

Dave Yost • Auditor of State



KNOX COUNTY

DECEMBER 31, 2016

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KNOX COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2016

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Agriculture:</b>				
<i>Passed through Ohio Department of Job and Family Services:</i>				
Supplemental Nutrition Assistance Program (SNAP) Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1617-11-5532	\$ -	\$ 473,012
Total U.S. Department of Agriculture			-	473,012
<b>U.S. Department of Housing and Urban Development:</b>				
<i>Passed through Ohio Development Services Agency:</i>				
Community Development Block Grant - State's Program				
	14.228	B-F-14-1BM-1 B-F-15-1BM-1	-	315,147
			-	151,987
Total Community Development Block Grant / State's Program			-	467,134
Total U.S. Department of Housing and Urban Development			-	467,134
<b>U.S. Department of Justice:</b>				
<i>Passed through the Ohio Attorney General:</i>				
Crime Victim Assistance				
	16.575	2015-VOCA-10203463	-	43,845
<i>Passed through the Office of Criminal Justice Services:</i>				
Edward Byrne Memorial Justice Assistance Grant				
	16.738	2015-JG-LLE-5931	-	9,157
Total U.S. Department of Justice			-	53,002
<b>U.S. Department of Labor:</b>				
<i>Passed-through Ohio Department of Job and Family Services:</i>				
<i>Passed-through Montgomery County Auditor, WIA Area 7 Board</i>				
Employment Service/Wagner-Peyser Funded Activities	17.207	31-6400072	-	24,328
Workforce Investment Act Cluster				
Workforce Investment Act - Adult	17.258	31-6400072	-	36,144
Workforce Investment Act - Youth	17.259	31-6400072	-	80,582
Workforce Investment Act - Dislocated Worker	17.278	31-6400072	-	46,143
Total WIA Cluster			-	162,869
Total U.S. Department of Labor			-	187,197
<b>U.S. Department of Transportation:</b>				
<i>Direct Program:</i>				
Airport Improvement Program				
	20.106	N/A	-	27,048
<i>Passed-through Ohio Department of Transportation:</i>				
Highway Planning and Construction Grant				
	20.205	PID 94448	-	8,086
		PID 97572	-	368,338
		PID 97709	-	161,682
		PID 96737	-	624,408
		PID 98626	-	273,470
Total Highway Planning and Construction Grant			-	1,435,984
Formula Grants for Rural Areas	20.509	RPTF-4106-036-161 RPTF-0106-036-161 RPTM-0106-036-161	-	561,573
			-	3,226
			-	123,245
Total Formula Grants for Rural Areas			-	688,044
Bus and Bus Facilities Formula Program	20.526	BABF-0106-019-161	-	93,208
<i>Passed-through Ohio Department of Public Safety:</i>				
State and Community Highway Safety				
	20.600	STEP-2016-42-00-00-00501-00	-	1,808
National Priority Safety Programs	20.616	IDEP-2016-42-00-00-00394-00	-	3,645
<i>Passed-through Ohio Emergency Management Agency:</i>				
Interagency Hazardous Materials Public Sector Training & Planning Grants				
	20.703	HM-HMP-0502-15-01-00	-	4,760
Total U.S. Department of Transportation			-	2,254,497

KNOX COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Education:</b>				
<i>Passed through Ohio Department of Health:</i>				
Special Education-Grants for Infants and Families	84.181	04210021HG514	-	67,721
Total U.S. Department of Education			-	67,721
<b>U.S. Department of Health and Human Services:</b>				
<i>Passed-through Ohio Department of Jobs and Family Services:</i>				
Promoting Safe and Stable Families	93.556	G-1617-11-5532	-	65,412
Temporary Assistance for Needy Families	93.558	G-1617-11-5532	414,662	1,381,530
Child Support Enforcement	93.563	G-1617-11-5532	-	686,874
Child Care and Development Block Grant	93.575	G-1617-11-5532	-	66,471
Community-Based Child Abuse Prevention Grant	93.590	G-1617-11-5532	-	9,808
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1617-11-5532	-	59,102
Foster Care_Title IV-E	93.658	G-1617-11-5532	-	393,494
Adoption Assistance	93.659	G-1617-11-5532	-	100,082
Chafee Foster Care Independence Program	93.674	G-1617-11-5532	-	14,984
<i>Passed-through Ohio Department of Jobs and Family Services:</i>				
Social Services Block Grant	93.667	G-1617-11-5532	-	690,415
<i>Passed-through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant - Title XX	93.667	31-6400072	-	41,745
Total Social Services Block Grant			-	732,160
<i>Passed-through Ohio Department of Jobs and Family Services:</i>				
Medical Assistance Program	93.778	G-1617-11-5532	-	970,493
<i>Passed-through Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program - Waiver Administration	93.778	31-6400072	-	181,404
Total Medical Assistance Program			-	1,151,897
Total U.S. Department of Health and Human Services			414,662	4,661,814
<b>U.S. Department of Homeland Security:</b>				
<i>Passed through Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants	97.042	EMW-2015-EP-00034-S01	-	41,134
		EMC-2016-EP-00003-S01	-	13,771
Total Emergency Management Performance Grants			-	54,905
Total U.S. Department of Homeland Security			-	54,905
<b>Total Expenditures of Federal Awards</b>			\$ 414,662	\$ 8,219,282

The accompanying notes are an integral part of this schedule.

**KNOX COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2016**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Knox County (the County) under programs of the federal government for the year ended December 31, 2016. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE C - SUBRECIPIENTS**

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

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

**NOTE D - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) with REVOLVING LOAN CASH BALANCE**

The current cash balance on the County's local program income account as of December 31, 2016 is \$12,254.

**NOTE E - MATCHING REQUIREMENTS**

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

**KNOX COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(Continued)**

**NOTE F - TRANSFERS BETWEEN FEDERAL PROGRAMS**

During fiscal year 2016, the County made allowable transfers of \$396,691 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$1,381,530 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2016 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$1,778,221
Transfer to Social Services Block Grant	<u>(396,691)</u>
<b>Total Temporary Assistance for Needy Families</b>	<b><u>\$1,381,530</u></b>

**NOTE G – MAC RECONCILIATION PAYMENT/LIABILITIES**

During the calendar year, the Knox County Board of Developmental Disabilities received a settlement from the 2010 and 2011 Cost Reports from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$8,433.38 and \$5,522.37; respectfully. The Cost Report Settlements were for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.





# Dave Yost • Auditor of State

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

Knox County  
117 East High Street  
Mount Vernon, Ohio 43050

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and the remaining fund information of Knox County, Ohio, (the County) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2017.

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

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

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

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

***Compliance and Other Matters***

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

***Purpose of this Report***

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

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

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 28, 2017



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Knox County  
117 East High Street  
Mount Vernon, Ohio 43050

To the Board of County Commissioners:

### ***Report on Compliance for Each Major Federal Program***

We have audited the Knox County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2016. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

### ***Management's Responsibility***

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

### ***Opinion on Each Major Federal Program***

In our opinion, Knox County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2016.

***Report on Internal Control Over Compliance***

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

***Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance***

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate discretely-presented component unit and the remaining fund information of Knox County (the County) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 28, 2017. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 28, 2017

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KNOX COUNTY  
**SCHEDULE OF FINDINGS**  
 2 CFR § 200.515  
 DECEMBER 31, 2016

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

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	93.558 – Temporary Assistance for Needy Families 93.563 – Child Support Enforcement (Title IV-D)
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	Yes

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

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

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# **KNOX COUNTY AUDITOR**



**Knox County, Ohio**  
**Comprehensive Annual Financial Report**  
**For the Year Ended December 31, 2016**

ADDITIONAL COPIES OF THIS  
REPORT MAY BE OBTAINED  
BY CONTACTING:

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

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2016

*Jonette Curry*  
*County Auditor*

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



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# INTRODUCTORY SECTION



# *Knox County Auditor*

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

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



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June 28, 2017

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

I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Knox County, Ohio, for the year ended December 31, 2016. 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, 2016. The information contained in this report will assist County officials in making management decisions and will provide the taxpayers of Knox County with comprehensive financial data in a format that will enable them to gain a true understanding of the County's financial affairs. The general public as well as investors will be able to compare the financial position of Knox County and the results of its operations with other governmental entities. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor's Office.

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

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

***Letter of Transmittal  
For the Year Ended December 31, 2016***

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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 2016, the Auditor employed eight full-time employees and one part-time employee.

The County Treasurer is required by state law to collect certain locally assessed taxes. She is the distributing agent for expenditures authorized by the Board upon the Auditor's warrant. The Treasurer must make daily reports showing receipt, payments and balances to the County Auditor, and the books of account must always balance with those of the County Auditor. The Treasurer is responsible for investing all funds of the County. The Treasurer is elected to a four year term and in 2016 employed three 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 2016 the Prosecuting Attorney employed two attorneys and five full-time employees.

The County Recorder is elected to a four year term and is responsible for recording all deeds, mortgages, and liens. The Recorder oversees the Microfilm/Retention Office and is Secretary of the Records Retention Board and the Microfilm Board for the County. In addition to the Recorder, the office employs three other full-time workers. The recorder's office had an increase of 344 documents from 2015 with a total of 10,563 documents recorded in 2016.

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

***Letter of Transmittal  
For the Year Ended December 31, 2016***

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

The Clerk of Courts is elected to a four year term and is responsible for the Legal Division and the Title Division. The Legal Division's main function is to file, process and preserve papers for cases that will be handled by the Knox County Common Pleas Court and Fifth District Court of Appeals. The Legal Division has two full-time employees and one part-time employee and received 2,190 cases filed in 2016. Of those cases 535 were certificates of judgments. The Title Division has three full-time employees and one part-time employee, with a main function to issue vehicle titles, which serve as a person's only proof of ownership. In 2016, 27,677 titles were issued, a decrease of 1,304 from 2015.

The Knox County Common Pleas Judge is elected to a six year term and is responsible for hearing all domestic relations, criminal and civil cases. The Common Pleas Court had nine full-time employees and two part-time employees in 2016.

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 2016, the estate cases totaled 300, which was a slight increase of 5 cases from 2015. Overall cases filed in Probate Court totaled 839 in 2015, which was an increase of 23 cases from 2015. In 2016, the Juvenile Court cases filed totaled 818, which was a decrease of 65 over 2015. This court also performs miscellaneous tasks such as assigning foreign judges and appointing the Humane Officer and members to the Board of Development Disabilities, and the Knox County Metropolitan Housing Authority. The Probate Court houses old birth, death and marriage records where many people work on genealogy research.

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

The Board of Elections is a statutory board, the same as the budget commission and the board of revision, with the exception that this board has no elected officials as board members. The four member board, made up of two Republicans and two Democrats, meets monthly to conduct board business. The Board of Elections oversees all primary, general and special elections. Registered voters in 2016 totaled 40,300, an increase of 1941 from 2015.

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

***Letter of Transmittal  
For the Year Ended December 31, 2016***

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

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

The County serves as fiscal agent but is not financially accountable for the Knox County General Health District, the Knox County Soil and Water Conservation District, the Knox County Park District, the Delaware, Knox, Marion and Morrow Joint Solid Waste District and the Knox County Regional Planning Commission whose activities are included in this report as agency funds.

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

The nineteen full-time employees of the Communications Division handles Enhanced 9-1-1 dispatching, and are responsible for all communications for Knox County. There are 4 part-time and 3 Administrative employees in addition to the full-time dispatchers.

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

**Economic Condition and Outlook**

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

***Letter of Transmittal  
For the Year Ended December 31, 2016***

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**Employee Relations**

Knox County has six separate unions, whose labor contracts commence at various times. The County Engineer has twenty-two members in the American Federation of State, County and Municipal Employees (A.F.S.C.M.E.) Local 2803. This contract commenced July 1, 2014, and it expires on June 30, 2017.

