

JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**FINANCIAL CONDITION
KNOX COUNTY**

TABLE OF CONTENTS

Schedule of Federal Awards Expenditures 1

Notes to the Schedule of Federal Awards Expenditures 2

Report on Compliance and on Internal Control Required By
Government Auditing Standards 3

Report on Compliance with Requirements Applicable to the Major Federal
Program, Internal Control Over Compliance in Accordance with
OMB Circular A-133, and the Schedule of Federal Awards Expenditures 5

Schedule of Findings 7

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FINANCIAL CONDITION
KNOX COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Community Facilities Loans and Grants	N/A	10.776	\$121,490
<i>Passed Through Ohio Department of Education</i>			
National School Lunch Program	066076-03PU	10.555	<u>439</u>
Total U.S. Department of Agriculture			<u>121,929</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed Through Ohio Department of Education</i>			
Special Education Cluster:			
Special Education - Grants to States	066076-6B-SF-99P	84.027	6,868
Special Education - Preschool Grants	066076-PG-S1-98P	84.173	<u>8,112</u>
Total Special Education Cluster			<u>14,980</u>
Total U.S. Department of Education			<u>14,980</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed Through Ohio Department of Mental Retardation</i>			
Social Services Block Grant	N/A	93.667	51,003
Medical Assistance Program	N/A	93.778	<u>552,955</u>
Total U.S. Department of Health and Human Services			<u>603,958</u>
<u>U.S. DEPARTMENT OF FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
<i>Passed Through Ohio Department of Public Safety</i>			
Emergency Management - State and Local Assistance	98PPACA	83.534	24,615
Public Assistance Grants	1227-DR-083-91002	83.544	<u>348,537</u>
Total U.S. Department of Federal Emergency Management Agency			<u>373,152</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Crime Victim Assistance	N/A	16.575	<u>30,828</u>
Total U.S. Department of Justice			<u>30,828</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Airport Improvement Program	N/A	20.106	<u>21,461</u>
Total U.S. Department of Transportation			<u>21,461</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Passed Through Ohio Department of Development</i>			
HOME Investment Partnerships Program	B-C-98-039-2	14.239	124,949
Community Development Block Grant / State's Program	B-C-98-039-1 B-F-97-039-1 B-F-98-039-1 B-F-99-039-1	14.228	379,943
Total U.S. Department of Housing and Urban Development			<u>504,892</u>
Totals			<u>\$1,671,200</u>

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

**FINANCIAL CONDITION
KNOX COUNTY**

FISCAL YEAR ENDED DECEMBER 31, 1999

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

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

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

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

These loans are collateralized by mortgages on the property. At December 31, 1999, the gross amount of loans outstanding under this program were \$287,130.

NOTE C – MATCHING REQUIREMENTS

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

NOTE D – PASS THROUGH ENTITY NUMBERS

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



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

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

We have audited the general-purpose financial statements of Knox County, Ohio (the County) as of and for the year ended December 31, 1999, and have issued our report thereon dated June 22, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted a certain immaterial instance of noncompliance that we have reported to management of the County in a separate letter dated June 22, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 22, 2000.

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

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

JIM PETRO
Auditor of State

June 22, 2000



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JIM PETRO, AUDITOR OF STATE

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

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

Compliance

We have audited the compliance of Knox County, Ohio (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 1999. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1999.

Internal Control Over Compliance

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

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

Schedule of Federal Awards Expenditures

We have audited the general-purpose financial statements of the County as of and for the year ended December 31, 1999, and have issued our report thereon dated June 22, 2000. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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



JIM PETRO
Auditor of State

June 22, 2000

**FINANCIAL CONDITION
KNOX COUNTY**

DECEMBER 31, 1999

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

1. SUMMARY OF AUDITOR'S RESULTS

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

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

NONE

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

NONE

KNOX COUNTY AUDITOR

MARGARET ANN RUIE

125 EAST HIGHTS STREET

MOUNT VERNON, OHIO 43054

PHONE: 724-266-2242

**Comprehensive Annual Financial Report
for the year ended December 31, 1999**

Knox County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 1999

Margaret Ann Ruhl
Knox County Auditor

Prepared by Knox County Auditor's Office:

Sharon A. Lamb
Deputy Auditor

INTRODUCTORY SECTION

Knox County, Ohio

Comprehensive Annual Financial Report
For the Year Ended December 31, 1999

Table of Contents

Page

1. **Introductory Section**

Table of Contents i
Transmittal Letter iv
Organization Chart of Knox County xv
List of Elected Officials xvi
Certificate of Achievement xvii

2. **Financial Section**

Independent Accountant's Report 1

General Purpose Financial Statements:
(Combined Statements - Overview)

Combined Balance Sheet - All Fund Types, Account Groups and
Discretely Presented Component Units 4

Combined Statement of Revenues, Expenditures and Changes
in Fund Balances - All Governmental Fund Types 8

Combined Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual (Budget Basis) -
All Governmental Fund Types 9

Combined Statement of Revenues, Expenses and Changes in
Fund Equity - All Proprietary Fund Types and Discretely
Presented Component Units 12

Combined Statement of Revenues, Expenses and Changes
in Fund Equity - Budget and Actual (Budget Basis) -
All Proprietary Fund Types - Primary Government 13

Combined Statement of Cash Flows - All Proprietary Fund Types
and Discretely Presented Component Units 16

Notes to the General Purpose Financial Statements 20

Supplemental Data:

Governmental Fund Types:
General Fund:
Description of Fund 49
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual (Budget Basis) 50

Knox County, Ohio

Comprehensive Annual Financial Report
For the Year Ended December 31, 1999

Table of Contents (Continued)

	<u>Page</u>
Special Revenue Funds:	
Description of Funds	56
Combining Balance Sheet	62
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	69
Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Budget Basis)	77
Debt Service Funds:	
Description of Funds	111
Combining Balance Sheet	112
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	113
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)	114
Capital Projects Funds:	
Description of Funds	117
Combining Balance Sheet	118
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	120
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)	122
Proprietary Fund Types:	
Enterprise Funds:	
Description of Funds	131
Combining Balance Sheet	132
Combining Statement of Revenues, Expenses and Changes in Fund Equity	133
Schedules of Revenues, Expenses and Changes in Fund Equity - Budget and Actual (Budget Basis)	134
Combining Statement of Cash Flows	135
Internal Service Fund:	
Description of Fund	138
Fiduciary Fund Type:	
Agency Funds:	
Description of Funds	139
Combining Balance Sheet	142
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	143
General Fixed Assets Account Group:	
Description of Account Group	153
Schedule of Changes in General Fixed Assets By Function	154

Knox County, Ohio

Comprehensive Annual Financial Report
For the Year Ended December 31, 1999

Table of Contents (Continued)

	<u>Page</u>
Schedule of General Fixed Assets By Function	155
Schedule of General Fixed Assets By Source	156
3. Statistical Section	
<i>Governmental Fund Expenditures By Function-</i>	
Last Ten Years	S-1
<i>Governmental Fund Revenues By Source-</i>	
Last Ten Years	S-2
Property Tax Levies and Collections - Real and Public Utility Taxes - Last Ten Years	S-3
Assessed and Estimated Actual Value of Taxable Property - Last Ten Years	S-4
Property Tax Rates - Direct and Overlapping Governments - Last Ten Years	S-5
Current Special Assessment Collections - Last Ten Years	S-8
Ratio of General Obligation Bonded Debt To Assessed Value - Last Three Years	S-9
Ratio of Annual Debt Service Expenditures - Last Two Years	S-10
Computation of Legal Debt Margin	S-11
Computation of Direct and Overlapping Debt	S-12
Construction, Bank Deposits and Property Values Last Ten Years	S-13
Ten Principal Taxpayers	S-14
Demographic Statistics	S-15
Miscellaneous Statistics	S-17
History of County Auditors	S-19

KNOX COUNTY AUDITOR

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June 26, 2000

To the Citizens of Knox County
and to The Board of County Commissioners:

the Honorable Thomas C. McLarnan
the Honorable Robert D. Durbin
the Honorable Allen D. Stockberger:

I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Knox County, Ohio, for the year ended December 31, 1999. 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, 1999. The information contained in this report will assist County officials in making management decisions and will provide the taxpayers of Knox County with comprehensive financial data in a format that will enable them to gain a true understanding of the County's financial affairs. The general public as well as investors will be able to compare the financial position of Knox County and the results of its operations with other governmental entities. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor's Office.

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

Reporting Entity

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

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

The County Auditor is elected to a four year term and has as one of her most important functions, the task of assessing real property for tax purposes. Under state law, a complete reappraisal must be conducted every six years as well as a triennial update every third year between reappraisals. After the County Treasurer collects taxes, the County Auditor is responsible for distributing certain taxes to various government units. The Auditor is also the chief fiscal officer of the County, and no County contract or obligation may be made without her certification that funds for that contract or obligation have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, no account may be paid except by the Auditor's warrant drawn upon the County treasury. The Auditor is responsible for the County payroll and has other statutory accounting responsibilities. The Auditor is also in charge of the County's bond retirement fund. She is, by state law, secretary of the County Board of Revision and the County Budget Commission, and the administrator and supervisor of the County Data Processing Board. In 1999, the Auditor employed eight full-time and two part-time employees.

The County Treasurer is required by state law to collect certain locally assessed taxes. She is the distributing agent for expenditures authorized by the Board upon the Auditor's warrant. The Treasurer must make daily reports showing receipt, payments and balances to the County Auditor, and the books of account must always balance with those of the County Auditor. The Treasurer is responsible for investing all funds of the County. The Treasurer is elected to a four year term and employs 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 1999, the Prosecuting Attorney employed three attorneys and three full-time employees.

The County Recorder is elected to a four year term and is responsible for recording all deeds, mortgages, and liens. In addition to the Recorder, the office employs four other full-time workers. In 1999, the recorder's office received 34,252 documents, which was a decrease of 769 documents over 1998.

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

inspection of all bridges. The Garage Division is responsible for road signs on all County roads and maintenance on all vehicles.

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

The Clerk of Courts is elected to a four year term and is responsible for the Legal Division and the Title Division. The Legal Division's main function is to file, process and preserve papers for cases that will be handled by the Knox County Common Pleas Court and Fifth District Court of Appeals. The Legal Division received 748 cases filed in 1999. The Title Division's main function is to issue vehicle titles, which serve as a person's only proof of ownership. All vehicles purchased by Knox County residents in or out of the County are titled in Knox County. In 1999, 26,561 titles were issued.

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

The Knox County Common Pleas Probate and Juvenile Judge is elected to a six year term and is responsible for hearing all probate and juvenile cases. In 1999, the estate cases totaled 395, which was a decrease of 13 cases over 1998. Overall cases filed in Probate Court totaled 921 in 1999, which was an increase of 33 over 1998. In 1999, the Juvenile Court cases filed totaled 1,599, which was an increase of 37 over 1998. This court also performs miscellaneous tasks such as assigning foreign judges and appointing the Dog Warden and members to the Board of Mental Retardation and Developmental Disabilities, and the Knox County Metropolitan Housing Authority. The Probate Court houses old birth, death and marriage records where many people work on genealogy research.

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

The Board of Elections is a statutory board, the same as the budget commission and the board of revision, with the exception that this board has no elected officials as board members. The four member board, made up of two Republicans

and two Democrats, meets monthly to conduct board business. The Board of Elections oversees all primary, general and special elections. Registered voters in 1999, totaled 32,721, a 1.9 percent increase over 1998.

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

The County's reporting entity includes the financial activities of the County Board of Mental Retardation and Developmental Disabilities. The mission of this Board is to establish supports focused on the individual which will provide opportunities for informed choices. These choices will provide an opportunity for individuals to plan their futures in where they live, work, learn and develop social relationships. In 1999, the early intervention program, which is for children from 0 to 2 years of age, enrolled 22 children. The early childhood program, which is for children from 3 to 5 years of age, enrolled 23 children. The Board also works with school age children and provides adult services through Knox New Hope Industries. Currently, the Knox New Hope School and Industries helps 263 people. Knox New Hope Industries, a not-for-profit corporation, is included as a component unit of the County, as is the Knox County Airport. Both have significant ties to the County.

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

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

The Emergency Management Agency, the Alcohol and Drug Addiction and Mental Health Board, and the Eastern Ohio Housing Corporation are governmental joint ventures. The Joint Solid Waste District, the Mid Eastern Ohio Regional Council, the Morrow-Ashland-Richland-Knox Job Training Partnership Act, and Licking-Muskingum Community Based Correctional Facility (CBCF) are jointly governed organizations. The Mid Ohio Transit Authority and the Public Library of Mount Vernon and Knox County are Related Organizations. These organizations are discussed in Notes 1, 11 and 12 of the notes to the General Purpose Financial Statements.

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

Economic Condition and Outlook

In 1999, Knox County experienced many changes and proposed changes. The City of Mount Vernon created a Tax Increment Financing district in the Coshocton Avenue area. This is an agreement with the Mount Vernon City School District and the Knox County Career Center to redirect property taxes to the City of Mount Vernon for the improvements of storm water and roadways. The Knox County Board of Commissioners dropped the law suits on the Del-Co Water Company, which is constructing a new water plant in Wayne Township. The Commissioners also agreed to give some land to the Knox County Health Department to construct a new facility at the corner of Upper Gilchrist and Coshocton Roads. The facility is projected to cost around \$1,800,000. The Commission has secured a \$2,500,000 grant to help build a new Knox County Jail to be located on Upper Gilchrist Road. The new jail has an estimated final cost of around \$7,000,000. The opening of the new Children's Resource Center on Coshocton Road happened in early 1999. This is a building for children aged 13 to 17 who come from troubled homes and need help with their lives. This is a partnership between the Knox County Department of Human Services and Boy's Village of Smithville working together in a public owned building with a private company operation.

Ohio's longest covered bridge, the "Bridge of Dreams", was completed in the spring of 1999. The 370 feet length Bridge of Dreams spans the Mohican River just off of Hunter Road. It is a part of the Mohican Nature Trail, being built on the abandoned Conrail railroad near the Village of Brinkhaven. The historic bridge at the Village of Millwood is going to be repaired and reopened after much discussion. The bridge was severely damaged in the flood of 1998.

The Dana Corporation has rebuilt their company on a 20-acre plot of land west of the Village of Fredericktown on State Route 95. A fire destroyed the plant in the fall of 1998, leaving more than 100 employees without a factory. Premiere Theaters opened a seven screen movie complex at Upper Gilchrist Road in July 1999. It employs approximately 25 people.

Knox County's total labor force for 1999 averaged 26,300 compared to 26,200 for 1998. Of the total labor force, 25,000 were employed, and 1,300 or 4.9 percent were unemployed. This compares to 24,700 employed, and 1,400 or 5.3 percent unemployed in 1998.

Employee Relations

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

The County Sheriff had thirty members in the A.F.S.C.M.E. Local 3321. This contract was signed January 1, 1997 for a three-year period. It has expired on December 31, 1999. The Sheriff employees are currently working without a union contract.

The Department of Human Services has fifty-seven members in the A.F.S.C.M.E. Local 657. This contract commenced on July 1, 1997 for a three year period and expires on June 30, 2000.

The Emergency Management 9-1-1 has seventeen members in the Fraternal Order of Police, Ohio Labor Council, Inc. This contract commenced January 1, 1998 for a three year period. It expires on December 31, 2000. The remaining departments along with department heads are not represented by any union.

Major Initiatives

Renovations are continuing to the Knox County Service Center, which currently houses the Department of Human Services on the 3rd and 4th floors. The 2nd floor currently houses the Clerk of Courts, Board of Elections, Emergency Management, Metrohousing, part of the Prosecutor's Office, Veterans Office and the Safety and Loss Coordinator Office. Plans to complete the 1st floor and basement are expected in late 2000. The 1st floor will house the Board of Commissioners, Regional Planning, Treasurer, Recorder, Tax Map, Maintenance and Auditor Offices. The basement will house the Microfilm Center with the Law Library and extra storage space for all departments housed in the Center.

Knox County has the site for the proposed Justice Center. Bids will be accepted this summer to construct a 100 bed jail, Sheriff offices and Emergency Management Agency.

A Geographic Information System is being developed for the County. The pilot township is Morris Township and was completed in last spring of 2000. The remaining county is scheduled to be completed in the fall of 2001. G.I.S. is the computerization of tax maps and the layering of statistical information.

Under the Community Housing Improvement Program (CHIP), which is a grant from the Ohio Department of Development, the County completed the rehabilitation of 6 owner-occupied units and enabled 3 households to become first-time homebuyers. The CHIP program also assisted 14 households with tenant based rental assistance.

The Community Development Block Grant (CDBG) formula program provided funds to pave all the streets in the Village of Millwood. Additional funds provided for the handicap accessibility improvements in the Village of Fredericktown, Brown Township Hall, and Big Brothers/Big Sisters building.

The Veteran Administration is responsible for seeing that veterans, including their immediate families are cared for. During 1999, 1,050 veterans and their families applied for assistance in Knox County. Knox County was able to help all 1,050 applicants. The Veterans Office assisted applicants with rent, heat, electric, food, medicine, telephone and some indigent burials.

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

The Ohio Department of Mental Retardation and Developmental Disabilities announced to the Knox County Board of MR/DD the award of two million dollars in a grant. The grant will be used for New Hope Early Education Center for renovations and construction, which will start in 2000.

Financial Information

Basis of Accounting

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

Internal Controls

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

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

Budgetary Control

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

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

status of a department's appropriation prior to authorizing additional purchases from a particular account.

General Government Functions - Financial Highlights

The following schedules present a summary of general fund, special revenue funds, debt service funds, and capital projects funds revenues and expenditures for the year ended December 31, 1999, and the amount and percentage of increases (decreases) in relation to prior year revenues and expenditures.

	<u>1999</u>	<u>1998</u>	<u>Increase (Decrease)</u>	<u>Percent of Total 1999</u>
<u>Revenues</u>				
Taxes	\$9,116,222	\$8,522,953	\$ 593,269	33.42%
Charges for Services	2,584,716	2,463,225	121,491	9.48
Licenses and Permits	107,900	105,306	2,594	.40
Fines and Forfeitures	63,819	95,066	(31,247)	.23
Intergovernmental	12,480,135	12,163,802	316,333	45.75
Special Assessments	495,428	548,482	(53,054)	1.82
Interest	1,233,607	1,095,352	138,255	4.52
Other	<u>1,195,467</u>	<u>875,929</u>	<u>319,538</u>	<u>4.38</u>
Total Revenues	<u>\$27,277,294</u>	<u>\$25,870,115</u>	<u>\$ 1,407,179</u>	<u>100.00%</u>

Tax revenues increased by \$593,269 due to an increase in sales in the county. Interest increased \$138,255 from the overall increase of monies invested as the rates remained consistent during 1999. Intergovernmental revenues increased by \$316,333 from an increase in CDBG funding, and additional funds for Issue 2. Intergovernmental revenues account for 45.75 percent of total revenues and consist primarily of shared motor vehicle license and gasoline tax revenues from the State of Ohio.

	<u>1999</u>	<u>1998</u>	<u>Increase (Decrease)</u>	<u>Percent of Total 1999</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	\$3,622,019	\$ 3,480,262	\$ 141,757	13.74%
Judicial	1,408,310	1,173,930	234,380	5.34
Public Safety	3,521,691	3,154,859	366,832	13.35
Public Works	4,501,269	4,399,121	102,148	17.07
Health	213,783	197,921	15,862	.81
Human Services	10,272,419	8,059,404	2,213,015	38.94
Conservation-Recreation	34,000	1,119	32,881	.13
Capital Outlay	1,878,619	2,758,478	(879,859)	7.12
Debt Service:				
Principal Retirement	563,075	1,703,427	(1,140,352)	2.13
Interest and Fiscal Charges	358,936	407,768	(48,832)	1.36
Other	<u>2,723</u>	<u>1,589</u>	<u>1,134</u>	<u>.01</u>
Total Expenditures	<u>\$26,376,844</u>	<u>\$25,337,878</u>	<u>\$1,038,966</u>	<u>100.00%</u>

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

The human services function accounted for 38.94 percent of the governmental expenditures, which includes the expenditures of the Public Assistance Special Revenue Fund, the Mental Retardation Special Revenue Fund, and the Children Services Board Special Revenue Fund.

Capital outlay expenditures reflect current construction projects underway, and public works expenditures reflect road improvements, repairs and maintenance in the Motor Vehicle and Gasoline Tax Special Revenue Fund. The legislative and executive function accounted for 13.74 percent of the total expenditures and reflects the operations of such offices as the Commissioners, Auditor, Treasurer, Prosecutor, Planning Commission, the Automatic Data Processing and the Board of Elections.

Enterprise Funds

The Enterprise Funds operated by the County consist of a Sewer District and a Landfill Development fund. Operating revenues in the Sewer District totaled \$659,012, with depreciation expense of \$63,514, a net loss of \$64,489 and deficit retained earnings at year end of \$590,453. The deficit resulted from the conversion to generally accepted accounting principles for the preparation of annual financial statements, and County management is reviewing fund operations to determine what steps can be taken to eliminate the deficit. The County has closed the landfill. The Landfill Development Fund experienced a net income of \$95,405 as a result of operating transfers and deficit retained earnings at year end of \$2,661,845. The deficit resulted from the conversion to generally accepted accounting principals for the preparation of annual financial statements.

Fiduciary Funds

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

At December 31, 1999, agency funds' assets totaled \$48,497,087. The County uses the agency funds to receive and distribute taxes and state levied revenues for all local governments within the County.

Cash Management

During the year ended December 31, 1999, the County's cash resources were divided into bank deposits and investments.

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

Among the County's investments, Knox County participates in the State Treasurer's investment pool of Ohio (STAR Ohio). This statewide investment pool was established in January 1986 for governmental entities in Ohio and is administered by the Treasurer of State. Interest is allocated to the General Fund and to other qualifying funds. Interest for all funds of the primary government during 1999 was \$1,277,679.

Risk Management

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

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

Debt Administration

In 1999, the County retired \$302,000 in special assessment debt. The amount of outstanding special assessment obligations at December 31, 1999, was \$1,280,000. The amount of outstanding general obligation bonds at December 31, 1999, was \$3,455,000. The total legal debt margin at December 31, 1999, was \$12,212,303 with an unvoted total debt margin of \$3,186,921.

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, 1999, by our independent auditor, Jim Petro, Auditor of State. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related OMB Circular A-133.

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

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting

to Knox County, Ohio, for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 1998. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

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

Acknowledgments

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

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

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

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

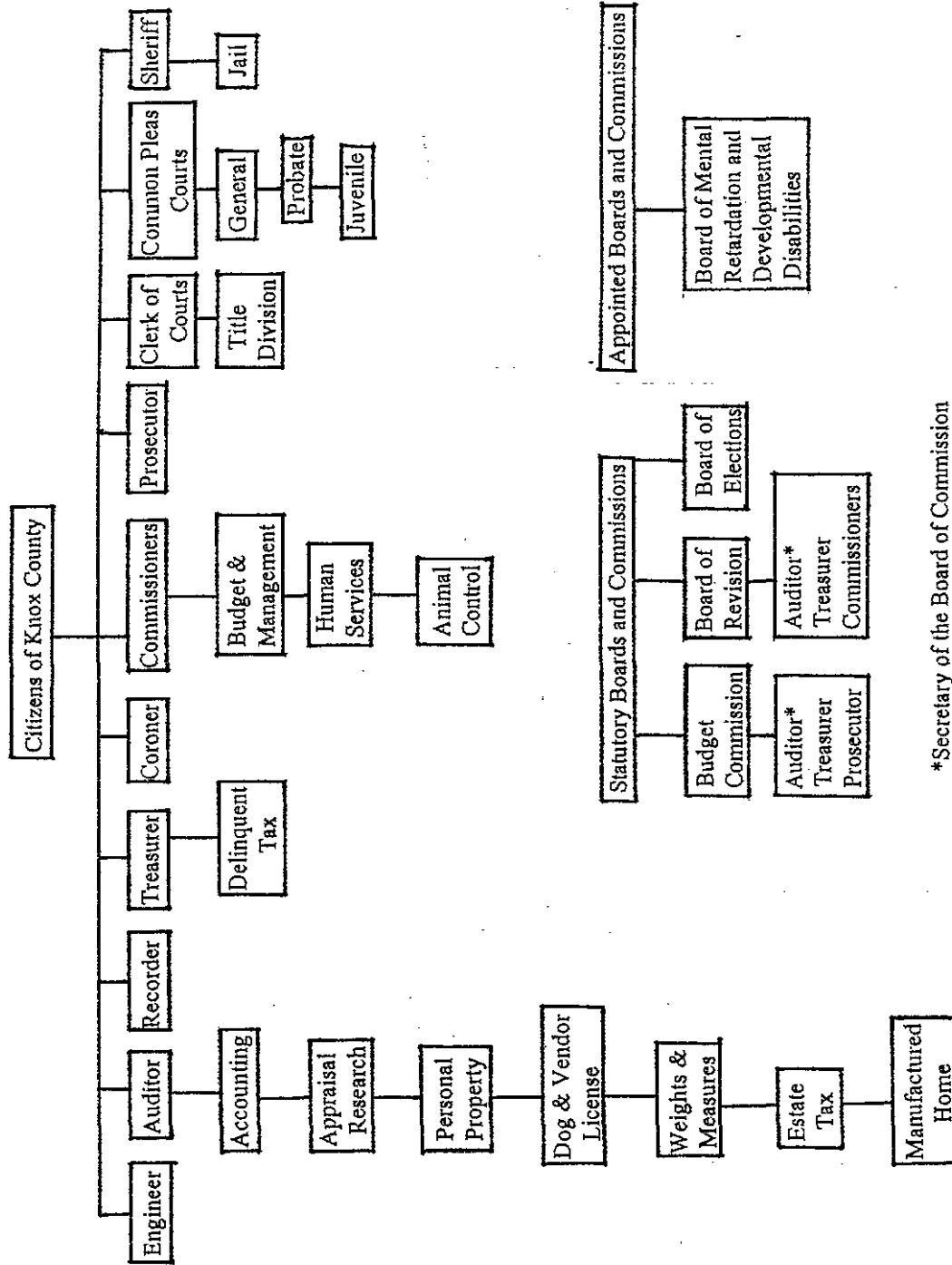
I ask for your continuing support of this project and in our efforts to promote good sound financial management for Knox County.

Sincerely,



Margaret Ann Ruhl,
Knox County Auditor

Organization of Knox County



*Secretary of the Board of Commission

Knox County, Ohio

Elected Officials
December 31, 1999

Board of Commissioners:

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

Sheriff:

David B. Barber

Auditor:

Margaret Ann Ruhl

Clerk of Courts:

Mary Jo Hawkins

Treasurer:

Sandra Mizer

Common Pleas Judge:

Otho Eyster

Prosecutor:

John W. Baker

Probate and Juvenile Judge:

James Ronk

Recorder:

John L. Lybarger

Coroner:

Jeffrey L. Bowers

Engineer:

James L. Henry

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, 1998

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.



