</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,740)	(2,740)	182	2,922
Fund Balance at Beginning of Year	<u>7,082</u>	<u>7,082</u>	<u>7,082</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,342</u>	<u>\$ 4,342</u>	<u>\$ 7,264</u>	<u>\$ 2,922</u>

**KNOX COUNTY, OHIO**

**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009**

**BYRNE DRUG COURT FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 12,000	\$ 42,000	\$ 3,375	\$ (38,625)
All Other Revenues	<u>10</u>	<u>10</u>	<u>0</u>	<u>(10)</u>
Total Revenues	<u>12,010</u>	<u>42,010</u>	<u>3,375</u>	<u>(38,635)</u>
<b>Expenditures:</b>				
Public Safety:				
Contractual Services	<u>0</u>	<u>30,000</u>	<u>1,355</u>	<u>28,645</u>
Total Expenditures	<u>0</u>	<u>30,000</u>	<u>1,355</u>	<u>28,645</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,010	12,010	2,020	(9,990)
<b>Other Financing Sources (Uses):</b>				
Transfers In	<u>0</u>	<u>0</u>	<u>7,500</u>	<u>7,500</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>7,500</u>	<u>7,500</u>
Net Change in Fund Balance	12,010	12,010	9,520	(2,490)
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 12,010</u>	<u>\$ 12,010</u>	<u>\$ 9,520</u>	<u>\$ (2,490)</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009****911 EMERGENCY CALLING SYSTEM FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 1,375,000	\$ 1,375,000	\$ 1,242,707	\$ (132,293)
Intergovernmental Revenues	130,000	130,000	137,983	7,983
All Other Revenues	750	750	5,679	4,929
Total Revenues	<u>1,505,750</u>	<u>1,505,750</u>	<u>1,386,369</u>	<u>(119,381)</u>
<b>Expenditures:</b>				
Public Safety:				
Personal Services	1,625,000	1,625,000	1,303,670	321,330
Materials and Supplies	20,890	20,890	8,823	12,067
Contractual Services	101,422	101,422	36,972	64,450
Other Expenditures	53,510	53,510	43,786	9,724
Capital Outlay	<u>1,106,543</u>	<u>1,106,543</u>	<u>563,832</u>	<u>542,711</u>
Total Expenditures	<u>2,907,365</u>	<u>2,907,365</u>	<u>1,957,083</u>	<u>950,282</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,401,615)	(1,401,615)	(570,714)	830,901
Fund Balance at Beginning of Year	1,853,316	1,853,316	1,853,316	0
Prior Year Encumbrances	<u>22,365</u>	<u>22,365</u>	<u>22,365</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 474,066</u>	<u>\$ 474,066</u>	<u>\$ 1,304,967</u>	<u>\$ 830,901</u>



**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009**

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**CHILD ABUSE PREVENTION GRANT FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	<u>\$ 17,045</u>	<u>\$ 25,545</u>	<u>\$ 25,567</u>	<u>\$ 22</u>
Total Revenues	<u>17,045</u>	<u>25,545</u>	<u>25,567</u>	<u>22</u>
<b>Expenditures:</b>				
Human Services:				
Contractual Services	<u>17,045</u>	<u>25,545</u>	<u>17,897</u>	<u>7,648</u>
Total Expenditures	<u>17,045</u>	<u>25,545</u>	<u>17,897</u>	<u>7,648</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	7,670	7,670
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 7,670</u></u>	<u><u>\$ 7,670</u></u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009****LITTER CONTROL AND RECYCLING FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 45,000	\$ 45,000	\$ 51,912	\$ 6,912
All Other Revenues	600	600	869	269
Total Revenues	45,600	45,600	52,781	7,181
<b>Expenditures:</b>				
Health:				
Personal Services	16,150	15,400	14,154	1,246
Materials and Supplies	2,050	2,750	2,506	244
Contractual Services	5,450	9,830	8,840	990
Other Expenditures	1,721	3,468	3,141	327
Capital Outlay	10,301	4,224	3,974	250
Total Expenditures	35,672	35,672	32,615	3,057
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,928	9,928	20,166	10,238
<b>Other Financing Sources (Uses):</b>				
Transfers Out	(10,750)	(10,750)	(10,750)	0
Advances In	1,000	1,000	0	(1,000)
Advances Out	(2,300)	(2,300)	(2,300)	0
Total Other Financing Sources (Uses)	(12,050)	(12,050)	(13,050)	(1,000)
Net Change in Fund Balance	(2,122)	(2,122)	7,116	9,238
Fund Balance at Beginning of Year	1,116	1,116	1,116	0
Prior Year Encumbrances	1,006	1,006	1,006	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 9,238	\$ 9,238

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009****CHILD SUPPORT ENFORCEMENT AGENCY FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 500,000	\$ 465,000	\$ 300,228	\$ (164,772)
Charges for Services	200,000	200,000	173,809	(26,191)
All Other Revenues	10,000	10,000	99,763	89,763
Total Revenues	<u>710,000</u>	<u>675,000</u>	<u>573,800</u>	<u>(101,200)</u>
<b>Expenditures:</b>				
Human Services:				
Personal Services	602,362	740,999	662,736	78,263
Materials and Supplies	3,000	3,000	2	2,998
Contractual Services	133,277	207,119	96,598	110,521
Other Expenditures	10,256	37,618	6,094	31,524
Capital Outlay	10,000	4,000	33	3,967
Total Expenditures	<u>758,895</u>	<u>992,736</u>	<u>765,463</u>	<u>227,273</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(48,895)	(317,736)	(191,663)	126,073
<b>Other Financing Sources (Uses):</b>				
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(48,895)	(317,736)	(191,663)	126,073
Fund Balance at Beginning of Year	275,841	275,841	275,841	0
Prior Year Encumbrances	41,895	41,895	41,895	0
Fund Balance at End of Year	<u>\$ 268,841</u>	<u>\$ 0</u>	<u>\$ 126,073</u>	<u>\$ 126,073</u>

**KNOX COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

**REAL ESTATE ASSESSMENT FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 504,900	\$ 504,900	\$ 627,186	\$ 122,286
All Other Revenues	75	75	1,029	954
Total Revenues	<u>504,975</u>	<u>504,975</u>	<u>628,215</u>	<u>123,240</u>
<b>Expenditures:</b>				
General Government - Legislative and Executive:				
Personal Services	281,450	282,017	247,103	34,914
Materials and Supplies	15,776	15,776	4,534	11,242
Contractual Services	366,359	366,359	165,981	200,378
Other Expenditures	5,234	5,234	1,152	4,082
Capital Outlay	12,100	11,533	597	10,936
Total Expenditures	<u>680,919</u>	<u>680,919</u>	<u>419,367</u>	<u>261,552</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(175,944)	(175,944)	208,848	384,792
Fund Balance at Beginning of Year	436,337	436,337	436,337	0
Prior Year Encumbrances	59,469	59,469	59,469	0
Fund Balance at End of Year	<u>\$ 319,862</u>	<u>\$ 319,862</u>	<u>\$ 704,654</u>	<u>\$ 384,792</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009****YOUTH SERVICES GRANT FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 415,000	\$ 415,000	\$ 420,961	\$ 5,961
All Other Revenues	500	500	3,410	2,910
Total Revenues	<u>415,500</u>	<u>415,500</u>	<u>424,371</u>	<u>8,871</u>
<b>Expenditures:</b>				
Public Safety:				
Personal Services	389,232	393,232	338,073	55,159
Materials and Supplies	3,200	3,200	0	3,200
Contractual Services	160,500	160,500	81,985	78,515
Other Expenditures	90,801	86,801	0	86,801
Capital Outlay	23,000	23,000	18,258	4,742
Total Expenditures	<u>666,733</u>	<u>666,733</u>	<u>438,316</u>	<u>228,417</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(251,233)	(251,233)	(13,945)	237,288
Fund Balance at Beginning of Year	<u>251,233</u>	<u>251,233</u>	<u>251,233</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 237,288</u>	<u>\$ 237,288</u>

**KNOX COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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**DITCH MAINTENANCE FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Special Assessments	<u>\$ 11,000</u>	<u>\$ 15,000</u>	<u>\$ 14,533</u>	<u>\$ (467)</u>
Total Revenues	<u>11,000</u>	<u>15,000</u>	<u>14,533</u>	<u>(467)</u>
<b>Expenditures:</b>				
Capital Outlay:				
Contractual Services	35,500	39,500	11,687	27,813
Other Expenditures	<u>80</u>	<u>80</u>	<u>0</u>	<u>80</u>
Total Expenditures	<u>35,580</u>	<u>39,580</u>	<u>11,687</u>	<u>27,893</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,580)	(24,580)	2,846	27,426
Fund Balance at Beginning of Year	<u>27,398</u>	<u>27,398</u>	<u>27,398</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 2,818</u></u>	<u><u>\$ 2,818</u></u>	<u><u>\$ 30,244</u></u>	<u><u>\$ 27,426</u></u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009****EMERGENCY MANAGEMENT AGENCY FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 144,940	\$ 144,940	\$ 70,932	\$ (74,008)
All Other Revenues	1,450	1,450	27,927	26,477
Total Revenues	146,390	146,390	98,859	(47,531)
<b>Expenditures:</b>				
Public Safety:				
Personal Services	80,670	80,694	67,150	13,544
Materials and Supplies	2,130	2,130	2,039	91
Contractual Services	6,426	6,426	638	5,788
Other Expenditures	15,724	39,487	36,831	2,656
Capital Outlay	121,757	121,757	19,174	102,583
Total Expenditures	226,707	250,494	125,832	124,662
Excess (Deficiency) of Revenues Over (Under) Expenditures	(80,317)	(104,104)	(26,973)	77,131
<b>Other Financing Sources (Uses):</b>				
Transfers In	38,000	38,000	30,509	(7,491)
Transfers Out	(30,000)	(30,000)	0	30,000
Total Other Financing Sources (Uses)	8,000	8,000	30,509	22,509
Net Change in Fund Balance	(72,317)	(96,104)	3,536	99,640
Fund Balance at Beginning of Year	96,799	96,799	96,799	0
Prior Year Encumbrances	13,374	13,374	13,374	0
Fund Balance at End of Year	\$ 37,856	\$ 14,069	\$ 113,709	\$ 99,640

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009**

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**FAMILY RESOURCES FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	<u>\$ 33,000</u>	<u>\$ 33,000</u>	<u>\$ 0</u>	<u>\$ (33,000)</u>
Total Revenues	<u>33,000</u>	<u>33,000</u>	<u>0</u>	<u>(33,000)</u>
<b>Expenditures:</b>				
Human Services:				
Other Expenditures	<u>34,980</u>	<u>34,980</u>	<u>1,980</u>	<u>33,000</u>
Total Expenditures	<u>34,980</u>	<u>34,980</u>	<u>1,980</u>	<u>33,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,980)	(1,980)	(1,980)	0
Fund Balance at Beginning of Year	<u>1,980</u>	<u>1,980</u>	<u>1,980</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>



**KNOX COUNTY, OHIO**

**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009**

	<b>HOME FUND</b>			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 300,000	\$ 300,000	\$ 94,076	\$ (205,924)
Total Revenues	<u>300,000</u>	<u>300,000</u>	<u>94,076</u>	<u>(205,924)</u>
<b>Expenditures:</b>				
Human Services:				
Capital Outlay	305,000	305,000	61,109	243,891
Total Expenditures	<u>305,000</u>	<u>305,000</u>	<u>61,109</u>	<u>243,891</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(5,000)	32,967	37,967
Fund Balance at Beginning of Year	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 37,967</u></u>	<u><u>\$ 37,967</u></u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009**

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**MARRIAGE LICENSE FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	<u>\$ 14,525</u>	<u>\$ 14,525</u>	<u>\$ 14,054</u>	<u>\$ (471)</u>
Total Revenues	<u>14,525</u>	<u>14,525</u>	<u>14,054</u>	<u>(471)</u>
<b>Expenditures:</b>				
Health:				
Contractual Services	<u>19,490</u>	<u>19,490</u>	<u>19,019</u>	<u>471</u>
Total Expenditures	<u>19,490</u>	<u>19,490</u>	<u>19,019</u>	<u>471</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,965)	(4,965)	(4,965)	0
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances	<u>4,965</u>	<u>4,965</u>	<u>4,965</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**KNOX COUNTY, OHIO**