The County Sheriff has sixty members in the Fraternal Order of Police, Ohio Labor Council, Inc. This contract was signed for a three-year period. This contract commenced on January 1, 2015 for a three year period and expires on December 31, 2017.

The Department of Job & Family Services has fifty-two members in the A.F.S.C.M.E. Local 657. This contract commenced on July 1, 2014 for a three-year period and expires on June 30, 2017.

The Emergency Management 9-1-1 has nineteen members in the Fraternal Order of Police, Ohio Labor Council, Inc. This contract commenced January 1, 2016 for a three-year period. It expires on December 31, 2018. The remaining departments along with department heads are not represented by any union.

The Water & Wasterwater has six memebers in the American Federation of State, County and Municipal Employees (A.F.S.C.M.E.) Local 2803 (B). The contract commenced January 1, 2015 and it expires on December 31, 2017.

The Board of Developmental Disabilities has 21 members in the Knox New Hope Education Association (OEA) Union 1. This contract commenced on January 1, 2015, and it expires on December 31, 2017.

**Major Initiatives**

The Heart of Ohio Trail connecting Centerburg and Mount Vernon was finalized in 2015. The project was awarded to Kokosing Construction Company. Engineering started in 2013 for the paving of 2.24 miles starting at N. Clayton St. to Huffman Road. Bids were accepted in 2014 and the project was completed in October 2016.

The Knox County Memorial Building received some much needed upgrades that will provide easier access and expanded use of the building. The project included the addition of an elevator which will provide access to all levels of the Theatre in addition to handicap accessible restrooms being installed as well as upgrades to the current restrooms. These renovations were made possible through a private grant and donations. The project was to be completed in December 2015; however, it was 100% complete in March 2016.

***Letter of Transmittal  
For the Year Ended December 31, 2016***

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**Internal Control, Budgetary Control and the Accounting System**

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

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

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

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

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

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

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



***Letter of Transmittal  
For the Year Ended December 31, 2016***

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**Independent Audit**

Included in this report is an unmodified audit opinion rendered on the County's financial statements as of and for the year ended December 31, 2016, by our independent auditor, Dave Yost, Auditor of State. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996, related OMB Circular A-133 and Uniform Guidance, which results are not included in this report.

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

**Awards**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Knox County, Ohio, for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2015. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

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

**Acknowledgments**

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

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

***Letter of Transmittal  
For the Year Ended December 31, 2016***

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

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

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

Sincerely,



Jonette Curry  
Knox County Auditor

***KNOX COUNTY, OHIO***

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***List of Elected Officials  
For the Year Ended December 31, 2016***

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

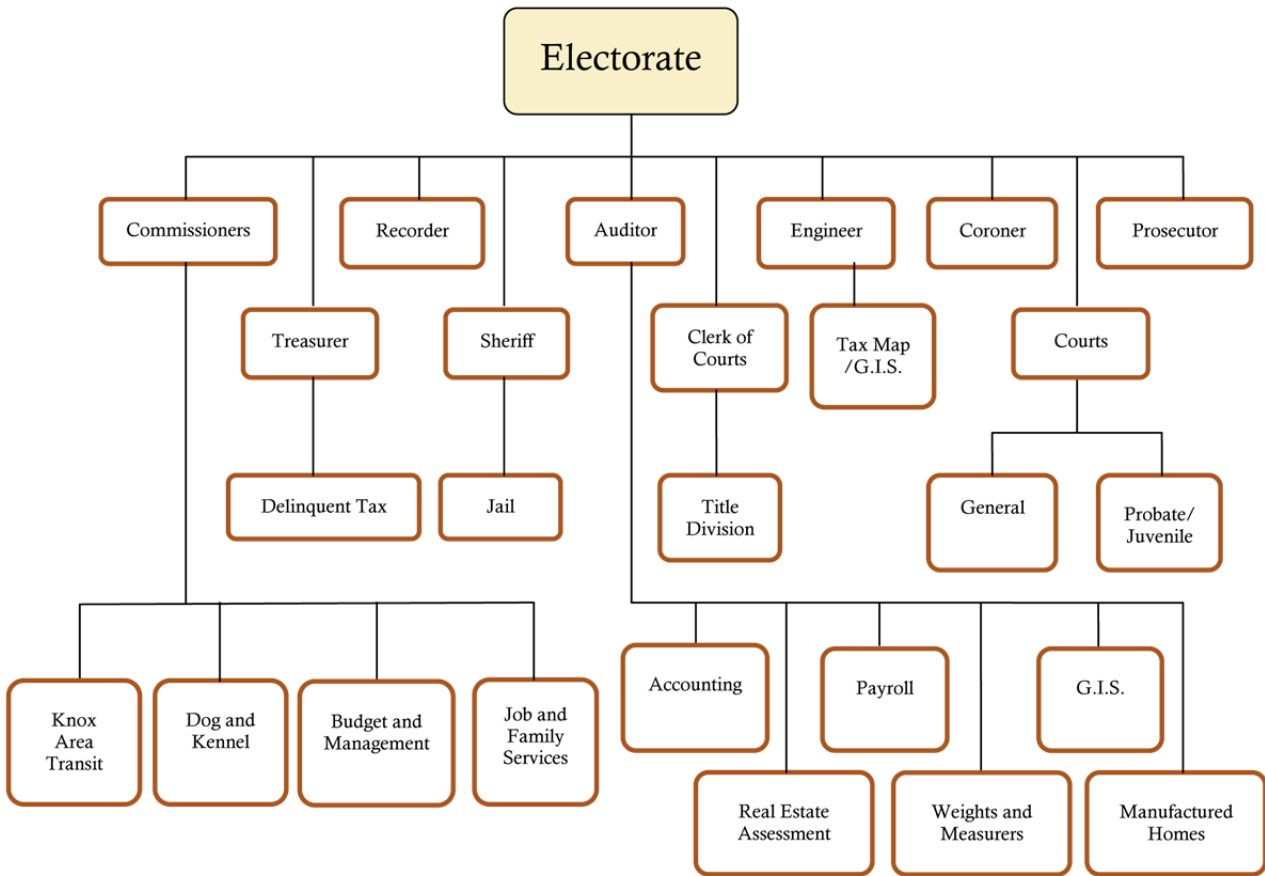
**JUDGES**

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Common Pleas Judge	Otho Eyster
Juvenile/Probate	Jennifer Springer

**County Organizational Chart  
For the Year Ended December 31, 2016**

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**Statutory Boards and Committees**

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

**Appointed Board**

Board of Revision	Board of Development Disabilities
Auditor *	
Treasurer	
Commissioners	

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

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Government Finance Officers Association

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

Presented to

**Knox County  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2015**

Executive Director/CEO



# FINANCIAL SECTION







# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Knox County  
117 East High Street  
Mount Vernon, Ohio 43050

To the Board of County Commissioners:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the aggregate discretely presented component unit and the remaining fund information of Knox County, Ohio (the County), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the aggregate discretely presented component unit and the remaining fund information of Knox County, Ohio, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Public Assistance, Motor Vehicle and Gasoline Tax, Children Services Board and Developmental Disabilities Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

***Other Matters***

*Required Supplementary Information*

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

*Supplementary and Other Information*

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

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

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

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2017, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 28, 2017



The discussion and analysis of Knox County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2016. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

## **FINANCIAL HIGHLIGHTS**

Key financial highlights for 2016 are as follows:

- ❑ In total, net position increased \$1,700,389. Net position of governmental activities increased \$1,382,755, which represents a 1.8% increase from 2015. Net position of business-type activities increased \$317,634 or 4.3% from 2015.
- ❑ General revenues accounted for \$22,527,062 in revenue or 44.8% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$27,788,709 or 55.2% of total revenues of \$50,315,771.
- ❑ The County had \$46,542,242 in expenses related to governmental activities; only \$25,490,013 of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$14,946,608 in revenues and \$13,577,284 in expenditures. The general fund's fund balance increased \$239,425 to a balance of \$4,801,683. This increase is attributable to increased sales tax revenue and real estate tax revenue.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

These statements are as follows:

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

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

***Government-wide Statements***

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

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

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

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

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

***Fund Financial Statements***

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

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

**Management's Discussion and Analysis  
For the Year Ended December 31, 2016**

**Unaudited**

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

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

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

The following table provides a summary of the County's net position for 2016 compared to 2015:

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Current and other assets	\$50,925,197	\$51,235,483	\$3,474,402	\$3,221,145	\$54,399,599	\$54,456,628
Capital assets, Net	61,071,700	58,809,261	12,374,537	12,731,826	73,446,237	71,541,087
Total assets	111,996,897	110,044,744	15,848,939	15,952,971	127,845,836	125,997,715
Deferred outflows of resources	8,737,428	2,929,349	205,886	69,118	8,943,314	2,998,467
Long-term liabilities outstanding	7,275,121	8,716,573	7,759,323	8,197,732	15,034,444	16,914,305
Net Pension Liability	21,831,185	14,997,351	535,447	388,413	22,366,632	15,385,764
Other liabilities	2,944,551	2,462,905	87,386	94,705	3,031,937	2,557,610
Total liabilities	32,050,857	26,176,829	8,382,156	8,680,850	40,433,013	34,857,679
Deferred inflows of resources	11,174,353	10,670,904	20,620	6,824	11,194,973	10,677,728
Net position:						
Net investment in capital assets	55,733,167	52,230,095	5,248,223	5,267,852	60,981,390	57,497,947
Restricted	26,900,356	27,883,770	0	0	26,900,356	27,883,770
Unrestricted	(5,124,408)	(3,987,505)	2,403,826	2,066,563	(2,720,582)	(1,920,942)
Total net position	\$77,509,115	\$76,126,360	\$7,652,049	\$7,334,415	\$85,161,164	\$83,460,775

The implementation of GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27," in 2015, significantly revised accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Under the new standards required by GASB 68, the net pension liability equals the County's proportionate share of each plan's collective:

1. Present value of estimated future pension benefits attributable to active and inactive employees' past service
- 2 Minus plan assets available to pay these benefits

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68, the County's statements are prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's change in net pension liability not accounted for as deferred inflows/outflows.