Cary Brubaker
President

Jeffrey L. Esler
Executive Director

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FINANCIAL SECTION



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

35 North Fourth St., 2nd Flr.
Columbus, Ohio 43215
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REPORT OF INDEPENDENT ACCOUNTANTS

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

We have audited the accompanying general-purpose financial statements of Knox County, Ohio (the County), as of and for the year ended December 31, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Knox County, Ohio, as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund types and its discretely presented component units for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2000 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

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

A handwritten signature in black ink, appearing to read "Jim Petro".

JIM PETRO
Auditor of State

June 22, 2000

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General Purpose Financial Statements

Knox County, Ohio

Combined Balance Sheet
 All Fund Types, Account Groups, and Discretely Presented Component Units
 December 31, 1999

	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Assets and Other Debits:						
Assets:						
Equity in Pooled Cash and Cash Equivalents	\$ 1,907,331	\$ 7,762,876	\$ 156,542	\$ 4,019,675	\$ 561,391	\$ 382,341
Cash and Cash Equivalents in Segregated Accounts	--	145,593	--	--	--	--
Cash and Cash Equivalents with Fiscal and Escrow Agents	--	--	--	13,716	--	98,125
Investments	--	--	--	--	--	--
Receivables:						
Taxes	2,541,258	2,123,511	--	--	--	--
Accounts	7,035	1,344,053	--	--	104,700	52,517
Special Assessments	--	5,238	1,592,752	--	--	--
Interfund	1,203	--	--	--	--	--
Accrued Interest	120,367	--	--	--	--	--
Due from Other Funds	23,469	96,997	140,685	--	382	--
Due from Other Governments	410,278	466,656	--	--	--	--
Due from Component Unit	23,152	--	--	--	--	--
Materials and Supplies						
Inventory	2,355	140,372	--	--	78,731	--
Prepaid Items	21,829	34,655	--	--	3,485	--
Loans Receivable	--	287,130	--	--	--	--
Loans Receivable from Component Unit	85,876	--	--	--	--	--
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	--	--	--	--	2,009,159	--
Other Debits:						
Amount Available in Debt Service Fund for Retirement of Special Assessment Bonds	--	--	--	--	--	--
Amount to be Provided from General Government Resources	--	--	--	--	--	--
Amount to be Provided from Special Assessments	--	--	--	--	--	--
Total Assets and Other Debits	\$ 5,144,153	\$12,407,081	\$ 1,889,979	\$ 4,033,391	\$2,757,848	\$ 532,983

Fiduciary Fund Type	Account Groups		Totals (Memorandum Only) Primary Government	Component Units		Totals (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-term Debt		Knox New Hope Industries	Knox County Airport	
Agency						
\$ 3,269,985	\$ --	\$ --	\$ 18,060,141	\$ --	\$ --	\$18,060,141
230,096	--	--	375,689	51,350	92,183	519,222
--	--	--	111,841	907	--	112,748
--	--	--	--	161,067	--	161,067
37,316,058	--	--	41,980,827	--	--	41,980,827
5,709,210	--	--	7,217,515	5,592	2,924	7,226,031
1,598,528	--	--	3,196,518	--	--	3,196,518
--	--	--	1,203	--	--	1,203
--	--	--	120,367	--	--	120,367
--	--	--	261,533	--	--	261,533
373,210	--	--	1,250,144	--	--	1,250,144
--	--	--	23,152	--	--	23,152
--	--	--	221,458	1,246	11,310	234,014
--	--	--	59,969	--	--	59,969
--	--	--	287,130	--	--	287,130
--	--	--	85,876	--	--	85,876
--	14,508,543	--	16,517,702	36,560	856,379	17,410,641
--	--	260,826	260,826	--	--	260,826
--	--	4,493,331	4,493,331	--	--	4,493,331
--	--	1,019,174	1,019,174	--	--	1,019,174
<u>\$48,497,087</u>	<u>\$14,508,543</u>	<u>\$ 5,773,331</u>	<u>\$ 95,544,396</u>	<u>\$ 256,722</u>	<u>\$ 962,796</u>	<u>\$96,763,914</u>

(Continued)

Knox County, Ohio

Combined Balance Sheet
All Fund Types, Account Groups, and Discretely Presented Component Units (Continued)
December 31, 1999

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Liabilities, Fund Equity, and Other Credits:						
Liabilities:						
Accounts Payable	\$ 122,671	\$ 465,696	\$ --	\$ 6,573	\$ 36,251	\$ 516
Contracts Payable	32,437	9,252	--	227,555	4,063	--
Accrued Wages and Benefits	69,045	134,782	--	--	5,293	--
Compensated Absences Payable	--	--	--	--	17,392	--
Interfund Payable	--	1,203	--	--	--	--
Due to Other Funds	662	253,803	--	--	--	--
Due to Other Governments	161,869	354,085	--	--	14,498	--
Due to Primary Government	--	--	--	--	--	--
Deferred Revenue	2,561,705	3,355,665	1,592,752	--	538	--
Undistributed Monies	--	--	--	--	--	--
Due to Others	--	--	--	--	--	--
Matured Interest Payable	--	--	36,401	--	--	--
Notes Payable	--	--	--	--	--	--
Claims and Judgments Payable	--	--	--	--	--	442,828
Closure and Postclosure Care Costs	--	--	--	--	2,688,495	--
Long Term Note Payable	--	--	--	--	--	--
Loan Payable to Primary Govt.	--	--	--	--	--	--
General Obligation Bonds Payable	--	--	--	--	--	--
Capital Leases Payable	--	--	--	--	--	--
Special Assessment Debt with Governmental Commitment	--	--	--	--	--	--
Total Liabilities	2,948,389	4,574,486	1,629,153	234,128	2,766,530	443,344
Fund Equity and Other Credits:						
Investment in General Fixed Assets	--	--	--	--	--	--
Contributed Capital	--	--	--	--	3,243,616	--
Retained Earnings:						
Unreserved (Deficit)	--	--	--	--	(3,252,298)	89,639
Fund Balance:						
Reserved for Encumbrances	234,423	145,752	--	1,501,131	--	--
Reserved for Inventory	2,355	140,372	--	--	--	--
Reserved for Due From Component Unit	23,152	--	--	--	--	--
Reserved for Loan Receivable From Component Unit	85,876	--	--	--	--	--
Reserved for Loans	--	287,130	--	--	--	--
Unreserved, Undesignated	1,849,958	7,259,341	260,826	2,298,132	--	--
Total Fund Equity (Deficit) and Other Credits	2,195,764	7,832,595	260,826	3,799,263	(8,682)	89,639
Total Liabilities, Fund Equity and Other Credits	\$ 5,144,153	\$12,407,081	\$ 1,889,979	\$ 4,033,391	\$2,757,848	\$ 532,983

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

Fiduciary Fund Type	Account Groups		Totals	Component Units		Totals
	General Fixed Assets	General Long-term Debt	(Memorandum Only) Primary Government	Knox New Hope Industries	Knox County Airport	(Memorandum Only) Reporting Entity
Agency						
\$ --	\$ --	\$ --	\$ 631,707	\$ 1,639	\$ 66,617	\$ 699,963
--	--	--	273,307	--	--	273,307
--	--	--	209,120	719	--	209,839
--	--	660,468	677,860	--	--	677,860
--	--	--	1,203	--	--	1,203
7,068	--	--	261,533	--	--	261,533
43,009,311	--	--	43,539,763	--	--	43,539,763
--	--	--	--	--	23,152	23,152
--	--	--	7,510,660	--	--	7,510,660
215,499	--	--	215,499	--	--	215,499
5,265,209	--	--	5,265,209	--	--	5,265,209
--	--	--	36,401	--	--	36,401
--	--	--	--	--	153,100	153,100
--	--	--	442,828	--	--	442,828
--	--	--	2,688,495	--	--	2,688,495
--	--	375,000	375,000	--	--	375,000
--	--	--	--	--	85,876	85,876
--	--	3,455,000	3,455,000	--	--	3,455,000
--	--	2,863	2,863	--	--	2,863
--	--	1,280,000	1,280,000	--	--	1,280,000
<u>48,497,087</u>	--	<u>5,773,331</u>	<u>66,866,448</u>	<u>2,358</u>	<u>328,745</u>	<u>67,197,551</u>
--	14,508,543	--	14,508,543	--	--	14,508,543
--	--	--	3,243,616	--	346,246	3,589,862
--	--	--	(3,162,659)	254,364	287,805	(2,620,490)
--	--	--	1,881,306	--	--	1,881,306
--	--	--	142,727	--	--	142,727
--	--	--	23,152	--	--	23,152
--	--	--	85,876	--	--	85,876
--	--	--	287,130	--	--	287,130
--	--	--	<u>11,668,257</u>	--	--	<u>11,668,257</u>
--	<u>14,508,543</u>	--	<u>28,677,948</u>	<u>254,364</u>	<u>634,051</u>	<u>29,566,363</u>
<u>\$48,497,087</u>	<u>\$14,508,543</u>	<u>\$ 5,773,331</u>	<u>\$ 95,544,396</u>	<u>\$ 256,722</u>	<u>\$ 962,796</u>	<u>\$96,763,914</u>

Knox County, Ohio

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types
For the Year Ended December 31, 1999

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
Revenues:					
Taxes	\$ 5,557,956	\$ 3,558,266	\$ --	\$ --	\$ 9,116,222
Charges for Services	1,512,146	1,072,570	--	--	2,584,716
Licenses and Permits	6,682	101,218	--	--	107,900
Fines and Forfeitures	37,196	26,623	--	--	63,819
Intergovernmental	1,436,088	10,547,226	--	496,821	12,480,135
Special Assessments	--	2,673	492,755	--	495,428
Interest	890,306	17,246	--	326,055	1,233,607
Other	286,504	880,799	1,426	26,738	1,195,467
Total Revenues	<u>9,726,878</u>	<u>16,206,621</u>	<u>494,181</u>	<u>849,614</u>	<u>27,277,294</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	3,254,143	367,876	--	--	3,622,019
Judicial	1,241,205	167,105	--	--	1,408,310
Public Safety	2,377,327	1,144,364	--	--	3,521,691
Public Works	396,714	4,104,555	--	--	4,501,269
Health	105,513	108,270	--	--	213,783
Human Services	488,143	9,784,276	--	--	10,272,419
Conservation and Recreation	34,000	--	--	--	34,000
Capital Outlay	--	3,808	--	1,874,811	1,878,619
Other	--	--	2,723	--	2,723
Debt Service:					
Principal Retirement	5,750	90,325	467,000	--	563,075
Interest and Fiscal Charges	--	5,113	352,709	1,114	358,936
Total Expenditures	<u>7,902,795</u>	<u>15,775,692</u>	<u>822,432</u>	<u>1,875,925</u>	<u>26,376,844</u>
Excess of Revenues Over (Under) Expenditures	<u>1,824,083</u>	<u>430,929</u>	<u>(328,251)</u>	<u>(1,026,311)</u>	<u>900,450</u>
Other Financing Sources (Uses):					
Operating Transfers - In	86,663	370,039	343,904	1,891,207	2,691,813
Operating Transfers - Out	(2,074,954)	(609,907)	(440)	(75,694)	(2,760,995)
Total Other Sources (Uses)	<u>(1,988,291)</u>	<u>(239,868)</u>	<u>343,464</u>	<u>1,815,513</u>	<u>(69,182)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(164,208)	191,061	15,213	789,202	831,268
Fund Balances at Beginning of Year	2,360,083	7,645,934	245,613	3,010,061	13,261,691
Increase (Decrease) in Reserve for Inventory	(111)	(4,400)	--	--	(4,511)
Fund Balances at End of Year	<u>\$ 2,195,764</u>	<u>\$ 7,832,595</u>	<u>\$ 260,826</u>	<u>\$ 3,799,263</u>	<u>\$ 14,088,448</u>

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

Knox County, Ohio

Combined Statement of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)

All Governmental Fund Types

For the Year Ended December 31, 1999

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 5,099,600	\$ 5,502,376	\$ 402,776
Charges for Services	1,391,668	1,499,088	107,420
Licenses and Permits	7,250	6,377	(873)
Fines and Forfeitures	36,000	41,306	5,306
Intergovernmental	1,373,152	1,431,373	58,221
Special Assessments	-	-	-
Interest	850,000	899,946	49,946
Other	86,442	199,596	113,154
Total Revenues	8,844,112	9,580,062	735,950
Expenditures:			
Legislative and Executive	4,015,641	3,722,830	292,811
Judicial	1,335,912	1,262,048	73,864
Public Safety	2,446,358	2,426,458	19,900
Public Works	500,903	443,820	57,083
Health	110,809	106,620	4,189
Human Services	504,049	488,020	16,029
Conservation and Recreation	40,713	34,000	6,713
Capital Outlay	-	-	-
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
Other	-	-	-
Total Expenditures	8,954,385	8,483,796	470,589
Excess of Revenue Over (Under) Expenditures	(110,273)	1,096,266	1,206,539
Other Financing Sources (Uses):			
Other Financing Sources	191,866	366,401	174,535
Other Financing Uses	(139,435)	(122,575)	16,860
Proceeds of Notes	-	-	-
Operating Transfers - In	-	60,000	60,000
Operating Transfers - Out	(1,979,549)	(1,979,549)	-
Total Other Sources (Uses)	(1,927,118)	(1,675,723)	251,395
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(2,037,391)	(579,457)	1,457,934
Fund Balances at Beginning of Year	1,723,636	1,723,636	-
Prior Year Encumbrances Appropriated	313,158	313,158	-
Fund Balances at End of Year	\$ (597)	\$ 1,457,337	\$ 1,457,934

(Continued)

Knox County, Ohio

Combined Statement of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
All Governmental Fund Types (Continued)
For the Year Ended December 31, 1999

	<u>Special Revenue Funds</u>		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Taxes	\$ 3,256,710	\$ 3,540,111	\$ 283,401
Charges for Services	986,006	1,055,360	69,354
Licenses and Permits	70,000	102,088	32,088
Fines and Forfeitures	14,000	14,794	794
Intergovernmental	10,477,408	10,581,561	104,153
Special Assessments	6,600	2,673	(3,927)
Interest	12,232	12,710	478
Other	1,168,475	823,457	(345,018)
Total Revenues	15,991,431	16,132,754	141,323
Expenditures:			
Legislative and Executive	573,148	364,435	208,713
Judicial	280,637	173,523	107,114
Public Safety	1,890,571	1,163,693	726,878
Public Works	4,392,235	4,380,573	11,662
Health	148,477	110,734	37,743
Human Services	11,279,475	9,632,010	1,647,465
Conservation and Recreation	-	-	-
Capital Outlay	9,922	3,954	5,968
Debt Service:			
Principal Retirement	133,600	66,800	66,800
Interest and Fiscal Charges	36,881	3,488	33,393
Other	-	-	-
Total Expenditures	18,744,946	15,899,210	2,845,736
Excess of Revenue Over (Under) Expenditures	<u>(2,753,515)</u>	<u>233,544</u>	<u>2,987,059</u>
Other Financing Sources (Uses):			
Other Financing Sources	5,387	17,197	11,810
Other Financing Uses	-	-	-
Proceeds of Notes	-	-	-
Operating Transfers - In	367,275	370,039	2,764
Operating Transfers - Out	(469,222)	(469,222)	-
Total Other Sources (Uses)	(96,560)	(81,986)	14,574
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(2,850,075)</u>	<u>151,558</u>	<u>3,001,633</u>
Fund Balances at Beginning of Year	6,791,511	6,791,511	-
Prior Year Encumbrances Appropriated	558,249	558,249	-
Fund Balances at End of Year	\$ 4,499,685	\$ 7,501,318	\$ 3,001,633

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

Debt Service Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -
-	-	-
-	-	-
-	-	-
-	-	-
550,643	492,755	(57,888)
-	-	-
237,525	1,426	(236,099)
<u>788,168</u>	<u>494,181</u>	<u>(293,987)</u>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
477,000	477,000	-
356,050	350,206	5,844
10,000	2,723	7,277
<u>843,050</u>	<u>829,929</u>	<u>13,121</u>
<u>(54,882)</u>	<u>(335,748)</u>	<u>(280,866)</u>
-	-	-
-	-	-
-	-	-
127,525	203,219	75,694
(440)	(440)	-
<u>127,085</u>	<u>202,779</u>	<u>75,694</u>
-	-	-
72,203	(132,969)	(205,172)
289,511	289,214	-
-	-	-
<u>\$ 361,714</u>	<u>\$ 156,245</u>	<u>\$ (205,172)</u>

Capital Projects Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -
-	-	-
-	-	-
-	-	-
-	-	-
3,685,637	703,973	(2,981,664)
-	-	-
62,032	118,524	56,492
6,618	26,738	20,120
<u>3,754,287</u>	<u>849,235</u>	<u>(2,905,052)</u>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
7,633,272	3,386,144	4,247,128
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
100,000	-	(100,000)
1,055,641	1,891,207	835,566
(75,694)	(75,694)	-
<u>1,079,947</u>	<u>1,815,513</u>	<u>735,566</u>
-	-	-
(2,799,038)	(721,396)	2,077,642
2,299,102	2,299,102	-
-	-	-
693,621	693,621	-
<u>\$ 193,685</u>	<u>\$ 2,271,327</u>	<u>\$ 2,077,642</u>

Knox County, Ohio

Combined Statement of Revenues, Expenses, and
Changes in Fund Equity
All Proprietary Fund Types and Discretely Presented Component Units
For the Year Ended December 31, 1999

	Proprietary Fund Types		Totals	Component Units		Totals
	Enterprise	Internal Service	(Memorandum Only)	Knox New Hope Industries	Knox County Airport	(Memorandum Only)
			Primary Government			Reporting Entity
Operating Revenues:						
Contributions	\$ --	\$ --	\$ --	\$ 196,175	\$ --	\$ 196,175
Charges for Services	515,951	1,532,275	2,048,226	115,301	196,412	2,359,939
Tap-In Fees	141,729	--	141,729	--	--	141,729
Other Operating Revenues	1,332	33,974	35,306	14,768	41,003	91,077
Total Revenues	<u>659,012</u>	<u>1,566,249</u>	<u>2,225,261</u>	<u>326,244</u>	<u>237,415</u>	<u>2,788,920</u>
Operating Expenses:						
Personal Services	360,428	--	360,428	265,795	52,136	678,359
Contractual Services	200,311	175,051	375,362	8,716	131,631	515,709
Claims and Judgments	--	1,814,613	1,814,613	--	--	1,814,613
Materials and Supplies	99,688	--	99,688	24,080	87,345	211,113
Depreciation	63,514	--	63,514	7,688	25,282	96,484
Total Operating Expenses	<u>723,941</u>	<u>1,989,664</u>	<u>2,713,605</u>	<u>306,279</u>	<u>296,394</u>	<u>3,316,278</u>
Operating Income (Loss)	<u>(64,929)</u>	<u>(423,415)</u>	<u>(488,344)</u>	<u>19,965</u>	<u>(58,979)</u>	<u>(527,358)</u>
Non-Operating Revenues (Expenses):						
Intergovernmental	--	--	--	--	34,642	34,642
Interest Income	26,663	17,409	44,072	20,069	--	64,141
Interest and Fiscal Charges	--	--	--	--	(5,445)	(5,445)
Gain on Sale of Asset	--	--	--	8,500	--	8,500
Other Non-Operating Revenues	--	203,780	203,780	--	--	203,780
Other Non-Operating Expenses	--	(1,041)	(1,041)	--	(6,032)	(7,073)
Total Non-Operating Revenues (Expenses)	<u>26,663</u>	<u>220,148</u>	<u>246,811</u>	<u>28,569</u>	<u>23,165</u>	<u>298,545</u>
Income (Loss) Before Operating Transfers	<u>(38,266)</u>	<u>(203,267)</u>	<u>(241,533)</u>	<u>48,534</u>	<u>(35,814)</u>	<u>(228,813)</u>
Operating Transfers - In	95,845	--	95,845	--	--	95,845
Operating Transfers - Out	<u>(26,663)</u>	--	<u>(26,663)</u>	--	--	<u>(26,663)</u>
Net Income (Loss)	30,916	(203,267)	(172,351)	48,534	(35,814)	(159,631)
Retained Earnings (Deficit) at Beginning of Year (Restated)	<u>(3,283,214)</u>	<u>292,906</u>	<u>(2,990,308)</u>	<u>205,830</u>	<u>323,619</u>	<u>(2,460,859)</u>
Retained Earnings (Deficit) at End of Year	<u>(3,252,298)</u>	<u>89,639</u>	<u>(3,162,659)</u>	<u>254,364</u>	<u>287,805</u>	<u>(2,620,490)</u>
Contributed Capital at Beginning of Year	3,206,315	--	3,206,315	--	293,561	3,499,876
Contributed Capital from Intergovernmental	--	--	--	--	52,685	52,685
Contributed Capital from Tap-in Fees	<u>37,301</u>	--	<u>37,301</u>	--	--	<u>37,301</u>
Contributed Capital at End of Year	<u>3,243,616</u>	--	<u>3,243,616</u>	--	<u>346,246</u>	<u>3,589,862</u>
Total Fund Equity (Deficit) at End of Year	<u>\$ (8,682)</u>	<u>\$ 89,639</u>	<u>\$ 80,957</u>	<u>\$ 254,364</u>	<u>\$ 634,051</u>	<u>\$ 969,372</u>

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

Knox County, Ohio

Combined Statement of Revenues, Expenses, and
Changes in Fund Equity - Budget and Actual (Budget Basis)
All Proprietary Fund Types - Primary Government
For the Year Ended December 31, 1999

	<u>Enterprise Funds</u>		Variance Favorable (Unfavorable)
	<u>Revised Budget</u>	<u>Actual</u>	
Revenues:			
Charges for Services	\$ 525,000	\$ 514,318	\$ (10,682)
Tap-In Fees	135,000	179,030	44,030
Other Non-Operating Revenues	250	1,305	1,055
Other Operating Revenues	<u>9,000</u>	<u>7,195</u>	<u>(1,805)</u>
Total Revenues	<u>669,250</u>	<u>701,848</u>	<u>32,598</u>
Expenses:			
Personal Services	374,350	356,012	18,338
Contractual Services	497,439	177,010	320,429
Materials and Supplies	255,443	123,089	132,354
Other Non-Operating Expenses	<u>32,290</u>	<u>21,608</u>	<u>10,682</u>
Total Expenses	<u>1,159,522</u>	<u>677,719</u>	<u>481,803</u>
Excess of Revenues Over (Under) Expenses	<u>(490,272)</u>	<u>24,129</u>	<u>514,401</u>
Operating Transfers:			
Operating Transfers - In	--	440	440
Operating Transfers - Out	<u>(8,156)</u>	<u>--</u>	<u>8,156</u>
Excess of Revenues Over (Under) Expenses and Operating Transfers	<u>(498,428)</u>	<u>24,569</u>	<u>522,997</u>
Fund Equity at Beginning of Year	477,839	477,839	--
Prior Year Encumbrances Appropriated	<u>20,589</u>	<u>20,589</u>	<u>--</u>
Fund Equity at End of Year	<u>\$ --</u>	<u>\$ 522,997</u>	<u>\$ 522,997</u>

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

(Continued)

Knox County, Ohio

Combined Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 All Proprietary Fund Types - Primary Government (Continued)
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Internal Service Fund</u>		Variance Favorable (Unfavorable)
	<u>Revised Budget</u>	<u>Actual</u>	
Revenues:			
Charges for Services	\$1,568,500	\$1,532,784	\$ (35,716)
Interest	20,000	17,404	(2,596)
Other Non-Operating Revenue	<u>1,000</u>	<u>203,780</u>	<u>202,780</u>
Total Revenues	<u>1,589,500</u>	<u>1,753,968</u>	<u>164,468</u>
Expenditures:			
Contractual Services	250,000	174,535	75,465
Claims and Judgments	1,800,000	1,689,630	110,370
Other Non-Operating Expenses	<u>21,000</u>	<u>1,041</u>	<u>19,959</u>
Total Expenditures	<u>2,071,000</u>	<u>1,865,206</u>	<u>205,794</u>
Excess of Revenues Under Expenditures	(481,500)	(111,238)	370,262
Fund Balance at Beginning of Year	<u>491,755</u>	<u>491,755</u>	--
Fund Balance (Deficit) at End of Year	<u>\$ 10,255</u>	<u>\$ 380,517</u>	<u>\$ 370,262</u>

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Knox County, Ohio
 Combined Statement of Cash Flows
 All Proprietary Fund Types and Discretely Presented Component Units
 For the Year Ended December 31, 1999

	<u>Proprietary Fund Types</u>		Totals (Memorandum Only)
	<u>Enterprise</u>	<u>Internal Service</u>	<u>Primary Government</u>
Increase (Decrease) in <u>Cash and Cash Equivalents</u>			
Cash Flows From Operating Activities:			
Cash Received From Customers	\$ 656,047	\$ --	\$ 656,047
Cash Received From Quasi-external Transactions With Other Funds	--	1,532,784	1,532,784
Cash Payments to Suppliers for Goods and Services	(389,396)	(175,576)	(564,972)
Cash Payments to Employees for Services	(356,012)	--	(356,012)
Cash Payments for Claims	--	(1,649,224)	(1,649,224)
Other Operating Revenues	8,500	203,780	212,280
Net Cash Provided by (Used for) Operating Activities	<u>(80,861)</u>	<u>(88,236)</u>	<u>(169,097)</u>
Cash Flows From Noncapital Financing Activities:			
Operating Grants	--	--	--
Proceeds from Loan from Primary Government	--	--	--
Operating Transfers - In	95,845	--	95,845
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>95,845</u>	<u>--</u>	<u>95,845</u>
Cash Flows from Capital and Related Financing Activities:			
Debt Principal Retirement	--	--	--
Acquisition & Construction of Assets	--	--	--
Intergovernmental Grants	--	--	--
Interest Paid on Debt	--	--	--
Proceeds from Loan	--	--	--
Proceeds from Sale of Equipment	--	--	--
Contributed Capital from Tap-in Fees	37,301	--	37,301
Acquisition of Capital Assets	(16,592)	--	(16,592)
Net Cash Provided (Used for) By Capital and Related Financing Activities	<u>20,709</u>	<u>--</u>	<u>20,709</u>
Cash Flows from Investing Activities:			
Investment in Mutual Fund	--	--	--
Interest on Investments	--	17,409	17,409
Net Cash Provided by Investing Activities	<u>--</u>	<u>17,409</u>	<u>17,409</u>
Net Increase (Decrease) in Cash and Cash Equivalents	35,693	(70,827)	(35,134)
Cash and Cash Equivalents at Beginning of Year	525,698	551,293	1,076,991
Cash and Cash Equivalents at End of Year	<u>\$ 561,391</u>	<u>\$ 480,466</u>	<u>\$ 1,041,857</u>
Reconciliation of Cash and Cash Equivalents per the Balance Sheet:			
Cash and Cash Equivalents	561,391	382,341	943,732
Cash in Segregated Accounts	--	--	--
Cash with Fiscal and Escrow Agents	--	98,125	98,125
Cash and Cash Equivalents at End of Year	<u>\$ 561,391</u>	<u>\$ 480,466</u>	<u>\$ 1,041,857</u>