**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009**

**STORM WATER MANAGEMENT FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 40,050	\$ 40,050	\$ 15,397	\$ (24,653)
All Other Revenues	0	0	67	67
Total Revenues	<u>40,050</u>	<u>40,050</u>	<u>15,464</u>	<u>(24,586)</u>
<b>Expenditures:</b>				
Public Works:				
Personal Services	17,500	17,500	6,855	10,645
Contractual Services	6,000	6,000	0	6,000
Other Expenditures	7,380	7,380	1,880	5,500
Total Expenditures	<u>30,880</u>	<u>30,880</u>	<u>8,735</u>	<u>22,145</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,170	9,170	6,729	(2,441)
<b>Other Financing Sources (Uses):</b>				
Transfers Out	(28,120)	(28,120)	(16,914)	11,206
Total Other Financing Sources (Uses)	<u>(28,120)</u>	<u>(28,120)</u>	<u>(16,914)</u>	<u>11,206</u>
Net Change in Fund Balance	(18,950)	(18,950)	(10,185)	8,765
Fund Balance at Beginning of Year	19,067	19,067	19,067	0
Fund Balance at End of Year	<u>\$ 117</u>	<u>\$ 117</u>	<u>\$ 8,882</u>	<u>\$ 8,765</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009**

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**CONCEALED HANDGUN LICENSE FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 25,000	\$ 25,000	\$ 26,069	\$ 1,069
Licenses and Permits	10,000	10,000	21,775	11,775
Total Revenues	<u>35,000</u>	<u>35,000</u>	<u>47,844</u>	<u>12,844</u>
<b>Expenditures:</b>				
Public Safety:				
Contractual Services	60,908	60,908	29,480	31,428
Capital Outlay	20,000	20,000	1,222	18,778
Total Expenditures	<u>80,908</u>	<u>80,908</u>	<u>30,702</u>	<u>50,206</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(45,908)	(45,908)	17,142	63,050
Fund Balance at Beginning of Year	34,175	34,175	34,175	0
Prior Year Encumbrances	11,908	11,908	11,908	0
Fund Balance at End of Year	<u>\$ 175</u>	<u>\$ 175</u>	<u>\$ 63,225</u>	<u>\$ 63,050</u>

**KNOX COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

**WIA PROGRAMS FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 480,000	\$ 834,000	\$ 1,112,354	\$ 278,354
All Other Revenues	2,000	2,000	2,253	253
Total Revenues	482,000	836,000	1,114,607	278,607
<b>Expenditures:</b>				
Human Services:				
Personal Services	5,000	0	0	0
Contractual Services	541,000	1,016,815	968,538	48,277
Capital Outlay	1,000	0	0	0
Total Expenditures	547,000	1,016,815	968,538	48,277
Excess (Deficiency) of Revenues Over (Under) Expenditures	(65,000)	(180,815)	146,069	326,884
<b>Other Financing Sources (Uses):</b>				
Advances In	0	150,000	150,000	0
Advances Out	0	(150,000)	(150,000)	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	(65,000)	(180,815)	146,069	326,884
Fund Balance at Beginning of Year	180,815	180,815	180,815	0
Fund Balance at End of Year	\$ 115,815	\$ 0	\$ 326,884	\$ 326,884

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009**

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**FLOOD ASSISTANCE FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	<u>\$ 50,000</u>	<u>\$ 193,013</u>	<u>\$ 181,769</u>	<u>\$ (11,244)</u>
Total Revenues	<u>50,000</u>	<u>193,013</u>	<u>181,769</u>	<u>(11,244)</u>
<b>Expenditures:</b>				
Public Works:				
Contractual Services	<u>191</u>	<u>191</u>	<u>0</u>	<u>191</u>
Total Expenditures	<u>191</u>	<u>191</u>	<u>0</u>	<u>191</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	49,809	192,822	181,769	(11,053)
<b>Other Financing Sources (Uses):</b>				
Transfers Out	<u>(50,000)</u>	<u>(193,013)</u>	<u>(181,769)</u>	<u>11,244</u>
Total Other Financing Sources (Uses)	<u>(50,000)</u>	<u>(193,013)</u>	<u>(181,769)</u>	<u>11,244</u>
Net Change in Fund Balance	(191)	(191)	0	191
Fund Balance at Beginning of Year	<u>191</u>	<u>191</u>	<u>191</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 191</u>	<u>\$ 191</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009****CITIZEN CORPS PROGRAM GRANT FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 100	\$ 2,630	\$ 4,130	\$ 1,500
All Other Revenues	1,500	1,500	0	(1,500)
Total Revenues	1,600	4,130	4,130	0
<b>Expenditures:</b>				
Public Safety:				
Personal Services	2,455	605	605	0
Contractual Services	996	2,291	2,272	19
Capital Outlay	1,554	4,130	4,130	0
Total Expenditures	5,005	7,026	7,007	19
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,405)	(2,896)	(2,877)	19
<b>Other Financing Sources (Uses):</b>				
Transfers Out	0	(509)	(509)	0
Total Other Financing Sources (Uses)	0	(509)	(509)	0
Net Change in Fund Balance	(3,405)	(3,405)	(3,386)	19
Fund Balance at Beginning of Year	1,896	1,896	1,896	0
Prior Year Encumbrances	1,509	1,509	1,509	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 19	\$ 19

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009**

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**COMMON PLEAS SPECIAL PROJECT FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues:</b>				
Charges for Services	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,250</u>	<u>\$ 3,250</u>
Total Revenues	<u>0</u>	<u>0</u>	<u>3,250</u>	<u>3,250</u>
<b>Expenditures:</b>				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	3,250	3,250
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 3,250</u></u>	<u><u>\$ 3,250</u></u>



**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009**

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**SUPERVISION FEE FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 17,000	\$ 17,000	\$ 13,988	\$ (3,012)
All Other Revenues	<u>50</u>	<u>50</u>	<u>0</u>	<u>(50)</u>
Total Revenues	<u>17,050</u>	<u>17,050</u>	<u>13,988</u>	<u>(3,062)</u>
<b>Expenditures:</b>				
General Government - Judicial:				
Personal Services	1,000	1,000	408	592
Other Expenditures	8,500	10,300	6,467	3,833
Capital Outlay	<u>3,772</u>	<u>1,972</u>	<u>1,591</u>	<u>381</u>
Total Expenditures	<u>13,272</u>	<u>13,272</u>	<u>8,466</u>	<u>4,806</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,778	3,778	5,522	1,744
Fund Balance at Beginning of Year	18,225	18,225	18,225	0
Prior Year Encumbrances	<u>272</u>	<u>272</u>	<u>272</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 22,275</u>	<u>\$ 22,275</u>	<u>\$ 24,019</u>	<u>\$ 1,744</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009**

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**PARENTING SEMINAR FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 6,000	\$ 6,000	\$ 6,780	\$ 780
All Other Revenues	<u>0</u>	<u>0</u>	<u>8</u>	<u>8</u>
Total Revenues	<u>6,000</u>	<u>6,000</u>	<u>6,788</u>	<u>788</u>
<b>Expenditures:</b>				
General Government - Judicial:				
Personal Services	5,855	5,393	3,693	1,700
Materials and Supplies	600	1,312	1,037	275
Other Expenditures	<u>250</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>6,705</u>	<u>6,705</u>	<u>4,730</u>	<u>1,975</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(705)	(705)	2,058	2,763
Fund Balance at Beginning of Year	<u>5,629</u>	<u>5,629</u>	<u>5,629</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,924</u>	<u>\$ 4,924</u>	<u>\$ 7,687</u>	<u>\$ 2,763</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009**

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**IMMOBILIZED VEHICLE FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 200	\$ 200	\$ 55	\$ (145)
Total Revenues	<u>200</u>	<u>200</u>	<u>55</u>	<u>(145)</u>
<b>Expenditures:</b>				
Public Safety:				
Materials and Supplies	500	500	0	500
Capital Outlay	<u>531</u>	<u>531</u>	<u>0</u>	<u>531</u>
Total Expenditures	<u>1,031</u>	<u>1,031</u>	<u>0</u>	<u>1,031</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(831)	(831)	55	886
Fund Balance at Beginning of Year	<u>832</u>	<u>832</u>	<u>832</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 887</u>	<u>\$ 886</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009**

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**COMMUNITY MENTAL HEALTH FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 929,300	\$ 929,300	\$ 914,723	\$ (14,577)
Intergovernmental Revenues	<u>150,000</u>	<u>211,344</u>	<u>223,440</u>	<u>12,096</u>
Total Revenues	<u>1,079,300</u>	<u>1,140,644</u>	<u>1,138,163</u>	<u>(2,481)</u>
<b>Expenditures:</b>				
Intergovernmental:				
Contractual Services	<u>905,000</u>	<u>1,140,644</u>	<u>1,138,163</u>	<u>2,481</u>
Total Expenditures	<u>905,000</u>	<u>1,140,644</u>	<u>1,138,163</u>	<u>2,481</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	174,300	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 174,300</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009**

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**SENIOR CITIZENS FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 830,000	\$ 830,000	\$ 718,316	\$ (111,684)
Intergovernmental Revenues	140,000	140,000	195,841	55,841
All Other Revenues	0	0	1,186	1,186
Total Revenues	<u>970,000</u>	<u>970,000</u>	<u>915,343</u>	<u>(54,657)</u>
<b>Expenditures:</b>				
Intergovernmental:				
Contractual Services	<u>970,000</u>	<u>970,000</u>	<u>915,343</u>	<u>54,657</u>
Total Expenditures	<u>970,000</u>	<u>970,000</u>	<u>915,343</u>	<u>54,657</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2009****BOND RETIREMENT FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Special Assessments	\$ 15,000	\$ 15,000	\$ 10,445	\$ (4,555)
All Other Revenues	224,627	224,627	209,586	(15,041)
Total Revenues	239,627	239,627	220,031	(19,596)
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	525,793	595,793	595,000	793
Interest and Fiscal Charges	555,910	485,910	451,008	34,902
Total Expenditures	1,081,703	1,081,703	1,046,008	35,695
Excess (Deficiency) of Revenues Over (Under) Expenditures	(842,076)	(842,076)	(825,977)	16,099
<b>Other Financing Sources (Uses):</b>				
Transfers In	819,126	819,126	738,890	(80,236)
Transfers Out	(30,000)	(30,000)	(28,095)	1,905
Total Other Financing Sources (Uses)	789,126	789,126	710,795	(78,331)
Net Change in Fund Balance	(52,950)	(52,950)	(115,182)	(62,232)
Fund Balance at Beginning of Year	275,793	275,793	275,793	0
Fund Balance at End of Year	\$ 222,843	\$ 222,843	\$ 160,611	\$ (62,232)

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2009**

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**OHIO WATER DEVELOPMENT AUTHORITY FUND**

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

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2009**

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**OPWC DAN-AMITY ROAD FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	<u>17,833</u>	<u>19,468</u>	<u>19,468</u>	<u>0</u>
Total Expenditures	<u>17,833</u>	<u>19,468</u>	<u>19,468</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,833)	(19,468)	(19,468)	0
<b>Other Financing Sources (Uses):</b>				
Transfers In	<u>17,833</u>	<u>19,468</u>	<u>19,468</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>17,833</u>	<u>19,468</u>	<u>19,468</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>