**KNOX COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2016**

**Unaudited**

Changes in Net Position – The following table shows the changes in net position for 2016 compared to 2015:

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Revenues						
Program Revenues:						
Charges for Services and Sales	\$4,878,318	\$4,591,961	\$2,121,889	\$1,972,877	\$7,000,207	\$6,564,838
Operating Grants and Contributions	15,528,258	14,330,767	122,609	125,469	15,650,867	14,456,236
Capital Grants and Contributions	5,083,437	2,400,749	54,198	36,379	5,137,635	2,437,128
Total Program Revenues	<u>25,490,013</u>	<u>21,323,477</u>	<u>2,298,696</u>	<u>2,134,725</u>	<u>27,788,709</u>	<u>23,458,202</u>
General Revenues:						
Property Taxes	11,260,191	11,061,995	0	0	11,260,191	11,061,995
Sales Taxes	7,110,407	7,008,914	0	0	7,110,407	7,008,914
Intergovernmental Revenues, Unrestricted	2,667,093	2,801,438	0	0	2,667,093	2,801,438
Investment Earnings	213,990	345,717	42,095	37,345	256,085	383,062
Miscellaneous	1,233,286	1,291,627	0	0	1,233,286	1,291,627
Total General Revenues	<u>22,484,967</u>	<u>22,509,691</u>	<u>42,095</u>	<u>37,345</u>	<u>22,527,062</u>	<u>22,547,036</u>
Total Revenues	<u>47,974,980</u>	<u>43,833,168</u>	<u>2,340,791</u>	<u>2,172,070</u>	<u>50,315,771</u>	<u>46,005,238</u>
Program Expenses						
General Government						
Legislative and Executive	7,482,905	6,843,613	0	0	7,482,905	6,843,613
Judicial	2,441,954	2,322,686	0	0	2,441,954	2,322,686
Public Safety	9,018,814	7,260,387	0	0	9,018,814	7,260,387
Public Works	6,877,824	7,185,042	0	0	6,877,824	7,185,042
Health	552,016	529,545	0	0	552,016	529,545
Human Services	19,963,056	18,192,793	0	0	19,963,056	18,192,793
Interest and Fiscal Charges	205,673	228,376	0	0	205,673	228,376
Sewer	0	0	2,073,140	2,125,478	2,073,140	2,125,478
Total Expenses	<u>46,542,242</u>	<u>42,562,442</u>	<u>2,073,140</u>	<u>2,125,478</u>	<u>48,615,382</u>	<u>44,687,920</u>
Change in Net Position Before Transfers	1,432,738	1,270,726	267,651	46,592	1,700,389	1,317,318
Transfers	(49,983)	(115,842)	49,983	115,842	0	0
Total Change in Net Position	<u>1,382,755</u>	<u>1,154,884</u>	<u>317,634</u>	<u>162,434</u>	<u>1,700,389</u>	<u>1,317,318</u>
Beginning Net Position	<u>76,126,360</u>	<u>74,971,476</u>	<u>7,334,415</u>	<u>7,171,981</u>	<u>83,460,775</u>	<u>82,143,457</u>
Ending Net Position	<u>\$77,509,115</u>	<u>\$76,126,360</u>	<u>\$7,652,049</u>	<u>\$7,334,415</u>	<u>\$85,161,164</u>	<u>\$83,460,775</u>

***Management’s Discussion and Analysis  
For the Year Ended December 31, 2016***

***Unaudited***

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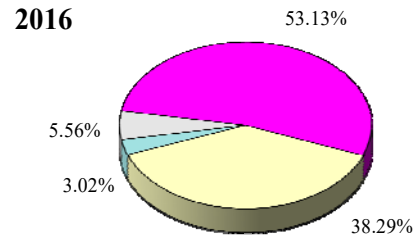
***Governmental Activities***

Net position of the County’s governmental activities increased by \$1,382,755. This was due to capital grant activity.

Tax revenue accounts for \$18,370,598 of the \$47,974,980 in total revenues for governmental activities. Sales tax accounted for \$7,110,407, or approximately 38.7% of total tax revenue.

The County’s direct charges to users of governmental services totaled \$4,878,318. This amount represents 10.2% of total revenues for governmental activities and 19.1% of program specific revenues.

Revenue Sources	2016	Percent of Total
Intergovernmental Revenues	\$2,667,093	5.56%
Program Revenues	25,490,013	53.13%
General Tax Revenues	18,370,598	38.29%
General Other	1,447,276	3.02%
Total Revenue	<u>\$47,974,980</u>	<u>100.00%</u>



***Business-Type Activities***

Net position of the business-type activities increased by \$317,634. This increase is attributable to a slight increase in collections and reduced expenses. Business type activities receive no support from tax revenues and remain self-supporting.

***Management's Discussion and Analysis  
For the Year Ended December 31, 2016***

***Unaudited***

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

The County's governmental funds reported a combined fund balance of \$28,836,918, which is lower than last year's total of \$29,906,633. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2016 and 2015.

	Fund Balance December 31, 2016	Fund Balance December 31, 2015	Increase (Decrease)
General	\$4,801,683	\$4,562,258	\$239,425
Public Assistance	2,617,582	3,240,055	(622,473)
Motor Vehicle and Gasoline Tax	1,431,278	1,319,353	111,925
Children Services Board	1,469,355	2,728,980	(1,259,625)
Development Disabilities	13,413,310	13,160,298	253,012
Other Governmental	5,103,710	4,895,689	208,021
<b>Total</b>	<b>\$28,836,918</b>	<b>\$29,906,633</b>	<b>(\$1,069,715)</b>

*General Fund* – The County's General Fund balance increased from 2015 to 2016. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2016 Revenues	2015 Revenues	Increase (Decrease)
Taxes	\$9,853,736	\$9,692,402	\$161,334
Intergovernmental Revenues	2,001,740	2,014,563	(12,823)
Charges for Services	2,349,563	2,200,090	149,473
Licenses and Permits	4,252	3,722	530
Investment Earnings	216,628	314,649	(98,021)
Fines and Forfeitures	52,033	60,922	(8,889)
All Other Revenue	468,656	540,480	(71,824)
<b>Total</b>	<b>\$14,946,608</b>	<b>\$14,826,828</b>	<b>\$119,780</b>

General Fund revenues in 2016 increased 0.8% compared to revenues in 2015. This increase in Taxes is the result of the rate of collection and new construction. The decrease in investment earnings is the result of a decrease in the fair value of the investments in federal agency securities. The County holds the securities until maturity or call dates.

**KNOX COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2016**

**Unaudited**

	2016 <u>Expenditures</u>	2015 <u>Expenditures</u>	Increase <u>(Decrease)</u>
General Government:			
Legislative and Executive	\$5,670,780	\$5,520,177	\$150,603
Judicial	2,106,874	2,110,900	(4,026)
Public Safety	4,529,722	4,439,276	90,446
Public Works	72,804	68,702	4,102
Health	191,571	175,431	16,140
Human Services	602,264	600,664	1,600
Capital Outlay	367,524	809,601	(442,077)
Debt Service:			
Principal Retirement	31,162	36,940	(5,778)
Interst and Fiscal Charges	4,583	310	4,273
Total	<u>\$13,577,284</u>	<u>\$13,762,001</u>	<u>(\$184,717)</u>

Expenditures decreased by \$184,717 or 1.3% from the prior year. The main reason for the decrease was a decrease in Capital Outlay, which was the result of the County purchasing land in 2015. This decrease was somewhat offset by increases in Legislative and Public Safety.

*Public Assistance Fund* – The County's Public Assistance Fund balance decreased by 19.2%. This decrease in fund balance was the result of increased staff cost due to implementation of web-based program requirements.

*Motor Vehicle and Gasoline Tax Fund* – The County's Motor Vehicle and Gasoline Tax Fund balance increased by 8.5%. This increase in fund balance was the result of reduced expenditures.

*Children Services Board Fund* – The fund balance reported in the Children Services Board Fund decreased 46.2% due to increased needs for services and increased cost of care.

*Development Disabilities Fund* – The fund balance reported in the Development Disabilities Fund increased by 1.9%. This increase in fund balance was the result of reduced expenditures, reduction in workforce and capital projects.

**GENERAL FUND BUDGETING HIGHLIGHTS**

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

During the course of 2016 the County amended its General Fund budget several times. The final budget of \$16.0 million did not significantly change from the original budget of \$15.7 million. The \$139,305 positive variance with the final budget was as a result of reduced expenditures.

For the General Fund, budget basis revenue of \$13.3 million did not significantly change compared to the original budget estimates. The \$1.5 million positive variance with the final budget was the result of conservative revenue estimates with increased sales tax and real estate tax.

***Management's Discussion and Analysis  
For the Year Ended December 31, 2016***

***Unaudited***

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

***Capital Assets***

At the end of 2016 the County had \$73,446,237 net of accumulated depreciation invested in land, buildings, equipment, vehicles and infrastructure. Of this total, \$61,071,700 was related to governmental activities and \$12,374,537 to the business-type activities. The following table shows 2016 and 2015 balances:

	Governmental Activities		Increase (Decrease)
	2016	2015	
Land	\$4,274,959	\$4,274,959	\$0
Construction in Progress	839,924	61,000	778,924
Capital Assets not Being Depreciated	<u>5,114,883</u>	<u>4,335,959</u>	<u>778,924</u>
Buildings and Improvements	29,526,469	29,368,713	157,756
Machinery and Equipment	4,854,240	4,611,539	242,701
Vehicles	3,250,761	3,585,762	(335,001)
Computer Equipment	1,404,411	1,389,672	14,739
Infrastructure	56,007,631	53,135,805	2,871,826
Capital Assets Being Depreciated	<u>95,043,512</u>	<u>92,091,491</u>	<u>2,952,021</u>
Less: Accumulated Depreciation	<u>(39,086,695)</u>	<u>(37,618,189)</u>	<u>(1,468,506)</u>
Totals	<u>\$61,071,700</u>	<u>\$58,809,261</u>	<u>\$2,262,439</u>

Buildings and Improvements increased due to the construction of the Engineer's office. Infrastructure increased due to the replacement of three bridges by the Ohio Department of Transportation and State Critical Road Project (Columbus Rd) and guardrail projects. Vehicles decreased based on Trade-In/Disposals. Construction in Progress increased as a result of the Phase VII Heart of Ohio Trail completed in 2016.

	Business-Type Activities		Increase (Decrease)
	2016	2015	
Land	\$347,189	\$347,189	\$0
Capital Assets Not Being Depreciated	<u>347,189</u>	<u>347,189</u>	<u>0</u>
Buildings and Improvements	11,109,222	11,382,666	(273,444)
Machinery and Equipment	1,984,059	1,983,294	765
Vehicles	254,538	272,514	(17,976)
Computer Equipment	68,160	68,160	0
Sewer and Water Lines	2,211,932	2,211,932	0
Capital Assets Being Depreciated	<u>15,627,911</u>	<u>15,918,566</u>	<u>(290,655)</u>
Less: Accumulated Depreciation	<u>(3,600,563)</u>	<u>(3,533,929)</u>	<u>(66,634)</u>
Totals	<u>\$12,374,537</u>	<u>\$12,731,826</u>	<u>(\$357,289)</u>

Business-type activities decreased from 2015 due to depreciation expense. Additional information on the County's capital assets can be found in Note 11.

***Management's Discussion and Analysis  
For the Year Ended December 31, 2016***

***Unaudited***

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***Debt***

At December 31, 2016, the County had \$4.7 million in general obligation bonds outstanding, \$1,050,000 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2016 and 2015:

	<u>2016</u>	<u>2015</u>
Governmental Activities:		
General Obligation Bonds	\$4,688,902	\$5,831,482
OPWC Loan Payable	493,477	600,303
Loan Payable	323,750	350,000
Capital Leases Payable	597,782	707,034
Net Pension Liability	21,831,185	14,997,351
Compensated Absences	1,171,210	1,227,754
Total Governmental Activities	<u>29,106,306</u>	<u>23,713,924</u>
Business-Type Activities:		
OWDA Loan Payable	850,086	832,506
Recovery Zone Economic Development Bonds Payable	5,490,000	5,815,000
OPWC Loan Payable	786,228	816,468
Landfill Postclosure Care Liability	614,414	715,741
Net Pension Liability	535,447	388,413
Compensated Absences	18,595	18,017
Total Business-Type Activities	<u>8,294,770</u>	<u>8,586,145</u>
Totals	<u><u>\$37,401,076</u></u>	<u><u>\$32,300,069</u></u>

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

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

The 2017 budget is consistent and conservative as it was in 2016. The county does not anticipate any major changes in revenue. Sales Tax and Real Estate Tax continue to remain consistent with a slight increase. State funding remains stable with no projected increases to local government.