<u>Component Units</u>		<u>Totals</u>
<u>Knox</u>	<u>Knox</u>	<u>(Memorandum</u>
<u>New Hope</u>	<u>County</u>	<u>Only)</u>
<u>Industries</u>	<u>Airport</u>	<u>Reporting</u>
		<u>Entity</u>
\$ 131,791	\$ 207,526	\$ 995,364
--	--	1,532,784
(35,500)	(164,534)	(765,006)
(71,840)	(49,564)	(477,416)
--	--	(1,649,224)
<u>14,718</u>	<u>41,003</u>	<u>268,001</u>
<u>39,169</u>	<u>34,431</u>	<u>(95,497)</u>
--	34,642	34,642
--	1,500	1,500
--	--	95,845
<u>--</u>	<u>-36,142</u>	<u>131,987</u>
--	(48,200)	(48,200)
--	(196,827)	(196,827)
--	52,685	52,685
--	(5,445)	(5,445)
--	146,947	146,947
8,500	--	8,500
--	--	37,301
<u>(31,569)</u>	<u>--</u>	<u>(48,161)</u>
<u>(23,069)</u>	<u>(50,840)</u>	<u>(53,200)</u>
(134,856)	--	(134,856)
<u>9,723</u>	<u>--</u>	<u>27,132</u>
<u>(125,133)</u>	<u>--</u>	<u>(107,724)</u>
(109,033)	19,733	* (124,434)
<u>161,290</u>	<u>72,450</u>	<u>1,310,731</u>
<u>\$ 52,257</u>	<u>\$ 92,183</u>	<u>\$ 1,186,297</u>
--	--	943,732
51,350	92,183	143,533
<u>907</u>	<u>--</u>	<u>99,032</u>
<u>\$ 52,257</u>	<u>\$ 92,183</u>	<u>\$ 1,186,297</u>

(Continued)

Knox County, Ohio
 Combined Statement of Cash Flows
 All Proprietary Fund Types and Discretely Presented Component Units
 (Continued)
 For the Year Ended December 31, 1999

	<u>Proprietary Fund Type</u>		Totals
			(Memorandum
	<u>Enterprise</u>	<u>Internal</u>	Only)
		<u>Service</u>	Primary
			<u>Government</u>
Reconciliation of Operating Income (Loss)			
to Net Cash Provided by (Used for)			
Operating Activities:			
Operating Income (Loss)	\$ (64,929)	\$ (423,415)	\$ (488,344)
Adjustments to Reconcile Operating Income			
(Loss) to Net Cash Provided by (Used for)			
Operating Activities:			
Depreciation	63,514	--	63,514
Miscellaneous Nonoperating Revenues	--	203,780	203,780
Miscellaneous Nonoperating Expenses	--	(1,041)	(1,041)
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	2,835	(33,974)	(31,139)
(Increase) Decrease in Due from Other Funds	679	--	679
(Increase) Decrease in Due From Other Governments	--	509	509
(Increase) Decrease in Inventory	(21,846)	--	(21,846)
Increase in Prepaid Items	(231)	--	(231)
Increase in Deferred Revenue	334	--	334
Increase (Decrease) in Judgements Payable	--	165,389	165,389
Increase (Decrease) Accounts Payable	27,738	516	28,254
Increase in Due to Primary Government	--	--	--
Increase in Contracts Payable	2,573	--	2,573
Decrease in Closure & Postclosure Care Payable	(95,925)	--	(95,925)
Increase in Intergovernmental Payable	14	--	14
Increase (Decrease) in Accrued Wages and Benefits Payable	1,282	--	1,282
Increase in Compensated Absences	3,101	--	3,101
Net Cash Provided by (Used for)			
Operating Activities	<u>\$ (80,861)</u>	<u>\$ (88,236)</u>	<u>\$ (169,097)</u>

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

<u>Component Units</u>		<u>Totals</u>
<u>Knox</u>	<u>Knox</u>	<u>(Memorandum</u>
<u>New Hope</u>	<u>County</u>	<u>Only)</u>
<u>Industries</u>	<u>Airport</u>	<u>Reporting</u>
		<u>Entity</u>
\$ 19,965	\$ (58,979)	\$ (527,358)
7,688	25,282	96,484
--	--	203,780
--	(6,032)	(7,073)
16,317	11,114	(3,708)
--	--	679
--	--	509
1,670	(5,697)	(25,873)
--	--	(231)
--	--	334
--	--	165,389
(2,804)	66,171	91,621
--	2,572	2,572
--	--	2,573
--	--	(95,925)
--	--	14
(3,667)	--	-(2,385)
--	--	3,101
<u>\$ 39,169</u>	<u>\$ 34,431</u>	<u>\$ (95,497)</u>

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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Note 1. Reporting Entity

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

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

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

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

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

The County participates in the County Commissioners Association of Workers' Compensation Group Rating Plan established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association Service Corporation (CCAO) 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.

Alcohol and Drug Addiction and Mental Health Board (ADAMH)

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

Knox County, Ohio

**Notes to the General Purpose Financial Statements
December 31, 1999**

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Eastern Ohio Housing Corporation

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

Jointly Governed Organizations:

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

Joint Solid Waste District

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

Mid Eastern Ohio Regional Council (MEORC)

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

Licking-Muskingum Community Based Correctional Facility (CBCF)

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

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

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

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

Related Organizations:

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

The Commissioners appoint the governing board of M.O.T.A., however, the Commissioners cannot influence M.O.T.A.'s operation nor does M.O.T.A. represent a potential financial benefit for or burden of the Commissioners. M.O.T.A. did receive funding in the amount of \$30,000 for 1999.

Public Library of Mount Vernon and Knox County

The Commissioners and Judge of Knox County Common Pleas appoints the governing board of the Library, however, the Commissioners and Judge cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The Commissioners serve in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the 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 1999.

Discretely Presented Component Units:

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

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

=====

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

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

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

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

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

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

Note 2. Prior Period Adjustments

The retained earnings balances at December 31, 1998 of the Knox County Airport (component unit) was restated from amounts previously reported to properly report additional fixed assets of \$77,661, of which \$70,795 was considered contributed capital. The restatement resulted in adjustments to December 31, 1998 retained earnings balances as follows:

	<u>Enterprise Fund</u>
Balance at December 31, 1998 (as reported)	\$316,753
Restatement of Fixed Assets	6,866
Restated Balance at December 31, 1998	<u>\$323,619</u>

Note 3. Summary of Significant Accounting Policies

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board and other recognized authoritative sources. The

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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

A. Basis of Presentation - Fund Accounting

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

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

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

Governmental Fund Types:

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

General Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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Proprietary Fund Types:

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

Enterprise Funds

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

Internal Service Fund

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

Fiduciary Fund Types:

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

Agency Funds

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

Account Groups:

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

General Fixed Assets Account Group

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

General Long-Term Debt Account Group

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

B. Measurement Focus and Basis of Accounting

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

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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of these funds are included on the balance sheet. Fund equity (i.e. net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g. revenues) and decreases (e.g. expenses) in net total assets.

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

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

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 1999, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2000 operations, have also been recorded as deferred revenue.

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

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

Component Units

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

C. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources, and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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estimated resources, as certified. All funds, other than agency funds, are required to be budgeted and appropriated. The Workshop, Airport and seven funds of the County are being reported as part of the statements prepared using generally accepted accounting principles but were not budgeted by the County because they are outside of the appropriated budget and do not maintain separate budgetary financial records. The funds are Commissary, Revolving Loan, Law Enforcement, Drug Abuse Resistance Education, Calendar and Drug Enforcement Special Revenue Funds and Landfill Development Enterprise Fund. The primary level of budgetary control is at the object level within each department. Budgetary modifications may only be made by resolution of the County Commissioners.

Tax Budget

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

Estimated Resources

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines that more or less revenue will be received than originally estimated. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

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 1999, supplemental appropriation resolutions were passed. The budget figures which appear in the statement of budgetary comparison represent the final appropriations amount including all amendments and modifications.

Encumbrances

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

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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Lapsing of Appropriations

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

Budgetary Basis of Accounting

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

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

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

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

D. Cash and Cash Equivalents and Investments

To improve cash management, cash received by the County Treasurer is pooled in a central bank account. Moneys for all funds, including proprietary funds, are maintained in this account or are temporarily used to purchase short term investments. Individual fund integrity is maintained through the County's records. Interest revenue earned by the primary government during 1999 amounted to \$1,277,679.

The County has invested funds in the STAR Ohio during 1999. 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

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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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, 1999.

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

E. Inventories

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

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

Component Units

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

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 1999, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which it is consumed.

G. Interfund Assets and Liabilities

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

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

H. Property, Plant, Equipment and Depreciation

1. General Fixed Assets Account Group

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

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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

2. Enterprise Fund Fixed Assets

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

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

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

3. Valuation

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

I. Compensated Absences

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

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

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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J. Intergovernmental Revenues

For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis, shared revenues, and entitlements are recorded as receivables and revenues when measurable and available. Reimbursement-type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements or shared revenues received for proprietary fund operating purposes are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as contributed capital.

K. Long-Term Debt

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

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

L. Contributed Capital

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

Because the County had not prepared financial statements in accordance with generally accepted accounting principles in years previous to 1990 the exact amount of contributed capital at December 31, 1999, pertaining to years prior to 1990 cannot be determined. Consequently, only those amounts that have been able to be identified specifically have been classified as contributed capital in the accompanying combined financial statements. All other fund equity amounts pertaining to the proprietary funds have been classified as retained earnings.

M. Reserves of Fund Equity

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

N. Interfund Transactions

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

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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as expenditures/expenses in the reimbursing fund and reduction in expenditures/expenses in the reimbursed fund.

O. Risk Management

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

P. Total Columns on General Purpose Financial Statements

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

Note 4. Conversion of Operations from Budget Basis to GAAP Basis

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

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

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
GAAP basis	\$ (164,208)	\$ 191,061	\$ 15,213	\$ 789,202
Net adjustment for				
Revenue Accruals	188,335	(56,670)	--	(379)
Operating Transfers-In	(26,663)	--	(140,685)	--
Net Adjustments for				
Expenditure Accruals	(299,555)	110,472	(7,497)	220,597
Operating Transfers-Out	95,405	140,685	--	--
Encumbrances	(372,771)	(233,990)	--	(1,730,816)
Budget Basis	<u>\$ (579,457)</u>	<u>\$ 151,558</u>	<u>\$ (132,969)</u>	<u>\$ (721,396)</u>

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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

	<u>Enterprise</u>	<u>Internal Service</u>
GAAP Basis	\$ 30,916	\$(203,267)
Net Adjustments for Revenue Accruals	(16,173)	(33,470)
Net Adjustments for Tap-in Fees	37,301	--
Net Adjustments for Expense Accruals	(10,584)	125,499
Net Adjustments for Operating Transfers	(68,742)	--
Depreciation	63,514	--
Encumbrances	(11,663)	--
Budget Basis	<u>\$ 24,569</u>	<u>\$(111,238)</u>

Note 5. Fund Deficits

The following funds had a deficit fund balance/retained earnings as of December 31, 1999:

Special Revenue Funds:

Community Policing Grant	\$ 398
Public Assistance	142,614
Home	3,452

Enterprise Funds:

Sewer District	590,453
Landfill Development	2,661,854

The deficits in the Public Assistance, Community Policing Grant, and Home Funds are the result of the recognition of payables in accordance with generally accepted accounting principles. The General Fund provides transfers to cover deficit fund balances, however, this is done when cash is needed rather than when accruals occur. The deficit in the Sewer District and Landfill Development is partially the result of the recognition of payables in accordance with generally accepted accounting principles. Management is analyzing the operations of the funds to determine appropriate steps to eliminate the deficits.

Note 6. Deposits and Investments

Primary Government

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

Protection of the County's cash and investments may be provided by the Federal Deposit Insurance Corporation, by qualified securities pledged by the institution holding the assets, by surety company bonds deposited with the treasurer by the financial institution, or a single collateral pool to cover all public deposits. The face value of the pooled collateral must equal at least 110 percent of the public funds deposited. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

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

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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

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

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

A. Deposits

At year-end, the carrying amount of the County's deposits was \$4,523,979 and the bank balance was \$5,127,511. Of the bank balance:

1. \$499,861 was covered by federal depository insurance, or by collateral held by the County's agent in the County's name.
2. \$4,627,650 was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

B. Investments

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

	Carrying Value	Fair Value
Investment in State Treasurer's Investment Pool	\$14,023,692	\$14,023,692

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

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement 9	\$18,547,671	--
State Treasurers Investment Pool	<u>(14,023,692)</u>	<u>14,023,692</u>
GASB Statement 3	<u>\$ 4,523,979</u>	<u>\$14,023,692</u>

Component Units

At year end, the carrying value of the Knox New Hope Industries, Inc. deposits was \$52,257 and the bank balance was \$52,979. The entire bank balance was covered by federal depository insurance. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation. Cash and deposits of the Workshop are presented on the financial statements as "Cash and Cash Equivalents in Segregated Accounts."

At year end, the carrying value of the Knox County Airport's deposits was \$92,183 and the bank balance was \$95,914. The entire bank balance was covered by federal depository insurance. Cash and deposits of the Airport are presented on the financial statements as "Cash and Cash Equivalents in Segregated Accounts." The Airport follows similar guidelines for deposit and investment of funds for the County.

Note 7. Property Taxes

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

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

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

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

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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

Accrued property taxes receivable represent delinquent taxes outstanding and real, tangible personal, and public utility taxes which were measurable as of December 31, 1999. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 1999 operations. The receivable is therefore offset by a credit to deferred revenue.

The full tax rate for all County operations for the year ended December 31, 1999, was \$8.70 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1999 property tax receipts were based are as follows:

Real Property	\$551,109,950
Public Utility Personal Property	49,305,750
Tangible Personal Property	<u>101,276,407</u>
Total Assessed Value	<u>\$701,692,107</u>

Note 8. Permissive Sales and Use Tax

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

Amounts that are measurable and available at year-end are accrued as revenue. Sales tax revenue in 1999 amounted to \$3,870,027 with the \$2,903,039 credited to the General Fund and \$966,988 credited to the 9-1-1 Emergency Calling System Special Revenue Fund.

Note 9. Receivables

Receivables at December 31, 1999, consisted of taxes, interest, special assessments, accounts, (billings for user charged services, including unbilled utility services), loans, intergovernmental receivables arising from grants, entitlements and shared revenues and child support. All receivables except child support and Apple Valley special assessments are considered collectible in full. Delinquent child support as of December 31, 1999, was \$7,878,503. Of this amount, \$5,703,084 is considered collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. \$17,155 in delinquent special assessments were written off as a result of the foreclosure of fourteen Apple Valley lots sold at Auditor's sales during 1999. It is estimated that \$158,398 of the \$1,756,926 special assessments remaining are uncollectible leaving a receivable of \$1,598,528.

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

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

<u>Intergovernmental Receivables</u>	<u>Amount</u>
General Fund	
Permissive Sales Tax	\$257,220
Election Costs Receivable	26,836
Sheriff's Contracts	28,754
Local Government	76,810
Public Defender Reimbursement	13,898
Corsa	6,760
Total General Fund	<u>410,278</u>
Special Revenue Funds	
Cents Per Gallon	75,070
Motor Vehicle District Registration	18,438
County Motor Vehicle	38,075
Road Miles	19,006
5% County Equalization	8,748
New Permissive	27,357
Old Permissive	12,214
Gasoline Tax	37,993
FEMA Reimbursement	144,017
9-1-1 Permissive Sales Tax	85,738
Total Special Revenue Funds	<u>466,656</u>
Agency Funds	
Local Government	69,997
Revenue Assistance	16,885
Library Local Government	145,256
Cents Per Gallon	59,693
Motor Vehicle Registration	9,106
Township Road Miles	11,817
New Permissive	7,710
Old Permissive	6,840
Workers Compensation	15,258
Juvenile Fees and Costs	365
Gasoline Tax	30,283
Total Agency Funds	<u>373,210</u>
Grand Total	<u>\$1,250,144</u>

Note 10. Fixed Assets

A summary of the enterprise funds', the Workshop's and the Airport's fixed assets at December 31, 1999, follows:

	Total Primary Government Enterprise	Knox New Hope Industries	Knox County Airport
Land	\$ 247,750	\$ --	\$ 118,396
Buildings and Improvements	861,125	--	550,593
Machinery and Equipment	144,361	50,127	295,144
Vehicles	121,873	63,676	31,000
Computer Equipment	14,140	--	1,522
Sewer and Water Lines	1,869,237	--	--
Less accumulated depreciation	(1,249,327)	(77,243)	(140,276)
Total	<u>\$2,009,159</u>	<u>\$ 36,560</u>	<u>\$ 856,379</u>

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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Knox County Airport

On October 21, 1999, a Knox County Common Pleas Court jury settled a land acquisition matter between the Airport and a local land owner. The price of the land, which was set by the Court, was \$560,424. At December 31, 1999, the Airport had not purchased the land. In March 2000, the Knox County Commissioners issued notes totaling \$500,000 to help the airport purchase the land. The airport paid the difference. The Airport is currently seeking grants or other outside sources of revenue to repay the County.

A summary of the changes in general fixed assets during 1999 follows:

	Balance January 1, 1999	Additions	Deductions	Balance December 31, 1999
Land	\$ 693,950	\$ --	\$ --	\$ 693,950
Buildings and Improvements	5,249,695	2,529,953	1,958	7,777,690
Vehicles	2,099,058	289,072	73,520	2,314,610
Machinery and Equipment	2,571,082	239,607	66,531	2,744,158
Computer Equipment	717,023	56,561	45,482	728,102
Construction in Progress	1,840,118	250,033	1,840,118	250,033
Total	<u>\$13,170,926</u>	<u>\$3,365,226</u>	<u>\$2,027,609</u>	<u>\$14,508,543</u>

Note 11. Joint Ventures

A. Emergency Management Agency

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

The Agency does not have any outstanding debt. The County contributed \$27,035 to the Agency during 1999. The County has an ongoing financial responsibility for the agency in that the existence of the Agency depends upon the continuing participation of the County. The Agency is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional benefit or burden to the County. The Agency is reported as an agency fund within the County. Separate financial statements are available by contacting the Agency at 117 East High Street, Mount Vernon, Ohio.

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

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

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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to the County. The existence of the Board depends upon the continuing participation of the County. The County collected \$616,429 in property taxes for the Board during 1999.

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

C. Eastern Ohio Housing Corporation

The Knox County Board of Mental Retardation and Developmental Disabilities (MRDD), along with five other county boards of mental retardation and developmental disabilities, entered into a contract with the Eastern Ohio Housing Corporation. This Corporation is a non-profit charitable corporation which is responsible for developing dwellings, providing affordable housing and managing a range of residential alternatives and support services to persons with disabilities. The housing purchases are financed by State grants that are distributed to each MRDD Board and then to the Corporation. No contributions were made by the County during 1999. The Corporation is a joint venture among the Counties because of the potential liability for the housing loans upon the Corporation's default on loans or dissolution. Upon dissolution of the Corporation, the Corporation shall distribute all remaining assets of the operation to the participating County Boards of Mental Retardation and Developmental Disabilities. Information can be obtained from Eastern Ohio Housing Corporation, 340 Fox Shannon Place, St. Clairsville, Ohio.

Note 12. Jointly Governed Organizations

A. Joint Solid Waste District

The Joint Solid Waste District is a jointly governed organization among Delaware, Knox, Marion and Morrow Counties. Each of these governments supports the District. The County made no contributions during 1999. The degree of control exercised by any participating County is limited to its representation on the Board. The Board of Directors consists of twelve members, the three county commissioners of each of the four counties. The District does not have any outstanding debt. The District is self-sufficient, operating entirely on collected fees.

B. Mid Eastern Ohio Regional Council (MEORC)

The Mid Eastern Ohio Regional Council of Governments (MEORC) is a jointly governed organization among fourteen counties in Ohio. MEORC provides services to the mentally retarded and developmentally disabled residents in the participating counties. The Council is made up of the superintendents of each county's Board of Mental Retardation and Developmental Disabilities. Revenues are generated by fees and state grants. The Council does not have any outstanding debt. No contributions were made by the County in 1999.

MEORC has contracted with Knox County to provide payroll services for seven employees of the Council. MEORC reimburses the County for any expenditures incurred. At December 31, 1999, MEORC owed the County \$244,077.

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

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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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 1999, the CBCF received no monies from Knox County. The continued existence of the CBCF is not dependent on the County's continued participation and the County does not have an equity interest in or a financial responsibility for the CBCF. The CBCF has no outstanding debt.

D. Morrow-Ashland-Richland-Knox Consortium

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

Note 13. Risk Management

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

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. The County paid \$147,688 in the form of insurance premiums during 1999 to CORSA.

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

General liability insurance is maintained in the amount of \$1,000,000 for each occurrence. Other liability insurance includes \$100,000 for Ohio Stop Gap, which provides additional coverage beyond the State's workers' compensation program, \$1,000,000 for employee benefit liability, \$1,000,000 for law enforcement professional liability, \$1,000,000 for public official error and omission liability, \$1,000,000 for automobile liability, and \$250,000 for uninsured motorists liability.

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

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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

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

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

The liability for unpaid claims costs of \$442,828 reported in the fund at December 31, 1999 is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The liability is based on an estimate provided by the third party administrator.

	<u>12/31/98</u>	<u>12/31/99</u>
Claims Payable Beginning of Year	\$ 217,022	\$ 277,439
Claims Incurred	1,411,065	1,814,613
Claims Paid	<u>1,350,648</u>	<u>1,649,224</u>
Claims Payable End of Year	<u>\$ 277,439</u>	<u>\$ 442,828</u>

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

Note 14. Defined Benefit Retirement Plans

A. Public Employees Retirement System

All Knox County full-time employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost sharing multiple-employer public employee retirement system created by the State of Ohio. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate for 1999 was 8.5 percent for employees other than law enforcement. Law enforcement employees contribute 9.0 percent of covered salary. The employer contribution rate was 13.55 percent of covered payroll; 8.44 percent was the portion used to fund pension obligations for 1999. The law enforcement employer rate was 16.70 percent of covered payroll and 11.22 percent was the portion used to fund pension obligations for 1999. The County's contributions for pension obligations to PERS for the years ended December 31, 1999, 1998, and 1997 were \$996,489, \$929,357, and \$877,004, respectively; 74.8 percent was contributed for 1999, 74.9 percent was

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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contributed for 1998 and 100 percent for 1997. \$251,025, representing the unpaid contribution for 1999, is recorded as a liability within the respective funds.

B. State Teachers Retirement System

Certified teachers employed by the school for the Mental Retarded/Developmentally Disabled participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, OH 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 14 percent; 12 percent was the portion used to fund pension obligations thru June 30, 1997, then the rate changed to 10.50 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's Contributions for pension obligations for STRS for the years ended December 31, 1999, 1998, and 1997 were \$23,004, \$16,398, and \$15,865, respectively; 94.1 percent has been contributed for 1999, 92.3 percent had been contributed for 1998 and 100 percent for 1997. \$1,354 representing the unpaid contribution for 1999, is recorded as a liability within the respective funds.

Note 15. Postemployment Benefits

A. Public Employees Retirement System

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 1999 is 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.2 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 1999 was 16.7 percent; 4.2 percent was used to fund health care. Effective January 1, 1998, 4.2 percent of each employer contribution will be used to fund health care.

For 1999, benefits are funded on a pay-as-you-go basis. Prior to 1997, benefits were advance funded using the entry age normal cost method. OPEB are financed through employer contributions and investment earning. The contributions allocated to retiree health care along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062. The County's actual contributions for 1999 which were used to fund OPEB were \$480,741.

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

B. State Teachers Retirement System

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage.

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS.

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio Law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. Through June 30, 1997, the Board allocated employer contributions equal to 2 percent of covered payroll to the Health Care Reserve Fund. Beginning July 1, 1997, this allocation was increased to 3.5 percent. For the County, this amount equaled \$5,751 for 1999.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 1997, was \$1,860 million. For the year ended June 30, 1997, net health care costs paid by STRS were \$192,077,000. There was 88,718 eligible benefit recipients.

Note 16. Other Employee Benefits

A. Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time and compensatory time is paid upon separation if the employee has acquired at least one year of service with the County. Twenty-five percent up to a maximum of thirty days accumulated unused sick leave is paid to employees upon retirement after ten years of service. As of December 31, 1999, the liability for compensated absences was \$677,860 for the entire County.

Note 17. Capital Leases - Lessee Disclosure

No capital leases were entered into during 1999. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the general purpose financial statements for the governmental funds. Equipment acquired by lease has been capitalized in the general fixed assets account group in the amount of \$7,564 for the copier and \$59,149 for the backhoe, which is equal to the lesser of the fair market value or the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the general long-term debt account group. Principal payments in 1999 totaled \$1,544 for the copier and \$18,712 for the backhoe, which was paid off.