**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2009****PERMANENT IMPROVEMENT FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 60,000	\$ 60,000	\$ 7,915	\$ (52,085)
Total Revenues	60,000	60,000	7,915	(52,085)
<b>Expenditures:</b>				
Capital Outlay:				
Contractual Services	601,202	601,202	168,924	432,278
Total Expenditures	601,202	601,202	168,924	432,278
Excess (Deficiency) of Revenues Over (Under) Expenditures	(541,202)	(541,202)	(161,009)	380,193
<b>Other Financing Sources (Uses):</b>				
Transfers In	400,000	400,000	1,875	(398,125)
Total Other Financing Sources (Uses)	400,000	400,000	1,875	(398,125)
Net Change in Fund Balance	(141,202)	(141,202)	(159,134)	(17,932)
Fund Balance at Beginning of Year	561,577	561,577	561,577	0
Prior Year Encumbrances	39,702	39,702	39,702	0
Fund Balance at End of Year	\$ 460,077	\$ 460,077	\$ 442,145	\$ (17,932)

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2009**

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**DOG AND KENNEL EQUIPMENT FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
All Other Revenues	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,439</u>	<u>\$ 439</u>
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>1,439</u>	<u>439</u>
<b>Expenditures:</b>				
Capital Outlay:				
Capital Outlay	<u>2,000</u>	<u>2,000</u>	<u>536</u>	<u>1,464</u>
Total Expenditures	<u>2,000</u>	<u>2,000</u>	<u>536</u>	<u>1,464</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,000)	(1,000)	903	1,903
Fund Balance at Beginning of Year	<u>1,333</u>	<u>1,333</u>	<u>1,333</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 333</u></u>	<u><u>\$ 333</u></u>	<u><u>\$ 2,236</u></u>	<u><u>\$ 1,903</u></u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2009**

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	ISSUE II FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 500,000	\$ 500,000	\$ 0	\$ (500,000)
Total Revenues	<u>500,000</u>	<u>500,000</u>	<u>0</u>	<u>(500,000)</u>
<b>Expenditures:</b>				
Capital Outlay:				
Other Expenditures	<u>500,000</u>	<u>500,000</u>	<u>0</u>	<u>500,000</u>
Total Expenditures	<u>500,000</u>	<u>500,000</u>	<u>0</u>	<u>500,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**KNOX COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2009***

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**COMMUNITY DEVELOPMENT BLOCK GRANT FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 361,000	\$ 361,000	\$ 228,221	\$ (132,779)
Investment Earnings	<u>250</u>	<u>250</u>	<u>41</u>	<u>(209)</u>
Total Revenues	<u>361,250</u>	<u>361,250</u>	<u>228,262</u>	<u>(132,988)</u>
<b>Expenditures:</b>				
Capital Outlay:				
Capital Outlay	<u>468,026</u>	<u>468,026</u>	<u>291,337</u>	<u>176,689</u>
Total Expenditures	<u>468,026</u>	<u>468,026</u>	<u>291,337</u>	<u>176,689</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(106,776)	(106,776)	(63,075)	43,701
Fund Balance at Beginning of Year	<u>107,774</u>	<u>107,774</u>	<u>107,774</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 998</u>	<u>\$ 998</u>	<u>\$ 44,699</u>	<u>\$ 43,701</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2009**

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**FREDERICKTOWN SEWER PROJECT FUND**

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

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2009**

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**ENGINEERING PROJECTS FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	<u>\$ 53,000</u>	<u>\$ 685,157</u>	<u>\$ 730,119</u>	<u>\$ 44,962</u>
Total Revenues	<u>53,000</u>	<u>685,157</u>	<u>730,119</u>	<u>44,962</u>
<b>Expenditures:</b>				
Capital Outlay:				
Contractual Services	<u>205,992</u>	<u>838,149</u>	<u>730,119</u>	<u>108,030</u>
Total Expenditures	<u>205,992</u>	<u>838,149</u>	<u>730,119</u>	<u>108,030</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(152,992)	(152,992)	0	152,992
Fund Balance at Beginning of Year	<u>152,992</u>	<u>152,992</u>	<u>152,992</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 152,992</u></u>	<u><u>\$ 152,992</u></u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2009**

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**INDUSTRIAL SITE IMPROVEMENT FUND**

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

***Fiduciary Funds***

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

***Agency Funds***

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**District Board of Health Fund**

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

**Soil and Water Conservation Fund**

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

**Corporation Fund**

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

**Local Government Fund**

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

**Law Library Fund**

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

**Library Support Fund**

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

**Lodging Tax Fund**

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

(Continued)



***Agency Funds***

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**Cigarette Tax Fund**

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

**Manufactured Home Tax Fund**

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

**County Court Agency Fund**

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

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

**Undivided Personal Property Tax Fund**

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

**Estate Tax Fund**

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

**Undivided Real Estate Tax Fund**

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

**Regional Planning Commission Fund**

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

**Workers Compensation Fund**

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

**Public Defender Indigent Fund**

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

(Continued)

***Agency Funds***

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**Inmate Fund**

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

**Township Fund**

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

**Payroll Fund**

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

**Park District Fund**

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

**KNOX COUNTY, OHIO**

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**Combining Statement Of Assets and Liabilities  
Agency Funds  
December 31, 2009**

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	Undivided Personal Property Tax	Undivided Real Estate Tax	All Other Agency	Totals
Assets:				
Cash and Cash Equivalents	\$577	\$2,464,257	\$2,424,191	\$4,889,025
Cash and Cash Equivalents in Segregated Accounts	0	0	510,704	510,704
Receivables:				
Taxes	82,502	54,186,055	0	54,268,557
Accounts	0	0	4,864	4,864
Special Assessments	0	3,597	0	3,597
Intergovernmental	0	0	3,008,170	3,008,170
Total Assets	<u>\$83,079</u>	<u>\$56,653,909</u>	<u>\$5,947,929</u>	<u>\$62,684,917</u>
Liabilities:				
Intergovernmental Payable	\$83,079	\$56,653,909	\$4,055,763	\$60,792,751
Undistributed Monies	0	0	500,612	500,612
Due to Others	0	0	1,391,554	1,391,554
Total Liabilities	<u>\$83,079</u>	<u>\$56,653,909</u>	<u>\$5,947,929</u>	<u>\$62,684,917</u>

**KNOX COUNTY, OHIO**

**Combining Statement Of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Reductions	Balance December 31, 2009
<b>District Board of Health</b>				
Assets:				
Cash and Cash Equivalents	\$ 801,465	\$ 3,230,348	\$ (3,207,092)	\$ 824,721
Total Assets	<u>\$ 801,465</u>	<u>\$ 3,230,348</u>	<u>\$ (3,207,092)</u>	<u>\$ 824,721</u>
Liabilities:				
Due to Others	\$ 801,465	\$ 3,230,348	\$ (3,207,092)	\$ 824,721
Total Liabilities	<u>\$ 801,465</u>	<u>\$ 3,230,348</u>	<u>\$ (3,207,092)</u>	<u>\$ 824,721</u>
<b>Soil and Water Conservation</b>				
Assets:				
Cash and Cash Equivalents	\$ 212,139	\$ 287,779	\$ (330,589)	\$ 169,329
Total Assets	<u>\$ 212,139</u>	<u>\$ 287,779</u>	<u>\$ (330,589)</u>	<u>\$ 169,329</u>
Liabilities:				
Due to Others	\$ 212,139	\$ 287,779	\$ (330,589)	\$ 169,329
Total Liabilities	<u>\$ 212,139</u>	<u>\$ 287,779</u>	<u>\$ (330,589)</u>	<u>\$ 169,329</u>
<b>Corporation</b>				
Assets:				
Cash and Cash Equivalents	\$ 116,332	\$ 775,641	\$ (767,928)	\$ 124,045
Intergovernmental Receivable	189,222	178,414	(189,222)	178,414
Total Assets	<u>\$ 305,554</u>	<u>\$ 954,055</u>	<u>\$ (957,150)</u>	<u>\$ 302,459</u>
Liabilities:				
Intergovernmental Payable	\$ 305,554	\$ 954,055	\$ (957,150)	\$ 302,459
Total Liabilities	<u>\$ 305,554</u>	<u>\$ 954,055</u>	<u>\$ (957,150)</u>	<u>\$ 302,459</u>
<b>Local Government</b>				
Assets:				
Intergovernmental Receivable	\$ 1,082,652	\$ 918,395	\$ (1,082,652)	\$ 918,395
Total Assets	<u>\$ 1,082,652</u>	<u>\$ 918,395</u>	<u>\$ (1,082,652)</u>	<u>\$ 918,395</u>
Liabilities:				
Intergovernmental Payable	\$ 1,082,652	\$ 918,395	\$ (1,082,652)	\$ 918,395
Total Liabilities	<u>\$ 1,082,652</u>	<u>\$ 918,395</u>	<u>\$ (1,082,652)</u>	<u>\$ 918,395</u>

(Continued)

**KNOX COUNTY, OHIO**

**Combining Statement Of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Reductions	Balance December 31, 2009
<b>Law Library</b>				
Assets:				
Cash and Cash Equivalents	\$ 0	\$ 12,443	\$ (12,443)	\$ 0
Intergovernmental Receivable	1,664	217	(1,664)	217
Total Assets	<u>\$ 1,664</u>	<u>\$ 12,660</u>	<u>\$ (14,107)</u>	<u>\$ 217</u>
Liabilities:				
Intergovernmental Payable	\$ 1,664	\$ 12,660	\$ (14,107)	\$ 217
Total Liabilities	<u>\$ 1,664</u>	<u>\$ 12,660</u>	<u>\$ (14,107)</u>	<u>\$ 217</u>
<b>Library Support</b>				
Assets:				
Cash and Cash Equivalents	\$ 0	\$ 1,531,521	\$ (1,531,521)	\$ 0
Intergovernmental Receivable	864,195	690,012	(864,195)	690,012
Total Assets	<u>\$ 864,195</u>	<u>\$ 2,221,533</u>	<u>\$ (2,395,716)</u>	<u>\$ 690,012</u>
Liabilities:				
Intergovernmental Payable	\$ 864,195	\$ 2,221,533	\$ (2,395,716)	\$ 690,012
Total Liabilities	<u>\$ 864,195</u>	<u>\$ 2,221,533</u>	<u>\$ (2,395,716)</u>	<u>\$ 690,012</u>
<b>Lodging Tax</b>				
Assets:				
Cash and Cash Equivalents	\$ 46	\$ 121,547	\$ (121,593)	\$ 0
Accounts Receivable	6,108	4,864	(6,108)	4,864
Total Assets	<u>\$ 6,154</u>	<u>\$ 126,411</u>	<u>\$ (127,701)</u>	<u>\$ 4,864</u>
Liabilities:				
Due to Others	6,154	\$ 126,411	\$ (127,701)	\$ 4,864
Total Liabilities	<u>\$ 6,154</u>	<u>\$ 126,411</u>	<u>\$ (127,701)</u>	<u>\$ 4,864</u>
<b>Cigarette Tax</b>				
Assets:				
Cash and Cash Equivalents	\$ 0	\$ 2,016	\$ (1,511)	\$ 505
Total Assets	<u>\$ 0</u>	<u>\$ 2,016</u>	<u>\$ (1,511)</u>	<u>\$ 505</u>
Liabilities:				
Intergovernmental Payable	\$ 0	\$ 2,016	\$ (1,511)	\$ 505
Total Liabilities	<u>\$ 0</u>	<u>\$ 2,016</u>	<u>\$ (1,511)</u>	<u>\$ 505</u>

(Continued)