**REQUESTS FOR INFORMATION**

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



**KNOX COUNTY, OHIO**

**Statement of Net Position  
December 31, 2016**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Knox County Airport
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 24,842,294	\$ 3,037,691	\$ 27,879,985	\$ 0
Cash and Cash Equivalents in Segregated Accounts	106,497	0	106,497	269,821
Cash and Cash Equivalents with Fiscal Agent	5,787,939	0	5,787,939	0
Receivables:				
Taxes	12,981,149	0	12,981,149	0
Accounts	225,605	373,113	598,718	16,631
Intergovernmental	5,584,318	0	5,584,318	0
Interest	54,901	0	54,901	0
Lease	564,000	0	564,000	0
Special Assessments	1,483	0	1,483	0
Loans	12,254	0	12,254	0
Internal Balances	8,390	(8,390)	0	0
Due from Component Unit	70,111	0	70,111	0
Loans Receivable from Component Unit	100,000	0	100,000	0
Inventory of Supplies	432,567	71,988	504,555	37,419
Prepaid Items	86,506	0	86,506	0
Restricted Assets:				
Cash and Cash Equivalents	67,183	0	67,183	0
Capital Assets not Being Depreciated	5,114,883	347,189	5,462,072	806,479
Capital Assets Being Depreciated, net	55,956,817	12,027,348	67,984,165	7,985,318
<b>Total Assets</b>	<b>111,996,897</b>	<b>15,848,939</b>	<b>127,845,836</b>	<b>9,115,668</b>
<b>Deferred Outflows of Resources:</b>				
Deferred Charge on Refunding	201,378	0	201,378	0
Pension	8,536,050	205,886	8,741,936	0
<b>Total Deferred Outflows of Resources</b>	<b>8,737,428</b>	<b>205,886</b>	<b>8,943,314</b>	<b>0</b>
<b>Liabilities:</b>				
Accounts Payable	1,175,766	29,024	1,204,790	55,521
Accrued Wages and Benefits	622,041	15,574	637,615	0
Intergovernmental Payable	345,493	9,316	354,809	0
Contracts Payable	103,234	0	103,234	0
Claims Payable	577,540	0	577,540	0
Due to Others	67,183	0	67,183	0
Matured Bonds and Interest Payable	48,379	0	48,379	0
Due to Primary Government	0	0	0	70,111
Accrued Interest Payable	4,915	33,472	38,387	0
Long Term Liabilities:				
Due Within One Year	2,173,970	459,089	2,633,059	42,500
Due in More Than One Year:				
Net Pension Liability	21,831,185	535,447	22,366,632	0
Other Amounts Due in More Than One Year	5,101,151	7,300,234	12,401,385	672,000
<b>Total Liabilities</b>	<b>32,050,857</b>	<b>8,382,156</b>	<b>40,433,013</b>	<b>840,132</b>
<b>Deferred Inflows of Resources:</b>				
Property Taxes	10,752,532	0	10,752,532	0
Pension	421,821	20,620	442,441	0
<b>Total Deferred Inflows of Resources</b>	<b>11,174,353</b>	<b>20,620</b>	<b>11,194,973</b>	<b>0</b>



**KNOX COUNTY, OHIO**

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	Primary Government			Component
	Governmental Activities	Business-Type Activities	Total	Unit Knox County Airport
<b>Net Position:</b>				
Net Investment in Capital Assets	55,733,167	5,248,223	60,981,390	8,077,297
Restricted For:				
Public Safety	930,611	0	930,611	0
Public Works	3,388,073	0	3,388,073	0
Human Services	18,415,283	0	18,415,283	0
Capital Projects	558,149	0	558,149	0
Debt Service	0	0	0	58,101
Other Purposes	3,608,240	0	3,608,240	0
Unrestricted (Deficit)	(5,124,408)	2,403,826	(2,720,582)	140,138
<b>Total Net Position</b>	<u>\$ 77,509,115</u>	<u>\$ 7,652,049</u>	<u>\$ 85,161,164</u>	<u>\$ 8,275,536</u>

See accompanying notes to the basic financial statements

**KNOX COUNTY, OHIO**

**Statement of Activities  
For the Year Ended December 31, 2016**

	Program Revenues			
Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$ 7,482,905	\$ 1,744,414	\$ 314,472	\$ 1,731,119
Judicial	2,441,954	879,285	42,207	0
Public Safety	9,018,814	1,155,970	1,164,017	0
Public Works	6,877,824	47,847	5,112,137	3,352,318
Health	552,016	232,088	69,295	0
Human Services	19,963,056	818,714	8,826,130	0
Interest and Fiscal Charges	205,673	0	0	0
<b>Total Governmental Activities</b>	<b>46,542,242</b>	<b>4,878,318</b>	<b>15,528,258</b>	<b>5,083,437</b>
<b>Business-Type Activities:</b>				
Sewer District Fund	2,073,140	2,112,640	122,609	54,198
Landfill Fund	0	9,249	0	0
<b>Total Business-Type Activities</b>	<b>2,073,140</b>	<b>2,121,889</b>	<b>122,609</b>	<b>54,198</b>
<b>Total Primary Government</b>	<b>\$ 48,615,382</b>	<b>\$ 7,000,207</b>	<b>\$ 15,650,867</b>	<b>\$ 5,137,635</b>
<b>Component Units:</b>				
Knox County Airport	\$ 794,703	\$ 547,374	\$ 0	\$ 73,048
<b>Total Component Units</b>	<b>\$ 794,703</b>	<b>\$ 547,374</b>	<b>\$ 0</b>	<b>\$ 73,048</b>

**General Revenues**

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

Change in Net Position

Net Position Beginning of Year  
 Net Position End of Year

See accompanying notes to the basic financial statements

**KNOX COUNTY, OHIO**

Net (Expense) Revenue and Changes in Net Position			Component Unit
Primary Government			
Governmental Activities	Business-Type Activities	Total	Knox County Airport
\$ (3,692,900)	\$ 0	\$ (3,692,900)	
(1,520,462)	0	(1,520,462)	
(6,698,827)	0	(6,698,827)	
1,634,478	0	1,634,478	
(250,633)	0	(250,633)	
(10,318,212)	0	(10,318,212)	
(205,673)	0	(205,673)	
(21,052,229)	0	(21,052,229)	
0	216,307	216,307	
0	9,249	9,249	
0	225,556	225,556	
(21,052,229)	225,556	(20,826,673)	
			\$ (174,281)
			(174,281)
4,563,169	0	4,563,169	0
6,697,022	0	6,697,022	0
7,110,407	0	7,110,407	0
2,667,093	0	2,667,093	0
213,990	42,095	256,085	0
1,233,286	0	1,233,286	3,967
(49,983)	49,983	0	0
22,434,984	92,078	22,527,062	3,967
1,382,755	317,634	1,700,389	(170,314)
76,126,360	7,334,415	83,460,775	8,445,850
\$ 77,509,115	\$ 7,652,049	\$ 85,161,164	\$ 8,275,536

**KNOX COUNTY, OHIO**

**Balance Sheet  
Governmental Funds  
December 31, 2016**

	General	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Board
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 3,546,900	\$ 2,282,839	\$ 814,719	\$ 2,008,990
Cash and Cash Equivalents in Segregated Accounts	5,105	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Taxes	5,536,224	0	0	970,747
Accounts	114,732	2,916	1,599	172
Intergovernmental	932,140	512,865	2,451,031	203,116
Interest	53,711	0	0	0
Leases	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	31,423	0	0	0
Advance to Other Funds	0	540,736	0	0
Interfund Receivable	788,050	0	0	0
Due from Component Unit	70,111	0	0	0
Loan Receivable from Component Unit	100,000	0	0	0
Inventory of Supplies	3,245	0	429,322	0
Prepaid Items	67,869	10,549	0	0
Restricted Assets:				
Cash and Cash Equivalents	67,183	0	0	0
<b>Total Assets</b>	<b>\$ 11,316,693</b>	<b>\$ 3,349,905</b>	<b>\$ 3,696,671</b>	<b>\$ 3,183,025</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 166,482	\$ 23,989	\$ 55,265	\$ 488,333
Accrued Wages and Benefits Payable	246,403	92,827	58,044	35,864
Intergovernmental Payable	127,844	53,859	33,761	20,775
Contracts Payable	53,570	22,960	13,300	0
Due to Others	67,183	0	0	0
Matured Bonds and Interest Payable	0	0	0	0
Due to Other Funds	32,800	25,823	9,251	4,615
Advances from Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
<b>Total Liabilities</b>	<b>694,282</b>	<b>219,458</b>	<b>169,621</b>	<b>549,587</b>
<b>Deferred Inflows of Resources:</b>				
Property Tax	3,974,267	0	0	945,235
Unavailable Revenue	1,846,461	512,865	2,095,772	218,848
<b>Total Deferred Inflows of Resources</b>	<b>5,820,728</b>	<b>512,865</b>	<b>2,095,772</b>	<b>1,164,083</b>
<b>Fund Balances:</b>				
Nonspendable	171,114	10,549	429,322	0
Restricted	0	2,607,033	1,001,956	1,469,355
Assigned	2,892,615	0	0	0
Unassigned	1,737,954	0	0	0
<b>Total Fund Balances</b>	<b>4,801,683</b>	<b>2,617,582</b>	<b>1,431,278</b>	<b>1,469,355</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 11,316,693</b>	<b>\$ 3,349,905</b>	<b>\$ 3,696,671</b>	<b>\$ 3,183,025</b>

See accompanying notes to the basic financial statements

**KNOX COUNTY, OHIO**

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Development Disabilities	Other Governmental Funds	Total Governmental Funds
\$ 7,727,770	\$ 6,257,063	\$ 22,638,281
0	101,392	106,497
5,785,931	0	5,785,931
4,161,702	2,312,476	12,981,149
3,004	62,718	185,141
278,942	1,206,224	5,584,318
0	116	53,827
0	564,000	564,000
0	1,483	1,483
0	12,254	12,254
20,758	39,756	91,937
0	0	540,736
0	0	788,050
0	0	70,111
0	0	100,000
0	0	432,567
5,049	3,039	86,506
0	0	67,183
<u>\$ 17,983,156</u>	<u>\$ 10,560,521</u>	<u>\$ 50,089,971</u>
\$ 127,780	\$ 313,917	\$ 1,175,766
67,128	121,775	622,041
37,489	71,765	345,493
0	13,404	103,234
0	0	67,183
0	48,379	48,379
489	18,959	91,937
0	540,736	540,736
0	783,050	783,050
<u>232,886</u>	<u>1,911,985</u>	<u>3,777,819</u>
4,053,651	1,779,379	10,752,532
<u>283,309</u>	<u>1,765,447</u>	<u>6,722,702</u>
<u>4,336,960</u>	<u>3,544,826</u>	<u>17,475,234</u>
5,049	3,039	619,073
13,408,261	4,588,952	23,075,557
0	794,494	3,687,109
0	(282,775)	1,455,179
<u>13,413,310</u>	<u>5,103,710</u>	<u>28,836,918</u>
<u>\$ 17,983,156</u>	<u>\$ 10,560,521</u>	<u>\$ 50,089,971</u>

**KNOX COUNTY, OHIO**

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***Reconciliation Of Total Governmental Fund Balances  
To Net Position Of Governmental Activities  
December 31, 2016***

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<b>Total Governmental Fund Balances</b>		\$ 28,836,918
<i>Amounts reported for governmental activities in the statement of net position are different because</i>		
Capital Assets used in governmental activities are not financial resources and therefore are not reported in the funds.		61,071,700
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.		6,722,702
Internal service funds are used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		1,673,409
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:		
Deferred Outflows - Pension	8,536,050	
Deferred Inflows - Pension	(421,821)	
Net Pension Liability	<u>(21,831,185)</u>	(13,716,956)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
General Obligation Bonds Payable	(4,688,902)	
Deferred Charge on Refunding	201,378	
Ohio Public Works Commission Loan Payable	(493,477)	
Loan Payable	(323,750)	
Compensated Absences Payable	(1,171,210)	
Capital Lease Payable	(597,782)	
Accrued Interest Payable	<u>(4,915)</u>	<u>(7,078,658)</u>
<b><i>Net Position of Governmental Activities</i></b>		<b><u>\$ 77,509,115</u></b>