Future minimum lease payments as of December 31, 1999 are as follows:

<u>Year</u>	<u>Copier Amount</u>
2000	2,164
2001	1,443
Total	3,607
Less Amount Representing Interest	(744)
Present Value of Minimum Lease Payments	<u>\$ 2,863</u>

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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Note 18. Long-Term Debt

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

	<u>Outstanding 12/31/98</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/99</u>
General Long-Term Debt:				
Special Assessment Debt				
Series 1979 6.25% Sewer District Improvement Bonds	7,000	--	7,000	--
Series 1981 10.625% Sewer District Improvement Bonds	145,000	--	45,000	100,000
Series 1982 11.125% Sewer District Improvement Bonds	320,000	--	80,000	240,000
Series 1984 9.5% Sewer District Improvement Bonds	510,000	--	85,000	425,000
Series 1985 8.375% Sewer District Improvement Bonds	<u>600,000</u>	<u>--</u>	<u>85,000</u>	<u>515,000</u>
Total Special Assessment Bonds	<u>\$ 1,582,000</u>	<u>\$ --</u>	<u>\$ 302,000</u>	<u>\$ 1,280,000</u>
General Obligation Bonds				
Children's Resource Center 5.02%	1,200,000	--	40,000	1,160,000
Corporate Center 5.277%	<u>2,375,000</u>	<u>--</u>	<u>80,000</u>	<u>2,295,000</u>
Total General Obligation Bonds	<u>\$ 3,575,000</u>	<u>\$ --</u>	<u>\$ 120,000</u>	<u>\$ 3,455,000</u>
Long Term Note				
911 Emergency Calling System	66,800	--	66,800	--
General Fund Airport Fuel Truck	<u>5,750</u>	<u>--</u>	<u>5,750</u>	<u>--</u>
Total Long Term Note	<u>\$ 72,550</u>	<u>\$ --</u>	<u>\$ 72,550</u>	<u>\$ --</u>
Installment Note				
General Fund: Board of Elections - Voting Machines	<u>\$ 420,000</u>	<u>\$ --</u>	<u>\$ 45,000</u>	<u>\$ 375,000</u>

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

	Outstanding <u>12/31/98</u>	Additions	Reductions	Outstanding <u>12/31/99</u>
Capital Lease				
Motor Vehicle and Gasoline Tax Fund:				
Engineer - Copier	4,407	--	1,544	2,863
Engineer - Backhoe	<u>21,981</u>	--	<u>21,981</u>	--
Total Capital Leases	<u>\$ 26,388</u>	<u>\$ --</u>	<u>\$ 23,525</u>	<u>\$ 2,863</u>
Compensated Absences	<u>\$ 623,146</u>	<u>\$ 37,322</u>	<u>\$ --</u>	<u>\$ 660,468</u>
Total General Long-Term Debt	<u>\$ 6,299,084</u>	<u>\$ 37,322</u>	<u>\$ 563,075</u>	<u>\$5,773,331</u>

The capital leases will be paid from the special revenue fund revenues. The Board of Elections note installment for the voting machines will be paid from the general fund. The 911 note was paid from the sales tax voted in by the County voters. The Airport Fuel Truck note was paid by the Knox County Regional Airport. The Corporate Center Bonds will be paid from the Department of Human Services, which is mostly funded by levies passed by the voters. The Children's Resource Center bonds will be paid by a lease with Boy's Village Inc. If Boy's Village Inc. does not pay their lease, the bonds will be paid by Children Services monies. The special assessment bonds will be paid from the proceeds of special assessments levied against benefitted property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Compensated absences are reported in the Compensated Absences Payable account and will be paid from the fund from which the employee is paid.

Special assessment bonded debt service requirements to maturity, including \$330,874 of interest; Board of Elections note installment requirements to maturity, including \$81,640 of interest; Corporate Center bond requirements to maturity, including \$1,319,645 of interest; Children's Resource Center bond requirements to maturity, including \$645,023 of interest; are as follows:

Year Ending <u>December 31</u>	Special Assessment <u>Amount</u>	Board of Elections <u>Amount</u>	Corporate Center <u>Amount</u>	Children's Resource <u>Amount</u>
2000	414,769	64,500	197,970	95,260
2001	385,894	67,160	199,490	93,600
2002	312,017	64,560	200,750	96,920
2003	226,828	66,960	201,700	95,007
2004	271,366	64,100	202,330	93,050
2005-2009		129,360	1,009,715	477,055
2010-2014			1,002,190	476,380
2015-2018			600,500	377,750

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, 1999, are an overall debt margin of \$12,212,303; and an unvoted debt margin of \$3,186,921.

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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Note 19. Notes Payable and Loans Payable

Primary Government

Notes payable as of 12/31/99 are summarized as follows:

	<u>Airport</u>	
	<u>Hangar Bays</u>	
1/1/99 Principal		
Outstanding	\$ 25,500	
Additions	--	
Reductions	<u>25,500</u>	
Principal Outstanding		
12/31/99	--	
Maturity Date	7/01/01	
Interest Rate	5.50%	

The County issued notes for the Airport Hangar Bays and were repaid from the General Fund when the money was received from the Knox County Regional Airport Authority.

Component Units

At December 31, 1999, the Knox County Airport had \$153,100 in revenue bonds outstanding which were used to remove and replace fuel tanks. The original bonds issued were for \$158,000 and the bonds bear an interest rate of 4.75 percent. The bonds will mature in installments over 20 years. The Knox County Airport also has a loan payable to the Primary Government outstanding at December 31, 1999, in the amount of \$85,876 that was issued to construct new hangar bays. The loan will be repaid over the next 7 years and is non-interest bearing.

Note 20. Interfund Transactions

Interfund balances at December 31, 1999, 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	\$ 23,469	\$ 662
Special Revenue Funds:		
Ditch Maintenance	--	213
Public Assistance	89,254	140,685
Child Support Enforcement Agency	7,743	77,523
Mental Retardation	--	382
Children Services	--	<u>35,000</u>
Total Special Revenue Funds	<u>96,997</u>	<u>253,803</u>
Debt Service:		
Bond Retirement	<u>140,685</u>	<u>--</u>
Agency Funds:		
Alimony & Child Support	--	6,868
Lodging Tax	--	<u>200</u>
Total Agency Funds	<u>--</u>	<u>7,068</u>

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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	<u>Recipient</u>	<u>Payer</u>
Enterprise Funds:		
Sewer District	382	--
Total Due from/Due to Other Funds	\$ 261,533	\$ 261,533
<u>Interfund Receivables/Payables:</u>	<u>Recipient</u>	<u>Payer</u>
General Fund	\$ 1,203	\$ --
Special Revenue Funds:		
Juvenile Court Social Workers	--	800
Community Policing Grant	--	403
Total Special Revenue Funds	--	1,203
Total Interfund Payables/Receivables	\$ 1,203	\$ 1,203

Note 21. Segment Information for Enterprise Funds

The County maintains two enterprise funds, sewer district and landfill development, which are intended to be self-supported through user fees charged to consumers. Financial information as of and for the year ended December 31, 1999, is as follows:

	<u>Sewer District</u>	<u>Landfill Development</u>	<u>Total Primary Government</u>
Operating Revenues	\$659,012	\$ --	\$ 659,012
Operating Expenses Before Depreciation	660,427	--	660,427
Depreciation Expense	63,514	--	63,514
Operating Income (Loss)	(64,929)	--	(64,929)
Total Non-Operating Revenues (Expenses)	26,663	--	26,663
Operating Transfers-In	440	95,405	95,845
Operating Transfers-Out	(26,663)	--	(26,663)
Net Income (Loss)	(64,489)	95,405	30,916
Fixed Assets Additions	16,592	--	16,592
Net Working Capital	644,004	26,650	670,654
Total Assets	2,587,953	169,895	2,757,848
Compensated Absences Payable	17,392	--	17,392
Closure and Postclosure Costs	--	2,688,495	2,688,495
Capital Contributions	37,301	--	37,301

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

	<u>Sewer District</u>	<u>Landfill Development</u>	<u>Total Primary Government</u>
Total Equity (Deficit)	2,509,999	(2,518,681)	(8,682)
Encumbrances Outstanding at December 31, 1999	11,663	--	11,663

Note 22. Contingent Liabilities

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

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

Note 23. Food Stamps

The County's Department of Human Services distributed, through contracting issuance centers, federal food stamps to entitled recipients within Knox County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. The County's Department of Human Services had on hand for distribution approximately \$217,963 of federal food stamps at December 31, 1999.

Note 24. Contractual Commitments - Landfill Closure

The County closed the landfill in compliance with the requirements set by the Environmental Protection Agency (EPA) on September 30, 1993. The recognition of a liability for closure and postclosure care costs is based on landfill capacity used to date. The County is at 100% capacity. The County Commissioners have awarded contracts as of December 31, 1999 for engineering, monitoring, and testing the landfill closure requirements to Bennett & Williams, Inc. and MASI, Inc. to ensure that requirements are being met. No assets are restricted for payment of closure and postclosure care costs. There is an estimate for postclosure until the year 2023. The estimated costs of postclosure care are subject to changes corresponding to the effects of inflation, revision of laws and other variables. The costs of monitoring the Landfill will be covered by a transfer from the General Fund to the Landfill Development Fund.

Note 25. Related Party Transactions

During 1999, Knox County provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to New Hope Industries, Inc., (the "workshop"), a discretely presented component unit of Knox County. The Workshop reported \$196,175 for such contributions, recording revenue and expenses at cost or fair value, as applicable, to the extent the contribution is related to the vocational purposes of the workshop. Additional rehabilitative services provided directly to Workshop clients by Knox County amounted to \$606,816 during 1999.

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

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

Note 26. Conduit Debt Obligations

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

As of December 31, 1999, there were twenty-four series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$1,600,000.

Also, at December 31, 1999, Industrial Revenue Bonds outstanding for Knox Community Hospital totaled \$34,020,000.

Note 27. Construction Commitments

As of December 31, 1999, the County had the following contract with respect to construction projections:

<u>Construction Projects</u>	<u>Remaining Construction Contract</u>	<u>Expected Date Of Completion</u>
Service Center	\$1,573,679	October 2000

Knox County, Ohio

Supplemental Data

General Fund

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

Knox County, Ohio

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

General Fund

Budget Basis

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$5,099,600	\$5,502,376	\$ 402,776
Charges for Services	1,391,668	1,499,088	107,420
Licenses and Permits	7,250	6,377	(873)
Fines and Forfeitures	36,000	41,306	5,306
Intergovernmental	1,373,152	1,431,373	58,221
Interest	850,000	899,946	49,946
Other	86,442	199,596	113,154
Total Revenues	8,844,112	9,580,062	735,950
Expenditures:			
General Government -			
Legislative and Executive:			
Commissioners:			
Personal Services	195,272	186,703	8,569
Materials and Supplies	134,161	126,542	7,619
Contractual Services	176,870	147,754	29,116
Other	210,000	208,721	1,279
Microfilming and Xerox:			
Materials and Supplies	4,000	2,500	1,500
County Microfilming:			
Personal Services	20,025	18,921	1,104
Other	3,000	1,528	1,472
Safety/Loss:			
Personal Services	38,313	37,748	565
Materials and Supplies	7,318	7,140	178
Contractual Services	672	672	--
Other	600	497	103
Regional Planning Commission:			
Personal Services	39,715	38,384	1,331
Materials and Supplies	1,600	1,418	182
Other	700	530	170
Auditor:			
Personal Services	152,364	151,324	1,040
Materials and Supplies	19,977	16,602	3,375
Contractual Services	14,910	8,538	6,372
Other	3,423	3,420	3
Assessing Personal Property:			
Personal Services	31,590	31,484	106
Materials and Supplies	1,600	1,142	458
Other	50	--	50

(Continued)

Knox County, Ohio

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

Budget Basis

For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Treasurer:			
Personal Services	124,975	124,965	10
Materials and Supplies	12,445	12,253	192
Contractual Services	6,364	6,342	22
Other	2,328	2,301	27
Prosecuting Attorney:			
Personal Services	269,221	266,483	2,738
Materials & Supplies	11,093	8,204	2,889
Contractual Services	34,815	30,251	4,564
Other	7,450	7,226	224
Budget Commission:			
Contractual Services	--	--	--
Bureau of Inspection:			
Contractual Services	60,000	60,000	--
Data Processing Board:			
Materials and Supplies	79,514	27,666	51,848
Contractual Services	92,000	72,599	19,401
Board of Elections:			
Personal Services	166,430	165,753	677
Materials and Supplies	75,770	66,925	8,845
Contractual Services	21,476	21,473	3
Other	3,446	3,446	--
Maintenance and Operation:			
Personal Services	163,853	163,192	661
Materials and Supplies	84,523	72,852	11,671
Contractual Services	292,228	258,673	33,555
Other	41,387	26,669	14,718
Corporate Center - Maintenance and Operation:			
Personal Services	32,021	31,386	635
Materials and Supplies	29,789	26,078	3,711
Contractual Services	151,886	133,644	18,242
Other	1,500	391	1,109
Air Navigation and Facilities:			
Personal Services	52,550	52,135	415

(Continued)

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
General Fund (Continued)
Budget Basis
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Recorder:			
Personal Services	135,047	133,994	1,053
Materials and Supplies	6,785	6,593	192
Contractual Services	13,950	13,003	947
Other	1,715	1,715	--
Insurance, Pensions and Taxes:			
Contractual Services	584,000	534,130	49,870
Agriculture	<u>400,920</u>	<u>400,920</u>	<u>--</u>
Total General Government - Legislative and Executive	<u>4,015,641</u>	<u>3,722,830</u>	<u>292,811</u>
General Government - Judicial:			
Court of Appeals:			
Contractual Services	\$ 8,363	\$ 8,363	\$ --
Common Pleas Court:			
Personal Services	220,716	218,272	2,444
Materials and Supplies	34,328	33,536	792
Contractual Services	14,819	8,505	6,314
Other	12,456	12,064	392
Jury Commission:			
Personal Services	1,500	1,500	--
Contractual Services	1,000	13	987
Juvenile Court:			
Personal Services	200	130	70
Materials and Supplies	10,392	7,574	2,818
Contractual Services	15,310	14,038	1,272
Juvenile Probation:			
Personal Services	166,982	163,647	3,335
Materials and Supplies	13,749	12,804	945
Contractual Services	89,867	81,874	7,993
Probate Court:			
Personal Services	88,095	87,154	941
Materials and Supplies	13,249	11,943	1,306
Contractual Services	12,331	11,081	1,250
Other	2,419	2,419	--

(Continued)

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
General Fund (Continued)
Budget Basis
For the Year Ended December 31, 1999.

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Clerk of Courts:			
Personal Services	188,264	183,659	4,605
Materials and Supplies	32,109	24,001	8,108
Contractual Services	13,180	11,394	1,786
Other	3,350	2,077	1,273
Municipal Court:			
Personal Services	73,800	70,441	3,359
Contractual Services	11,400	10,165	1,235
Education:			
Personal Services	--	--	--
Public Defender:			
Personal Services	275,533	268,963	6,570
Materials and Supplies	2,500	2,096	404
Contractual Services	11,000	5,612	5,388
Other	19,000	8,723	10,277
Total General Government - Judicial	<u>1,335,912</u>	<u>1,262,048</u>	<u>73,864</u>
Public Safety:			
Sheriff:			
Personal Services	\$1,705,018	\$1,691,701	\$ 13,317
Materials and Supplies	474,379	473,450	929
Contractual Services	82,353	80,113	2,240
Other	104,195	103,872	323
Coroner:			
Personal Services	24,030	23,459	571
Materials and Supplies	100	--	100
Contractual Services	28,248	25,896	2,352
Other	1,000	932	68
Civil Defense:			
Contractual Services	<u>27,035</u>	<u>27,035</u>	<u>--</u>
Total Public Safety	<u>2,446,358</u>	<u>2,426,458</u>	<u>19,900</u>

(Continued)

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
General Fund (Continued)
Budget Basis
For the Year Ended December 31, 1999.

	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Public Works:			
Map Department:			
Personal Services	\$ 74,829	\$ 74,826	\$ 3
Materials and Supplies	22,990	22,990	--
Other	65	\$ 65	d --
Buildings and Grounds:			
Contractual Services	313,019	267,589	45,430
Capital Outlay	<u>90,000</u>	<u>78,350</u>	<u>11,650</u>
Total Public Works	<u>500,903</u>	<u>443,820</u>	<u>57,083</u>
Health:			
Vital Statistics:			
Other	\$ 1,200	\$ 927	\$ 273
Other Health:			
Other	66,000	65,162	\$ 838
Humane Society:			
Personal Services	8,021	7,158	863
Materials and Supplies	1,525	107	1,418
Other	7,559	7,181	378
Animal Control Officer:			
Personal Services	26,088	25,985	103
Other	<u>416</u>	<u>100</u>	<u>316</u>
Total Health	<u>110,809</u>	<u>106,620</u>	<u>4,189</u>
Human Services:			
Childrens' Home:			
Contractual Services	\$ 100,000	\$ 100,000	\$ --
Other	40	--	40
Soldiers Relief:			
Personal Services	23,072	21,685	1,387
Materials and Supplies	12,566	12,390	176
Contractual Services	92,620	80,583	12,037

(Continued)

Knox County, Ohio

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

Budget Basis

For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Veterans Relief:			
Personal Services	71,643	69,354	2,289
Contractual Services	4,008	4,008	--
Other	100	--	100
Public Assistance:			
Contractual Services	<u>200,000</u>	<u>200,000</u>	<u>--</u>
Total Human Services	<u>504,049</u>	<u>488,020</u>	<u>16,029</u>
Conservation and Recreation:			
Bike Path:			
Contractual Services	<u>40,713</u>	<u>34,000</u>	<u>6,713</u>
Total Conservation and Recreation	<u>40,713</u>	<u>34,000</u>	<u>6,713</u>
Total Expenditures	<u>8,954,385</u>	<u>8,483,796</u>	<u>470,589</u>
Excess of Revenues Over (Under) Expenditures	<u>(110,273)</u>	<u>1,096,266</u>	<u>1,206,539</u>
Other Financing Sources (Uses):			
Other Financing Sources	\$ 191,866	\$ 366,401	\$ 174,535
Other Financing Uses	(139,435)	(122,575)	16,860
Operating Transfers - In	--	60,000	60,000
Operating Transfers - Out	<u>(1,979,549)</u>	<u>(1,979,549)</u>	<u>--</u>
Total Other Sources (Uses)	<u>(1,927,118)</u>	<u>(1,675,723)</u>	<u>251,395</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(2,037,391)</u>	<u>(579,457)</u>	<u>1,457,934</u>
Fund Balances at Beginning of Year	1,723,636	1,723,636	--
Prior Year Encumbrances Appropriated	<u>313,158</u>	<u>313,158</u>	<u>--</u>
Fund Balances at End of Year	<u>\$ (597)</u>	<u>\$ 1,457,337</u>	<u>\$ 1,457,934</u>

Knox County, Ohio

Special Revenue Funds

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

Dog and Kennel

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

Indigent Guardianship

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

Conduct of Business

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

Courts Computer

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

Recorder's Equipment

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

Courts' Computer Research

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

Time Out Program

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

Court Security

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

(Continued)

Knox County, Ohio

Special Revenue Funds (Continued)

Probate-Juvenile Special Projects

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

After Hours Probation

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

Juvenile Court Social Workers

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

Truancy Mediation

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

Automated Title Processing

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

Delinquent Tax Assessment Collection

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

Victims of Crime Act & State Victims Assistance Act

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

Drug Abuse Resistance Education Grant

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

Community Policing Grant

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

Common Pleas Prison Reduction Grant

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

Knox County, Ohio

Special Revenue Funds (Continued)

Common Pleas Jail Diversion Grant

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

Flood Assistance

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

9 1 1 Emergency Calling System

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

Public Assistance

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

Child Support Enforcement Agency

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

Real Estate Assessment

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

Motor Vehicle and Gasoline Tax

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

Youth Services Grant

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

Ditch Maintenance

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

(Continued)

Knox County, Ohio

Special Revenue Funds (Continued)

Children Services Board

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

Mental Retardation

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

Water Resource Study

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

Family Resources

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

Home

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

Marriage License

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

Commissary

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

Law Enforcement

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

Drug Abuse Resistance Education

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

Drug Enforcement

The fund accounts for fine moneys received under Section 2925.03 of the Ohio Revised Code. The money is used for drug abuse prevention education, drug law
(Continued)

Knox County, Ohio

Special Revenue Funds (Continued)

enforcement education, drug enforcement equipment, undercover drug purchases, travel expenses, pictures, handbooks, advertisements, and training related to drug enforcement.

Revolving Loan

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

Calendar

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

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Knox County, Ohio

Combining Balance Sheet
All Special Revenue Funds
December 31, 1999

	Dog and Kennel	Indigent Guardianship	Conduct of Business	Courts Computer	Recorder's Equipment
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$ 110,613	\$ 24,575	\$ 2,715	\$ 65,083	\$ 118,607
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Receivables:					
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special Assessments	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Due from Other Government	-	-	-	-	-
Materials and Supplies					
Inventory	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Loans Receivable	-	-	-	-	-
	<u>\$ 110,613</u>	<u>\$ 24,575</u>	<u>\$ 2,715</u>	<u>\$ 65,083</u>	<u>\$ 118,607</u>
Liabilities and Fund Equity:					
Liabilities:					
Accounts Payable	\$ 2,710	\$ 753	\$ -	\$ 1,278	\$ -
Contracts Payable	256	-	-	-	357
Accrued Wages and Benefits	880	112	-	-	-
Interfund Payable	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Due to Other Governments	2,375	273	-	-	-
Deferred Revenue	-	-	-	-	-
Total Liabilities	<u>6,221</u>	<u>1,138</u>	<u>-</u>	<u>1,278</u>	<u>357</u>
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	4,487	-	-	-	34
Reserved for Inventory	-	-	-	-	-
Reserved for Loans	-	-	-	-	-
Unreserved, Undesignated (Deficit)	<u>99,905</u>	<u>23,437</u>	<u>2,715</u>	<u>63,805</u>	<u>118,216</u>
Total Fund Equity (Deficit)	<u>104,392</u>	<u>23,437</u>	<u>2,715</u>	<u>63,805</u>	<u>118,250</u>
Total Liabilities and Fund Equity	<u>\$ 110,613</u>	<u>\$ 24,575</u>	<u>\$ 2,715</u>	<u>\$ 65,083</u>	<u>\$ 118,607</u>

Courts' Computer Research	Time Out Program	Court Security	Prob-Juv Spec Proj	After Hrs Probation	Juvenile Court Social Workers	Truancy Mediation
\$ 4,266	\$ 15,394	\$ 2,810	\$ 1,900	\$ 6,657	\$ 31,506	\$ 6,066
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 4,266</u>	<u>\$ 15,394</u>	<u>\$ 2,810</u>	<u>\$ 1,900</u>	<u>\$ 6,657</u>	<u>\$ 31,506</u>	<u>\$ 6,066</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	280	-	-	198	254	-
-	-	-	-	-	800	-
-	780	-	-	494	1,285	-
-	-	-	-	-	-	-
-	<u>1,060</u>	-	<u>0</u>	<u>692</u>	<u>2,339</u>	-
-	-	109	109	109	417	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>4,266</u>	<u>14,334</u>	<u>2,701</u>	<u>1,791</u>	<u>5,856</u>	<u>28,750</u>	<u>6,066</u>
<u>4,266</u>	<u>14,334</u>	<u>2,810</u>	<u>1,900</u>	<u>5,965</u>	<u>29,167</u>	<u>6,066</u>
<u>\$ 4,266</u>	<u>\$ 15,394</u>	<u>\$ 2,810</u>	<u>\$ 1,900</u>	<u>\$ 6,657</u>	<u>\$ 31,506</u>	<u>\$ 6,066</u>

(Continued)

Knox County, Ohio

Combining Balance Sheet
 All Special Revenue Funds (Continued)
 December 31, 1999

	Automated Title Processing	Delinquent Tax Assessment Collection	Victims of Crime Act & State Victims Assistance Act	Drug Abuse Resistance Education Grant	Community Policing Grant
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$ 157,753	\$ 152,363	\$ 6,168	\$ 2,990	
Cash and Cash Equivalents in Segregated Accounts					
Receivables:					
Taxes	-	-			
Accounts	-	60			
Special Assessments	-	-			
Due from Other Funds	-	-			
Due from Other Governmen					
Materials and Supplies					
Inventory					
Prepaid Items					
Loans Receivable					
Total Assets	<u>\$ 157,753</u>	<u>\$ 152,423</u>	<u>\$ 6,168</u>	<u>\$ 2,990</u>	<u>\$ 5</u>
Liabilities and Fund Equity:					
Liabilities:					
Accounts Payable	\$ -	\$ 9,670	\$ 2,554		
Contracts Payable	-	-	-		
Accrued Wages and Benefits	1,710	740	371		
Interfund Payable	-	-	-		
Due to Other Funds	-	-	-		
Due to Other Governments	4,815	2,097	985	132	
Deferred Revenue	-	-	-	-	
Total Liabilities	<u>6,525</u>	<u>12,507</u>	<u>3,910</u>	<u>132</u>	<u>403</u>
Fund Equity:					
Fund Balance:					
Reserved for Encumbrance	9,026	1,054	120		
Reserved for Inventory	-	-			
Reserved for Loans	-	-			
Unreserved, Undesignated (Deficit)	142,202	138,862	2,138	2,858	(398)
Total Fund Equity (Deficit)	<u>151,228</u>	<u>139,916</u>	<u>2,258</u>	<u>2,858</u>	<u>(398)</u>
Total Liabilities and Fund Equity	<u>\$ 157,753</u>	<u>\$ 152,423</u>	<u>\$ 6,168</u>	<u>\$ 2,990</u>	<u>\$ 5</u>

Common Pleas Prison Reduction	Common Pleas Jail Diversion	Flood Assistance	911 Emergency Calling System	Public Assistance	Child Support Enforcement Agency	Real Estate Assessment
\$ 4,405	\$ 13,197	\$ -	\$ 1,206,906	\$ 184,397	\$ 250,795	\$ 1,084,321
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	950,340	115,494	-
-	-	-	-	89,254	7,743	-
-	-	144,017	85,738	-	-	-
-	-	-	-	-	-	-
-	-	-	3,161	10,220	-	-
-	-	-	-	-	-	-
<u>\$ 4,405</u>	<u>\$ 13,197</u>	<u>\$ 144,017</u>	<u>\$ 1,295,805</u>	<u>\$ 1,234,211</u>	<u>\$ 374,032</u>	<u>\$ 1,084,321</u>
-	-	\$ -	\$ -	\$ 184,203	\$ 2,040	\$ -
-	-	-	183	-	-	3,289
277	424	-	10,085	26,923	5,781	1,351
-	-	-	-	-	-	-
-	-	-	-	140,685	77,523	-
647	1,250	-	25,574	74,880	15,841	3,791
-	-	-	-	950,134	114,062	-
<u>924</u>	<u>1,674</u>	<u>-</u>	<u>35,842</u>	<u>1,376,825</u>	<u>215,247</u>	<u>8,431</u>
-	-	-	-5,833	-	751	325
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,481</u>	<u>11,523</u>	<u>144,017</u>	<u>1,254,130</u>	<u>(142,614)</u>	<u>158,034</u>	<u>1,075,565</u>
<u>3,481</u>	<u>11,523</u>	<u>144,017</u>	<u>1,259,963</u>	<u>(142,614)</u>	<u>158,785</u>	<u>1,075,890</u>
<u>\$ 4,405</u>	<u>\$ 13,197</u>	<u>\$ 144,017</u>	<u>\$ 1,295,805</u>	<u>\$ 1,234,211</u>	<u>\$ 374,032</u>	<u>\$ 1,084,321</u>

(Continued)

Knox County, Ohio

Combining Balance Sheet
 All Special Revenue Funds (Continued)
 December 31, 1999