**KNOX COUNTY, OHIO**

**Combining Statement Of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Reductions	Balance December 31, 2009
<b>Manufactured Home Tax</b>				
Assets:				
Cash and Cash Equivalents	\$ 15,980	\$ 187,880	\$ (175,609)	\$ 28,251
Total Assets	<u>\$ 15,980</u>	<u>\$ 187,880</u>	<u>\$ (175,609)</u>	<u>\$ 28,251</u>
Liabilities:				
Intergovernmental Payable	\$ 15,980	\$ 187,880	\$ (175,609)	\$ 28,251
Total Liabilities	<u>\$ 15,980</u>	<u>\$ 187,880</u>	<u>\$ (175,609)</u>	<u>\$ 28,251</u>
<b>County Court Agency</b>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 535,320	\$ 9,312,668	\$ (9,338,944)	\$ 509,044
Total Assets	<u>\$ 535,320</u>	<u>\$ 9,312,668</u>	<u>\$ (9,338,944)</u>	<u>\$ 509,044</u>
Liabilities:				
Intergovernmental Payable	\$ 0	\$ 5,324,819	\$ (5,324,819)	\$ 0
Undistributed Monies	535,299	500,612	(535,299)	500,612
Due to Others	21	3,487,237	(3,478,826)	8,432
Total Liabilities	<u>\$ 535,320</u>	<u>\$ 9,312,668</u>	<u>\$ (9,338,944)</u>	<u>\$ 509,044</u>
<b>Undivided Personal Property Tax</b>				
Assets:				
Cash and Cash Equivalents	\$ 92,008	\$ 1,548,785	\$ (1,640,216)	\$ 577
Receivables:				
Taxes	20,033	82,502	(20,033)	82,502
Total Assets	<u>\$ 112,041</u>	<u>\$ 1,631,287</u>	<u>\$ (1,660,249)</u>	<u>\$ 83,079</u>
Liabilities:				
Intergovernmental Payable	\$ 112,041	\$ 1,631,287	\$ (1,660,249)	\$ 83,079
Total Liabilities	<u>\$ 112,041</u>	<u>\$ 1,631,287</u>	<u>\$ (1,660,249)</u>	<u>\$ 83,079</u>
<b>Estate Tax</b>				
Assets:				
Cash and Cash Equivalents	\$ 401,569	\$ 1,320,709	\$ (1,009,604)	\$ 712,674
Total Assets	<u>\$ 401,569</u>	<u>\$ 1,320,709</u>	<u>\$ (1,009,604)</u>	<u>\$ 712,674</u>
Liabilities:				
Intergovernmental Payable	\$ 401,569	\$ 1,320,709	\$ (1,009,604)	\$ 712,674
Total Liabilities	<u>\$ 401,569</u>	<u>\$ 1,320,709</u>	<u>\$ (1,009,604)</u>	<u>\$ 712,674</u>

(Continued)

**KNOX COUNTY, OHIO**

**Combining Statement Of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Reductions	Balance December 31, 2009
<b>Undivided Real Estate Tax</b>				
Assets:				
Cash and Cash Equivalents	\$ 2,346,402	\$ 50,722,685	\$ (50,604,830)	\$ 2,464,257
Receivables:				
Taxes	54,303,325	54,186,055	(54,303,325)	54,186,055
Special Assessments	12,886	3,597	(12,886)	3,597
Total Assets	<u>\$ 56,662,613</u>	<u>\$ 104,912,337</u>	<u>\$ (104,921,041)</u>	<u>\$ 56,653,909</u>
Liabilities:				
Intergovernmental Payable	\$ 56,662,613	\$ 104,912,337	\$ (104,921,041)	\$ 56,653,909
Total Liabilities	<u>\$ 56,662,613</u>	<u>\$ 104,912,337</u>	<u>\$ (104,921,041)</u>	<u>\$ 56,653,909</u>
<b>Regional Planning Commission</b>				
Assets:				
Cash and Cash Equivalents	\$ 73,276	\$ 80,566	\$ (95,002)	\$ 58,840
Total Assets	<u>\$ 73,276</u>	<u>\$ 80,566</u>	<u>\$ (95,002)</u>	<u>\$ 58,840</u>
Liabilities:				
Due to Others	\$ 73,276	\$ 80,566	\$ (95,002)	\$ 58,840
Total Liabilities	<u>\$ 73,276</u>	<u>\$ 80,566</u>	<u>\$ (95,002)</u>	<u>\$ 58,840</u>
<b>Workers' Compensation</b>				
Assets:				
Cash and Cash Equivalents	\$ 0	\$ 400,224	\$ (391,130)	\$ 9,094
Intergovernmental Receivable	31,015	28,600	(31,015)	28,600
Total Assets	<u>\$ 31,015</u>	<u>\$ 428,824</u>	<u>\$ (422,145)</u>	<u>\$ 37,694</u>
Liabilities:				
Intergovernmental Payable	\$ 31,015	\$ 428,824	\$ (422,145)	\$ 37,694
Total Liabilities	<u>\$ 31,015</u>	<u>\$ 428,824</u>	<u>\$ (422,145)</u>	<u>\$ 37,694</u>
<b>Public Defender Indigent</b>				
Assets:				
Cash and Cash Equivalents	\$ 0	\$ 1,397	\$ (1,397)	\$ 0
Intergovernmental Receivable	103	909	(103)	909
Total Assets	<u>\$ 103</u>	<u>\$ 2,306</u>	<u>\$ (1,500)</u>	<u>\$ 909</u>
Liabilities:				
Intergovernmental Payable	\$ 103	\$ 2,306	\$ (1,500)	\$ 909
Total Liabilities	<u>\$ 103</u>	<u>\$ 2,306</u>	<u>\$ (1,500)</u>	<u>\$ 909</u>

(Continued)

**KNOX COUNTY, OHIO**

**Combining Statement Of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Reductions	Balance December 31, 2009
<b>Inmate</b>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 1,355	\$ 76,199	\$ (75,894)	\$ 1,660
Total Assets	<u>\$ 1,355</u>	<u>\$ 76,199</u>	<u>\$ (75,894)</u>	<u>\$ 1,660</u>
Liabilities:				
Due to Others	\$ 1,355	\$ 76,199	\$ (75,894)	\$ 1,660
Total Liabilities	<u>\$ 1,355</u>	<u>\$ 76,199</u>	<u>\$ (75,894)</u>	<u>\$ 1,660</u>
<b>Township</b>				
Assets:				
Cash and Cash Equivalents	\$ 0	\$ 2,914,422	\$ (2,914,422)	\$ 0
Intergovernmental Receivable	1,221,055	1,191,623	(1,221,055)	1,191,623
Total Assets	<u>\$ 1,221,055</u>	<u>\$ 4,106,045</u>	<u>\$ (4,135,477)</u>	<u>\$ 1,191,623</u>
Liabilities:				
Intergovernmental Payable	1,221,055	\$ 4,106,045	\$ (4,135,477)	\$ 1,191,623
Total Liabilities	<u>\$ 1,221,055</u>	<u>\$ 4,106,045</u>	<u>\$ (4,135,477)</u>	<u>\$ 1,191,623</u>
<b>Payroll</b>				
Assets:				
Cash and Cash Equivalents	\$ 118,313	\$ 18,570,471	\$ (18,514,015)	\$ 174,769
Total Assets	<u>\$ 118,313</u>	<u>\$ 18,570,471</u>	<u>\$ (18,514,015)</u>	<u>\$ 174,769</u>
Liabilities:				
Intergovernmental Payable	\$ 116,507	\$ 6,229,312	\$ (6,172,795)	\$ 173,024
Due to Others	1,806	12,341,159	(12,341,220)	1,745
Total Liabilities	<u>\$ 118,313</u>	<u>\$ 18,570,471</u>	<u>\$ (18,514,015)</u>	<u>\$ 174,769</u>
<b>Park District</b>				
Assets:				
Cash and Cash Equivalents	\$154,911	\$438,386	(\$271,334)	\$321,963
Intergovernmental Receivable	0	0	0	0
Total Assets	<u>\$ 154,911</u>	<u>\$ 438,386</u>	<u>\$ (271,334)</u>	<u>\$ 321,963</u>
Liabilities:				
Due to Others	\$ 154,911	\$ 438,386	\$ (271,334)	\$ 321,963
Total Liabilities	<u>\$154,911</u>	<u>\$438,386</u>	<u>(\$271,334)</u>	<u>\$321,963</u>

(Continued)



**KNOX COUNTY, OHIO****Combining Statement Of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Reductions	Balance December 31, 2009
<b>All Agency Funds</b>				
Assets:				
Cash and Cash Equivalents	\$ 4,332,441	\$ 82,146,820	\$ (81,590,236)	\$ 4,889,025
Cash and Cash Equivalents in Segregated Accounts	536,675	9,388,867	(9,414,838)	510,704
Receivables:				
Taxes	54,323,358	54,268,557	(54,323,358)	54,268,557
Accounts	6,108	4,864	(6,108)	4,864
Special Assessments	12,886	3,597	(12,886)	3,597
Intergovernmental	3,389,906	3,008,170	(3,389,906)	3,008,170
Total Assets	<u>\$ 62,601,374</u>	<u>\$ 148,820,875</u>	<u>\$ (148,737,332)</u>	<u>\$ 62,684,917</u>
Liabilities:				
Intergovernmental Payable	\$ 60,814,948	\$ 128,252,178	\$ (128,274,375)	\$ 60,792,751
Undistributed Monies	535,299	500,612	(535,299)	500,612
Due to Others	1,251,127	20,068,085	(19,927,658)	1,391,554
Total Liabilities	<u>\$ 62,601,374</u>	<u>\$ 148,820,875</u>	<u>\$ (148,737,332)</u>	<u>\$ 62,684,917</u>

*C*OMPONENT *U*NITS

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**KNOX COUNTY, OHIO**

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**Statement of Cash Flows**

**Component Unit**

**For the Year Ended December 31, 2009**

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	Knox County Airport
<u>Cash Flows from Operating Activities:</u>	
Cash Received from Customers	\$402,239
Cash Payments to Suppliers for Goods and Services	(275,623)
Cash Payments to Employees for Service	(126,376)
Other Operating Receipts	3,274
Net Cash Provided by Operating Activities	<u>3,514</u>
<u>Cash Flows from Noncapital and Related Financing Activities:</u>	
Operating Grant	46,000
Net Cash Provided by Noncapital and Related Financing Activities	<u>46,000</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>	
Capital Grant	473,520
Acquisition of Capital Assets	(470,207)
Debt Principal Retirement	(33,100)
Interest Paid on Debt	(34,831)
Net Cash Used for Capital and Related Financing Activities	<u>(64,618)</u>
<u>Cash Flows from Investing Activities:</u>	
Receipts of Interest	6,005
Net Cash Provided by Investing Activities	<u>6,005</u>
Net Decrease in Cash and Cash Equivalents	(9,099)
Cash and Cash Equivalents at Beginning of Year	392,224
Cash and Cash Equivalents at End of Year	<u><u>\$383,125</u></u>
<u>Reconciliation of Operating Loss to Net Cash</u>	
<u>Provided by Operating Activities:</u>	
Operating Loss	(\$159,889)
Adjustments to Reconcile Operating Loss to	
Net Cash Provided by Operating Activities:	
Depreciation Expense	157,588
Miscellaneous Nonoperating Income (Expense)	(76)
Changes in Assets and Liabilities:	
Decrease in Accounts Receivable	2,635
Increase in Inventory	(1,520)
Increase in Accounts Payable	3,538
Increase in Due to Primary Government	1,238
Total Adjustments	<u>163,403</u>
Net Cash Provided by Operating Activities	<u><u>\$3,514</u></u>

*CAPITAL ASSETS USED IN THE  
OPERATION OF GOVERNMENTAL FUNDS*

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***KNOX COUNTY, OHIO***

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***Capital Assets Used in the Operation of Governmental Funds  
Schedule by Source  
December 31, 2009***

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<u>Capital Assets</u>	
Land	\$4,194,122
Construction in Progress	749,712
Buildings and Improvements	25,886,664
Vehicles	2,201,418
Machinery and Equipment	5,023,097
Computer Equipment	1,241,312
Infrastructure	43,597,326
	<hr/>
Total Capital Assets	<u><u>\$82,893,651</u></u>

<u>Investment in Capital Assets</u>	
Federal Grants	\$1,394,066
State Grants	2,954,316
Local Grants	437,561
General Fund	5,380,947
Special Revenue Funds	16,443,357
Capital Projects	45,753,190
Donations	1,769,707
Note or Bonded Debt	8,760,507
	<hr/>
Total Investment in Capital Assets	<u><u>\$82,893,651</u></u>

**KNOX COUNTY, OHIO**

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***Capital Assets Used in the Operation of Governmental Funds  
Schedule by Function and Activity  
December 31, 2009***