See accompanying notes to the basic financial statements



**KNOX COUNTY, OHIO****Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2016**

	General	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Board
<b>Revenues:</b>				
Taxes	\$ 9,853,736	\$ 0	\$ 0	\$ 941,942
Intergovernmental Revenues	2,001,740	3,890,851	5,103,491	1,019,068
Charges for Services	2,349,563	0	18,185	114,751
Licenses and Permits	4,252	0	0	0
Investment Earnings	216,628	0	442	0
Special Assessments	0	0	0	0
Fines and Forfeitures	52,033	0	12,344	0
Donations and Contributions	0	0	0	0
All Other Revenue	468,656	220,417	56,255	10,939
<b>Total Revenue</b>	<u>14,946,608</u>	<u>4,111,268</u>	<u>5,190,717</u>	<u>2,086,700</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	5,670,780	0	0	0
Judicial	2,106,874	0	0	0
Public Safety	4,529,722	0	0	0
Public Works	72,804	0	5,021,869	0
Health	191,571	0	0	0
Human Services	602,264	4,390,212	0	3,346,325
Intergovernmental	0	0	0	0
Capital Outlay	367,524	0	0	0
Debt Service:				
Principal Retirement	31,162	0	202,062	0
Interest and Fiscal Charges	4,583	0	2,265	0
<b>Total Expenditures</b>	<u>13,577,284</u>	<u>4,390,212</u>	<u>5,226,196</u>	<u>3,346,325</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,369,324	(278,944)	(35,479)	(1,259,625)
<b>Other Financing Sources (Uses):</b>				
Inception of Capital Lease	0	0	123,972	0
Transfers In	44,010	118,179	0	0
Transfers Out	(1,174,224)	(461,708)	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>(1,130,214)</u>	<u>(343,529)</u>	<u>123,972</u>	<u>0</u>
Net Change in Fund Balances	239,110	(622,473)	88,493	(1,259,625)
<b>Fund Balances at Beginning of Year</b>	4,562,258	3,240,055	1,319,353	2,728,980
Increase (Decrease) in Inventory Reserve	315	0	23,432	0
<b>Fund Balances End of Year</b>	<u>\$ 4,801,683</u>	<u>\$ 2,617,582</u>	<u>\$ 1,431,278</u>	<u>\$ 1,469,355</u>

See accompanying notes to the basic financial statements



**KNOX COUNTY, OHIO**

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Development Disabilities	Other Governmental Funds	Total Governmental Funds
\$ 4,032,148	\$ 3,524,581	\$ 18,352,407
2,202,360	6,166,796	20,384,306
0	1,960,375	4,442,874
0	276,333	280,585
0	2,996	220,066
0	1,481	1,481
0	87,654	152,031
0	209,556	209,556
205,365	448,736	1,410,368
<u>6,439,873</u>	<u>12,678,508</u>	<u>45,453,674</u>
0	732,944	6,403,724
0	205,191	2,312,065
0	3,589,859	8,119,581
0	972	5,095,645
0	294,676	486,247
6,186,861	2,598,175	17,123,837
0	2,004,959	2,004,959
0	3,014,301	3,381,825
0	1,262,076	1,495,300
0	181,094	187,942
<u>6,186,861</u>	<u>13,884,247</u>	<u>46,611,125</u>
253,012	(1,205,739)	(1,157,451)
0	0	123,972
0	1,509,337	1,671,526
0	(95,577)	(1,731,509)
<u>0</u>	<u>1,413,760</u>	<u>63,989</u>
253,012	208,021	(1,093,462)
13,160,298	4,895,689	29,906,633
0	0	23,747
<u>\$ 13,413,310</u>	<u>\$ 5,103,710</u>	<u>\$ 28,836,918</u>

**KNOX COUNTY, OHIO**

***Reconciliation Of The Statement Of Revenues, Expenditures  
And Changes In Fund Balances Of Governmental Funds  
To The Statement Of Activities  
For The Year Ended December 31, 2016***

**Net Change in Fund Balances - Total Governmental Funds** \$ (1,093,462)

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

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

Capital Outlay	3,777,703	
Depreciation Expense	(3,318,985)	458,718

Governmental Funds only report the disposal of assets to the extent proceeds are received from sale. In the statement of activities, the loss is reported for each disposal. (368,723)

Donations of capital assets increase net assets in the statement of activities, but do not appear in the governmental funds because they are not financial resources. 2,172,444

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 342,405

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows. 1,984,377

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities. (3,128,204)

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to government funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.

Capital Lease Payable	(123,972)	
General Obligation Bond Principal Payment	1,129,000	
Ohio Public Works Commission Principal Payment	106,826	
Local Government Innovation Loan Principal Payment	26,250	
Capital Lease Principal Payment	233,224	1,371,328

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 8,964

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

Compensated Absences	56,544	
Change in Inventory	23,747	
Amortization of Bond Premium	13,580	
Amortization of Loss on Refunding	(40,275)	53,596

The internal service funds are used by management to charge the costs of services to individual funds is not reported in the statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities. (418,688)

***Change in Net Position of Governmental Activities*** **\$ 1,382,755**

See accompanying notes to the basic financial statements

**KNOX COUNTY, OHIO****Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
General Fund  
For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 8,900,400	\$ 8,900,400	\$ 9,815,695	\$ 915,295
Intergovernmental Revenues	1,819,600	1,819,600	2,044,082	224,482
Charges for Services	1,783,400	1,783,400	1,906,263	122,863
Licenses and Permits	4,100	4,100	4,246	146
Investment Earnings	200,000	200,000	324,554	124,554
Fines and Forfeitures	76,000	76,000	52,238	(23,762)
All Other Revenues	387,800	379,686	542,435	162,749
Total Revenues	<u>13,171,300</u>	<u>13,163,186</u>	<u>14,689,513</u>	<u>1,526,327</u>
<b>Expenditures:</b>				
Current:				
General Government - Legislative and Executive	6,237,841	6,339,176	5,853,226	485,950
General Government - Judicial	1,998,197	2,014,546	1,926,780	87,766
Public Safety	4,720,583	4,754,503	4,678,682	75,821
Public Works	227,720	126,773	74,083	52,690
Health	212,133	204,033	193,593	10,440
Human Services	655,332	638,332	601,646	36,686
Capital Outlay	332,288	508,583	496,695	11,888
Total Expenditures	<u>14,384,094</u>	<u>14,585,946</u>	<u>13,824,705</u>	<u>761,241</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,212,794)	(1,422,760)	864,808	2,287,568
<b>Other Financing Sources (Uses):</b>				
Other Financing Uses	(121,877)	(121,878)	(116,775)	5,103
Transfers In	150,000	150,000	101,915	(48,085)
Transfers Out	(1,184,179)	(1,163,427)	(1,082,146)	81,281
Advances Out	0	(79,730)	(788,050)	(708,320)
Total Other Financing Sources (Uses)	<u>(1,156,056)</u>	<u>(1,215,035)</u>	<u>(1,885,056)</u>	<u>(670,021)</u>
Net Change in Fund Balance	(2,368,850)	(2,637,795)	(1,020,248)	1,617,547
Fund Balance at Beginning of Year	3,426,276	3,426,276	3,426,276	0
Prior Year Encumbrances	376,682	376,682	376,682	0
Fund Balance at End of Year	<u>\$ 1,434,108</u>	<u>\$ 1,165,163</u>	<u>\$ 2,782,710</u>	<u>\$ 1,617,547</u>

See accompanying notes to the basic financial statements

**KNOX COUNTY, OHIO**

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**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue Fund – Public Assistance Fund  
For the Year Ended December 31, 2016**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 3,330,000	\$ 3,330,000	\$ 4,260,003	\$ 930,003
All Other Revenues	351,180	351,180	217,501	(133,679)
Total Revenues	<u>3,681,180</u>	<u>3,681,180</u>	<u>4,477,504</u>	<u>796,324</u>
<b>Expenditures:</b>				
Human Services	<u>6,286,799</u>	<u>5,764,256</u>	<u>4,919,342</u>	<u>844,914</u>
Total Expenditures	<u>6,286,799</u>	<u>5,764,256</u>	<u>4,919,342</u>	<u>844,914</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,605,619)	(2,083,076)	(441,838)	1,641,238
<b>Other Financing Sources (Uses):</b>				
Transfers In	120,000	120,000	118,179	(1,821)
Transfers Out	(290,000)	(471,807)	(461,708)	10,099
Advances Out	<u>0</u>	<u>(340,736)</u>	<u>(340,736)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(170,000)</u>	<u>(692,543)</u>	<u>(684,265)</u>	<u>8,278</u>
Net Change in Fund Balance	(2,775,619)	(2,775,619)	(1,126,103)	1,649,516
Fund Balance at Beginning of Year	2,541,419	2,541,419	2,541,419	0
Prior Year Encumbrances	<u>373,149</u>	<u>373,149</u>	<u>373,149</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 138,949</u>	<u>\$ 138,949</u>	<u>\$ 1,788,465</u>	<u>\$ 1,649,516</u>

See accompanying notes to the basic financial statements

**KNOX COUNTY, OHIO****Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue Fund – Motor Vehicle and Gasoline Tax Fund  
For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 4,890,000	\$ 4,890,000	\$ 5,119,575	\$ 229,575
Charges for Services	4,000	4,000	18,185	14,185
Investment Earnings	3,000	3,000	471	(2,529)
Fines and Forfeitures	9,000	9,000	9,829	829
All Other Revenues	15,500	15,500	56,255	40,755
Total Revenues	<u>4,921,500</u>	<u>4,921,500</u>	<u>5,204,315</u>	<u>282,815</u>
<b>Expenditures:</b>				
Public Works	<u>5,002,717</u>	<u>5,592,120</u>	<u>5,189,624</u>	<u>402,496</u>
Total Expenditures	<u>5,002,717</u>	<u>5,592,120</u>	<u>5,189,624</u>	<u>402,496</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(81,217)	(670,620)	14,691	685,311
Fund Balance at Beginning of Year	628,264	628,264	628,264	0
Prior Year Encumbrances	<u>81,217</u>	<u>81,217</u>	<u>81,217</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 628,264</u>	<u>\$ 38,861</u>	<u>\$ 724,172</u>	<u>\$ 685,311</u>

See accompanying notes to the basic financial statements

**KNOX COUNTY, OHIO**

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**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue Fund – Children Services Board Fund  
For the Year Ended December 31, 2016**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 1,057,994	\$ 1,057,994	\$ 936,171	\$ (121,823)
Intergovernmental Revenues	427,000	427,000	1,019,068	592,068
Charges for Services	7,350	7,350	114,751	107,401
All Other Revenues	183,855	183,855	10,767	(173,088)
Total Revenues	<u>1,676,199</u>	<u>1,676,199</u>	<u>2,080,757</u>	<u>404,558</u>
<b>Expenditures:</b>				
Human Services	<u>3,192,919</u>	<u>3,592,919</u>	<u>3,374,579</u>	<u>218,340</u>
Total Expenditures	<u>3,192,919</u>	<u>3,592,919</u>	<u>3,374,579</u>	<u>218,340</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,516,720)	(1,916,720)	(1,293,822)	622,898
Fund Balance at Beginning of Year	2,832,463	2,832,463	2,832,463	0
Prior Year Encumbrances	<u>34,919</u>	<u>34,919</u>	<u>34,919</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,350,662</u>	<u>\$ 950,662</u>	<u>\$ 1,573,560</u>	<u>\$ 622,898</u>