	Motor Vehicle and Gasoline Tax	Youth Services Grant	Ditch Maintenance	Children Services Board
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 101,131	\$ 191,267	\$ 2,041	\$ 2,308,074
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	861,078
Accounts	47,766	-	-	175,645
Special Assessments	-	-	5,238	-
Due from Other Funds	-	-	-	-
Due from Other Government	236,901	-	-	-
Materials and Supplies				
Inventory	140,372	-	-	-
Prepaid Items	14,203	-	-	-
Loans Receivable	-	-	-	-
Total Assets	\$ 540,373	\$ 191,267	\$ 7,279	\$ 3,344,797
Liabilities and Fund Equity:				
Liabilities:				
Accounts Payable	\$ 145,242	\$ 20,000	\$ -	\$ 65,365
Contracts Payable	-	400	-	-
Accrued Wages and Benefits	24,472	4,284	-	10,076
Interfund Payable	-	-	-	-
Due to Other Funds	-	-	213	35,000
Due to Other Governments	60,943	9,173	-	28,330
Deferred Revenue	-	-	5,238	1,026,673
Total Liabilities	230,657	33,857	5,451	1,165,444
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	13,690	3,733	-	13,535
Reserved for Inventory	140,372	-	-	-
Reserved for Loans	-	-	-	-
Unreserved, Undesignated (Deficit)	155,654	153,677	1,828	2,165,818
Total Fund Equity (Deficit)	309,716	157,410	1,828	2,179,353
Total Liabilities and Fund Equity	\$ 540,373	\$ 191,267	\$ 7,279	\$ 3,344,797

Mental Retardation	Water Resource Study	Family Resources	Home	Marriage License	Commissary	Law Enforcement	Drug Abuse Resistance Education
\$ 1,677,019	\$ 500	\$ 18,689	\$ 1,315	\$ 9,348	\$ -	\$ -	\$ -
-	-	-	-	-	2,420	1,886	4,681
1,262,433	-	-	-	-	-	-	-
54,748	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
7,071	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 3,001,271</u>	<u>\$ 500</u>	<u>\$ 18,689</u>	<u>\$ 1,315</u>	<u>\$ 9,348</u>	<u>\$ 2,420</u>	<u>\$ 1,886</u>	<u>\$ 4,681</u>
\$ 22,287	\$ -	\$ 1,128	\$ -	\$ 8,466	\$ -	\$ -	\$ -
-	-	-	4,767	-	-	-	-
46,564	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
382	-	-	-	-	-	-	-
120,420	-	-	-	-	-	-	-
1,259,558	-	-	-	-	-	-	-
<u>1,449,211</u>	<u>-</u>	<u>1,128</u>	<u>4,767</u>	<u>8,466</u>	<u>-</u>	<u>-</u>	<u>-</u>
84,168	225	4,069	3,958	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,467,892</u>	<u>275</u>	<u>13,492</u>	<u>(7,410)</u>	<u>882</u>	<u>2,420</u>	<u>1,886</u>	<u>4,681</u>
<u>1,552,060</u>	<u>500</u>	<u>17,561</u>	<u>(3,452)</u>	<u>882</u>	<u>2,420</u>	<u>1,886</u>	<u>4,681</u>
<u>\$ 3,001,271</u>	<u>\$ 500</u>	<u>\$ 18,689</u>	<u>\$ 1,315</u>	<u>\$ 9,348</u>	<u>\$ 2,420</u>	<u>\$ 1,886</u>	<u>\$ 4,681</u>

(Continued)

Knox County, Ohio

Combining Balance Sheet
 All Special Revenue Funds (Continued)
 December 31, 1999

	Drug Enforcement	Revolving Loan	Calendar	Totals
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ 7,762,876
Cash and Cash Equivalents in Segregated Accounts	9,923	126,526	157	145,593
Receivables:				
Taxes	-	-	-	2,123,511
Accounts	-	-	-	1,344,053
Special Assessments	-	-	-	5,238
Due from Other Funds	-	-	-	96,997
Due from Other Governmen	-	-	-	466,656
Materials and Supplies				
Inventory	-	-	-	140,372
Prepaid Items	-	-	-	34,655
Loans Receivable	-	287,130	-	287,130
Total Assets	\$ 9,923	\$ 413,656	\$ 157	\$ 12,407,081
Liabilities and Fund Equity:				
Liabilities:				
Accounts Payable	\$ -	\$ -	\$ -	\$ 465,696
Contracts Payable	-	-	-	9,252
Accrued Wages and Benefits	-	-	-	134,782
Interfund Payable	-	-	-	1,203
Due to Other Funds	-	-	-	253,803
Due to Other Governments	-	-	-	354,085
Deferred Revenue	-	-	-	3,355,665
Total Liabilities	-	-	-	4,574,486
Fund Equity:				
Fund Balance:				
Reserved for Encumbrance	-	-	-	145,752
Reserved for Inventory	-	-	-	140,372
Reserved for Loans	-	287,130	-	287,130
Unreserved, Undesignated (Deficit)	9,923	126,526	157	7,259,341
Total Fund Equity (Deficit)	9,923	413,656	157	7,832,595
Total Liabilities and Fund Equity	\$ 9,923	\$ 413,656	\$ 157	\$ 12,407,081

Knox County, Ohio

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 1999

	Dog and Kennel	Indigent Guardianship	Conduct of Business	Courts Computer	Recorder's Equipment
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	14,929	8,240	433	26,597	75,017
Licenses and Permits	101,218	-	-	-	-
Fines and Forfeitures	2,204	-	-	-	-
Intergovernmental	-	-	-	-	-
Special Assessments	-	-	-	-	-
Interest	-	-	-	2,358	-
Other	453	11	-	-	-
Total Revenues	118,804	8,251	433	28,955	75,017
Expenditures:					
Current:					
General Government:					
Legislative and Executi	-	-	-	-	51,040
Judicial	-	14,962	-	20,546	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	84,093	-	-	-	-
Human Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charg	-	-	-	-	-
Total Expenditures	84,093	14,962	-	20,546	51,040
Excess of Revenues Over (Under) Expenditures	34,711	(6,711)	433	8,409	23,977
Operating Transfers - In	-	-	-	-	-
Operating Transfers - Out	-	-	-	-	-
Excess of Revenues Over (Under) Expenditures and Other Us	34,711	(6,711)	433	8,409	23,977
Fund Balances (Deficit) at Beginning of Year	69,681	30,148	2,282	55,396	94,273
Increase in Reserve for Inventory	-	-	-	-	-
Fund Balances (Deficits) at End of Year	\$ 104,392	\$ 23,437	\$ 2,715	\$ 63,805	\$ 118,250

(Continued)

Knox County, Ohio

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds (Continued)
For the Year Ended December 31, 1999

	Courts' Computer Research	Time Out Program	Court Security	Prob-Juv Spec Proj	After Hrs Probation
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	2,949	-	-	1,900	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	-	24,000	51,645	-	11,753
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	85	-	-	-
Total Revenues	2,949	24,085	51,645	1,900	11,753
Expenditures:					
Current:					
General Government:					
Legislative and Executi	-	-	-	-	-
Judicial	4,792	-	-	-	-
Public Safety	-	18,125	48,835	-	7,926
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charg	-	-	-	-	-
Total Expenditures	4,792	18,125	48,835	0	7,926
Excess of Revenues Over (Under) Expenditures	(1,843)	5,960	2,810	1,900	3,827
Operating Transfers - In	-	8,000	-	-	2,138
Operating Transfers - Out	-	-	-	-	-
Excess of Revenues Over (Under) Expenditures and Other Us	(1,843)	13,960	2,810	1,900	5,965
Fund Balances (Deficit) at Beginning of Year	6,109	374	-	-	-
Increase in Reserve for Inventory	-	-	-	-	-
Fund Balances (Deficits) at End of Year	\$ 4,266	\$ 14,334	\$ 2,810	\$ 1,900	\$ 5,965

Juvenile Court Social Workers	Truancy Mediation	Automated Title Processing	Delinquent Tax Assessment Collection	Victims of Crime Act & State Victims Assistance Act	Drug Abuse Resistance Education Grant	Community Policing Grant
\$ -	\$ -	\$ -	\$ 66,929	\$ -	\$ -	\$ -
-	-	202,055	6,306	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
37,575	6,066	-	-	31,112	16,554	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
100	-	8,167	13,600	76	48	11
37,675	6,066	210,222	86,835	31,188	16,602	11
-	-	-	75,150	51,745	-	-
-	-	126,805	-	-	-	-
31,017	-	-	-	-	13,578	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
31,017	-	126,805	75,150	51,745	13,578	-
6,658	6,066	83,417	11,685	(20,557)	3,024	11
-	-	-	-	10,764	-	-
-	-	(60,000)	-	-	-	-
6,658	6,066	23,417	11,685	(9,793)	3,024	11
22,509	-	127,811	128,231	12,051	(166)	(409)
-	-	-	-	-	-	-
\$ 29,167	\$ 6,066	\$ 151,228	\$ 139,916	\$ 2,258	\$ 2,858	\$ (398)

(Continued)

Knox County, Ohio

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

All Special Revenue Funds (Continued)
For the Year Ended December 31, 1999

	Common Pleas Prison Reduction	Common Pleas Jail Diversion	Flood Assistance	911 Emergency Calling System	Public Assistance
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ 984,414	\$ -
Charges for Services	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	9,893	41,104	348,537	-	2,714,050
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	189	-	2,351	776,159
Total Revenues	9,893	41,293	348,537	986,765	3,490,209
Expenditures:					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	8,808	44,021	-	673,789	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	3,873,216
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	66,800	-
Interest and Fiscal Charge	-	-	-	3,488	-
Total Expenditures	8,808	44,021	-	744,077	3,873,216
Excess of Revenues Over (Under) Expenditures	1,085	(2,728)	348,537	242,688	(383,007)
Operating Transfers - In	-	-	-	-	-
Operating Transfers - Out	-	-	(348,537)	-	(201,370)
Excess of Revenues Over (Under) Expenditures and Other Us	1,085	(2,728)	-	242,688	(584,377)
Fund Balances (Deficit) at Beginning of Year	2,396	14,251	144,017	1,017,275	441,763
Increase in Reserve for Inventory	-	-	-	-	-
Fund Balances (Deficits) at End of Year	\$ 3,481	\$ 11,523	\$ 144,017	\$ 1,259,963	\$ (142,614)

Child Support Enforcement Agency	Real Estate Assessment	Motor Vehicle and Gasoline Tax	Youth Services Grant	Ditch Maintenance	Children Services Board	Mental Retardation
\$ -	\$ -	\$ 567,273	\$ -	\$ -	\$ 720,746	\$ 1,218,904
76,070	363,238	170	-	-	231,884	31,890
-	-	-	-	-	-	-
-	-	9,674	-	-	-	-
759,596	-	3,419,645	293,995	-	1,143,441	1,481,009
-	-	-	-	2,673	-	-
-	-	10,288	-	-	-	-
3,605	859	60,631	-	-	13,444	-
839,271	364,097	4,067,681	293,995	2,673	2,109,515	2,731,803
-	187,041	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	268,583	-	-	-
-	-	4,104,555	-	-	-	-
-	-	-	-	-	-	-
865,664	-	-	-	-	2,082,007	2,789,673
-	-	-	-	3,808	-	-
-	-	23,525	-	-	-	-
-	-	1,625	-	-	-	-
865,664	187,041	4,129,705	268,583	3,808	2,082,007	2,789,673
(26,393)	177,056	(62,024)	25,412	(1,135)	27,508	(57,870)
-	-	348,537	-	-	-	600
-	-	-	-	-	-	-
(26,393)	177,056	286,513	25,412	(1,135)	27,508	(57,270)
185,178	898,834	27,603	131,998	2,963	2,151,845	1,609,330
-	-	(4,400)	-	-	-	-
\$ 158,785	\$ 1,075,890	\$ 309,716	\$ 157,410	\$ 1,828	\$ 2,179,353	\$ 1,552,060

(Continued)

Knox County, Ohio

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds (Continued)
For the Year Ended December 31, 1999

	Water Resource Study	Family Resources	Home	Marriage License
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	15,618
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	-	37,958	119,293	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
Total Revenues	-	37,958	119,293	15,618
Expenditures:				
Current:				
General Government:				
Legislative and Executiv	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health	-	-	-	24,177
Human Services	-	40,652	122,953	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charge	-	-	-	-
Total Expenditures	-	40,652	122,953	24,177
Excess of Revenues Over (Under) Expenditures	-	(2,694)	(3,660)	(8,559)
Operating Transfers - In	-	-	-	-
Operating Transfers - Out	-	-	-	-
Excess of Revenues Over (Under) Expenditures and Other Use	-	(2,694)	(3,660)	(8,559)
Fund Balances (Deficit) at Beginning of Year	500	20,255	208	9,441
Increase in Reserve for Inventory	-	-	-	-
Fund Balances (Deficits) at End of Year	\$ 500	\$ 17,561	\$ (3,452)	\$ 882

<u>Commissary</u>	<u>Law Enforcement</u>	<u>Drug Abuse Resistance Education</u>	<u>Drug Enforcement</u>	<u>Revolving Loan</u>
\$ -	\$ -	\$ -	\$ -	\$ -
15,274	-	-	-	-
-	-	-	-	-
-	1,419	9,826	3,500	-
-	-	-	-	-
-	308	40	115	4,134
-	-	-	-	-
<u>15,274</u>	<u>1,727</u>	<u>9,866</u>	<u>3,615</u>	<u>4,134</u>
-	-	-	2,000	-
-	-	-	-	-
16,484	5,677	7,521	-	-
-	-	-	-	-
-	-	-	-	10,111
-	-	-	-	-
-	-	-	-	-
<u>16,484</u>	<u>5,677</u>	<u>7,521</u>	<u>2,000</u>	<u>10,111</u>
(1,210)	(3,950)	2,345	1,615	(5,977)
-	-	-	-	-
-	-	-	-	-
<u>(1,210)</u>	<u>(3,950)</u>	<u>2,345</u>	<u>1,615</u>	<u>(5,977)</u>
3,630	5,836	2,336	8,308	419,633
-	-	-	-	-
<u>\$ 2,420</u>	<u>\$ 1,886</u>	<u>\$ 4,681</u>	<u>\$ 9,923</u>	<u>\$ 413,656</u>

(Continued)

Knox County, Ohio

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds (Continued)
For the Year Ended December 31, 1999

	<u>Calendar</u>	<u>Totals</u>
Revenues:		
Taxes	\$ -	\$ 3,558,266
Charges for Services	-	1,072,570
Licenses and Permits	-	101,218
Fines and Forfeitures	-	26,623
Intergovernmental	-	10,547,226
Special Assessments	-	2,673
Interest	3	17,246
Other	1,010	880,799
Total Revenues	<u>1,013</u>	<u>16,206,621</u>
Expenditures:		
Current:		
General Government:		
Legislative and Executive	900	367,876
Judicial	-	167,105
Public Safety	-	1,144,364
Public Works	-	4,104,555
Health	-	108,270
Human Services	-	9,784,276
Capital Outlay	-	3,808
Debt Service:		
Principal Retirement	-	90,325
Interest and Fiscal Charges	-	5,113
Total Expenditures	<u>900</u>	<u>15,775,692</u>
Excess of Revenues Over (Under) Expenditures	113	430,929
Operating Transfers - In	-	370,039
Operating Transfers - Out	-	(609,907)
Excess of Revenues Over (Under) Expenditures and Other Uses	113	191,061
Fund Balances (Deficit) at Beginning of Year	44	7,645,934
Increase in Reserve for Inventory	-	(4,400)
Fund Balances (Deficits) at End of Year	<u>\$ 157</u>	<u>\$ 7,832,595</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 Dog & Kennel Fund
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	\$ 14,500	\$ 15,347	\$ 847
Licenses & Permits	70,000	102,088	32,088
Fines and Forfeitures	1,000	2,922	1,922
Other	<u>750</u>	<u>453</u>	<u>(297)</u>
Total Revenues	<u>86,250</u>	<u>120,810</u>	<u>34,560</u>
Expenditures:			
Health:			
Personal Services	65,900	57,879	8,021
Materials and Supplies	27,775	7,576	20,199
Contractual Services	12,546	5,567	6,979
Other	<u>17,191</u>	<u>15,535</u>	<u>1,656</u>
Total Expenditures	<u>123,412</u>	<u>86,557</u>	<u>36,855</u>
Excess of Revenues Over (Under) Expenditures	(37,162)	34,253	71,415
Fund Balance at Beginning of Year	66,810	66,810	--
Prior Year Encumbrances Appropriated	<u>3,413</u>	<u>3,413</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 33,061</u>	<u>\$ 104,476</u>	<u>\$ 71,415</u>

Knox County, Ohio

Schedule of Revenue, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 Indigent Guardianship Fund
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$ 7,500	\$ 8,450	\$ 950
Other	<u>500</u>	<u>11</u>	<u>(489)</u>
Total Revenues	<u>8,000</u>	<u>8,461</u>	<u>461</u>
Expenditures:			
General Government - Judicial:			
Personal Services	18,150	5,657	12,493
Materials and Supplies	3,000	2,055	945
Contractual Services	6,000	4,639	1,361
Other	<u>9,756</u>	<u>1,541</u>	<u>8,215</u>
Total Expenditures	<u>36,906</u>	<u>13,892</u>	<u>23,014</u>
Excess of Revenues Over (Under) Expenditures	(28,906)	(5,431)	23,475
Fund Balance at Beginning of Year	<u>28,906</u>	<u>28,906</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 23,475</u>	<u>\$ 23,475</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 Conduct of Business Fund
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	\$ 300	\$ 437	\$ 137
Total Revenues	<u>300</u>	<u>437</u>	<u>137</u>
Expenditures:			
General Government - Judicial:			
Personal Services	556	--	556
Other	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Total Expenditures	<u>2,556</u>	<u>--</u>	<u>2,556</u>
Excess of Revenues Over (Under) Expenditures	(2,256)	437	2,693
Fund Balance at Beginning of Year	<u>2,260</u>	<u>2,260</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 4</u>	<u>\$ 2,697</u>	<u>\$ 2,693</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
Courts' Computer Fund
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$ 27,800	\$ 26,936	\$ (864)
Interest	<u>1,800</u>	<u>2,278</u>	<u>478</u>
Total Revenues	<u>29,600</u>	<u>29,214</u>	<u>(386)</u>
Expenditures:			
General Government - Judicial:			
Materials and Supplies	42,158	9,231	32,927
Contractual Services	7,608	5,596	2,012
Other	<u>5,219</u>	<u>5,219</u>	<u>--</u>
Total Expenditures	<u>54,985</u>	<u>20,046</u>	<u>34,939</u>
Excess of Revenues Over (Under) Expenditures	(25,385)	9,168	34,553
Fund Balance at Beginning of Year	47,195	47,195	--
Prior Year Encumbrances Appropriated	<u>2,762</u>	<u>2,762</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 24,572</u>	<u>\$ 59,125</u>	<u>\$ 34,553</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Recorder's Equipment Fund
Budget Basis
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	\$ 65,000	\$ 74,757	\$ 9,757
Total Revenues	<u>65,000</u>	<u>74,757</u>	<u>9,757</u>
Expenditures:			
General Government - Legislative and Executive:			
Materials and Supplies	8,000	7,979	21
Contractual Services	51,800	45,727	6,073
Other	<u>200</u>	<u>116</u>	<u>84</u>
Total Expenditures	<u>60,000</u>	<u>53,822</u>	<u>6,178</u>
Excess of Revenues Over Expenditures	5,000	20,935	15,935
Fund Balance at Beginning of Year	<u>97,210</u>	<u>97,210</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 102,210</u>	<u>\$ 118,145</u>	<u>\$ 15,935</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 Courts Computer Research Fund
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$ 4,000	\$ 3,018	\$ (982)
Total Revenues	<u>4,000</u>	<u>3,018</u>	<u>(982)</u>
Expenditures:			
General Government - Judicial:			
Materials and Supplies	6,400	2,592	3,808
Contractual Services	<u>3,451</u>	<u>2,200</u>	<u>1,251</u>
Total Expenditures	<u>9,851</u>	<u>4,792</u>	<u>5,059</u>
Excess of Revenues Over Expenditures	(5,851)	(1,774)	4,077
Fund Balance at Beginning of Year	<u>5,851</u>	<u>5,851</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ ---</u>	<u>\$ 4,077</u>	<u>\$ 4,077</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 Time Out Program Fund
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 16,000	\$ 24,000	\$ 8,000
Other	<u> --</u>	<u> 85</u>	<u> 85</u>
Total Revenues	<u>16,000</u>	<u>24,085</u>	<u>8,085</u>
Expenditures:			
Public Safety:			
Personal Services	24,100	18,079	6,021
Other	<u>1,288</u>	<u> --</u>	<u>1,288</u>
Total Expenditures	<u>25,388</u>	<u>18,079</u>	<u>7,309</u>
Excess of Revenues Over Expenditures	(9,388)	6,006	15,394
Other Financing Sources:			
Operating Transfers - In	<u>8,000</u>	<u>8,000</u>	<u> --</u>
Excess of Revenues and Other Financing Sources over (Under) Expenditures	(1,388)	14,006	15,394
Fund Balance at Beginning of Year	<u>1,388</u>	<u>1,388</u>	<u> --</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 15,394</u>	<u>\$ 15,394</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 Court Security Fund
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 51,645	\$ 51,645	\$ --
Total Revenues	<u>51,645</u>	<u>51,645</u>	<u>--</u>
Expenditures:			
Public Safety:			
Personal Services	1,665	1,665	--
Materials and Supplies	47,335	47,170	165
Other	<u>2,645</u>	<u>109</u>	<u>2,536</u>
Total Expenditures	<u>51,645</u>	<u>48,944</u>	<u>2,701</u>
Excess of Revenues Over Expenditures	--	2,701	2,701
Fund Balance at Beginning of Year	<u>---</u>	<u>---</u>	<u>---</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 2,701</u>	<u>\$ 2,701</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 Probate - Juvenile Special Projects Fund
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	\$ 1,000	\$ 850	\$ (150)
Total Revenues	<u>1,000</u>	<u>850</u>	<u>(150)</u>
Expenditures:			
Public Safety:			
Materials and Supplies	100	--	100
Contractual Services	100	--	100
Other	<u>800</u>	<u>109</u>	<u>691</u>
Total Expenditures	<u>1,000</u>	<u>109</u>	<u>891</u>
Excess of Revenues Over Expenditures	--	741	741
Fund Balance at Beginning of Year	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 741</u>	<u>\$ 741</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
After Hours Probation Fund
Budget Basis
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 11,753	\$ 11,753	\$ --
Total Revenues	<u>11,753</u>	<u>11,753</u>	<u>--</u>
Expenditures:			
Public Safety:			
Personal Services	13,782	7,234	6,548
Other	<u>109</u>	<u>109</u>	<u>--</u>
Total Expenditures	<u>13,891</u>	<u>7,343</u>	<u>6,548</u>
Excess of Revenues Over Expenditures	(2,138)	4,410	6,548
Other Financing Sources:			
Operating Transfers - In	<u>2,138</u>	<u>2,138</u>	<u>--</u>
Excess of Revenues and Other Financing Sources over (Under) Expenditures	--	6,548	6,548
Fund Balance at Beginning of Year	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 6,548</u>	<u>\$ 6,548</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance- Budget and Actual
 Juvenile Court Social Workers Fund
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 37,500	\$ 37,575	\$ 75
Other	<u>200</u>	<u>100</u>	<u>(100)</u>
Total Revenues	<u>37,700</u>	<u>37,675</u>	<u>(25)</u>
Expenditures:			
Public Safety:			
Personal Services	34,280	23,941	10,339
Contractual Services	-- 275	--	275
Other	<u>27,675</u>	<u>7,175</u>	<u>20,500</u>
Total Expenditures	<u>62,230</u>	<u>31,116</u>	<u>31,114</u>
Excess of Revenues Over (Under) Expenditures	(24,530)	6,559	31,089
Fund Balance at Beginning of Year	24,113	24,113	--
Prior Year Encumbrances Appropriated	<u>417</u>	<u>417</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 31,089</u>	<u>\$ 31,089</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 Truancy Mediation Fund
 Budget Basis
 For the Year Ended December 31, 1999