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<u>Function and Category</u>	<u>Total</u>	<u>Land</u>	<u>Construction in Progress</u>	<u>Buildings and Improvements</u>
General Government	\$15,013,638	\$1,829,676	\$749,712	\$10,624,260
Judicial	468,849	17,043	0	50,031
Public Safety	9,839,639	13,056	0	7,578,140
Public Works	49,577,976	2,195,094	0	725,947
Health	2,230,555	5,006	0	2,046,873
Human Services	<u>5,762,994</u>	<u>134,247</u>	<u>0</u>	<u>4,861,413</u>
Total Capital Assets	<u><u>\$82,893,651</u></u>	<u><u>\$4,194,122</u></u>	<u><u>\$749,712</u></u>	<u><u>\$25,886,664</u></u>

***KNOX COUNTY, OHIO***

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<u>Machinery and Equipment</u>	<u>Vehicles</u>	<u>Computer Equipment</u>	<u>Infrastructure</u>
\$1,483,729	\$82,212	\$244,049	\$0
117,099	55,950	228,726	0
1,171,903	525,826	550,714	0
1,696,500	1,312,764	50,345	43,597,326
95,948	76,621	6,107	0
<u>457,918</u>	<u>148,045</u>	<u>161,371</u>	<u>0</u>
<u><u>\$5,023,097</u></u>	<u><u>\$2,201,418</u></u>	<u><u>\$1,241,312</u></u>	<u><u>\$43,597,326</u></u>

***KNOX COUNTY, OHIO***

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***Capital Assets Used in the Operation of Governmental Funds  
Schedule of Changes by Function and Activity  
For Year Ended December 31, 2009***

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<u>Function</u>	<u>December 31, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2009</u>
General Government	\$13,577,506	\$1,884,101	(\$447,969)	\$15,013,638
Judicial	461,252	33,890	(26,293)	468,849
Public Safety	9,520,631	406,581	(87,573)	9,839,639
Public Works	50,603,930	1,770,582	(2,796,536)	49,577,976
Health	2,229,755	800	0	2,230,555
Human Services	<u>5,632,217</u>	<u>151,204</u>	<u>(20,427)</u>	<u>5,762,994</u>
Total Capital Assets	<u>\$82,025,291</u>	<u>\$4,247,158</u>	<u>(\$3,378,798)</u>	<u>\$82,893,651</u>



# STATISTICAL SECTION



## ***STATISTICAL TABLES***

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

### ***Contents***

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<b>Financial Trends</b>	S 2 – S 13
These schedules contain trend information to help the reader understand how the County’s financial position has changed over time.	
<b>Revenue Capacity</b>	S 14 – S 21
These schedules contain information to help the reader understand and assess the factors affecting the County’s ability to generate its most significant local revenue sources, which is property tax.	
<b>Debt Capacity</b>	S 22 – S 31
These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.	
<b>Economic and Demographic Information</b>	S 32 – S 35
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County’s financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
<b>Operating Information</b>	S 36 – S 43
These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.	
<b>Sources Note:</b>	
Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.	

## ***Knox County, Ohio***

*Net Assets by Component  
Last Seven Years  
(accrual basis of accounting)*

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<b>Governmental Activities:</b>				(2)
Invested in Capital Assets, Net of Related Debt (1)	\$41,056,331	\$41,903,085	\$43,886,006	\$46,821,271
Restricted	13,036,753	16,527,301	17,680,936	19,237,519
Unrestricted	6,935,912	5,031,146	4,973,565	5,001,152
Total Governmental Activities Net Assets	<u>\$61,028,996</u>	<u>\$63,461,532</u>	<u>\$66,540,507</u>	<u>\$71,059,942</u>
<b>Business-type Activities:</b>				
Invested in Capital Assets, Net of Related Debt	\$3,025,719	\$2,979,054	\$2,865,970	\$2,801,699
Unrestricted (Deficit)	(299,060)	60,693	411,799	673,904
Total Business-type Activities Net Assets	<u>\$2,726,659</u>	<u>\$3,039,747</u>	<u>\$3,277,769</u>	<u>\$3,475,603</u>
<b>Primary Government:</b>				
Invested in Capital Assets, Net of Related Debt	\$44,082,050	\$44,882,139	\$46,751,976	\$49,622,970
Restricted	13,036,753	16,527,301	17,680,936	19,237,519
Unrestricted	6,636,852	5,091,839	5,385,364	5,675,056
Total Primary Government Net Assets	<u>\$63,755,655</u>	<u>\$66,501,279</u>	<u>\$69,818,276</u>	<u>\$74,535,545</u>

(1) Net assets were restated for 2003 as a result of reporting infrastructure capital assets in 2004.

Source: County Auditor's Office

(2) Net Assets were restated for 2006 as a result of a prior period adjustment.

*Knox County, Ohio*

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<u>2007</u>	<u>2008</u>	<u>2009</u>
\$46,412,153	\$46,177,057	\$46,246,780
19,198,230	17,732,203	19,974,016
<u>6,207,084</u>	<u>4,195,953</u>	<u>4,374,081</u>
<u>\$71,817,467</u>	<u>\$68,105,213</u>	<u>\$70,594,877</u>
\$3,028,127	\$2,759,725	\$3,214,860
<u>874,504</u>	<u>1,310,052</u>	<u>1,198,616</u>
<u>\$3,902,631</u>	<u>\$4,069,777</u>	<u>\$4,413,476</u>
\$49,440,280	\$48,936,782	\$49,461,640
19,198,230	17,732,203	19,974,016
<u>7,081,588</u>	<u>5,506,005</u>	<u>5,572,697</u>
<u>\$75,720,098</u>	<u>\$72,174,990</u>	<u>\$75,008,353</u>

## Knox County, Ohio

*Changes in Net Assets  
Last Seven Years  
(accrual basis of accounting)*

	2003	2004	2005	2006 (2)
<b>Expenses</b>				
Governmental Activities:				
Legislative and Executive	\$7,089,635	\$7,278,991	\$6,122,181	\$6,400,430
Judicial	1,769,703	1,934,458	2,039,252	2,229,258
Public Safety	5,386,148	5,733,059	6,043,282	6,107,506
Public Works (1)	3,636,612	5,427,085	5,712,117	5,621,382
Health	466,347	478,172	395,115	454,620
Human Services	11,960,600	12,136,393	11,524,199	12,300,815
Intergovernmental	0	0	1,684,505	1,651,020
Interest and Fiscal Charges	619,855	584,434	553,327	520,280
<i>Total Governmental Activities Expenses</i>	<u>30,928,900</u>	<u>33,572,592</u>	<u>34,073,978</u>	<u>35,285,311</u>
Business-type Activities:				
Sewer	956,011	1,070,213	1,230,448	1,187,566
Landfill	(250,562)	0	0	34,461
<i>Total Business-type Activities Expenses</i>	<u>705,449</u>	<u>1,070,213</u>	<u>1,230,448</u>	<u>1,222,027</u>
<i>Total Primary Government Expenses</i>	<u>\$31,634,349</u>	<u>\$34,642,805</u>	<u>\$35,304,426</u>	<u>\$36,507,338</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services				
Legislative and Executive	\$1,791,213	\$1,621,133	\$1,465,367	\$1,495,793
Judicial	594,876	575,094	614,890	618,580
Public Safety	524,686	706,810	723,825	668,569
Public Works	34,775	20,935	121,981	88,200
Health	159,619	139,786	151,504	148,866
Human Services	218,962	183,466	317,279	317,346
Operating Grants and Contributions	11,219,722	14,788,683	12,593,812	15,852,404
Capital Grants and Contributions	657,936	1,547,194	1,309,141	2,514,692
<i>Total Governmental Activities Program Revenues</i>	<u>15,201,789</u>	<u>19,583,101</u>	<u>17,297,799</u>	<u>21,704,450</u>

(1) Expenses were restated for 2003 as a result of reporting infrastructure capital assets in 2004.

(2) Net Assets were restated for 2006 as a result of a prior period adjustment.

*Knox County, Ohio*

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<u>2007</u>	<u>2008</u>	<u>2009</u>
\$6,596,815	\$7,669,993	\$6,145,058
2,178,492	2,255,167	2,180,208
6,023,816	6,416,779	6,524,287
6,966,197	6,624,205	5,542,229
551,510	473,310	466,915
14,053,643	15,647,060	13,726,641
2,081,824	2,057,835	2,053,506
499,031	476,946	473,944
<u>38,951,328</u>	<u>41,621,295</u>	<u>37,112,788</u>
1,035,406	1,488,318	1,254,142
0	0	17,563
<u>1,035,406</u>	<u>1,488,318</u>	<u>1,271,705</u>
<u>\$39,986,734</u>	<u>\$43,109,613</u>	<u>\$38,384,493</u>
\$1,333,018	\$1,469,638	\$1,538,388
625,573	610,516	674,700
736,359	857,152	872,700
61,676	109,294	58,177
170,066	184,077	220,784
230,807	305,353	361,484
16,638,278	15,860,786	14,313,536
848,177	417,569	1,086,915
<u>20,643,954</u>	<u>19,814,385</u>	<u>19,126,684</u>

(Continued)

## Knox County, Ohio

*Changes in Net Assets  
Last Seven Years  
(accrual basis of accounting)*

	2003	2004	2005	2006
Business-type Activities:				(2)
Charges for Services				
Sewer	1,056,339	1,143,970	1,262,302	1,236,912
Landfill	0	0	0	0
Capital Grants and Contributions	178,508	168,456	145,523	74,693
<i>Total Business-type Activities Program Revenues</i>	1,234,847	1,312,426	1,407,825	1,311,605
<i>Total Primary Government Program Revenues</i>	16,436,636	20,895,527	18,705,624	23,016,055
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(15,727,111)	(13,989,491)	(16,776,179)	(13,580,861)
Business-type Activities	529,398	242,213	177,377	89,578
<i>Total Primary Government Net (Expense)/Revenue</i>	(\$15,197,713)	(\$13,747,278)	(\$16,598,802)	(\$13,491,283)
<b>General Revenues and Other Changes in Net Assets</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$4,529,804	\$3,457,090	\$3,784,744	\$4,022,446
Special Purposes	1,898,784	3,845,521	4,114,004	3,902,459
Sales Taxes	4,599,207	4,808,365	5,262,248	5,359,260
Intergovernmental Revenues, Unrestricted	2,311,657	1,943,098	1,849,740	2,027,126
Investment Earnings	336,429	413,663	734,177	1,241,601
Miscellaneous	945,500	2,025,165	2,161,733	1,561,855
Transfers	(797,113)	(70,875)	(60,645)	(14,451)
<i>Total Governmental Activities</i>	13,824,268	16,422,027	17,846,001	18,100,296
Business-type Activities:				
Investment Earnings	0	0	0	93,805
Transfers	797,113	70,875	60,645	14,451
<i>Total Business-type Activities</i>	797,113	70,875	60,645	108,256
<i>Total Primary Government</i>	\$14,621,381	\$16,492,902	\$17,906,646	\$18,208,552
<b>Change in Net Assets</b>				
Governmental Activities	(\$1,902,843)	\$2,432,536	\$1,069,822	\$4,519,435
Business-type Activities	1,326,511	313,088	238,022	197,834
<i>Total Primary Government Change in Net Assets</i>	(\$576,332)	\$2,745,624	\$1,307,844	\$4,717,269