See accompanying notes to the basic financial statements

**KNOX COUNTY, OHIO****Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue Fund – Development Disabilities Fund  
For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 3,850,000	\$ 3,850,000	\$ 4,008,100	\$ 158,100
Intergovernmental Revenues	2,192,823	2,192,823	2,135,795	(57,028)
All Other Revenues	<u>336,545</u>	<u>336,545</u>	<u>202,761</u>	<u>(133,784)</u>
Total Revenues	<u>6,379,368</u>	<u>6,379,368</u>	<u>6,346,656</u>	<u>(32,712)</u>
<b>Expenditures:</b>				
Human Services	<u>6,907,558</u>	<u>7,072,558</u>	<u>6,246,372</u>	<u>826,186</u>
Total Expenditures	<u>6,907,558</u>	<u>7,072,558</u>	<u>6,246,372</u>	<u>826,186</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(528,190)	(693,190)	100,284	793,474
<b>Other Financing Sources (Uses):</b>				
Transfers In	2,106,340	2,106,340	0	(2,106,340)
Transfers Out	<u>(2,076,440)</u>	<u>(2,076,440)</u>	<u>0</u>	<u>2,076,440</u>
Total Other Financing Sources (Uses)	<u>29,900</u>	<u>29,900</u>	<u>0</u>	<u>(29,900)</u>
Net Change in Fund Balance	(498,290)	(663,290)	100,284	763,574
Fund Balance at Beginning of Year	7,604,662	7,604,662	7,604,662	0
Prior Year Encumbrances	<u>18,690</u>	<u>18,690</u>	<u>18,690</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 7,125,062</u>	<u>\$ 6,960,062</u>	<u>\$ 7,723,636</u>	<u>\$ 763,574</u>

See accompanying notes to the basic financial statements

**KNOX COUNTY, OHIO**

**Statement of Net Position  
Proprietary Funds  
December 31, 2016**

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
<b>Assets:</b>				
<b>Current Assets:</b>				
Cash and Cash Equivalents	\$ 2,961,751	\$ 75,940	\$ 3,037,691	\$ 2,204,013
Cash and Cash Equivalents with Fiscal Agent	0	0	0	2,008
Receivables:				
Accounts	373,113	0	373,113	40,464
Interest	0	0	0	1,074
Inventory of Supplies	71,988	0	71,988	0
<b>Total Current Assets</b>	<b>3,406,852</b>	<b>75,940</b>	<b>3,482,792</b>	<b>2,247,559</b>
<b>Noncurrent Assets:</b>				
Capital Assets not Being Depreciated	204,025	143,164	347,189	0
Capital Assets being Depreciated, net	12,027,348	0	12,027,348	0
<b>Total Noncurrent Assets</b>	<b>12,231,373</b>	<b>143,164</b>	<b>12,374,537</b>	<b>0</b>
<b>Total Assets</b>	<b>15,638,225</b>	<b>219,104</b>	<b>15,857,329</b>	<b>2,247,559</b>
<b>Deferred Outflows of Resources:</b>				
Pension	205,886	0	205,886	0
<b>Liabilities:</b>				
<b>Current Liabilities:</b>				
Accounts Payable	29,024	0	29,024	0
Accrued Wages and Benefits	15,574	0	15,574	0
Intergovernmental Payable	9,316	0	9,316	0
Claims Payable	0	0	0	577,540
Interfund Payable	0	0	0	5,000
Accrued Interest Payable	33,472	0	33,472	0
Compensated Absences - Current	9,810	0	9,810	0
Recovery Zone Economic				
Development Bonds Payable - Current	330,000	0	330,000	0
OWDA Loans Payable - Current	3,865	0	3,865	0
OPWC Loans Payable - Current	30,239	0	30,239	0
Landfill Postclosure Care Liability - Current	0	85,175	85,175	0
<b>Total Current Liabilities</b>	<b>461,300</b>	<b>85,175</b>	<b>546,475</b>	<b>582,540</b>



**KNOX COUNTY, OHIO**

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
<b>Noncurrent Liabilities</b>				
Compensated Absences Payable	8,785	0	8,785	0
Recovery Zone Economic Development Bonds Payable	5,160,000	0	5,160,000	0
OWDA Loans Payable	846,221	0	846,221	0
OPWC Loans Payable	755,989	0	755,989	0
Landfill Postclosure Care Liability	0	529,239	529,239	0
Net Pension Liability	535,447	0	535,447	0
<b>Total Noncurrent Liabilities</b>	<b>7,306,442</b>	<b>529,239</b>	<b>7,835,681</b>	<b>0</b>
<b>Total Liabilities</b>	<b>7,767,742</b>	<b>614,414</b>	<b>8,382,156</b>	<b>582,540</b>
<b>Deferred Inflows of Resources:</b>				
Pension	20,620	0	20,620	0
<b>Net Position:</b>				
Net Investment in Capital Assets	5,105,059	143,164	5,248,223	0
Unrestricted	2,950,690	(538,474)	2,412,216	1,665,019
Total Net Position	<u>\$ 8,055,749</u>	<u>\$ (395,310)</u>	<u>\$ 7,660,439</u>	<u>\$ 1,665,019</u>

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.

(8,390)

Total Net Position of Business Type Activities \$ 7,652,049

See accompanying notes to the basic financial statements



**KNOX COUNTY, OHIO**

**Statement of Revenues, Expenses and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2016**

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
<b>Operating Revenues:</b>				
Charges for Services	\$ 2,100,950	\$ 0	\$ 2,100,950	\$ 5,277,860
Other Operating Revenue	11,690	0	11,690	0
<b>Total Operating Revenues</b>	<u>2,112,640</u>	<u>0</u>	<u>2,112,640</u>	<u>5,277,860</u>
<b>Operating Expenses:</b>				
Personal Services	661,812	0	661,812	0
Contractual Services	436,312	0	436,312	576,977
Materials and Supplies	226,875	0	226,875	0
Depreciation	350,889	0	350,889	0
Other Operating Expenses	24,923	0	24,923	0
Health Insurance Claims	0	0	0	5,216,105
<b>Total Operating Expenses</b>	<u>1,700,811</u>	<u>0</u>	<u>1,700,811</u>	<u>5,793,082</u>
Operating Income (Loss)	411,829	0	411,829	(515,222)
<b>Nonoperating Revenue (Expenses):</b>				
Intergovernmental Grants	122,609	0	122,609	0
Investment Earnings	42,095	0	42,095	10,115
Interest Expense	(323,961)	0	(323,961)	0
Loss on Disposal of Capital Assets	(31,618)	0	(31,618)	0
Other Nonoperating Revenue	0	9,249	9,249	59,998
Other Nonoperating Expense	0	0	0	(329)
<b>Total Nonoperating Revenues (Expenses)</b>	<u>(190,875)</u>	<u>9,249</u>	<u>(181,626)</u>	<u>69,784</u>
Income (Loss) Before Contributions and Transfers	220,954	9,249	230,203	(445,438)
Capital Contributions - Tap in Fees	54,198	0	54,198	0
Transfers In	0	92,078	92,078	10,000
Transfers Out	(42,095)	0	(42,095)	0
Change in Net Position	233,057	101,327	334,384	(435,438)
Net Position (Deficit) Beginning of Year	7,822,692	(496,637)	7,326,055	2,100,457
Net Position (Deficit) End of Year	<u>\$ 8,055,749</u>	<u>\$ (395,310)</u>	<u>\$ 7,660,439</u>	<u>\$ 1,665,019</u>
Change in Net Position of Enterprise Funds			\$ 334,384	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.			(16,750)	
Change in Net Position of Business Type Activities			<u>\$ 317,634</u>	

See accompanying notes to the basic financial statements

**KNOX COUNTY, OHIO**

**Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2016**

	<u>Business Type Activities - Enterprise Funds</u>			Governmental
	Sewer District	Landfill	Totals	Activities - Internal Service Fund
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$2,041,728	\$0	\$2,041,728	\$0
Cash Received from Interfund Services	0	0	0	5,297,394
Cash Payments to Suppliers for Goods and Services	(672,978)	(92,078)	(765,056)	(577,306)
Cash Payments to Employees for Service	(638,430)	0	(638,430)	0
Cash Payments for Claims	0	0	0	(5,126,363)
Cash From Other Sources	11,690	0	11,690	0
Net Cash Provided (Used) for Operating Activities	742,010	(92,078)	649,932	(406,275)
<u>Cash Flows from Noncapital and Related Financing Activities:</u>				
Transfers In	0	92,078	92,078	10,000
Transfers Out	(42,095)	0	(42,095)	0
Advances In	0	0	0	5,000
Intergovernmental Grants	122,609	0	122,609	0
Net Cash Provided by Noncapital and Related Financing Activities	80,514	92,078	172,592	15,000
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Receipt of Special Assessments	8,301	0	8,301	0
Contributed Capital from Tap-In Fees	54,198	0	54,198	0
Acquisition of Capital Assets	(25,218)	0	(25,218)	0
Principal Paid on Ohio Water Development Loan Payable	(3,658)	0	(3,658)	0
Principal Paid on Ohio Public Works Commission Loan Payable	(30,240)	0	(30,240)	0
Principal Paid on Recovery Zone Economic Development Bonds Payable	(325,000)	0	(325,000)	0
Interest Paid on Debt	(293,612)	0	(293,612)	0
Net Cash Used for Capital and Related Financing Activities	(615,229)	0	(615,229)	0
<u>Cash Flows from Investing Activities:</u>				
Receipts of Interest	42,095	0	42,095	9,460
Net Cash Provided by Investing Activities	42,095	0	42,095	9,460
Net Increase (Decrease) in Cash and Cash Equivalents	249,390	0	249,390	(381,815)
Cash and Cash Equivalents at Beginning of Year	2,712,361	75,940	2,788,301	2,587,836
Cash and Cash Equivalents at End of Year	\$2,961,751	\$75,940	\$3,037,691	\$2,206,021
<u>Reconciliation of Cash and</u>				
<u>Cash Equivalents per Statement of Net Position:</u>				
Cash and Cash Equivalents	\$2,961,751	\$75,940	\$3,037,691	\$2,204,013
Cash and Cash Equivalents with Fiscal Agent	0	0	0	2,008
Cash and Cash Equivalents at End of Year	\$2,961,751	\$75,940	\$3,037,691	\$2,206,021

(Continued)

**KNOX COUNTY, OHIO**

	<u>Business Type Activities - Enterprise Funds</u>			Governmental
	Sewer District	Landfill	Totals	Activities - Internal Service Fund
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>				
<u>Provided (Used) for Operating Activities:</u>				
Operating Income (Loss)	\$411,829	\$0	\$411,829	(\$515,222)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) for Operating Activities:				
Depreciation Expense	350,889	0	350,889	0
Miscellaneous Nonoperating Revenue	0	9,249	9,249	59,998
Miscellaneous Nonoperating Expense	0	0	0	(329)
Changes in Assets, Deferred Outflows of Resources, Liabilities and Deferred Inflows of Resources:				
Increase in Accounts Receivable	(59,222)	0	(59,222)	(40,464)
Decrease in Inventory	23,335	0	23,335	0
Decrease in Prepaid Items	6,969	0	6,969	0
Increase Deferred Outflows-Pension	(136,768)	0	(136,768)	0
Decrease in Accounts Payable	(4,662)	0	(4,662)	0
Decrease in Accrued Wages and Benefits	(144)	0	(144)	0
Decrease in Closure and Postclosure Care Payable	0	(101,327)	(101,327)	0
Decrease in Intergovernmental Payable	(1,114)	0	(1,114)	0
Decrease in Contracts Payable	(10,510)	0	(10,510)	0
Increase in Compensated Absences	578	0	578	0
Increase in Claims Payable	0	0	0	89,742
Increase in Net Pension Liability	147,034	0	147,034	0
Increase in Deferred Inflows-Pension	13,796	0	13,796	0
Total Adjustments	330,181	(92,078)	238,103	108,947
Net Cash Provided (Used) for Operating Activities	\$742,010	(\$92,078)	\$649,932	(\$406,275)

Schedule of Noncash Investing, Capital and Financing Activities:

The Ohio Water Development Authority suspended payments on the loan during 2016 which resulted in a \$21,238 increase on the loan in the Sewer District Fund.