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

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Automated Title Processing Fund
Budget Basis
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	\$ 175,500	\$ 200,454	\$ 24,954
Other	<u>8,172</u>	<u>8,167</u>	<u>(5)</u>
Total Revenues	<u>183,672</u>	<u>208,621</u>	<u>24,949</u>
Expenditures:			
General Government - Judicial:			
Personal Services	124,900	107,288	17,612
Materials and Supplies	28,680	10,493	18,187
Contractual Services	10,601	5,366	5,235
Other	<u>12,158</u>	<u>11,646</u>	<u>512</u>
Total Expenditures	<u>176,339</u>	<u>134,793</u>	<u>41,546</u>
Excess of Revenues Over Expenditures	7,333	73,828	66,495
Other Financing Uses:			
Operating Transfers - Out	<u>(60,000)</u>	<u>(60,000)</u>	<u>--</u>
Excess of Revenues Over (Under) Expenditures and Other Uses	(52,667)	13,828	66,495
Fund Balance at Beginning of Year	103,353	103,353	--
Prior Year Encumbrances Appropriated	<u>15,667</u>	<u>15,667</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 66,353</u>	<u>\$ 132,848</u>	<u>\$ 66,495</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 Delinquent Tax Assessment Collection Fund
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Taxes	\$ 71,000	\$ 66,929	\$ (4,071)
Charges for Services	8,400	6,306	(2,094)
Other	<u>24,500</u>	<u>13,490</u>	<u>(11,010)</u>
Total Revenues	<u>103,900</u>	<u>86,725</u>	<u>(17,175)</u>
Expenditures:			
General Government -			
Legislative & Executive:			
Personal Services	57,742	43,767	13,975
Materials and Supplies	17,300	11,900	5,400
Contractual Services	28,030	18,403	9,627
Other	<u>15,268</u>	<u>3,625</u>	<u>11,643</u>
Total Expenditures	<u>118,340</u>	<u>77,695</u>	<u>40,645</u>
Excess of Revenues Over (Under) Expenditures	(14,440)	9,030	23,470
Fund Balance at Beginning of Year	131,190	131,190	--
Prior Year Encumbrances Appropriated	<u>554</u>	<u>554</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 117,304</u>	<u>\$ 140,774</u>	<u>\$ 23,470</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Victims of Crime Act (VOCA) &
State Victims Assistance Act (SVAA) Grant
Budget Basis
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 46,865	\$ 31,112	\$ (15,753)
Other	<u> 76</u>	<u> 76</u>	<u> 76</u>
Total Revenues	<u>46,865</u>	<u>31,188</u>	<u>(15,677)</u>
Expenditures:			
General Government			
Legislative & Executive:			
Personal Services	35,117	26,425	8,692
Materials and Supplies	9,497	8,550	947
Contractual Services	13,844	11,896	1,948
Other	<u>2,850</u>	<u>2,351</u>	<u>499</u>
Total Expenditures	<u>61,308</u>	<u>49,222</u>	<u>12,086</u>
Excess of Revenues Over (Under) Expenditures	(14,443)	(18,034)	(3,591)
Other Financing Sources:			
Operating Transfers - In	<u>8,000</u>	<u>10,764</u>	<u>2,764</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(6,443)	(7,270)	(827)
Fund Balance at Beginning of Year	<u>13,318</u>	<u>13,318</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 6,875</u>	<u>\$ 6,048</u>	<u>\$ (827)</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 Drug Abuse Resistance Education Grant Fund
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 41,554	\$ 16,554	\$ (25,000)
Other	<u> --</u>	<u> 48</u>	<u> 48</u>
Total Revenues	<u>41,554</u>	<u>16,602</u>	<u>(24,952)</u>
Expenditures:			
Public Safety:			
Personal Services	<u>16,554</u>	<u>13,612</u>	<u>2,942</u>
Total Expenditures	<u>16,554</u>	<u>13,612</u>	<u>2,942</u>
Excess of Revenues Over Expenditures	25,000	2,990	(22,010)
Fund Balance at Beginning of Year	<u> --</u>	<u> --</u>	<u> --</u>
Fund Balance at End of Year	<u>\$ 25,000</u>	<u>\$ 2,990</u>	<u>\$ (22,010)</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 Community Policing Grant Fund
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 20,000	\$ --	\$ (20,000)
Other	<u>--</u>	<u>11</u>	<u>11</u>
Total Revenues	<u>20,000</u>	<u>11</u>	<u>(19,989)</u>
Expenditures:			
Public Safety:			
Personal Services	<u>--</u>	<u>--</u>	<u>--</u>
Total Expenditures	<u>--</u>	<u>--</u>	<u>--</u>
Excess of Revenues Over Expenditures	20,000	11	(19,989)
Fund Balance at Beginning of Year	<u>2</u>	<u>2</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 20,002</u>	<u>\$ 13</u>	<u>\$ (19,989)</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 Common Pleas Prison Reduction Grant Fund
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 9,893	\$ 9,893	\$ --
Total Revenues	<u>9,893</u>	<u>9,893</u>	<u>--</u>
Expenditures:			
Public Safety:			
Personal Services	12,176	7,744	4,432
Materials and Supplies	68	58	10
Contractual Services	<u>105</u>	<u>82</u>	<u>23</u>
Total Expenditures	<u>12,349</u>	<u>7,884</u>	<u>4,465</u>
Excess of Revenues Over Expenditures	(2,456)	2,009	4,465
Fund Balance at Beginning of Year	<u>2,456</u>	<u>2,456</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 4,465</u>	<u>\$ 4,465</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance -- Budget and Actual
 Common Pleas Jail Diversion Grant Fund
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 41,104	\$ 41,104	\$ --
Other	<u>--</u>	<u>189</u>	<u>189</u>
Total Revenues	<u>41,104</u>	<u>41,293</u>	<u>189</u>
Expenditures:			
Public Safety:			
Personal Services	53,214	41,439	11,775
Materials and Supplies	2,057	1,804	253
Contractual Services	<u>2,543</u>	<u>1,563</u>	<u>980</u>
Total Expenditures	<u>57,814</u>	<u>44,806</u>	<u>13,008</u>
Excess of Revenues Over Expenditures	(16,710)	(3,513)	13,197
Fund Balance at Beginning of Year	16,556	16,556	--
Prior Year Encumbrances Appropriated	<u>36</u>	<u>36</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ (118)</u>	<u>\$ 13,079</u>	<u>\$ 13,197</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 Flood Assistance Fund
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 348,537	\$ 348,537	\$ --
Total Revenues	<u>348,537</u>	<u>348,537</u>	<u>--</u>
Expenditures:			
Public Safety:			
Contractual Services	<u>--</u>	<u>--</u>	<u>--</u>
Total Expenditures	<u>--</u>	<u>--</u>	<u>--</u>
Excess of Revenues Over Expenditures	348,537	348,537	--
Other Financing Sources:			
Operating Transfers - Out	<u>(348,537)</u>	<u>(348,537)</u>	<u>--</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balance at Beginning of Year	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
911 Emergency Calling System Fund
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Taxes	\$ 860,000	\$ 966,988	\$ 106,988
Other	--	<u>2,351</u>	<u>2,351</u>
Total Revenues	<u>860,000</u>	<u>969,339</u>	<u>109,339</u>
Expenditures:			
Public Safety:			
Personal Services	828,175	618,440	209,735
Materials and Supplies	289,000	89,786	199,214
Contractual Services	62,607	25,333	37,274
Other	70,031	10,465	59,566
Debt Service:			
Principal Retirement	133,600	66,800	66,800
Interest and Fiscal Charges	<u>36,881</u>	<u>3,488</u>	<u>33,393</u>
Total Expenditures	<u>1,420,294</u>	<u>814,312</u>	<u>605,982</u>
Excess of Revenues Over (Under) Expenditures	<u>(560,294)</u>	155,027	715,321
Fund Balance at Beginning of Year	869,668	869,668	--
Prior Year Encumbrances Appropriated	<u>176,195</u>	<u>176,195</u>	--
Fund Balance at End of Year	<u>\$ 485,569</u>	<u>\$1,200,890</u>	<u>\$ 715,321</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Public Assistance Fund
Budget Basis
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	2,620,000	2,749,050	129,050
Other	<u>\$ 835,000</u>	<u>\$ 775,970</u>	<u>\$ (59,030)</u>
Total Revenues	<u>3,455,000</u>	<u>3,525,020</u>	<u>70,020</u>
Expenditures:			
Human Services:			
Personal Services	1,771,026	1,737,537	33,489
Materials and Supplies	154,973	141,511	13,462
Contractual Services	1,731,014	1,715,571	15,443
Other	<u>210,150</u>	<u>202,095</u>	<u>8,055</u>
Total Expenditures	<u>3,867,163</u>	<u>3,796,714</u>	<u>70,449</u>
Excess of Revenues Over (Under) Expenditures	(412,163)	(271,694)	140,469
Other Financing Sources:			
Other Financing Sources	--	92	92
Operating Transfers - Out	<u>(60,685)</u>	<u>(60,685)</u>	<u>--</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(472,848)	(332,287)	140,561
Fund Balance at Beginning of Year	441,105	441,105	--
Prior Year Encumbrances Appropriated	<u>31,743</u>	<u>31,743</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 140,561</u>	<u>\$ 140,561</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 Child Support Enforcement Agency Fund
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$ 95,000	\$ 75,881	\$ (19,119)
Intergovernmental	775,000	759,596	(15,404)
Other	<u>5,200</u>	<u>2,330</u>	<u>(2,870)</u>
Total Revenues	<u>875,200</u>	<u>837,807</u>	<u>(37,393)</u>
Expenditures:			
Human Services:			
Personal Services	417,251	403,889	13,362
Materials and Supplies	31,807	11,909	19,898
Contractual Services	301,000	243,146	57,854
Other	<u>399,196</u>	<u>202,992</u>	<u>196,204</u>
Total Expenditures	<u>1,149,254</u>	<u>861,936</u>	<u>287,318</u>
Excess of Revenues Over (Under) Expenditures	(274,054)	(24,129)	249,925
Fund Balance at Beginning of Year	273,207	273,207	--
Prior Year Encumbrances Appropriated	<u>847</u>	<u>847</u>	--
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 249,925</u>	<u>\$ 249,925</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 Real Estate Assessment Fund
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$ 307,500	\$ 363,238	\$ 55,738
Other	<u>4,000</u>	<u>859</u>	<u>(3,141)</u>
Total Revenues	<u>311,500</u>	<u>364,097</u>	<u>52,597</u>
Expenditures:			
General Government -			
Legislative and Executive:			
Personal Services	119,600	99,763	19,837
Materials and Supplies	56,500	39,209	17,291
Contractual Services	150,400	39,464	110,936
Other	<u>7,000</u>	<u>5,260</u>	<u>1,740</u>
Total Expenditures	<u>333,500</u>	<u>183,696</u>	<u>149,804</u>
Excess of Revenues Over (Under) Expenditures	(22,000)	180,401	202,401
Fund Balance at Beginning of Year	878,195	878,195	--
Prior Year Encumbrances Appropriated	<u>25,400</u>	<u>25,400</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 881,595</u>	<u>\$1,083,996</u>	<u>\$ 202,401</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Motor Vehicle and Gasoline Tax Fund
Budget Basis
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 550,000	\$ 566,544	\$ 16,544
Fines and Forfeitures	13,000	11,872	(1,128)
Intergovernmental	3,096,852	3,418,980	322,128
Interest	10,432	10,432	--
Other	<u>288,653</u>	<u>13,650</u>	<u>(275,003)</u>
Total Revenues	<u>3,958,937</u>	<u>4,021,478</u>	<u>62,541</u>
Expenditures:			
Public Works:			
Personal Services	1,541,219	1,541,092	127
Materials and Supplies	1,019,441	1,009,343	10,098
Contractual Services	1,687,568	1,686,588	980
Intergovernmental	52,398	52,398	--
Other	<u>91,609</u>	<u>91,152</u>	<u>457</u>
Total Expenditures	<u>4,392,235</u>	<u>4,380,573</u>	<u>11,662</u>
Excess of Revenues Over (Under) Expenditures	(433,298)	(359,095)	74,203
Other Financing Sources:			
Operating Transfers - In	<u>348,537</u>	<u>348,537</u>	<u>--</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(84,761)	(10,558)	74,203
Fund Balance at Beginning of Year	43,149	43,149	--
Prior Year Encumbrances Appropriated	<u>41,612</u>	<u>41,612</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 74,203</u>	<u>\$ 74,203</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 Youth Services Grant Fund
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 259,380	\$ 293,995	\$ 34,615
Total Revenues	<u>259,380</u>	<u>293,995</u>	<u>34,615</u>
Expenditures:			
Public Safety:			
Personal Services	258,437	200,089	58,348
Materials and Supplies	500	--	500
Contractual Services	137,450	47,687	89,763
Other	<u>3,500</u>	<u>--</u>	<u>3,500</u>
Total Expenditures	<u>399,887</u>	<u>247,776</u>	<u>152,111</u>
Excess of Revenues Over (Under) Expenditures	(140,507)	46,219	186,726
Fund Balance at Beginning of Year	140,615	140,615	--
Prior Year Encumbrances Appropriated	<u>350</u>	<u>350</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 458</u>	<u>\$ 187,184</u>	<u>\$ 186,726</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 Ditch Maintenance Fund
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Special Assessments	\$ 6,600	\$ 2,673	\$ (3,927)
Total Revenues	<u>6,600</u>	<u>2,673</u>	<u>(3,927)</u>
Expenditures:			
Capital Outlay:			
Contractual Services	9,842	3,954	5,888
Other	<u>80</u>	<u>--</u>	<u>80</u>
Total Expenditures	<u>9,922</u>	<u>3,954</u>	<u>5,968</u>
Excess of Revenues Over (Under) Expenditures	(3,322)	(1,281)	2,041
Fund Balance at Beginning of Year	<u>3,322</u>	<u>3,322</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 2,041</u>	<u>\$ 2,041</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Children Services Board Fund
Budget Basis
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Taxes	\$ 620,000	\$ 720,746	\$ 100,746
Charges for Services	230,000	231,884	1,884
Intergovernmental	1,195,000	1,143,441	(51,559)
Other	<u>--</u>	<u>4,783</u>	<u>4,783</u>
Total Revenues	<u>2,045,000</u>	<u>2,100,854</u>	<u>55,854</u>
Expenditures:			
Human Services:			
Personal Services	800,500	713,241	87,259
Materials and Supplies	90,177	63,347	26,830
Contractual Services	1,014,849	762,036	252,813
Other	<u>743,156</u>	<u>591,469</u>	<u>151,687</u>
Total Expenditures	<u>2,648,682</u>	<u>2,130,093</u>	<u>518,589</u>
Excess of Revenues Over (Under) Expenditures	(603,682)	(29,239)	574,443
Fund Balance at Beginning of Year	2,293,096	2,293,096	--
Prior Year Encumbrances Appropriated	<u>30,682</u>	<u>30,682</u>	<u>--</u>
Fund Balance at End of Year	<u>\$1,720,096</u>	<u>\$2,294,539</u>	<u>\$ 574,443</u>

Knox County, Ohio

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

Budget Basis

For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$1,155,710	\$1,218,904	\$ 63,194
Charges for Services	32,706	31,890	(816)
Intergovernmental	1,499,097	1,481,009	(18,088)
Other	<u>1,500</u>	<u>884</u>	<u>(616)</u>
Total Revenues	<u>2,689,013</u>	<u>2,732,687</u>	<u>43,674</u>
Expenditures:			
Human Services:			
Personal Services	2,355,629	1,973,715	381,914
Materials and Supplies	290,654	218,710	71,944
Contractual Services	688,807	452,217	236,590
Other	<u>30,100</u>	<u>28,915</u>	<u>1,185</u>
Total Expenditures	<u>3,365,190</u>	<u>2,673,557</u>	<u>691,633</u>
Excess of Revenues Over (Under) Expenditures	(676,177)	59,130	735,307
Other Financing Sources:			
Other Financing Sources	5,387	17,105	11,718
Operating Transfers - In	<u>600</u>	<u>600</u>	<u>--</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(670,190)	76,835	747,025
Fund Balance at Beginning of Year	1,286,009	1,286,009	--
Prior Year Encumbrances Appropriated	<u>216,385</u>	<u>216,385</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 832,204</u>	<u>\$1,579,229</u>	<u>\$ 747,025</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Water Resource Study Fund
Budget Basis
For the Year Ended December 31, 1999

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

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Family Resources Fund
Budget Basis
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 32,438	\$ 37,958	\$ 5,520
Total Revenues	<u>32,438</u>	<u>37,958</u>	<u>5,520</u>
Expenditures:			
Human Services:			
Personal Services	2,521	2,270	251
Contractual Services	<u>50,212</u>	<u>42,491</u>	<u>7,721</u>
Total Expenditures	<u>52,733</u>	<u>44,761</u>	<u>7,972</u>
Excess of Revenues Over (Under) Expenditures	(20,295)	(6,803)	13,492
Fund Balance at Beginning of Year	16,374	16,374	--
Prior Year Encumbrances Appropriated	<u>3,921</u>	<u>3,921</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 13,492</u>	<u>\$ 13,492</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 Home Fund
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 374,790	\$ 119,293	\$ (255,497)
Total Revenues	<u>374,790</u>	<u>119,293</u>	<u>(255,497)</u>
Expenditures:			
Human Services:			
Contractual Services	<u>196,453</u>	<u>124,949</u>	<u>71,504</u>
Total Expenditures	<u>196,453</u>	<u>124,949</u>	<u>71,504</u>
Excess of Revenues Over Under Expenditures	<u>178,337</u>	<u>(5,656)</u>	<u>(183,993)</u>
Fund Balance at Beginning of Year	<u>5,663</u>	<u>5,663</u>	<u>--</u>
Fund Balance (Deficit) at End of Year	<u>\$ 184,000</u>	<u>\$ 7</u>	<u>\$ (183,993)</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 Marriage License Fund
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	\$ 16,800	\$ 15,912	\$ (888)
Total Revenues	<u>16,800</u>	<u>15,912</u>	<u>(888)</u>
Expenditures:			
Health:			
Contractual Services	<u>25,065</u>	<u>24,177</u>	<u>888</u>
Total Expenditures	<u>25,065</u>	<u>24,177</u>	<u>888</u>
Excess of Revenues Over (Under) Expenditures	(8,265)	(8,265)	--
Fund Balance at Beginning of Year	--	--	--
Prior Year Encumbrances Appropriated	<u>8,265</u>	<u>8,265</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

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Knox County, Ohio

Debt Service Funds

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

Bond Retirement

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

Ohio Water Development Authority

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

Knox County, Ohio

Combining Balance Sheet
 All Debt Service Funds
 December 31, 1999

	<u>Bond Retirement</u>	<u>Ohio Water Development Authority</u>	<u>Totals</u>
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$ 156,542	\$ --	\$ 156,542
Receivables:			
Special Assessments	1,592,752	--	1,592,752
Due from Other Funds	<u>140,685</u>	<u>--</u>	<u>140,685</u>
Total Assets	<u>\$1,889,979</u>	<u>\$ --</u>	<u>\$1,889,979</u>
Liabilities and Fund Equity:			
Liabilities:			
Deferred Revenue	1,592,752	--	1,592,752
Matured Interest Payable	<u>36,401</u>	<u>--</u>	<u>36,401</u>
Total Liabilities	<u>1,629,153</u>	<u>--</u>	<u>1,629,153</u>
Fund Equity:			
Fund Balance:			
Unreserved, Undesignated	<u>260,826</u>	<u>--</u>	<u>260,826</u>
Total Fund Equity	<u>260,826</u>	<u>--</u>	<u>260,826</u>
Total Liabilities and Fund Equity	<u>\$1,889,979</u>	<u>\$ --</u>	<u>\$1,889,979</u>

Knox County, Ohio

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
All Debt Service Funds
For the Year Ended December 31, 1999

	<u>Bond Retirement</u>	<u>Ohio Water Development Authority</u>	<u>Totals</u>
Revenues:			
Special Assessments	\$ 492,612	\$ 143	\$ 492,755
Other	<u>1,426</u>	<u>--</u>	<u>1,426</u>
Total Revenues	<u>494,038</u>	<u>143</u>	<u>494,181</u>
Expenditures:			
Other	2,723	--	2,723
Debt Service:			
Principal Retirement	467,000	--	467,000
Interest and Fiscal Charges	<u>352,709</u>	<u>--</u>	<u>352,709</u>
Total Expenditures	<u>822,432</u>	<u>--</u>	<u>822,432</u>
Excess of Revenues Over Expenditures	(328,394)	143	(328,251)
Other Financing Uses:			
Operating Transfers - In	343,904	--	343,904
Operating Transfers - Out	<u>--</u>	<u>(440)</u>	<u>(440)</u>
Excess of Revenues Over Expenditures and Other Uses	15,510	(297)	15,213
Fund Balance at Beginning of Year	<u>245,316</u>	<u>297</u>	<u>245,613</u>
Fund Balance at End of Year	<u>\$ 260,826</u>	<u>\$ --</u>	<u>\$ 260,826</u>

Knox County, Ohio

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

Budget Basis

For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Special Assessments	\$ 550,500	\$ 492,755	\$ (57,745)
Other	<u>237,525</u>	<u>1,426</u>	<u>(236,099)</u>
Total Revenues	<u>788,025</u>	<u>494,181</u>	<u>(293,844)</u>
Expenditures:			
Debt Service:			
Principal Retirement	477,000	477,000	--
Interest and Fiscal Charges	356,050	350,206	5,844
Other	<u>10,000</u>	<u>2,723</u>	<u>7,277</u>
Total Expenditures	<u>843,050</u>	<u>829,929</u>	<u>13,121</u>
Excess of Revenues Over (Under) Expenditures	(55,025)	(335,748)	(280,723)
Other Financing Sources:			
Operating Transfers - In	127,525	203,219	75,694
Operating Transfers - Out	<u>(440)</u>	<u>(440)</u>	<u>--</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	72,060	(132,969)	(205,029)
Fund Balance at Beginning of Year	<u>289,214</u>	<u>289,214</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 361,274</u>	<u>\$ 156,245</u>	<u>\$ (205,029)</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 Ohio Water Development Authority Fund
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Special Assessments	\$ 143	\$ 143	\$ --
Total Revenues	<u>143</u>	<u>143</u>	<u>--</u>
Excess of Revenues Over (Under) Expenditures	143	143	--
Other Financing Sources:			
Operating Transfers - Out	<u>(440)</u>	<u>(440)</u>	<u>--</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(297)	(297)	--
Fund Balance at Beginning of Year	<u>297</u>	<u>297</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

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Knox County, Ohio

Capital Projects Funds

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

Permanent Improvement

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

Corporate Center

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

Issue 2

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

Sewer Construction

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

MR 645 - EC/FC Fund

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

Children's Resource Center

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

SR 95 Mt. Gilead Rd

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

Community Development Block Grant

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

Fredericktown Sewer Project

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

Knox County, Ohio

Combining Balance Sheet
 All Capital Projects Funds
 December 31, 1999

	Permanent Improvement	Corporate Center	Issue 2	Sewer Constructi.
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 2,832,087	\$ 1,837	\$ -	\$ 872,29
Cash and Cash Equivalents with Fiscal and Escrow Agents	9,804	3,912	-	-
Total Assets	\$ 2,841,891	\$ 5,749	\$ 0	\$ 872,29
Liabilities and Fund Equity:				
Liabilities:				
Accounts Payable	\$ 755	\$ -	\$ -	\$ -
Contracts Payable	225,290	-	-	-
Total Liabilities	226,045	-	-	-
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	1,490,863	-	-	1,20
Unreserved, Undesignated (Deficit)	1,124,983	5,749	-	871,08
Total Fund Equity	2,615,846	5,749	-	872,29
Total Liabilities and Fund Equity	\$ 2,841,891	\$ 5,749	\$ -	\$ 872,29

Mr 645 EC/FC	Children's Resource Center	SR 95 Mt Gilead Rd	Community Development Block Grant	Fredericktown Sewer Project	Totals
\$ 3,334	\$ 289,635	\$ -	\$ 13,693	\$ 6,794	\$ 4,019,675
-	-	-	-	-	13,716
<u>\$ 3,334</u>	<u>\$ 289,635</u>	<u>\$ 0</u>	<u>\$ 13,693</u>	<u>\$ 6,794</u>	<u>\$ 4,033,391</u>
\$ -	\$ -	\$ -	\$ 5,818	\$ -	\$ 6,573
-	-	-	2,265	-	227,555
0	0	0	8,083	-	234,128
3,334	766	-	4,961	-	1,501,131
-	288,869	-	649	6,794	2,298,132
3,334	289,635	-	5,610	6,794	3,799,263
<u>\$ 3,334</u>	<u>\$ 289,635</u>	<u>\$ 0</u>	<u>\$ 13,693</u>	<u>\$ 6,794</u>	<u>\$ 4,033,391</u>

Knox County, Ohio

Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 All Capital Projects Funds
 For the Year Ended December 31, 1999

	Permanent Improvement	Corporate Center	Issue 2	Sewer Construction
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 135,821	\$ -
Interest	-	12,034	-	43,971
Other	6,700	2,618	-	-
Total Revenues	<u>6,700</u>	<u>14,652</u>	<u>135,821</u>	<u>43,971</u>
Expenditures				
Capital Outlay	776,707	181,628	135,821	52,654
Debt Service:				
Interest and Fiscal Charges	-	1,114	-	-
Total Expenditures	<u>776,707</u>	<u>182,742</u>	<u>135,821</u>	<u>52,654</u>
Excess of Revenues Over (Under) Expenditures	(770,007)	(168,090)	-	(8,683)
Operating Transfers - In	1,891,207	-	-	-
Operating Transfers - Out	-	(75,694)	-	-
Excess of Revenues and Other Financing Sources Over Expenditure	1,121,200	(243,784)	-	(8,683)
Fund Balances at Beginning of Year	<u>1,494,646</u>	<u>249,533</u>	<u>-</u>	<u>880,978</u>
Fund Balances at End of Year	<u>\$ 2,615,846</u>	<u>\$ 5,749</u>	<u>\$ -</u>	<u>\$ 872,295</u>

MR 645 EC/FC	Children's Resource Center	Sr 95 Mt Gilead Rd	Community Development Block Grant	Fredericktown Sewer Project	Totals
\$ -	\$ -	\$ -	\$ 361,000	\$ -	\$ 496,821
-	62,595	207,152	303	-	326,055
-	17,420	-	-	-	26,738
-	80,015	207,152	361,303	-	849,614
12,616	152,443	207,152	355,790	-	1,874,811
-	-	-	-	-	1,114
12,616	152,443	207,152	355,790	-	1,875,925
(12,616)	(72,428)	-	5,513	-	(1,026,311)
-	-	-	-	-	1,891,207
-	-	-	-	-	(75,694)
(12,616)	(72,428)	-	5,513	0	789,202
15,950	362,063	-	97	6,794	3,010,061
\$ 3,334	\$ 289,635	\$ -	\$ 5,610	\$ 6,794	\$ 3,799,263