Source: County Auditor's Office



*Knox County, Ohio*

2007	2008	2009
1,298,431	1,340,980	1,418,102
21,017	18,635	0
56,368	39,998	25,478
<u>1,375,816</u>	<u>1,399,613</u>	<u>1,443,580</u>
<u>22,019,770</u>	<u>21,213,998</u>	<u>20,570,264</u>
(18,307,374)	(21,806,910)	(17,986,104)
340,410	(88,705)	171,875
<u>(\$17,966,964)</u>	<u>(\$21,895,615)</u>	<u>(\$17,814,229)</u>
\$3,823,813	\$3,653,400	\$3,847,226
4,188,238	3,989,314	6,352,299
5,404,743	5,439,281	4,951,627
2,357,839	2,758,915	3,259,260
1,499,020	707,531	421,128
1,784,125	1,732,961	1,777,222
7,121	(186,746)	(132,994)
<u>19,064,899</u>	<u>18,094,656</u>	<u>20,475,768</u>
93,739	69,105	38,830
(7,121)	186,746	132,994
<u>86,618</u>	<u>255,851</u>	<u>171,824</u>
<u>\$19,151,517</u>	<u>\$18,350,507</u>	<u>\$20,647,592</u>
\$757,525	(\$3,712,254)	\$2,489,664
427,028	167,146	343,699
<u>\$1,184,553</u>	<u>(\$3,545,108)</u>	<u>\$2,833,363</u>

## *Knox County, Ohio*

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

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
General Fund					
Reserved	\$379,420	\$366,090	\$876,922	\$648,831	\$462,282
Unreserved	1,823,543	3,745,579	2,841,066	2,554,864	2,622,071
<i>Total General Fund</i>	<u>2,202,963</u>	<u>4,111,669</u>	<u>3,717,988</u>	<u>3,203,695</u>	<u>3,084,353</u>
All Other Governmental Funds					
Reserved	6,870,064	2,461,234	1,513,524	1,909,605	1,838,062
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	7,649,432	9,302,740	8,792,392	8,049,545	10,093,651
Debt Service Funds	498,177	578,545	635,619	0	0
Capital Projects Funds	(4,349,883)	2,210,498	1,878,745	2,107,380	1,245,265
<i>Total All Other Governmental Funds</i>	<u>10,667,790</u>	<u>14,553,017</u>	<u>12,820,280</u>	<u>12,066,530</u>	<u>13,176,978</u>
<i>Total Governmental Funds</i>	<u>\$12,870,753</u>	<u>\$18,664,686</u>	<u>\$16,538,268</u>	<u>\$15,270,225</u>	<u>\$16,261,331</u>

Source: County Auditor's Office

*Knox County, Ohio*

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<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
\$594,697	\$497,138	\$662,662	\$601,554	\$473,903
<u>1,700,477</u>	<u>1,988,947</u>	<u>2,089,151</u>	<u>1,200,614</u>	<u>1,717,030</u>
<u>2,295,174</u>	<u>2,486,085</u>	<u>2,751,813</u>	<u>1,802,168</u>	<u>2,190,933</u>
2,183,810	2,233,541	2,552,965	1,465,703	1,712,120
11,804,232	12,891,879	12,763,343	10,536,832	14,071,965
0	0	0	0	0
<u>819,622</u>	<u>411,586</u>	<u>611,413</u>	<u>750,308</u>	<u>727,137</u>
<u>14,807,664</u>	<u>15,537,006</u>	<u>15,927,721</u>	<u>12,752,843</u>	<u>16,511,222</u>
<u>\$17,102,838</u>	<u>\$18,023,091</u>	<u>\$18,679,534</u>	<u>\$14,555,011</u>	<u>\$18,702,155</u>

## ***Knox County, Ohio***

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

	2000	2001	2002	2003
<b>Revenues:</b>				
Taxes	\$10,018,445	\$9,787,810	\$9,728,904	\$11,603,148
Intergovernmental Revenues	17,532,176	20,708,975	17,011,475	14,428,199
Charges for Services	2,544,910	2,836,828	2,983,209	3,115,139
Licenses and Permits	97,070	117,776	108,978	122,658
Investment Earnings	1,524,354	1,536,669	390,210	332,673
Special Assessments	431,104	404,081	185,399	232,199
Fines and Forfeitures	72,799	66,336	82,526	89,492
All Other Revenue	742,434	1,070,933	1,246,036	945,500
<b>Total Revenue</b>	<b>32,963,292</b>	<b>36,529,408</b>	<b>31,736,737</b>	<b>30,869,008</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	4,511,051	4,860,082	5,028,221	5,983,455
Judicial	1,475,157	1,574,654	1,751,198	1,759,399
Public Safety	3,770,772	4,448,211	4,707,732	4,953,020
Public Works	4,469,823	4,086,178	3,976,355	4,223,164
Health	324,844	285,930	315,828	405,707
Human Services	11,335,746	13,297,236	12,088,490	11,853,157
Conservation and Recreation	0	0	2,000	0
Other	1,848	30,071	1,396	0
Intergovernmental	0	0	0	0
Capital Outlay	7,583,661	10,181,363	5,902,503	1,539,268
Debt Service:				
Principal Retirement	460,959	472,028	712,870	703,075
Interest and Fiscal Charges	331,368	833,265	709,687	622,997
<b>Total Expenditures</b>	<b>34,265,229</b>	<b>40,069,018</b>	<b>35,196,280</b>	<b>32,043,242</b>
Excess (Deficiency) of Revenues Over Expenditures	(1,301,937)	(3,539,610)	(3,459,543)	(1,174,234)

***Knox County, Ohio***

2004	2005	2006	2007	2008	2009
\$12,050,302	\$13,187,367	\$13,209,994	\$13,383,880	\$13,117,298	\$15,086,952
18,715,280	16,017,172	19,943,838	19,842,435	17,551,214	20,211,095
3,075,611	3,136,918	3,100,123	2,909,318	3,224,427	3,398,465
123,798	128,829	120,094	138,752	167,644	208,226
403,721	690,552	1,150,972	1,380,218	639,692	414,462
214,232	47,240	29,938	25,227	46,702	29,374
75,621	81,119	85,710	95,514	93,224	87,929
1,778,066	2,155,115	1,572,986	1,995,442	1,761,323	1,793,579
<u>36,436,631</u>	<u>35,444,312</u>	<u>39,213,655</u>	<u>39,770,786</u>	<u>36,601,524</u>	<u>41,230,082</u>
6,715,071	6,733,588	6,377,665	6,437,179	6,880,886	6,228,729
1,924,466	2,020,580	2,255,843	2,168,442	2,216,707	2,179,242
5,734,322	5,549,473	5,699,038	5,696,130	6,000,693	6,371,465
4,651,423	5,934,571	5,094,317	5,751,430	5,080,715	4,446,632
415,342	329,875	385,050	478,587	449,367	415,995
12,187,436	12,144,183	12,259,649	14,098,762	15,250,656	13,643,822
0	0	0	0	0	0
0	0	0	0	0	0
0	0	1,651,020	2,081,824	2,057,835	2,053,506
2,447,070	2,704,731	3,457,932	1,696,281	1,358,922	1,940,957
718,296	666,806	637,433	658,364	732,105	769,696
587,622	550,847	524,549	502,744	480,876	468,746
<u>35,381,048</u>	<u>36,634,654</u>	<u>38,342,496</u>	<u>39,569,743</u>	<u>40,508,762</u>	<u>38,518,790</u>
1,055,583	(1,190,342)	871,159	201,043	(3,907,238)	2,711,292

(Continued)

## Knox County, Ohio

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

	2000	2001	2002	2003
<b>Other Financing Sources (Uses):</b>				
Proceeds from the Sale of Capital Assets	51,844	60,581	35,610	0
Proceeds of Bonds	0	8,225,000	0	0
Proceeds of Notes	24,764	0	0	0
Inception of Capital Lease	0	15,730	0	0
Other Financing Sources - Capital Leases	0	0	0	0
Ohio Public Works Commission Loan	0	0	0	0
Ohio Water Development Authority Loan	0	0	0	0
Loan Issued	0	0	0	0
General Obligation Bonds Issued	0	0	1,360,000	0
Premium on General Obligation Bonds	0	0	1,630	0
Transfers In	1,951,410	855,125	1,085,895	1,978,354
Transfers Out	(2,081,799)	(940,225)	(1,245,742)	(2,131,323)
<b>Total Other Financing Sources (Uses)</b>	<u>(53,781)</u>	<u>8,216,211</u>	<u>1,237,393</u>	<u>(152,969)</u>
<b>Net Change in Fund Balance</b>	<u>(\$1,355,718)</u>	<u>\$4,676,601</u>	<u>(\$2,222,150)</u>	<u>(\$1,327,203)</u>
 <b>Debt Service as a Percentage of Noncapital Expenditures</b>	 2.78%	 4.39%	 4.51%	 4.44%

Source: County Auditor's Office

***Knox County, Ohio***

2004	2005	2006	2007	2008	2009
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	165,700	0	144,777
0	135,302	0	0	0	0
32,704	0	0	356,656	119,189	0
0	0	0	0	0	661,648
0	0	0	0	0	600,000
0	0	0	0	0	0
0	0	0	0	0	0
1,269,966	1,983,541	1,995,279	1,715,767	1,822,278	1,268,939
(1,340,841)	(2,044,186)	(2,009,730)	(1,708,646)	(2,009,024)	(1,401,933)
(38,171)	74,657	(14,451)	529,477	(67,557)	1,273,431
<u>\$1,017,412</u>	<u>(\$1,115,685)</u>	<u>\$856,708</u>	<u>\$730,520</u>	<u>(\$3,974,795)</u>	<u>\$3,984,723</u>
4.12%	3.81%	3.53%	3.14%	3.17%	3.56%

## *Knox County, Ohio*

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

<b>Tax year</b>	2000	2001	2002	2003
<b>Real Property</b>				
Assessed	\$664,739	\$693,254	\$707,736	\$809,928
Actual	1,899,254	1,980,726	2,022,103	2,314,080
<b>Public Utility</b>				
Assessed	48,862	46,059	38,254	38,990
Actual	195,446	184,234	153,015	155,961
<b>Tangible Personal Property</b>				
Assessed	105,495	123,909	97,689	111,165
Actual	421,980	495,636	390,756	444,660
<b>Total</b>				
Assessed	819,096	863,222	843,679	960,083
Actual	2,516,680	2,660,596	2,565,874	2,914,701
<b>Assessed Value as a</b>				
<b>Percentage of Actual Value</b>	32.55%	32.44%	32.88%	32.94%
<b>Total Direct Tax Rate</b>				
	\$8.70	\$8.70	\$8.70	\$9.70

Source: County Auditor's Office

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



***Knox County, Ohio***

2004	2005	2006	2007	2008	2009
\$832,520	\$853,649	\$954,584	\$979,076	\$989,454	\$1,117,820
2,378,629	2,438,997	2,727,383	2,797,360	2,827,011	3,193,771
39,157	39,394	39,517	39,535	33,611	34,933
156,630	157,577	158,068	158,140	134,444	139,732
104,743	101,788	96,790	77,143	70,367	0
418,972	407,152	516,213	617,144	1,125,872	0
976,420	994,831	1,090,891	1,095,754	1,093,432	1,152,753
2,954,231	3,003,726	3,401,664	3,572,644	4,087,327	3,333,503
33.05%	33.12%	32.07%	30.67%	26.75%	34.58%
\$9.70	\$9.70	\$9.70	\$9.70	\$9.49	\$12.59

## ***Knox County, Ohio***

### *Property Tax Rates of Direct and Overlapping Governments*

(per \$1,000 of assessed value)

*Last Ten Years*

Collection Year	2000	2001	2002	2003
<b>Direct Rates</b>				
General Fund	3.40	3.40	3.40	3.40
Mental Retardation	2.60	2.60	2.60	2.60
Children Services	1.30	1.30	1.30	1.30
Community Mental Health	1.00	1.00	1.00	1.00
Senior Citizens	0.00	0.00	0.00	1.00
Park District	0.00	0.00	0.00	0.00
Board of Health	0.40	0.40	0.40	0.40
Total	8.70	8.70	8.70	9.70
<b>Overlapping Rates</b>				
City of Mount Vernon	3.20	3.20	3.20	3.20
Villages	3.50 - 8.80	3.50 - 8.80	3.50 - 8.80	2.50 - 7.40
Townships	0.30 - 7.70	0.30 - 7.50	0.30 - 7.50	0.30 - 7.60
In County School Districts	34.10 - 49.20	36.74 - 54.53	36.74 - 54.53	35.43 - 54.53
Out of County School Districts	35.7 - 50.80	35.70 - 50.20	35.60 - 50.20	35.00 - 50.20
Joint Vocational School Districts	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40	3.80 - 6.40
Other Units	0.80 - 4.50	0.80 - 5.50	0.80 - 5.50	0.80 - 5.50