See accompanying notes to the basic financial statements

**KNOX COUNTY, OHIO**

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**Statement of Assets and Liabilities  
Fiduciary Funds  
December 31, 2016**

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	<u>Agency</u>
<b>Assets:</b>	
Equity in Pooled Cash and Cash Equivalents	\$ 6,698,505
Cash and Cash Equivalents in Segregated Accounts	319,810
Receivables:	
Taxes	65,123,913
Accounts	11,421
Special Assessments	11,959
Intergovernmental	<u>2,866,675</u>
<b>Total Assets</b>	<u>\$ 75,032,283</u>
<b>Liabilities:</b>	
Intergovernmental Payable	\$ 71,359,697
Undistributed Monies	310,257
Due to Others	<u>3,362,329</u>
<b>Total Liabilities</b>	<u>\$ 75,032,283</u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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

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

**A. Reporting Entity**

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

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

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

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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

**A. Reporting Entity (Continued)**

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

**Joint Ventures:**

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

**Emergency Management Agency**

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

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

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

**Eastern Ohio Housing Corporation**

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

**Jointly Governed Organizations:**

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

**Joint Solid Waste District**

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

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

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

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

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



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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

**A. Reporting Entity (Continued)**

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

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

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

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

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

**Related Organization:**

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

The Commissioners and Judge of Knox County Common Pleas appoint the governing board of the Library, however, the Commissioners and Judge cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The Commissioners serve in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the Commissioners must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2016.

**Discretely Presented Component Unit:**

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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

**A. Reporting Entity (Continued)**

**Agencies, Boards and Commissions:**

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

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

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

**Knox County Park District** is governed by a three-citizen Board of Park Commissioners appointed to three-year terms by the Judge of the Probate Court of Knox County. The board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.

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

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

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

***Governmental Fund Types:***

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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

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

**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.

**Public Assistance Fund**

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

**Motor Vehicle and Gasoline Tax Fund**

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

**Children Services Board Fund**

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

**Development Disabilities Fund**

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

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

***Proprietary Fund Types:***

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

**Enterprise Funds**

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

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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

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

**Internal Service Fund**

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

**Fiduciary Fund Types:**

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

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

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

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

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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

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

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

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

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

**D. Basis of Accounting**

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

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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

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

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

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

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

**Component Unit**

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

**E. Budgetary Process**

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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

**E. Budgetary Process (Continued)**

**Tax Budget**

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

**Estimated Resources**

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines that more or less revenue will be received than originally estimated. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 2016.

**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 2016, supplemental appropriation resolutions were passed. The amounts reported as the original budget amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as final budget amounts in the statement of budgetary comparison represent the final appropriations amount including all amendments and modifications.

**Lapsing of Appropriations**

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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

**E. Budgetary Process (Continued)**

**Budgetary Basis of Accounting**

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

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

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

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

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

To improve cash management, cash received by the County Treasurer is pooled in a central bank account. Moneys for all funds, including proprietary funds, are maintained in this account or are temporarily used to purchase short term investments. Individual fund integrity is maintained through the County's records. Interest revenue earned by the primary government during 2016 amounted to \$256,085.

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, *"Accounting and Financial Reporting for Certain Investments and for External Investment Pools"*, the County reports its investments at fair value, except for nonparticipating investment contracts (certificates of deposit) which are reported at cost, which approximates fair value. The changes in the fair value of investments are netted against investment earnings in the operating statements. Fair value is determined by quoted market prices.



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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

**F. Cash and Cash Equivalents and Investments (Continued)**

The County's investment in the State Treasury Asset Reserve of Ohio (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 and is recognized as an external investment pool by the County. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value. For 2016, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

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

**G. Inventories**

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

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

Component Unit:

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

**H. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2016, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which it is consumed.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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

**I. Capital Assets and Depreciation**

Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 except for land which is all capitalized.

**1. Property, Plant and Equipment – Governmental Activities**

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

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

**2. Property, Plant and Equipment – Business Type Activities**

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

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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

**J. Compensated Absences**

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

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

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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

**K. Long-Term Liabilities**

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

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

**L. Net Position**

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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

**M. Interfund Activity**

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

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

**N. Fund Balance**

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

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

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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

**N. Fund Balance (Continued)**

**Assigned** - Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. The County Commissioners may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenues and appropriations in the subsequent year's appropriated budget. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

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

**O. Operating Revenues and Expenses**

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

**P. Risk Management**

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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

**Q. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding and for pension. A deferred charge on refunding results from the difference in the carrying value of refunding debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension are explained in Note 15.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, and unavailable revenue. On the government-wide statement of net position and governmental funds balance sheet, property taxes that are intended to finance future fiscal periods are reported as deferred inflows. In addition, the governmental funds balance sheet reports deferred inflows which arise only under a modified accrual basis of accounting. Accordingly, the item, unavailable amounts, is reported only in the governmental funds balance sheet. The governmental funds report unavailable amounts for property taxes, sales taxes, special assessments, and state levied shared taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred inflows of resources related to pension are reported on the government-wide statement of net position explained in Note 15.

**R. Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deduction from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

**S. Fair Market Value**

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 2 – CHANGE IN ACCOUNTING PRINCIPLES**

For 2016, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 72, “Fair Value Measurement and Application,” and GASB Statement No. 77 “Tax Abatement Disclosures.”

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes, for applying fair value to certain investments, and disclosures related to all fair value measurements. These changes were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 77 requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues. These changes were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

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**KNOX COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 3 – FUND BALANCES**

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

Fund Balances	General Fund	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Board	Development Disabilities	Other Governmental Funds	Total Governmental Funds
Nonspendable:							
Long-term Loans Receivable	\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000
Supplies Inventory	3,245	0	429,322	0	0	0	432,567
Prepaid Items	67,869	10,549	0	0	5,049	3,039	86,506
<b>Total Nonspendable</b>	<b>171,114</b>	<b>10,549</b>	<b>429,322</b>	<b>0</b>	<b>5,049</b>	<b>3,039</b>	<b>619,073</b>
Restricted:							
Job and Family Services	0	2,607,033	0	1,469,355	0	644,236	4,720,624
County Public Works	0	0	1,001,956	0	0	35,297	1,037,253
Development Disabilities	0	0	0	0	13,408,261	0	13,408,261
Animal Control	0	0	0	0	0	82,302	82,302
County Courts	0	0	0	0	0	292,539	292,539
County Public Safety	0	0	0	0	0	807,419	807,419
Tax Assessment and Collections	0	0	0	0	0	2,606,813	2,606,813
Community Development	0	0	0	0	0	62,854	62,854
Community Mental Health	0	0	0	0	0	10,355	10,355
Senior Citizens	0	0	0	0	0	13,110	13,110
Litter Control and Recycling	0	0	0	0	0	9,336	9,336
Elections	0	0	0	0	0	19	19
Debt Service Payments	0	0	0	0	0	180	180
Capital Improvements	0	0	0	0	0	24,492	24,492
<b>Total Restricted</b>	<b>0</b>	<b>2,607,033</b>	<b>1,001,956</b>	<b>1,469,355</b>	<b>13,408,261</b>	<b>4,588,952</b>	<b>23,075,557</b>
Assigned:							
Projected Budgetary Deficit	2,322,700	0	0	0	0	0	2,322,700
Capital Improvements	0	0	0	0	0	794,494	794,494
Services and Supplies	569,915	0	0	0	0	0	569,915
<b>Total Assigned</b>	<b>2,892,615</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>794,494</b>	<b>3,687,109</b>
Unassigned	1,737,954	0	0	0	0	(282,775)	1,455,179
<b>Total Fund Balances</b>	<b>\$4,801,683</b>	<b>\$2,617,582</b>	<b>\$1,431,278</b>	<b>\$1,469,355</b>	<b>\$13,413,310</b>	<b>\$5,103,710</b>	<b>\$28,836,918</b>

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

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

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

	Net Change in Fund Balances				
	General Fund	Public Assistance Fund	Motor Vehicle and Gasoline Tax Fund	Children's Services Board Fund	Development Disabilities Fund
GAAP Basis (as reported)	\$239,110	(\$622,473)	\$88,493	(\$1,259,625)	\$253,012
Increase (Decrease):					
Net Adjustments for					
Revenue Accruals	158,296	366,236	13,598	(5,943)	(93,217)
Net Adjustments for					
Expenditure Accruals	20,494	(34,757)	127,119	407,176	(55,377)
Transfers In	57,905	0	0	0	0
Transfers Out	(7,922)	0	0	0	0
Advances Out	(788,050)	(340,736)	0	0	0
Inception of Capital Lease	0	0	(123,972)	0	0
Perspective Difference-					
Budgeted Special Revenue Funds					
reclassified as General Fund	3,505	0	0	0	0
Outstanding Encumbrances	(703,586)	(494,373)	(90,547)	(435,430)	(4,134)
Budget Basis	<u>(\$1,020,248)</u>	<u>(\$1,126,103)</u>	<u>\$14,691</u>	<u>(\$1,293,822)</u>	<u>\$100,284</u>

**NOTE 5 – COMPLIANCE AND ACCOUNTABILITY**

**Fund Deficit** - The fund deficits of \$255,004 in the KAT Fund and \$27,591 in the Bond Retirement Fund (debt service fund) arose from the recognition of expenditures on the modified accrual basis which are greater than expenditures recognized on the budgetary basis. A deficit does not exist under the cash basis of accounting. Transfers are provided when cash is required, not when accruals occur. The Landfill Development Fund had deficit net position of \$395,310 as of December 31, 2016. The deficit in the Landfill Development Fund is the result of the recognition of payables in accordance with generally accepted accounting principles. The deficit will be eliminated when the liability is fully paid. Transfers are provided when cash is required, not when accruals occur.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 6 – DEPOSITS AND INVESTMENTS**

**Primary Government**

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

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

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)**

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

**A. Deposits**

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

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

At year-end, \$11,261,712 of the County's bank balance of \$13,191,231 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all state statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

**B. Cash with Fiscal Agents**

In addition to deposits and investments, the County has uninsured and uncollateralized cash in the amount of \$5,785,931 being held by MEORC and the County had cash with fiscal agents in the amount of \$2,008 held by an insurance service provider, of which all was insured by FDIC.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)**

**C. Investments**

The County’s investments at December 31, 2016 were as follows:

	Fair Value	Credit Rating	Investment Maturities (in Years)		
			less than 1	1-3	3-5
FHLMC	\$1,950,000	AA+ <sup>1</sup>	\$0	\$0	\$1,950,000
FNMA	3,500,000	AA+ <sup>1</sup>	0	650,000	2,850,000
FFCB	650,000	AA+ <sup>1</sup>	0	650,000	0
Negotiable CD's	12,338,626	AAA <sup>2</sup>	8,380,626	3,711,000	247,000
STAR Ohio	1,187,130	AAAm <sup>1</sup>	1,187,130	0	0
Total Investments	<u>\$19,625,756</u>		<u>\$9,567,756</u>	<u>\$5,011,000</u>	<u>\$5,047,000</u>

<sup>1</sup> Standard & Poor’s

<sup>2</sup> All are fully FDIC insured and therefore have an implied AAA credit rating

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

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

*Concentration of Credit Risk* – The County places no limit on the amount the County may invest in one issuer. Of the County’s total investments, 9.9% are FHLMC, 17.8% are FNMA, 3.3% are FFCB, 62.9% are negotiable CD’s, and 6.1% is STAR Ohio.

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

**Component Unit**

At year end, Knox County Airport’s bank balance was \$253,201. All of the bank balance was covered by federal depository insurance. Cash and deposits of the Airport are presented on the financial statements as “Cash and Cash Equivalents in Segregated Accounts.”

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 7 – PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the County. Taxes collected on real property (other than public utility) in one calendar year are levied as of October 1 in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 2014. Real property taxes are payable annually or semiannually. The first payment was due February 5, 2016, with the remainder payable by July 1, 2016.