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Permanent Improvement Fund
Budget Basis
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Other	\$ --	\$ 6,700	\$ 6,700
Total Revenues	<u>\$ --</u>	<u>\$ 6,700</u>	<u>\$ 6,700</u>
Expenditures:			
Capital Outlay:			
Contractual Services	<u>2,597,900</u>	<u>2,331,314</u>	<u>266,586</u>
Total Expenditures	<u>2,597,900</u>	<u>2,331,314</u>	<u>266,586</u>
Excess of Revenues Over (Under) Expenditures	(2,597,900)	(2,324,614)	273,286
Other Financing Sources:			
Operating Transfers - In	<u>1,055,641</u>	<u>1,891,207</u>	<u>835,566</u>
Excess of Revenues and Other Financing Sources Over Expenditures	(1,542,259)	(433,407)	1,108,852
Fund Balance at Beginning of Year	1,134,259	1,134,259	--
Prior Year Encumbrances Appropriated	<u>408,000</u>	<u>408,000</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$1,108,852</u>	<u>\$ 1,108,852</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Corporate Center
Budget Basis
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Interest	12,032	12,032	--
Other	<u>\$ 2,618</u>	<u>\$ 2,618</u>	<u>\$ --</u>
Total Revenues	<u>14,650</u>	<u>14,650</u>	<u>--</u>
Expenditures:			
Capital Outlay:			
Contractual Services	<u>15,283</u>	<u>15,283</u>	<u>--</u>
Total Expenditures	<u>15,283</u>	<u>15,283</u>	<u>--</u>
Excess of Revenues Over (Under) Expenditures	(633)	(633)	--
Other Financing Sources:			
Operating Transfers - Out	<u>(75,694)</u>	<u>(75,694)</u>	<u>--</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(76,327)	(76,327)	--
Fund Balance at Beginning of Year	<u>63,401</u>	<u>63,401</u>	<u>--</u>
Prior Year Encumbrances Appropriated	<u>12,926</u>	<u>12,926</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 Issue 2 Fund
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 450,000	\$ 135,821	\$ (314,179)
Total Revenues	<u>450,000</u>	<u>135,821</u>	<u>(314,179)</u>
Expenditures:			
Capital Outlay:			
Capital Outlay	<u>450,000</u>	<u>135,821</u>	<u>314,179</u>
Total Expenditures	<u>450,000</u>	<u>135,821</u>	<u>314,179</u>
Excess of Revenues Over Expenditures	--	--	--
Fund Balance at Beginning of Year	--	--	--
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 Sewer Construction Fund
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Interest	40,000	43,598	3,598
Other	<u>4,000</u>	<u>--</u>	<u>(4,000)</u>
Total Revenues	<u>44,000</u>	<u>43,598</u>	<u>(402)</u>
Expenditures:			
Capital Outlay:			
Contractual Services	<u>922,289</u>	<u>54,905</u>	<u>867,384</u>
Total Expenditures	<u>922,289</u>	<u>54,905</u>	<u>867,384</u>
Excess of Revenues Over (Under) Expenditures	(878,289)	(11,307)	866,982
Fund Balance at Beginning of Year	837,131	837,131	--
Prior Year Encumbrances Appropriated	<u>41,158</u>	<u>41,158</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 866,982</u>	<u>\$ 866,982</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
MR 645 EC/FC Fund
Budget Basis
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	1,853,844	--	(1,853,844)
Interest	<u>10,000</u>	<u>--</u>	<u>(10,000)</u>
Total Revenues	<u>1,863,844</u>	<u>--</u>	<u>(1,863,844)</u>
Expenditures:			
Capital Outlay:			
Contractual Services	1,813,802	54,291	1,759,511
Capital Outlay	<u>204,333</u>	<u>--</u>	<u>204,333</u>
Total Expenditures	<u>2,018,135</u>	<u>54,291</u>	<u>1,963,844</u>
Excess of Revenues Over (Under) Expenditures	(154,291)	(54,291)	100,000
Other Financing Uses:			
Proceeds of Notes	<u>100,000</u>	<u>--</u>	<u>(100,000)</u>
Excess of Revenues and Other Financing Sources Over Expenditures	(54,291)	(54,291)	--
Fund Balance at Beginning of Year	--	--	--
Prior Year Encumbrances Appropriated	<u>54,291</u>	<u>54,291</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 Children's Resource Center
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Interest	---	62,595	62,595
Other	--	<u>17,420</u>	<u>17,420</u>
Total Revenues	--	<u>80,015</u>	<u>80,015</u>
Expenditures:			
Capital Outlay:			
Contractual Services	<u>411,056</u>	<u>207,435</u>	<u>203,621</u>
Total Expenditures	<u>411,056</u>	<u>207,435</u>	<u>203,621</u>
Excess of Revenues Over (Under) Expenditures	(411,056)	(127,420)	283,636
Fund Balance at Beginning of Year	233,810	233,810	--
Prior Year Encumbrances Appropriated	<u>177,246</u>	<u>177,246</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 283,636</u>	<u>\$ 283,636</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 SR 95 MT GILEAD ROAD
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 250,000	\$ 207,152	\$ (42,848)
Total Revenues	<u>250,000</u>	<u>207,152</u>	<u>(42,848)</u>
Expenditures:			
Capital Outlay:			
Capital Outlay	<u>250,000</u>	<u>207,152</u>	<u>42,848</u>
Total Expenditures	<u>250,000</u>	<u>207,152</u>	<u>42,848</u>
Excess of Revenues Over (Under) Expenditures	---	---	---
Fund Balances at Beginning of Year	---	---	---
Fund Balance (Deficit) at End of Year	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 Community Development Block Grant
 Budget Basis
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	1,131,793	361,000	(770,793)
Interest	\$ --	\$ 299	\$ 299
Total Revenues	<u>1,131,793</u>	<u>361,299</u>	<u>(770,494)</u>
Expenditures:			
Capital Outlay:			
Contractual Services	<u>968,609</u>	<u>379,943</u>	<u>588,666</u>
Total Expenditures	<u>968,609</u>	<u>379,943</u>	<u>588,666</u>
Excess of Revenues Over (Under) Expenditures	163,184	(18,644)	(181,828)
Fund Balances at Beginning of Year	<u>-- 23,707</u>	<u>23,707</u>	<u>--</u>
Fund Balance (Deficit) at End of Year	<u>\$ 186,891</u>	<u>\$ 5,063</u>	<u>\$ (181,828)</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 Fredericktown Sewer Project Fund
 Budget Basis
 For the Year Ended December 31, 1999

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

Knox County, Ohio

Enterprise Funds

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

Sewer District

To account for revenue from sewer and water services.

Landfill Development

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

Knox County, Ohio

Combining Balance Sheet
All Enterprise Funds
December 31, 1999

	<u>Sewer District</u>	<u>Landfill Development</u>	<u>Totals</u>
Assets:			
Current Assets:			
Cash and Cash Equivalents	\$ 534,660	\$ 26,731	\$ 561,391
Receivables:			
Accounts	104,700	--	104,700
Due from Other Funds	382	--	382
Materials and Supplies			
Inventory	78,731	--	78,731
Prepaid Items	<u>3,485</u>	<u>--</u>	<u>3,485</u>
Total Current Assets	<u>721,958</u>	<u>26,731</u>	<u>748,689</u>
Fixed Assets (Net of Accumulated Depreciation)	<u>1,865,995</u>	<u>143,164</u>	<u>2,009,159</u>
Total Assets	<u>\$2,587,953</u>	<u>\$ 169,895</u>	<u>\$ 2,757,848</u>
Liabilities:			
Current Liabilities:			
Accounts Payable	\$ 36,251	\$ --	\$ 36,251
Contracts Payable	4,063	--	4,063
Accrued Wages and Benefits	5,293	--	5,293
Compensated Absences Payable	17,392	--	17,392
Due to Other Governments	14,417	81	14,498
Deferred Revenue	<u>538</u>	<u>--</u>	<u>538</u>
Total Current Liabilities	77,954	81	78,035
Non-Current Liabilities:			
Closure and Postclosure Care Costs	<u>--</u>	<u>2,688,495</u>	<u>2,688,495</u>
Total Liabilities	<u>77,954</u>	<u>2,688,576</u>	<u>2,766,530</u>
Fund Equity:			
Contributed Capital	3,100,452	143,164	3,243,616
Retained Earnings:			
Unreserved (Deficit)	<u>(590,453)</u>	<u>(2,661,845)</u>	<u>(3,252,298)</u>
Total Fund Equity	<u>2,509,999</u>	<u>(2,518,681)</u>	<u>(8,682)</u>
Total Liabilities and Fund Equity	<u>\$2,587,953</u>	<u>\$ 169,895</u>	<u>\$ 2,757,848</u>

Knox County, Ohio

Combining Statement of Revenues, Expenses, and
Changes in Fund Equity
All Enterprise Funds
For the Year Ended December 31, 1999

	<u>Sewer District</u>	<u>Landfill Development</u>	<u>Totals</u>
Operating Revenues:			
Charges for Services	\$ 515,951	\$ --	\$ 515,951
Tap-In Fees	141,729	--	141,729
Other Operating Revenues	<u>1,332</u>	<u>--</u>	<u>1,332</u>
Total Operating Revenues	<u>659,012</u>	<u>--</u>	<u>659,012</u>
Operating Expenses:			
Personal Services	360,428	--	360,428
Contractual Services	200,311	--	200,311
Materials and Supplies	99,688	--	99,688
Depreciation	<u>63,514</u>	<u>--</u>	<u>63,514</u>
Total Operating Expenses	<u>723,941</u>	<u>--</u>	<u>723,941</u>
Operating Income (Loss)	<u>(64,929)</u>	<u>--</u>	<u>(64,929)</u>
Non-Operating Revenues:			
Interest Income	<u>26,663</u>	<u>--</u>	<u>26,663</u>
Total Non-Operating Revenues (Expense)	<u>26,663</u>	<u>--</u>	<u>26,663</u>
Income (Loss) Before Operating Transfers	(38,266)	--	(38,266)
Operating Transfers - In	440	95,405	95,845
Operating Transfers - Out	<u>(26,663)</u>	<u>--</u>	<u>(26,663)</u>
Net Income (Loss)	(64,489)	95,405	30,916
Retained Earnings (Deficit) at Beginning of Year	<u>(525,964)</u>	<u>(2,757,250)</u>	<u>(3,283,214)</u>
Retained Earnings (Deficit) at End of Year	<u>(590,453)</u>	<u>(2,661,845)</u>	<u>(3,252,298)</u>
Contributed Capital at Beginning of Year	3,063,151	143,164	3,206,315
Contributions from Tap-In Fees	<u>37,301</u>	<u>--</u>	<u>37,301</u>
Contributed Capital at End of Year	<u>3,100,452</u>	<u>143,164</u>	<u>3,243,616</u>
Total Fund Equity at End of Year	<u>\$ 2,509,999</u>	<u>\$ (2,518,681)</u>	<u>\$ (8,682)</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Equity - Budget and Actual
Sewer District Fund

Budget Basis

For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	\$ 525,000	\$ 514,318	\$ (10,682)
Tap-In Fees	135,000	179,030	44,030
Other Non-Operating Revenues	250	1,305	1,055
Other Operating Revenues	<u>9,000</u>	<u>7,195</u>	<u>(1,805)</u>
Total Revenues	<u>669,250</u>	<u>701,848</u>	<u>32,598</u>
Expenses:			
Personal Services	374,350	356,012	18,338
Contractual Services	497,439	177,010	320,429
Materials and Supplies	255,443	123,089	132,354
Other Non-Operating Expenses	<u>32,290</u>	<u>21,608</u>	<u>10,682</u>
Total Expenses	<u>1,159,522</u>	<u>677,719</u>	<u>481,803</u>
Excess of Revenues Over (Under) Expenses	(490,272)	24,129	514,401
Operating Transfers - In	--	440	440
Operating Transfers - Out	<u>(8,156)</u>	<u>--</u>	<u>8,156</u>
Excess of Revenues Over (Under) Expenses and Operating Transfers	(498,428)	24,569	522,997
Fund Equity at Beginning of Year	477,839	477,839	--
Prior Year Encumbrances Appropriated	<u>20,589</u>	<u>20,589</u>	<u>--</u>
Fund Equity at End of Year	<u>\$ --</u>	<u>\$ 522,997</u>	<u>\$ 522,997</u>

Knox County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 1999

	<u>Sewer District</u>	<u>Landfill Development</u>	<u>Totals</u>
Increase (Decrease) in <u>Cash and Cash Equivalents</u>			
Cash Flows From Operating Activities:			
Cash Received From Customers	\$ 656,047	\$ --	\$ 656,047
Cash Payments to Suppliers for Goods and Services	(293,452)	(95,944)	(389,396)
Cash Payments to Employees for Services	(356,012)	--	(356,012)
Other Operating Revenues	<u>8,500</u>	<u>--</u>	<u>8,500</u>
Net Cash Provided by (Used) for Operating Activities	<u>15,083</u>	<u>(95,944)</u>	<u>(80,861)</u>
Cash Flows From Noncapital Financing Activities:			
Operating Transfers - In	<u>440</u>	<u>95,405</u>	<u>95,845</u>
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>440</u>	<u>95,405</u>	<u>95,845</u>
Cash Flows from Capital and Related Financing Activities:			
Contributed Capital from Tap-in Fees	37,301	--	37,301
Acquisition of Capital Assets	<u>(16,592)</u>	<u>--</u>	<u>(16,592)</u>
Net Cash Provided by Capital and Related Financing Activities	<u>20,709</u>	<u>--</u>	<u>20,709</u>
Net Increase (Decrease) in Cash and Cash Equivalents	36,232	(539)	35,693
Cash and Cash Equivalents at Beginning of Year	<u>498,428</u>	<u>27,270</u>	<u>525,698</u>
Cash and Cash Equivalents at End of Year	<u>\$ 534,660</u>	<u>26,731</u>	<u>\$ 561,391</u>
Reconciliation of Cash and Cash Equivalents per the Balance Sheet:			
Cash and Cash Equivalents	534,660	26,731	561,391
Cash in Segregated Accounts	--	--	--
Cash with Fiscal and Escrow Agents	<u>--</u>	<u>--</u>	<u>--</u>
Cash and Cash Equivalents at End of Year	<u>\$ 534,660</u>	<u>\$ 26,731</u>	<u>\$ 561,391</u>

Knox County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds (Continued)
For the Year Ended December 31, 1999

	<u>Sewer</u> <u>District</u>	<u>Landfill</u> <u>Development</u>	<u>Totals</u>
Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities:			
Operating Income (Loss)	\$(64,929)	\$ --	\$ (64,929)
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used for) Operating Activities:			
Depreciation	63,514	--	63,514
Changes in Assets and Liabilities:			
Decrease in Accounts Receivable	2,835	--	2,835
Decrease in Due from Other Funds	679	--	679
Increase in Inventory	(21,846)	--	(21,846)
Increase in Prepaid Items	(231)	--	(231)
Increase in Deferred Revenue	334	--	334
Increase in Accounts Payable	27,738	--	27,738
Increase in Contracts Payable	2,573	--	2,573
Decrease in Closure and Postclosure Care Payable	--	(95,925)	(95,925)
Increase (Decrease) in Intergovernmental Payable	33	(19)	14
Increase in Accrued Wages and Benefits	1,282	--	1,282
Increase in Compensated Absences	3,101	--	3,101
Net Cash Provided by (Used for) for Operating Activities	<u>\$ 15,083</u>	<u>\$ (95,944)</u>	<u>\$ (80,861)</u>

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Knox County, Ohio

Internal Service Fund

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

County Health Insurance Fund

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

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

Knox County, Ohio

Fiduciary Funds

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

Agency Funds

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

Community Mental Health

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

District Board of Health

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

Soil and Water Conservation

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

Local Emergency Planning Commission

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

Emergency Management Agency

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

Corporation

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

Law Library

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

Forfeited Land

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

(Continued)

Knox County, Ohio

Agency Funds (Continued)

Library Support

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

Lodging Tax

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

Cigarette Tax

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

Manufactured Home Tax

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

County Court Agency Fund

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

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

Undivided Personal Property Tax

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

Estate Tax

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

Undivided Real Estate Tax

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

(Continued)

Knox County, Ohio

Agency Funds (Continued)

Regional Planning Commission Fund

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

Workers Compensation

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

Alimony and Child Support

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

Inmate Fund

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

Township

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

Payroll Fund

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

Knox County, Ohio

Combining Balance Sheet
 All Agency Funds
 December 31, 1999

	Undivided Personal <u>Property Tax</u>	Undivided Real Estate <u>Tax</u>	All Other <u>Agency</u>	<u>Totals</u>
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 132,339	\$ 1,566,706	\$ 1,570,940	\$ 3,269,985
Cash and Cash Equivalents in Segregated Accounts	--	--	230,096	230,096
Receivables:				
Taxes	6,147,549	31,168,509	--	37,316,058
Accounts	--	--	5,709,210	5,709,210
Special Assessments	--	1,598,528	--	1,598,528
Due from Other Governments	--	--	373,210	373,210
Total Assets	<u>\$ 6,279,888</u>	<u>\$34,333,743</u>	<u>\$ 7,883,456</u>	<u>\$ 48,497,087</u>
Liabilities:				
Due to Other Funds	\$ --	\$ --	\$ 7,068	\$ 7,068
Due to Other Governments	6,279,888	34,333,743	2,395,680	43,009,311
Undistributed Monies	--	--	215,499	215,499
Due to Others	--	--	5,265,209	5,265,209
Total Liabilities	<u>\$ 6,279,888</u>	<u>\$34,333,743</u>	<u>\$ 7,883,456</u>	<u>\$ 48,497,087</u>

Knox County, Ohio

Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999

	Balance <u>1/1/99</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/99</u>
Community Mental Health				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ --	\$ 616,429	\$ 616,429	\$ --
Total Assets	\$ --	\$ 616,429	\$ 616,429	\$ --
<u>Liabilities</u>				
Due to Others	\$ --	\$ 616,429	\$ 616,429	\$ --
Total Liabilities	\$ --	\$ 616,429	\$ 616,429	\$ --
 District Board of Health				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 249,619	\$2,278,772	\$ 1,917,502	\$ 610,889
Total Assets	\$ 249,619	\$2,278,772	\$ 1,917,502	\$ 610,889
<u>Liabilities</u>				
Due to Others	\$ 249,619	\$2,278,772	\$ 1,917,502	\$ 610,889
Total Liabilities	\$ 249,619	\$2,278,772	\$ 1,917,502	\$ 610,889

(Continued)

Knox County, Ohio

Combining Statement of Changes in
Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 1999

	<u>Balance</u> <u>1/1/99</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/99</u>
Soil and Water Conservation				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 69,705	\$ 222,306	\$ 207,517	\$ 84,494
Total Assets	<u>\$ 69,705</u>	<u>\$ 222,306</u>	<u>\$ 207,517</u>	<u>\$ 84,494</u>
<u>Liabilities</u>				
Due to Others	\$ 69,705	\$ 222,306	\$ 207,517	\$ 84,494
Total Liabilities	<u>\$ 69,705</u>	<u>\$ 222,306</u>	<u>\$ 207,517</u>	<u>\$ 84,494</u>
 Local Emergency Planning Commission				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 12,779	\$ 35,602	\$ 24,828	\$ 23,553
Total Assets	<u>\$ 12,779</u>	<u>\$ 35,602</u>	<u>\$ 24,828</u>	<u>\$ 23,553</u>
<u>Liabilities</u>				
Due to Others	\$ 12,779	\$ 35,602	\$ 24,828	\$ 23,553
Total Liabilities	<u>\$ 12,779</u>	<u>\$ 35,602</u>	<u>\$ 24,828</u>	<u>\$ 23,553</u>
 Emergency Management Agency				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 27,600	\$ 70,116	\$ 60,061	\$ 37,655
Total Assets	<u>\$ 27,600</u>	<u>\$ 70,116</u>	<u>\$ 60,061</u>	<u>\$ 37,655</u>
<u>Liabilities</u>				
Due to Others	\$ 27,600	\$ 70,116	\$ 60,061	\$ 37,655
Total Liabilities	<u>\$ 27,600</u>	<u>\$ 70,116</u>	<u>\$ 60,061</u>	<u>\$ 37,655</u>

(Continued)

Knox County, Ohio

Combining Statement of Changes in
Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 1999

	<u>Balance</u> <u>1/1/99</u>	<u>Addition</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/99</u>
Corporation				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 41,253	\$ 887,356	\$ 891,450	\$ 37,159
Due from Other Governments	<u>57,158</u>	<u>58,437</u>	<u>57,158</u>	<u>58,437</u>
Total Assets	<u>\$ 98,411</u>	<u>\$ 945,793</u>	<u>\$ 948,608</u>	<u>\$ 95,596</u>

<u>Liabilities</u>				
Due to Other Governments	<u>\$ 98,411</u>	<u>\$ 945,793</u>	<u>\$ 948,608</u>	<u>\$ 95,596</u>
Total Liabilities	<u>\$ 98,411</u>	<u>\$ 945,793</u>	<u>\$ 948,608</u>	<u>\$ 95,596</u>

Law Library

<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ --	\$ 22,551	\$ 22,551	\$ --
Due From Other Governments	<u>3,672</u>	<u>365</u>	<u>3,672</u>	<u>365</u>
Total Assets	<u>\$ 3,672</u>	<u>\$ 22,916</u>	<u>\$ 26,223</u>	<u>\$ 365</u>

<u>Liabilities</u>				
Due to Other Governments	<u>\$ 3,672</u>	<u>\$ 22,916</u>	<u>\$ 26,223</u>	<u>\$ 365</u>
Total Liabilities	<u>\$ 3,672</u>	<u>\$ 22,916</u>	<u>\$ 26,223</u>	<u>\$ 365</u>

Forfeited Land

<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ --	\$ 19,963	\$ 19,963	\$ --
Total Assets	<u>\$ --</u>	<u>\$ 19,963</u>	<u>\$ 19,963</u>	<u>\$ --</u>

<u>Liabilities</u>				
Due to Other Funds	\$ --	\$ 19,963	\$ 19,963	\$ --
Total Liabilities	<u>\$ --</u>	<u>\$ 19,963</u>	<u>\$ 19,963</u>	<u>\$ --</u>

(Continued)

Knox County, Ohio

Combining Statement of Changes in
Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 1999

	<u>Balance</u> <u>1/1/99</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/99</u>
Library Support				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ --	1,847,911	\$ 1,847,911	\$ --
Due from Other Governments	<u>145,430</u>	<u>145,256</u>	<u>145,430</u>	<u>145,256</u>
Total Assets	<u>\$ 145,430</u>	<u>\$ 1,993,167</u>	<u>\$ 1,993,341</u>	<u>\$ 145,256</u>

Liabilities

Due to Other Governments	\$ <u>145,430</u>	\$ <u>1,993,167</u>	\$ <u>1,993,341</u>	\$ <u>145,256</u>
Total Liabilities	<u>\$ 145,430</u>	<u>\$ 1,993,167</u>	<u>\$ 1,993,341</u>	<u>\$ 145,256</u>

Lodging Tax

Assets

Equity in Pooled Cash and Cash Equivalents	\$ --	\$ 89,633	\$ 81,290	\$ 8,343
Accounts Receivable	<u>5,979</u>	<u>6,126</u>	<u>5,979</u>	<u>6,126</u>
Total Assets	<u>\$ 5,979</u>	<u>\$ 95,759</u>	<u>\$ 87,269</u>	<u>\$ 14,469</u>

Liabilities

Due to Other Funds	\$ 100	\$ 1,200	\$ 1,100	\$ 200
Due to Others	<u>5,879</u>	<u>94,559</u>	<u>86,169</u>	<u>14,269</u>
Total Liabilities	<u>\$ 5,979</u>	<u>\$ 95,759</u>	<u>\$ 87,269</u>	<u>\$ 14,469</u>

(Continued)

Knox County, Ohio

Combining Statement of Changes in
Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 1999

	<u>Balance</u> <u>1/1/99</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/99</u>
Cigarette Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ --	\$ 3,402	\$ 1,898	\$ 1,504
Total Assets	<u>\$ --</u>	<u>\$ 3,402</u>	<u>\$ 1,898</u>	<u>\$ 1,504</u>
<u>Liabilities</u>				
Due to Other Governments	\$ --	\$ 3,402	\$ 1,898	\$ 1,504
Total Liabilities	<u>\$ --</u>	<u>\$ 3,402</u>	<u>\$ 1,898</u>	<u>\$ 1,504</u>
Manufactured Home Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 23,107	\$ 208,423	\$ 197,512	\$ 34,018
Total Assets	<u>\$ 23,107</u>	<u>\$ 208,423</u>	<u>\$ 197,512</u>	<u>\$ 34,018</u>
<u>Liabilities</u>				
Due to Other Governments	\$ 23,107	\$ 208,423	\$ 197,512	\$ 34,018
Total Liabilities	<u>\$ 23,107</u>	<u>\$ 208,423</u>	<u>\$ 197,512</u>	<u>\$ 34,018</u>
County Court Agency Fund				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$ 303,329	\$ 7,565,283	\$ 7,653,113	\$ 215,499
Total Assets	<u>\$ 303,329</u>	<u>\$ 7,565,283</u>	<u>\$ 7,653,113</u>	<u>\$ 215,499</u>
<u>Liabilities</u>				
Due to Other Funds	\$ --	\$ 833,732	\$ 833,732	\$ --
Due to Other Governments	--	5,451,689	5,451,689	--
Undistributed Monies	303,329	215,499	303,329	215,499
Due to Others	--	1,365,938	1,365,938	--
Total Liabilities	<u>\$ 303,329</u>	<u>\$ 7,866,858</u>	<u>\$ 7,954,688</u>	<u>\$ 215,499</u>

(Continued)

Knox County, Ohio

Combining Statement of Changes in
Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 1999

	<u>Balance</u> <u>1/1/99</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/99</u>
Undivided Personal Property Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 86,665	\$ 6,020,939	\$ 5,975,265	\$ 132,339
Receivables:				
Taxes	<u>4,144,137</u>	<u>6,147,549</u>	<u>4,144,137</u>	<u>6,147,549</u>
Total Assets	<u>\$4,230,802</u>	<u>\$12,168,488</u>	<u>\$ 10,119,402</u>	<u>\$6,279,888</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$4,230,802</u>	<u>\$12,168,488</u>	<u>\$ 10,119,402</u>	<u>\$6,279,888</u>
Total Liabilities	<u>\$4,230,802</u>	<u>\$12,168,488</u>	<u>\$ 10,119,402</u>	<u>\$6,279,888</u>
Estate Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 316,163	\$1,260,624	\$ 975,027	\$ 601,760
Total Assets	<u>\$ 316,163</u>	<u>\$1,260,624</u>	<u>\$ 975,027</u>	<u>\$ 601,760</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$ 316,163</u>	<u>\$1,260,624</u>	<u>\$ 975,027</u>	<u>\$ 601,760</u>
Total Liabilities	<u>\$ 316,163</u>	<u>\$1,260,624</u>	<u>\$ 975,027</u>	<u>\$ 601,760</u>

(Continued)

Knox County, Ohio

Combining Statement of Changes in
Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 1999

	<u>Balance</u> <u>1/1/99</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/99</u>
Undivided Real Estate Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,498,350	\$26,948,842	\$ 26,880,486	\$ 1,566,706
Receivables:				
Taxes	28,968,096	31,168,509	28,968,096	31,168,509
Special Assessments	<u>2,037,782</u>	<u>1,598,528</u>	<u>2,037,782</u>	<u>1,598,528</u>
Total Assets	<u>\$32,504,228</u>	<u>\$59,715,879</u>	<u>\$ 57,886,364</u>	<u>\$34,333,743</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$32,504,228</u>	<u>\$59,715,879</u>	<u>\$ 57,886,364</u>	<u>\$34,333,743</u>
Total Liabilities	<u>\$32,504,228</u>	<u>\$59,715,879</u>	<u>\$ 57,886,364</u>	<u>\$34,333,743</u>
 Regional Planning Commission				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 2,030	\$ 13,997	\$ 1,229	\$ 14,798
Total Assets	<u>\$ 2,030</u>	<u>\$ 13,997</u>	<u>\$ 1,229</u>	<u>\$ 14,798</u>
<u>Liabilities</u>				
Due to Others	<u>\$ 2,030</u>	<u>\$ 13,997</u>	<u>\$ 1,229</u>	<u>\$ 14,798</u>
Total Liabilities	<u>\$ 2,030</u>	<u>\$ 13,997</u>	<u>\$ 1,229</u>	<u>\$ 14,798</u>

(Continued)

Knox County, Ohio

Combining Statement of Changes in
Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 1999