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

**Source:**

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

***Knox County, Ohio***

2004	2005	2006	2007	2008	2009
3.40	3.40	3.40	3.40	3.40	3.40
2.60	2.60	2.60	2.60	2.60	5.35
1.30	1.30	1.30	1.30	1.30	1.30
1.00	1.00	1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00	0.79	0.79
0.00	0.00	0.00	0.00	0.00	0.35
0.40	0.40	0.40	0.40	0.40	0.40
9.70	9.70	9.70	9.70	9.49	12.59
3.20	3.20	3.20	3.20	3.20	3.20
2.50 - 7.40	2.50 - 8.60	2.50 - 8.60	2.50 - 8.60	2.50 - 8.60	2.50 - 8.60
0.30 - 7.60	0.30 - 7.60	0.30 - 7.60	0.30 - 9.15	0.30 - 9.15	0.30 - 9.15
35.43 - 54.53	35.29 - 54.09	34.00 - 53.40	33.83 - 48.69	33.83 - 48.69	33.93 - 47.96
35.00 - 50.20	35.17 - 49.25	40.90 - 47.65	34.10 - 47.85	34.10 - 47.85	33.90 - 48.25
2.80 - 6.40	3.00 - 6.40	3.00 - 6.40	3.00 - 6.40	3.00 - 6.40	2.50 - 6.40
0.80 - 5.50	0.80 - 5.50	0.41 - 5.50	0.41 - 5.91	0.41 - 5.91	0.43 - 5.93



## Knox County, Ohio

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

Name of Taxpayer	Nature of Business	2009		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$21,959,680	1	1.90%
Licking Rural Electrification Inc	Public Utility	6,604,430	2	0.57%
Columbia Gas Transmission	Public Utility	5,450,360	3	0.47%
Ariel Corporation	Business	4,338,580	4	0.38%
FT Precision Inc	Business	4,015,650	5	0.35%
Kenyon College	Education	3,993,490	6	0.35%
WP Knox Associates	Business	2,946,240	7	0.26%
First Knox National Bank	Business	2,910,390	8	0.25%
Cooper Cameron Corporation	Business	2,879,240	9	0.25%
Chesterland Productions	Business	2,222,110	10	0.19%
Subtotal		57,320,170		4.97%
All Others		1,095,432,780		95.03%
Total		<u>\$1,152,752,950</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2000		
		Assessed Value	Rank	Percent of Total Assessed Value
Cooper Cameron Corporation	Business	\$23,546,470	1	2.87%
Ohio Power Company	Public Utility	19,311,750	2	2.36%
United Telephone Company	Public Utility	9,993,480	3	1.22%
Ariel Corporation	Business	9,090,210	4	1.11%
FT Precision Inc	Business	6,253,020	5	0.76%
City of Mount Vernon	Government	5,050,430	6	0.62%
Columbia Gas of Ohio	Public Utility	4,933,530	7	0.60%
Licking Rural Electrification	Public Utility	4,923,240	8	0.60%
Columbia Gas Transmission	Public Utility	4,704,360	9	0.57%
Weyerhaeuser Corporation	Business	4,697,430	10	0.57%
Subtotal		92,503,920		11.28%
All Others		726,592,061		88.72%
Total		<u>\$819,095,981</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings  
Based on valuation of property in 2009 and 2000

## ***Knox County, Ohio***

### *Property Tax Levies and Collections Last Ten Years*

<b>Collection Year</b>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
<b>Current</b>					
Tax Levy (1)	\$5,731,554	\$6,010,338	\$6,064,379	\$7,427,715	\$7,769,928
Current Tax Collections	5,050,645	5,252,434	5,270,552	6,465,083	6,723,319
Percent of Levy Collected	88.12%	87.39%	86.91%	87.04%	86.53%
<b>Delinquent</b>					
Tax Levy (1)	\$283,298	\$300,915	\$353,530	\$400,175	\$471,156
Tax Collections	<u>195,872</u>	<u>193,338</u>	<u>227,214</u>	<u>252,150</u>	<u>314,638</u>
Percent of Levy Collected	69.14%	64.25%	64.27%	63.01%	66.78%
<b>Total</b>					
Tax Levy (1)	\$6,014,852	\$6,311,253	\$6,417,909	\$7,827,890	\$8,241,084
Tax Collections	<u>5,246,517</u>	<u>5,445,772</u>	<u>5,497,766</u>	<u>6,717,233</u>	<u>7,037,957</u>
Percent of Levy Collected	87.23%	86.29%	85.66%	85.81%	85.40%

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

Source: County Auditor's Office

***Knox County, Ohio***

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<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
\$8,242,873	\$8,472,409	\$9,312,816	\$12,618,876	\$16,511,797
6,938,026	7,167,658	7,725,912	7,895,631	11,678,794
84.17%	84.60%	82.96%	62.57%	70.73%
\$465,790	\$385,170	\$519,205	\$468,038	\$603,178
336,393	290,919	302,540	328,141	420,656
72.22%	75.53%	58.27%	70.11%	69.74%
\$8,708,663	\$8,857,579	\$9,832,021	\$13,086,914	\$17,114,975
7,274,419	7,458,577	8,028,452	8,223,772	12,099,450
83.53%	84.21%	81.66%	62.84%	70.70%

## Knox County, Ohio

### Ratio of Outstanding Debt By Type Last Ten Years

	2000	2001	2002	2003
<b>Governmental Activities</b> <sup>(1)</sup>				
General Obligation Bonds Payable	\$3,335,000	\$11,435,000	\$12,385,000	\$11,910,000
Special Assessment Bonds Payable	1,000,000	695,000	430,000	260,000
Installment Note	330,000	280,000	230,000	175,000
OPWC Loan Payable	0	0	0	0
Ohio Water Development Authority Loans Payable	0	0	0	0
Loan Payable	0	0	0	0
Capital Leases	0	13,702	10,832	7,757
<b>Business-type Activities</b> <sup>(1)</sup>				
Ohio Water Development Authority Loans Payable	\$77,803	\$76,196	\$74,498	\$72,705
Total Primary Government	<u>\$4,742,803</u>	<u>\$12,499,898</u>	<u>\$13,130,330</u>	<u>\$12,425,462</u>
<b>Population</b> <sup>(2)</sup>				
Knox County	54,655	55,445	56,275	57,057
Outstanding Debt Per Capita	\$87	\$225	\$233	\$218
<b>Income</b> <sup>(2)</sup>				
Personal (in thousands)	1,267,832	1,313,215	1,350,600	1,398,524
Percentage of Personal Income	0.37%	0.95%	0.97%	0.89%

**Sources:**

(1) Source: County Auditor's Office

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



*Knox County, Ohio*

2004	2005	2006	2007	2008	2009
\$11,420,000	\$10,910,000	\$10,380,000	\$9,830,000	\$9,260,000	\$8,665,000
90,000	0	0	0	0	0
120,000	60,000	0	0	0	0
32,704	29,434	26,163	343,883	304,948	266,012
0	0	0	0	112,609	718,737
0	0	0	0	0	591,507
4,461	136,227	92,065	188,337	71,747	144,777
<u>\$70,811</u>	<u>\$68,810</u>	<u>\$66,695</u>	<u>\$64,462</u>	<u>\$62,103</u>	<u>\$59,611</u>
<u>\$11,737,976</u>	<u>\$11,204,471</u>	<u>\$10,564,923</u>	<u>\$10,426,682</u>	<u>\$9,811,407</u>	<u>\$10,445,644</u>
57,757	54,500	58,456	58,561	58,890	59,373
\$203	\$206	\$181	\$178	\$167	\$176
1,490,881	1,415,147	1,597,193	1,666,353	1,743,733	1,758,035
0.79%	0.79%	0.66%	0.63%	0.56%	0.59%

## *Knox County, Ohio*

### *Ratios of General Bonded Debt Outstanding Last Ten Years*

Year	2000	2001	2002	2003
<b>Population</b> (1)	54,655	55,445	56,275	57,057
<b>Assessed Value</b> (In thousands) (2)	\$819,096	\$863,222	\$843,679	\$960,083
<b>General Bonded Debt</b> (3)				
General Obligation Bonds	\$3,335,000	\$11,435,000	\$12,385,000	\$11,910,000
<b>Resources Available to Pay Principal</b> (4)	\$498,148	\$578,365	\$635,439	\$654,049
<b>Net General Bonded Debt</b>	\$2,836,852	\$10,856,635	\$11,749,561	\$11,255,951
<b>Ratio of Net Bonded Debt to Assessed Value</b>	0.35%	1.26%	1.39%	1.17%
<b>Net Bonded Debt per Capita</b>	\$51.90	\$195.81	\$208.79	\$197.28

**Source:**

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

***Knox County, Ohio***

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2004	2005	2006	2007	2008	2009
57,757	54,500	58,456	58,561	58,890	59,373
\$976,420	\$994,831	\$1,090,891	\$1,095,754	\$1,093,432	\$1,152,753
\$11,420,000	\$10,910,000	\$10,380,000	\$9,830,000	\$9,260,000	\$8,665,000
\$709,423	\$635,926	\$655,708	\$659,431	\$354,890	\$239,708
\$10,710,577	\$10,274,074	\$9,724,292	\$9,170,569	\$8,905,110	\$8,425,292
1.10%	1.03%	0.89%	0.84%	0.81%	0.73%
\$185.44	\$188.52	\$166.35	\$156.60	\$151.22	\$141.90



## *Knox County, Ohio*

*Computation of Direct and Overlapping  
Debt Attributable to Governmental Activities  
December 31, 2009*

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to County (1)</u>	<u>Amount Applicable to County</u>
<b>Direct:</b>			
Knox County	\$8,665,000	100.00%	\$8,665,000
<b>Overlapping:</b>			
All Cities wholly within the County	2,999,195	100.00%	2,999,195
All Townships wholly within the County	203,851	100.00%	203,851
All School Districts wholly within the County	26,796,130	100.00%	26,796,130
Clear Fork School District	6,043,511	7.90%	<u>477,437</u>
		Subtotal	<u>30,476,613</u>
		Total	<u><u>\$39,141,613</u></u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2009 collection year.

**Source:** Knox County Auditor

## Knox County, Ohio

### Debt Limitations Last Ten Years

Collection Year	2000	2001	2002	2003
<b>Total Debt</b>				
Net Assessed Valuation	\$819,095,981	\$863,221,722	\$843,678,684	\$960,084,059
Legal Debt Limitation (%) (1)(a)	2.32%	2.33%	2.32%	2.34%
Legal Debt Limitation (\$) (1)	18,977,400	20,080,543	19,591,967	22,502,101
County Debt Outstanding (2)	3,665,000	4,855,000	6,025,000	5,778,000
Less: Applicable Debt Service Fund Amounts	(498,148)	(578,365)	635,439	(654,049)
Net Indebtedness Subject to Limitation	<u>3,166,852</u>	<u>4,276,635</u>	<u>6,660,439</u>	<u>5,123,951</u>
Overall Legal Debt Margin	<u><u>\$15,810,548</u></u>	<u><u>\$15,803,908</u></u>	<u><u>\$12,931,528</u></u>	<u><u>\$17,378,150</u></u>
<b>Unvoted Debt</b>				
Net Assessed Valuation	\$819,095,981	\$863,221,722	\$843,678,684	\$960,084,059
Legal Debt Limitation (%) (1)(b)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	8,190,960	8,632,217	8,436,787	9,600,841
County Debt Outstanding (2)	3,665,000	4,855,000	6,025,000	5,778,000
Less: Applicable Debt Service Fund Amounts	(498,148)	(578,365)	635,439	(654,049)
Net Indebtedness Subject to Limitation	<u>3,166,852</u>	<u>4,276,635</u>	<u>6,660,439</u>	<u>5,123,951</u>
Overall Legal Debt Margin	<u><u>\$5,024,108</u></u>	<u><u>\$4,355,582</u></u>	<u><u>\$1,776,348</u></u>	<u><u>\$4,476,890</u></u>

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

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

(b) 1% of assessed value.