	Balance <u>1/1/99</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/99</u>
Workers' Compensation				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 842	\$ 244,340	\$ 245,182	\$ --
Due from Other Governments	<u>18,396</u>	<u>15,258</u>	<u>18,396</u>	<u>15,258</u>
Total Assets	<u>\$ 19,238</u>	<u>\$ 259,598</u>	<u>\$ 263,578</u>	<u>\$ 15,258</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$ 19,238</u>	<u>\$ 259,598</u>	<u>\$ 263,578</u>	<u>\$ 15,258</u>
Total Liabilities	<u>\$ 19,238</u>	<u>\$ 259,598</u>	<u>\$ 263,578</u>	<u>\$ 15,258</u>
 Alimony and Child Support				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$ 29,853	\$ 6,712,241	\$ 6,729,610	\$ 12,484
Accounts Receivable	<u>6,811,257</u>	<u>5,703,084</u>	<u>6,811,257</u>	<u>5,703,084</u>
Total Assets	<u>\$ 6,841,110</u>	<u>\$12,415,325</u>	<u>\$ 13,540,867</u>	<u>\$5,715,568</u>
<u>Liabilities</u>				
Due to Others	\$5,363,200	\$11,107,389	\$ 11,993,755	\$4,476,834
Due to Other Governments	1,471,231	1,231,866	1,471,231	1,231,866
Due to Other Funds	<u>6,679</u>	<u>76,070</u>	<u>75,881</u>	<u>6,868</u>
Total Liabilities	<u>\$6,841,110</u>	<u>\$12,415,325</u>	<u>\$ 13,540,867</u>	<u>\$5,715,568</u>
 Inmate Fund				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$ 749	\$ 35,146	\$ 33,782	\$ 2,113
Total Assets	<u>\$ 749</u>	<u>\$ 35,146</u>	<u>\$ 33,782</u>	<u>\$ 2,113</u>
<u>Liabilities</u>				
Due to Others	<u>\$ 749</u>	<u>\$ 35,146</u>	<u>\$ 33,782</u>	<u>\$ 2,113</u>
Total Liabilities	<u>\$ 749</u>	<u>\$ 35,146</u>	<u>\$ 33,782</u>	<u>\$ 2,113</u>

(Continued)

Knox County, Ohio

Combining Statement of Changes in
Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 1999

	<u>Balance</u> <u>1/1/99</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/99</u>
Township				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ ---	\$ 2,181,130	\$ 2,181,130	\$ ---
Due from Other Governments	<u>153,452</u>	<u>153,894</u>	<u>153,452</u>	<u>153,894</u>
Total Assets	<u>\$ 153,452</u>	<u>\$ 2,335,024</u>	<u>\$ 2,334,582</u>	<u>\$ 153,894</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$ 153,452</u>	<u>\$ 2,335,024</u>	<u>\$ 2,334,582</u>	<u>\$ 153,894</u>
Total Liabilities	<u>\$ 153,452</u>	<u>\$ 2,335,024</u>	<u>\$ 2,334,582</u>	<u>\$ 153,894</u>
 Payroll Fund				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$ 109,683</u>	<u>\$ 8,991,505</u>	<u>\$ 8,984,421</u>	<u>\$ 116,767</u>
Total Assets	<u>\$ 109,683</u>	<u>\$ 8,991,505</u>	<u>\$ 8,984,421</u>	<u>\$ 116,767</u>
<u>Liabilities</u>				
Due to Other Governments	\$ 109,121	\$ 4,280,122	\$ 4,273,080	\$ 116,163
Due to Others	<u>562</u>	<u>4,711,383</u>	<u>4,711,341</u>	<u>604</u>
Total Liabilities	<u>\$ 109,683</u>	<u>\$ 8,991,505</u>	<u>\$ 8,984,421</u>	<u>\$ 116,767</u>

(Continued)

Knox County, Ohio

Combining Statement of Changes in
Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 1999

	<u>Balance</u> <u>1/1/99</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/99</u>
All Agency Funds				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 2,437,796	\$51,963,841	\$ 51,131,652	\$ 3,269,985
Cash and Cash Equivalents in Segregated Accounts	333,931	14,312,670	14,416,505	230,096
Receivables:				
Taxes	33,112,233	37,316,058	33,112,233	37,316,058
Accounts	6,817,236	5,709,210	6,817,236	5,709,210
Special Assessments	2,037,782	1,598,528	2,037,782	1,598,528
Due from Other Governments	<u>378,108</u>	<u>373,210</u>	<u>378,108</u>	<u>373,210</u>
Total Assets	<u>\$ 45,117,086</u>	<u>\$111,273,517</u>	<u>\$107,893,516</u>	<u>\$ 48,497,087</u>
<u>Liabilities</u>				
Due to Other Funds	\$ 6,779	\$ 930,965	\$ 930,676	\$ 7,068
Due to Other Governments	39,074,855	89,876,991	85,942,535	43,009,311
Undistributed Monies	303,329	215,499	303,329	215,499
Due to Others	<u>5,732,123</u>	<u>20,551,637</u>	<u>21,018,551</u>	<u>5,265,209</u>
Total Liabilities	<u>\$45,117,086</u>	<u>\$111,575,092</u>	<u>\$108,195,091</u>	<u>\$ 48,497,087</u>

Knox County, Ohio

General Fixed Assets Account Group

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

Knox County, Ohio

Schedule of Changes in General Fixed Assets
By Function
For the Year Ended December 31, 1999

<u>Function</u>	<u>General Fixed Assets 1/1/99</u>	<u>Additions</u>	<u>Deletions</u>	<u>General Fixed Assets 12/31/99</u>
General Government- Legislative and Executive	\$6,848,527	\$2,781,074	\$1,885,241	\$7,744,360
General Government- Judicial	281,344	29,873	5,297	305,920
Public Safety	739,627	137,350	--	876,977
Public Works	3,042,916	256,844	70,935	3,228,825
Health	53,808	--	--	53,808
Human Services	<u>2,204,704</u>	<u>160,085</u>	<u>66,136</u>	<u>2,298,653</u>
Total General Fixed Assets	<u>\$13,170,926</u>	<u>\$3,365,226</u>	<u>\$2,027,609</u>	<u>\$ 14,508,543</u>

Knox County, Ohio

Schedule of General Fixed Assets
By Function
December 31, 1999

Function	Total	Land	Buildings and Improvements	Vehicles	Machinery and Equipment	Computer Equipment	Construction In Progress
General Government: Legislative and Executive	\$ 7,744,360	\$ 476,921	\$ 5,979,221	\$ 49,074	\$ 854,622	\$ 134,490	\$ 250,033
Judicial	305,920	17,043	50,032	--	88,117	150,727	--
Public Safety	876,977	13,056	12,540	436,359	242,218	172,804	--
Public Works	3,228,825	39,905	698,457	1,222,808	1,242,008	25,647	--
Health	53,808	5,006	5,076	33,748	4,620	5,358	--
Human Services	<u>2,298,653</u>	<u>142,012</u>	<u>1,032,364</u>	<u>572,621</u>	<u>312,573</u>	<u>239,076</u>	<u>--</u>
Total General Fixed Assets	<u>\$14,508,543</u>	<u>\$ 693,950</u>	<u>\$ 7,777,690</u>	<u>\$2,314,610</u>	<u>\$ 2,744,158</u>	<u>\$ 728,102</u>	<u>\$ 250,033</u>

Knox County, Ohio

Schedule of General Fixed Assets
By Source
December 31, 1999

General Fixed Assets:

Land	\$ 693,950
Buildings and Improvements	7,777,690
Vehicles	2,314,610
Machinery and Equipment	2,744,158
Computer Equipment	728,102
Construction in Progress	<u>250,033</u>
Total General Fixed Assets	<u>\$14,508,543</u>

Investments in General Fixed Assets From:

Federal Grants	\$ 947,261
State Grants	1,177,381
Local Grants	35,639
General Fund Revenues	3,197,898
Special Revenue Fund Revenues	8,917,421
Donations	<u>232,943</u>
Total Investment in General Fixed Assets	<u>\$14,508,543</u>

Statistical Section

Knox County, Ohio

Governmental Fund Expenditures By Function*
Last Ten Years

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
General Government										
Legislative and Executive	\$ 2,450,602	\$ 2,420,018	\$ 2,501,460	\$ 2,350,220	\$ 2,701,636	\$ 2,961,383	\$ 3,750,034	\$ 3,162,637	\$ 3,480,262	\$ 3,622,019
Judicial	709,465	777,180	793,296	812,357	856,702	949,066	1,083,561	1,190,252	1,173,930	1,408,310
Public Safety	1,553,414	1,665,515	1,848,381	1,710,487	2,709,368	2,419,993	2,289,264	3,204,801	3,154,859	3,521,691
Public Works	3,243,131	2,766,379	2,960,020	4,020,063	3,654,953	3,865,581	4,054,634	3,451,947	4,399,121	4,501,269
Health	135,048	136,845	132,957	125,838	136,368	205,997	101,001	203,702	197,921	213,783
Human Services	8,155,597	8,155,105	8,101,123	7,950,457	7,621,164	7,646,885	7,144,420	7,194,904	8,059,404	10,272,419
Conservation-Recreation	283,390	304,903	340,518	486,328	1,461,510	3,048	--	--	1,119	34,000
Miscellaneous	--	--	--	--	--	--	--	7,427	--	--
Capital Outlay	410,715	138,653	759,052	1,201,298	575,048	738,978	2,021,456	3,779,089	2,758,478	1,878,619
Intergovernmental	35,787	38,550	41,778	42,275	44,098	899,600	--	--	--	--
Debt Service	1,023,975	979,776	947,202	902,624	778,842	677,745	710,438	609,426	2,112,784	924,734
Total	<u>\$18,001,124</u>	<u>\$17,382,924</u>	<u>\$18,425,787</u>	<u>\$19,581,947</u>	<u>\$20,539,689</u>	<u>\$20,368,276</u>	<u>\$21,154,808</u>	<u>\$22,804,185</u>	<u>\$25,337,878</u>	<u>\$26,376,844</u>

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

Data for 1990 - 1999 reported in conformity with General Accepted Accounting Principles, on a modified accrual basis.

Source: Knox County Auditor

Knox County, Ohio

Governmental Fund Revenues By Source*
Last Ten Years

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Taxes	\$ 4,353,587	\$ 4,601,763	\$ 4,888,803	\$ 5,156,654	\$ 6,669,706	\$ 7,110,642	\$ 7,219,776	\$ 8,069,612	\$ 8,522,953	\$ 9,116,222
Charges for Services	1,701,927	1,769,740	2,036,455	2,103,514	2,225,965	2,190,183	2,149,562	2,330,594	2,463,225	2,584,716
Licenses and Permits	7,675	6,829	8,391	7,248	7,597	7,336	99,099	93,573	105,306	107,900
Fines and Forfeitures	78,349	70,896	68,343	76,058	80,201	84,269	54,560	68,278	95,066	63,819
Intergovernmental	9,844,016	9,847,902	10,356,912	11,457,558	10,944,557	9,997,114	10,229,401	10,817,066	12,163,802	12,480,135
Special Assessments	971,097	935,966	930,385	927,961	811,250	727,694	643,256	566,052	548,482	495,428
Interest	666,103	559,532	395,149	347,102	465,901	696,351	772,391	998,870	1,095,352	1,233,607
Other Revenue	90,133	373,874	685,900	237,666	203,341	177,711	237,821	274,978	875,929	1,195,467
Total Revenue	\$17,712,887	\$18,166,502	\$19,370,338	\$20,313,761	\$21,408,518	\$20,991,300	\$21,405,866	\$23,219,023	\$25,870,115	\$27,277,294

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

1990-1999 amounts are presented in conformity with Generally Accepted Accounting Principles (GAAP), on a modified accrual basis.

Source: Knox County Auditor

Knox County, Ohio

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

Year	Current Tax Levy	Current Tax Collections	Percent Collected	Delinquent Taxes Billed	Delinquent Taxes Collected	Percent Collected	Total Tax Billed	Total Tax Collected	Percent of Total Collections to Total Tax Billed
1990	\$20,551,490	\$14,723,403	72	\$2,042,202	\$1,055,782	52	\$22,593,692	\$15,779,185	70
1991	21,845,130	17,637,597	81	2,445,738	1,304,435	53	24,290,868	18,942,032	78
1992	22,568,544	18,339,167	81	2,265,568	1,368,865	60	24,834,112	19,708,032	79
1993	22,723,039	19,276,842	85	1,723,039	932,845	54	24,446,078	20,209,687	83
1994	26,438,370	20,762,465	79	1,470,268	958,934	65	27,908,638	21,721,399	78
1995	26,141,060	21,954,289	84	1,398,164	912,459	65	27,539,224	22,866,748	83
1996	26,656,497	22,865,655	86	1,530,409	992,737	65	28,186,906	23,858,392	85
1997	31,522,008	27,490,905	88	1,493,541	1,026,567	69	33,015,549	28,517,472	87
1998	31,364,602	27,420,701	87	1,676,091	1,146,883	68	33,040,693	28,567,584	86
1999	31,961,868	28,067,376	88	1,693,940	1,175,186	69	33,655,808	29,242,562	87

Source: Knox County Auditor

Knox County, Ohio

Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Year	Real Property		Public Utility Property		Tangible Personal Property		Total		Assessed Value Ratio
	Assessed Value	Est. Actual Value	Assessed Value	Est. Actual Value	Assessed Value	Est. Actual Value	Assessed Value	Est. Actual Value	
1990	\$317,479,380	\$907,083,942	\$49,775,620	\$99,551,240	\$70,765,154	\$244,017,772	\$438,020,154	\$1,250,652,954	35.02%
1991	346,978,410	991,366,886	48,395,230	96,790,460	72,799,204	269,626,681	468,172,844	1,357,784,027	34.48%
1992	354,045,290	1,011,587,971	49,452,270	98,904,540	75,124,023	300,496,092	478,621,583	1,410,988,603	33.92%
1993	359,954,330	1,028,440,942	46,676,090	93,352,180	86,658,355	346,633,420	493,288,775	1,468,426,542	33.59%
1994	407,351,520	1,163,861,486	49,347,880	140,993,943	80,242,072	320,968,288	536,941,472	1,625,823,717	33.03%
1995	412,847,070	1,179,563,057	50,306,220	143,732,057	82,023,829	328,095,316	545,177,119	1,651,390,430	33.01%
1996	430,425,560	1,229,787,314	48,540,240	194,160,960*	85,719,346	342,877,384	564,685,146	1,766,825,658	31.96%
1997	525,720,030	1,502,057,228	51,596,470	206,385,880*	79,247,471	316,989,884	656,563,971	2,025,432,992	32.42%
1998	534,117,710	1,526,050,600	48,977,520	195,910,080*	92,327,773	369,311,092	675,423,003	2,091,271,772	32.30%
1999	551,109,950	1,574,599,857	49,305,750	197,223,000*	101,276,407	405,105,628	701,692,107	2,176,928,485	32.23%

Source: Knox County Auditor

* Percentage change from 88% to 25%

Knox County, Ohio

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

	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
County Units										
General Fund	\$3.40	\$3.40	\$3.40	\$3.40	\$3.40	\$3.40	\$3.40	\$3.40	\$3.40	\$3.40
Mental Retardation	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Children Services	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Community Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Board of Health	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Total Rate	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
In County School Districts										
Fredericktown	37.90	37.70	40.20	40.20	40.20	44.70	49.20	49.20	49.20	49.20
Danville	43.70	43.20	42.50	42.00	42.00	42.00	42.00	41.00	41.00	41.00
Mount Vernon	35.00	33.80	33.70	33.60	36.20	36.20	40.59	39.87	39.87	37.54
East Knox	38.20	37.80	41.40	40.70	45.70	45.50	45.50	45.50	44.00	42.70
Centerburg	42.10	41.50	40.80	39.70	39.70	39.50	39.20	34.10	34.10	34.10
Out Of County School Districts										
Clear Fork	42.70	42.70	42.60	46.80	46.60	46.60	46.20	52.38	52.38	50.80
Loudonville	38.90	38.90	38.90	37.90	37.90	37.40	37.10	36.80	36.40	35.70
North Fork	37.00	36.50	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00
Northridge	32.60	32.60	32.60	40.30	40.30	40.30	47.17	39.47	39.20	38.10
Joint Vocational School Districts										
Knox County Career Center	4.70	4.70	4.70	4.70	4.70	4.70	6.40	6.40	6.40	6.40
Ashland JVS	3.30	3.30	3.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Licking JVS	2.80	2.80	2.80	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Villages										
Martinsburg	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Centerburg	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
Utica	3.50	3.50	3.50	1.80	3.50	3.50	3.50	3.50	3.50	3.50
Brinkhaven	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Danville	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
Fredericktown	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00

(Continued)

Knox County, Ohio

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

	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Corporations										
Mount Vernon	\$3.20	\$3.20	\$3.20	\$4.20	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20
Townships										
Berlin	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Brown	6.40	6.40	6.40	6.40	6.40	6.90	6.40	6.40	6.40	6.40
Butler	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.85	3.85	3.85
Clay	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Clay - Martinsburg Village	3.10	3.10	3.10	2.80	3.10	3.10	3.10	3.10	3.10	3.10
Clinton	4.20	4.20	4.20	4.20	4.20	4.70	4.70	4.70	4.70	4.70
College	5.80	5.80	5.80	5.80	5.80	5.75	5.75	7.50	7.50	7.50
Harrison	3.30	3.30	3.50	3.50	3.50	3.50	3.55	3.55	3.55	3.55
Hilliar	7.20	7.20	7.20	7.20	7.20	7.20	9.20	8.70	8.35	7.70
Hilliar - Centerburg Village	5.80	5.80	5.80	5.80	5.80	8.30	7.80	7.30	6.95	6.30
Howard	3.60	3.60	3.40	3.40	3.40	3.40	3.60	3.60	3.60	3.60
Jackson	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Jefferson	3.80	3.80	3.80	3.80	4.10	4.10	4.20	4.20	4.20	4.20
Liberty	4.10	4.10	4.10	4.10	4.10	4.80	4.80	4.80	4.80	4.80
Middlebury	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Milford	3.70	3.70	3.70	3.70	3.70	3.70	4.20	4.20	4.20	4.20
Miller	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90
Monroe	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	6.10
Morgan	3.40	4.90	4.90	4.90	4.90	4.90	4.40	4.40	4.40	4.40
Morgan - Utica Village	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Morris - Mount Vernon	3.50	3.50	3.50	3.50	3.50	4.00	3.50	3.50	3.50	4.00
Morris - Fredericktown	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Pike	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Pleasant	5.80	5.80	5.80	5.80	5.80	5.80	6.00	6.00	6.00	6.00
Union	3.30	3.30	3.30	3.30	3.30	3.30	3.70	3.70	3.50	3.50
Union - Brinkhaven Village	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Union - Danville Village	1.00	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
Wayne	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	3.80

(Continued)

Knox County, Ohio

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

	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Other Units										
Fredericktown Community Fire District	\$1.00	\$1.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
Fredericktown Ambulance	0.60	0.60	0.60	0.60	0.60	0.60	1.00	1.00	1.00	1.00
Fredericktown Park	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Bladensburg Fire District	3.00	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Mount Vernon Public Library	0.90	0.90	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80

Knox County, Ohio

Current Special Assessment Collections
Last Ten Years

<u>Year</u>	<u>Current Amount Billed</u>	<u>Current Amount Collected</u>	<u>Percent Collected</u>
1990	\$1,143,514	\$971,097	85
1991	1,109,727	935,966	84
1992	1,062,848	830,811	78
1993	1,024,784	832,448	82
1994	916,368	743,146	81
1995	797,534	665,080	83
1996	728,141	568,619	78
1997	651,529	500,898	77
1998	623,161	498,536	80
1999	651,771	533,249	82

Source: Knox County Auditor

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

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

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

- (1) Source: U.S. Bureau of Census
- (2) Source: Knox County Auditor
- (3) Includes all general obligation bonded debt supported by property taxes
- (4) There was no debt service fund prior to 1997

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

Year	Debt Principal	Debt Interest	Total Bonded Debt Service	General Governmental Expenditures	Ratio of Tax Supported Debt Service to General Governmental Expenditures
1998	\$ 75,000	\$150,580	\$225,580	\$25,337,898	0.89%
1999	120,000	178,210	298,210	26,376,844	1.13%

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

Knox County, Ohio

Computation of Legal Debt Margin
December 31, 1999

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Value of County, 1999	\$701,692,107	\$701,692,107
Debt Limitation	16,042,303	7,016,921
Total Outstanding Debt:		
Special Assessments Bonds	1,280,000	1,280,000
General Obligation Bond	3,455,000	3,455,000
Installment Note	<u>375,000</u>	<u>375,000</u>
Total	<u>5,110,000</u>	<u>5,110,000</u>
Exemptions:		
Special Assessment Debt	<u>1,280,000</u>	<u>1,280,000</u>
Total	<u>1,280,000</u>	<u>1,280,000</u>
Net Debt	<u>3,830,000</u>	<u>3,830,000</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 12,212,303</u>	<u>\$ 3,186,921</u>

(1) The Debt Limitation is calculated as follows:

3% of first \$100,000,000 of assessed value	\$ 3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	<u>10,042,303</u>
	<u>\$ 16,042,303</u>

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

Source: Knox County Auditor

Knox County, Ohio

Computation of Direct and Overlapping Debt
December 31, 1999

<u>Political Subdivision</u>	<u>Net General Obligation Debt</u>	<u>Percent Applicable To County(1)</u>	<u>Amount Applicable To Knox County</u>
Knox County	\$3,830,000	100.00%	\$3,830,000
All Townships wholly within County	440,997	100.00%	440,997
All Cities wholly within County	120,000	100.00%	120,000
All School Districts wholly within County	14,301,090	100.00%	14,301,090
Clear Fork School District	<u>8,508,510</u>	6.05%	<u>514,765</u>
Totals	<u>\$27,200,597</u>		<u>\$19,206,852</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 1999 collection year.

Source: Knox County Auditor

Knox County, Ohio

Construction, Bank Deposits and Property Values
Last Ten Years

Year	New Construction			Bank Deposits	Real Property Value			Tax Exempt
	Agriculture Residential	Commercial Industrial	Total New Construction		Agriculture Residential	Commercial Industrial	Public Utility	
1990	\$ 8,079,180	\$ 478,300	\$ 8,557,480	\$315,534,000	\$266,285,420	\$51,378,690	\$184,730	\$51,351,970
1991	5,947,300	565,980	6,513,280	331,130,000	292,006,730	54,971,680	220,650	56,032,010
1992	4,613,420	2,905,450	7,518,870	346,232,000	295,594,860	58,073,270	377,160	58,630,790
1993	5,650,950	2,126,940	7,777,870	363,989,000	300,990,190	58,664,670	299,470	60,077,080
1994	8,273,880	6,077,130	14,351,010	361,132,000	341,165,170	65,877,290	309,060	57,948,100
1995	8,217,950	2,114,250	10,332,200	385,303,000	348,629,140	63,948,790	269,140	62,380,750
1996	11,625,150	5,131,450	16,756,600	408,033,000	360,486,950	69,666,910	271,700	63,689,540
1997	17,859,270	3,757,150	21,616,420	470,611,000	446,640,730	78,789,900	289,400	79,408,440
1998	12,286,460	2,759,310	15,045,770	467,925,000	457,857,530	75,960,450	299,730	85,912,490
1999	15,444,970	1,352,550	16,797,520	471,900,000	472,342,790	78,472,720	294,440	89,620,970

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

Knox County, Ohio

Ten Principal Taxpayers
December 31, 1999

<u>Taxpayer</u>	<u>Type</u>	<u>Assessed Valuation</u>	<u>Percent of Total County Assessed Valuation</u>
Cooper Cameron Corp.	Business	\$30,664,770	4.37%
Ohio Power Company	Public Utility	17,687,580	2.52%
United Telephone Company	Public Utility	9,769,790	1.39%
Ariel Corporation	Business	7,389,860	1.05%
Columbia Gas of Ohio	Public Utility	5,892,270	.84%
Licking Rural Electrification	Public Utility	4,647,990	.66%
Columbia Gas Transmission	Public Utility	4,539,040	.65%
Weyerhaeuser Corporation	Business	4,270,860	.61%
Jeld-Wen Inc	Business	4,117,900	.59%
Kenyon College	Business	<u>3,690,020</u>	<u>.53%</u>
Total Assessed Valuation		<u>\$ 92,670,080</u>	<u>13.21%</u>

Source: Knox County Auditor's Office

Knox County, Ohio

Demographic Statistics
December 31, 1999

<u>Annual Average Unemployment Rates</u>		<u>Employment - 1999 Annual Averages</u>	
1999	4.2%	Total Civilian Labor Force	26,100
1998	5.5%	Total Employed	25,000
1997	4.4%	Total Unemployed	1,100
1996	5.1%	Unemployment Rate	4.2%
1995	5.7%		
1994	5.2%		
1993	6.1%		
1992	7.3%		
1991	6.7%		
1990	5.9%		

<u>Employment by Sector, 1993</u>	<u>Number</u>	<u>Percent</u>
Manufacturing	4,274	27.73%
Wholesale and Retail Trade	2,847	18.47%
Services	3,626	23.52%
State and Local Government	2,575	16.71%
Finance, Insurance, Real Estate	482	3.13%
Transportation and Public Utilities	396	2.57%
Construction	893	5.79%
Agriculture, Forestry, Fisheries and Mining	321	2.08%
Total	15,414	100.00%

<u>Year</u>	<u>Population</u>	<u>Public * School Enrollment</u>
1999	51,702**	8,267
1998	52,498**	8,391
1997	51,702	8,248
1996	51,702	8,118
1995	48,478	8,121
1994	48,478	7,898
1993	47,865	8,042
1992	47,865	7,974
1991	48,137	8,107
1990	48,137	8,060

(Continued)

Knox County, Ohio

Demographic Statistics (Continued)
December 31, 1999

Households by Income

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

Per Capita Income

\$10,688

Employed Persons 16 Years and Over by Class of Worker

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

Source: * Knox County Board of Education

** Chamber of Commerce

All Other Information Obtained From the Ohio
Data Users Center.

Knox County, Ohio

Miscellaneous Statistics
December 31, 1999

Date of Incorporation	1808
County Seat	Mount Vernon
Area - Square Miles	532

Location

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

Climate

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

Number of Political Subdivisions Located in the County

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

Homestead Exemptions

1,101 exemptions granted, average reduction in taxable value \$3,813

Road Mileage (1)

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

Manufactured Homes

1,196 manufactured homes, taxable value \$3,187,700

Communications (3)

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

Industrial Sites

300 Acre Industrial Park

Voter Statistics, Election of November 1999 (2)

Number of Registered Voters	32,570
Number of Voters, Last General Election	11,782
Percentage of Registered Voters Voting	36%

(Continued)

Knox County, Ohio

Miscellaneous Statistics (Continued)
December 31, 1999

Knox County covers 334,720 acres.

249,206 acres are currently under Current Agriculture Use Value Program

Livestock Numbers on Farms (4)

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

Number of Acres in Crops (4)

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

Income From Agricultural Sales (4)

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

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

Sources:

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

All other information obtained from County records.

Knox County, Ohio

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

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

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
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KNOX COUNTY FINANCIAL CONDITION

KNOX COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 13, 2000