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

Source: Knox County Auditor

***Knox County, Ohio***

2004	2005	2006	2007	2008	2009
\$976,420,398	\$994,830,648	\$1,090,891,142	\$1,095,753,457	\$1,093,432,139	\$1,152,752,950
2.35%	2.35%	2.36%	2.36%	2.36%	2.37%
22,910,510	23,370,766	25,772,279	25,893,836	25,835,803	27,318,824
5,524,000	5,258,000	4,980,000	4,690,000	4,392,000	4,077,000
(709,423)	(635,926)	(655,708)	(659,431)	(354,890)	(239,708)
4,814,577	4,622,074	4,324,292	4,030,569	4,037,110	3,837,292
\$18,095,933	\$18,748,692	\$21,447,987	\$21,863,267	\$21,798,693	\$23,481,532
\$976,420,398	\$994,830,648	\$1,090,891,142	\$1,095,753,457	\$1,093,432,139	\$1,152,752,950
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
9,764,204	9,948,306	10,908,911	10,957,535	10,934,321	11,527,530
5,524,000	5,258,000	4,980,000	4,690,000	4,392,000	4,077,000
(709,423)	(635,926)	(655,708)	(659,431)	(354,890)	(239,708)
4,814,577	4,622,074	4,324,292	4,030,569	4,037,110	3,837,292
\$4,949,627	\$5,326,232	\$6,584,619	\$6,926,966	\$6,897,211	\$7,690,238

***Knox County, Ohio***

*Pledged Revenue Coverage  
Last Ten Years*

	2000	2001	2002	2003
<b>Special Assessment Bonds (1)</b>				
Special Assessment Collections	\$426,268	\$398,271	\$326,743	\$224,787
Debt Service				
Principal	295,000	295,000	250,000	170,000
Interest	119,769	90,894	62,025	37,925
Coverage	1.03	1.03	1.05	1.08

(1) Sewer District Special Assessment Bonds were issued in 1982 for \$620,000, in 1984 for \$650,000, and in 1985 for \$940,000.

Source: Knox County Auditor



*Knox County, Ohio*

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2004	2005	2006	2007	2008	2009
\$201,221	\$37,155	\$18,195	\$12,517	\$32,944	\$10,445
170,000	90,000	0	0	0	0
22,731	7,538	0	0	0	0
1.04	0.38	N/A	N/A	N/A	N/A

## *Knox County, Ohio*

### *Demographic and Economic Statistics Last Ten Years*

Calendar Year	2000	2001	2002	2003
<b>Population</b> (1)				
Knox County	54,655	55,445	56,275	57,057
<b>Income</b> (1)				
Total Personal (in thousands)	1,267,832	1,313,215	1,350,600	1,398,524
Per Capita (1)(a)	23,197	23,685	24,000	24,511
<b>Unemployment Rate</b> (2)				
Federal	4.2%	3.8%	4.8%	5.8%
State	4.3%	3.7%	4.3%	5.7%
Knox County	4.0%	3.7%	4.7%	5.8%
<b>Civilian Work Force Estimates</b> (2)				
State	5,900,400	5,857,000	5,828,000	5,915,000
Knox County	26,000	26,600	26,900	27,600

#### **Sources:**

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

(a) Information is only available through 2008. For the presentation of 2009 statistics the County is using the latest information available.

(2) State Department of Labor Statistics

***Knox County, Ohio***

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2004	2005	2006	2007	2008	2009
57,757	54,500	58,456	58,561	58,890	59,373
1,490,881	1,415,147	1,597,193	1,666,353	1,743,733	1,758,035
25,813	25,966	27,323	28,455	29,610	29,610
6.0%	5.5%	5.0%	4.6%	5.8%	9.3%
6.1%	6.0%	5.9%	5.6%	6.6%	10.8%
5.6%	5.4%	5.1%	5.4%	6.3%	11.4%
5,875,300	5,900,400	5,934,000	5,976,500	5,986,400	5,905,107
29,200	30,100	30,500	31,000	30,800	30,051



## *Knox County, Ohio*

### *Principal Employers Current Year and Four Years Ago*

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

Employer	Nature of Business	2005		
		Number of Employees	Rank	Percentage of Total Employment
Rolls Royce Energy Systems	Business	850	1	0.03
Ariel Corporation	Business	835	2	0.03
Kenyon College	School	697	3	0.02
Mount Vernon Nazarene University	School	537	4	0.02
TRW Automotives	Business	513	5	0.02
Knox Community Hospital	Business	483	6	0.02
Mount Vernon City Schools	School	481	7	0.02
Mount Vernon Developmental	Business	463	8	0.02
Knox County	County Government	425	9	0.01
Kokosing Construction Co Inc	Business	400	10	0.01
Total		<u>5,684</u>		
Total Employment within the County		<u><u>30,100</u></u>		

**Sources:**

Area Development Foundation

Information on Principal Employers is not available prior to 2005.

## Knox County, Ohio

### Full Time Equivalent Employees by Function Last Ten Years

	2000	2001	2002	2003	2004
<b>Governmental Activities</b>					
General Government					
Legislative and Executive					
Commissioners	15	21	22	18	16
Auditor	10	11	12	12	10
Treasurer	5	5	5	5	5
Prosecutor	8	8	8	7	8
Board of Elections	4	4	4	4	4
Recorder	6	6	6	6	6
Judicial					
Public Defender	7	6	6	6	6
Probate	4	4	3	6	6
Clerk of Courts	11	11	12	13	14
Common Pleas	10	9	9	10	10
Juvenile	19	18	19	17	18
Municipal Court	4	4	4	4	4
Public Safety					
Sheriff	54	53	56	60	64
911 Emergency Calling	20	20	23	24	26
Coroner	1	1	1	1	1
Emergency Management Agency	2	2	2	3	2
Public Works					
Roads and Bridges	41	39	39	40	36
Maps	3	3	3	3	3
Human Services					
MRDD	76	76	82	86	90
Public Assistance	53	54	56	55	55
Child Support Enforcement	10	12	14	14	13
Childrens Services	15	17	18	15	15
Veterans Services	3	2	2	3	4
Health					
Animal Control	3	3	3	4	3
<b>Business-Type Activities</b>					
Utilities					
Sewer	10	12	9	10	11
<i>Total Employees</i>	<u>394</u>	<u>401</u>	<u>418</u>	<u>426</u>	<u>430</u>

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

Source: County Auditor's Office

*Knox County, Ohio*

2005	2006	2007	2008	2009
18	17	17	18	18
10	10	10	10	9
5	5	5	5	5
8	7	8	10	9
4	5	5	5	6
5	6	5	5	4
6	6	6	6	6
4	5	5	4	3
11	10	12	12	10
11	12	11	13	12
15	16	16	19	19
4	4	4	4	4
66	65	70	63	60
26	25	26	27	28
1	1	1	1	1
2	3	2	3	3
39	38	36	37	35
3	3	3	3	3
83	77	63	59	33
56	61	63	63	60
13	13	12	14	14
15	15	18	19	21
6	6	5	4	5
3	5	5	5	5
11	11	11	10	10
425	426	419	419	383

## ***Knox County, Ohio***

### *Operating Indicators by Function Last Ten Years*

	2000	2001	2002	2003	2004
<b>Governmental Activities</b>					
General Government					
Legislative and Executive					
Number of Tax Bills	38,764	39,373	39,768	40,126	40,444
Number of Registered Voters	35,140	30,709	31,630	31,897	36,972
Number of Documents Recorded	31,258	20,069	18,556	21,325	15,925
Judicial					
Number of Probation Cases	365	358	301	305	298
Number of Traffic Cases	502	543	551	476	391
Number of Marriage Licenses	423	393	401	396	429
Public Safety					
Sheriff					
Number of Burglaries	158	167	193	178	159
Number of Larceny Investigations	485	462	312	377	408
Number of Traffic Accidents	531	548	435	446	392
Public Works					
Roads and Bridges					
Number of Tons of Asphalt Used	11,141	14,102	6,551	17,309	8,458
Number of Bridges Replaced	9	6	7	13	16
Number of Culverts Replaced	31	45	31	46	132
Human Service					
MRDD					
Number of Programs Offered	6	6	6	6	5
Number of Individuals Served	307	325	363	341	379
Number of Individuals on Waiting Lists	105	158	107	120	242
Health					
Number of Birth & Death Certificates Issued	4,155	4,106	4,267	4,314	4,340
Number of Sewage Permits Issued	294	276	315	278	263
Number of Patients Served in Medical Clinic	517	404	1,198	1,471	1,502



*Knox County, Ohio*

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2005	2006	2007	2008	2009
40,719	41,374	41,374	41,016	40,678
34,776	36,349	36,123	38,846	39,072
16,242	14,819	12,375	11,162	12,730
309	277	310	292	305
416	442	350	355	288
467	462	412	390	361
199	140	203	231	198
381	375	397	391	381
292	249	252	193	141
13,654	3,816	10,059	10,804	10,692
13	15	6	4	7
117	122	106	38	27
5	5	8	6	13
396	345	365	405	428
237	289	354	215	235
4,440	4,312	4,230	3,788	3,709
218	284	111	126	123
1,740	1,662	1,483	1,708	1,529

(Continued)

## ***Knox County, Ohio***

### *Operating Indicators by Function Last Ten Years*

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
<b>Business-Type Activities</b>					
Sewer					
Number of Water Leaks	22	25	23	34	14
Number of New Services	116	109	99	122	99
Number of Install of Grinder Units	3	3	3	1	2

Source: Knox County Auditor

*Knox County, Ohio*

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<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
12	12	37	31	28
101	65	41	37	32
4	4	3	1	0

## Knox County, Ohio

### Capital Asset Statistics by Function Last Ten Years

	2000	2001	2002	2003	2004
<b>Governmental Activities</b>					
General Government					
Legislative and Executive					
Land (acres)	296.799	296.799	296.799	272.592	272.592
Buildings	10	54	54	54	54
Vehicles	3	4	4	5	6
Judicial					
Buildings	2	2	2	2	2
Public Safety					
Sheriff					
Stations	1	1	1	1	1
Vehicles	26	27	28	29	30
Public Works					
Land (acres)	10.680	10.180	10.180	10.180	10.180
Buildings	8	8	8	8	8
Vehicles	52	48	47	46	46
Health					
Land (acres)	3.180	3.180	3.180	3.180	3.180
Buildings	2	3	3	3	3
Vehicles	3	3	3	4	4
Human Services					
Land (acres)	23.546	23.546	23.546	23.546	23.546
Buildings	13	13	13	13	13
Vehicles	20	21	21	20	21
<b>Business-Type Activities</b>					
Utilities					
Sewer					
Land (acres)	86.626	86.626	86.626	86.626	86.626
Buildings	19	19	19	19	19
Sewerlines (Miles)	1,001,268	1,001,268	1,001,268	1,001,268	1,001,268
Vehicles	5	7	7	7	7
Landfill					
Land (acres)	229.569	229.569	229.569	229.569	229.569

Source: County Auditor's Office

***Knox County, Ohio***

2005	2006	2007	2008	2009
272.592	272.592	272.592	272.592	327.232
55	55	55	55	55
5	5	5	4	4
2	2	2	2	2
1	1	1	1	1
32	33	31	32	32
10.180	10.180	10.180	10.180	10.180
8	8	8	8	8
44	44	35	40	38
3.180	3.180	3.180	3.180	3.180
3	5	5	5	5
4	4	6	4	4
23.546	23.546	23.546	23.546	23.546
13	13	13	13	13
16	18	17	8	8
86.626	86.626	86.626	90.409	90.639
19	19	19	19	19
1,001,268	1,001,268	1,001,268	1,001,268	1,001,268
7	7	7	9	8
229.569	229.569	229.569	229.569	229.569





Mary Taylor, CPA  
Auditor of State

**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 22, 2010**