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

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

Accrued property taxes receivables represent delinquent taxes outstanding and real and public utility taxes which were measurable as of December 31, 2016. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2016 operations. The receivable is therefore offset by a credit to deferred inflows of resources.

The full tax rate for all County operations for the year ended December 31, 2016, was \$12.99 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2016 property tax receipts were based are as follows:

Real Property	\$1,258,015,670
Public Utility Personal Property	<u>75,635,250</u>
Total Assessed Value	<u>\$1,333,650,920</u>

**Real Estate Tax Abatements**

As of December 31, 2016, the County provides tax abatements through two programs—Community Reinvestment Area (CRA) and Enterprise Zone (Ezone). These programs relate to the abatement of property taxes.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 7 – PROPERTY TAXES (Continued)**

CRA - Under the authority of Ohio Revised Code (ORC) Section 3735.67, the CRA program is an economic development tool administered by municipal and county governments that provides real property tax exemptions for property owners who renovate existing or construct new buildings. CRA’s are areas of land in which property owners can receive tax incentives for investing in real property improvements. Under the CRA program, local governments petition to the Ohio Development Services Agency (ODSA) for confirmation of a geographical area in which investment in housing is desired. Once an area is confirmed by the ODSA, local governments may offer real property tax exemptions to taxpayers that invest in that area. Property owners in the CRA can receive temporary tax abatements for renovation of existing structures and new construction in these areas. Property owners apply to the local legislative authority for approval to renovate or construct in the CRA. Upon approval and certification of completion, the amount of the abatement is deducted from the individual or entity’s property tax bill.

Ezone - Under the authority of ORC Sections 5709.62 and 5709.63, the Ezone program is an economic development tool administered by municipal and county governments that provides real and personal property tax exemptions to businesses making investments in Ohio. An Ezone is a designated area of land in which businesses can receive tax incentives in the form of tax exemptions on qualifying new investment. An Ezone’s geographic area is identified by the local government involved in the creation of the zone. Once the zone is defined, the local legislative authority participating in the creation must petition the OSDA. The OSDA must then certify the area for it to become an active Enterprise Zone. The local legislative authority negotiates the terms of the Enterprise Zone Agreement (the “Agreement”) with the business, which may include tax sharing with the Board of Education. Legislation must then be passed to approve the Agreement. All Agreements must be finalized before the project begins and may contain provisions for the recoupment of taxes should the individual or entity fail to perform. The amount of the abatement is deducted from the business’s property tax bill.

The County has entered into agreements to abate property taxes through these programs. During 2016, the County’s property tax revenues were reduced as a result of these agreements as follows:

<u>Tax Abatement Program</u>	<u>County Taxes Abated</u>
Ezone	<u>48,785</u>
Total	<u>\$ 48,785</u>

The County also incurs a reduction in property taxes by agreements entered into by other governments that reduce the County’s taxes. The County’s property taxes were reduced by the same programs mentioned above that were entered into by other governments. During 2016, the County’s property tax revenues were reduced under agreements entered into by other governments as follows:

<u>Government Entering Into Agreement</u>	<u>Tax Abatement Program</u>		<u>County</u>
	<u>CRA</u>	<u>Ezone</u>	<u>Taxes Abated</u>
City of Mount Vernon	<u>\$ 6,695</u>	<u>\$ 43,146</u>	<u>\$ 49,841</u>
Total	<u>\$ 6,695</u>	<u>\$ 43,146</u>	<u>\$ 49,841</u>

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 8 - PERMISSIVE SALES AND USE TAX**

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

Amounts that are measurable and available at year-end are accrued as revenue in governmental funds. Sales tax revenue in 2016 amounted to \$7,015,216 with \$5,261,535 credited to the General Fund and \$1,753,681 credited to the 9-1-1 Emergency Calling System Special Revenue Fund.

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**KNOX COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 9 - RECEIVABLES**

Receivables at December 31, 2016, consisted of taxes, interest, special assessments, accounts, (billings for user charged services, including unbilled utility services), loans, and intergovernmental receivables arising from grants, entitlements and shared revenues. A summary of the principal items of intergovernmental receivables follows:

<u>Intergovernmental Receivables</u>	<u>Amount</u>	<u>Intergovernmental Receivables</u>	<u>Amount</u>
General Fund		Nonmajor Special Revenue Funds	
Election Costs Receivable	\$5,601	Youth Services Grant	56,604
Sheriff's Contracts	28,556	VOCA Grant	50,766
Prisoner Housing	41,233	Jail Diversion Grant	61,870
Homestead and Rollback Reimbursement	229,133	Child Support Enforcement Grant	67,510
Casino Fees	337,286	Law Library Quarterly Payment	2,041
Local Government	271,376	Dog and Kennel	50
Municipal Court Fines & Costs	2,843	Emergency Management Agency	47,779
Humane Officer	11,982	Community Health Homestead	
Compost Facility	4,130	and Rollback Reimbursement	55,516
Total General Fund	<u>932,140</u>	Senior Citizen Homestead	
		and Rollback Reimbursement	43,962
Public Assistance Fund		Total Nonmajor Special Revenue Funds	<u>386,098</u>
Public Assistance Grant	512,865	ODOT Grant	253,194
Total Public Assistance Fund	<u>512,865</u>	Heart of Ohio Grant	25,675
Motor Vehicle and Gasoline Tax Fund		CDBG Grant	541,257
Municipal Court Fines & Costs	1,599	Total Nonmajor Capital Projects Funds	<u>820,126</u>
Cents Per Gallon	403,377		
Motor Vehicle District Registration	216,679	Total Governmental Fund Types	<u>\$5,584,318</u>
County Motor Vehicle	417,187		
Road Miles	194,427	Agency Funds	
5% County Equalization	88,101	Local Government	\$723,961
New Permissive	237,881	Library Local Government	826,360
Old Permissive	115,967	Cents Per Gallon	334,896
Gasoline Tax	775,813	Motor Vehicle Registration	85,115
Total Motor Vehicle and Gasoline Tax Fund	<u>2,451,031</u>	Township Road Miles	114,447
Children Service Board Fund		New Permissive	73,009
Children Services Homestead		Old Permissive	50,349
and Rollback Reimbursement	203,116	Municipal Court Fines & Costs	316
Total Children Services Board	<u>203,116</u>	Workers Compensation	25,260
Development Disabilities Fund		Gasoline Tax	632,962
Development Disabilities Homestead		Total Agency Funds	<u>\$2,866,675</u>
and Rollback Reimbursement	278,942		
	<u>278,942</u>		

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 10 - CAPITAL LEASES – LESSOR DISCLOSURE**

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

The following is a schedule of future minimum lease payments under the capital leases to be received by the County and the components of the net investment in the direct financing lease as of December 31, 2016:

<u>Year Ending December 31,</u>	
2017	\$126,763
2018	127,087
2019	127,000
2020	126,480
2021	<u>124,800</u>
Minimum Lease Payments	632,130
Less amount representing	
Unearned interest income	<u>(68,130)</u>
Net Investment in Leases	<u><u>\$564,000</u></u>

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**KNOX COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 11 - CAPITAL ASSETS**

**A. Governmental Activities Capital Assets**

Summary by category of changes in governmental activities capital assets at December 31, 2016:

**Historical Cost:**

Class	December 31, 2015	Additions	Deletions	December 31, 2016
<b>Capital assets not being depreciated:</b>				
Land	\$4,274,959	\$0	\$0	\$4,274,959
Construction In Progress	61,000	839,924	(61,000)	839,924
Subtotal	4,335,959	839,924	(61,000)	5,114,883
<b>Capital assets being depreciated:</b>				
Buildings and Improvements	29,368,713	163,854	(6,098)	29,526,469
Machinery and Equipment	4,611,539	449,805	(207,104)	4,854,240
Vehicles	3,585,762	227,038	(562,039)	3,250,761
Computer Equipment	1,389,672	106,020	(91,281)	1,404,411
Infrastructure	53,135,805	4,224,506	(1,352,680)	56,007,631
Subtotal	92,091,491	5,171,223	(2,219,202)	95,043,512
Total Cost	\$96,427,450	\$6,011,147	(\$2,280,202)	\$100,158,395

**Accumulated Depreciation:**

Class	December 31, 2015	Additions	Deletions	December 31, 2016
Buildings and Improvements	(\$14,520,413)	(\$1,014,231)	\$3,294	(\$15,531,350)
Machinery and Equipment	(2,004,277)	(243,133)	112,969	(2,134,441)
Vehicles	(2,059,200)	(296,755)	493,514	(1,862,441)
Computer Equipment	(1,089,274)	(121,186)	85,040	(1,125,420)
Infrastructure	(17,945,025)	(1,643,680)	1,155,662	(18,433,043)
Total Depreciation	(\$37,618,189)	(\$3,318,985) *	\$1,850,479	(\$39,086,695)

**Net Value:**

\$58,809,261	\$61,071,700
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\*Depreciation expenses were charges to governmental functions as follows:

General Government	
Legislative and Executive	\$594,991
Judicial	21,006
Public Safety	494,769
Public Works	1,836,549
Health	50,403
Human Services	321,267
Total Depreciation Expense	\$3,318,985

**KNOX COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 11 - CAPITAL ASSETS (Continued)**

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

Summary by Category at December 31, 2016:

**Historical Cost:**

Class	December 31, 2015	Additions	Deletions	December 31, 2016
<b>Capital assets not being depreciated:</b>				
Land	\$347,189	\$0	\$0	\$347,189
Subtotal	347,189	0	0	347,189
<b>Capital assets being depreciated:</b>				
Buildings and Improvements	11,382,666	0	(273,444)	11,109,222
Machinery and Equipment	1,983,294	13,740	(12,975)	1,984,059
Vehicles	272,514	11,478	(29,454)	254,538
Computer Equipment	68,160	0	0	68,160
Sewer and Water Lines	2,211,932	0	0	2,211,932
Subtotal	15,918,566	25,218	(315,873)	15,627,911
Total Cost	\$16,265,755	\$25,218	(\$315,873)	\$15,975,100

**Accumulated Depreciation:**

Class	December 31, 2015	Additions	Deletions	December 31, 2016
Buildings and Improvements	(\$1,113,655)	(\$227,303)	\$246,100	(\$1,094,858)
Machinery and Equipment	(676,620)	(65,156)	8,701	(733,075)
Vehicles	(209,411)	(11,800)	29,454	(191,757)
Computer Equipment	(67,649)	(409)	0	(68,058)
Sewer and Water Lines	(1,466,594)	(46,221)	0	(1,512,815)
Total Depreciation	(\$3,533,929)	(\$350,889)	\$284,255	(\$3,600,563)
<b>Net Value:</b>	\$12,731,826			\$12,374,537

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 11 - CAPITAL ASSETS (Continued)**

**C. Component Unit Capital Assets**

A summary of the Knox County Airport's capital assets at December 31, 2016, follows:

**Knox County Airport**

<i>Historical Cost:</i>	December 31,			December 31,
Class	2015	Additions	Deletions	2016
<i>Capital assets not being depreciated:</i>				
Land	\$744,837	\$0	\$0	\$744,837
Construction in Progress	13,550	61,642	(13,550)	61,642
Subtotal	<u>758,387</u>	<u>61,642</u>	<u>(13,550)</u>	<u>806,479</u>
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	4,491,251	24,765	0	4,516,016
Infrastructure	4,948,825	0	0	4,948,825
Machinery and Equipment	735,193	14,649	0	749,842
Vehicles	41,000	0	(31,000)	10,000
Computer Equipment	4,443	0	(1,522)	2,921
Subtotal	<u>10,220,712</u>	<u>39,414</u>	<u>(32,522)</u>	<u>10,227,604</u>
Total Cost	<u>\$10,979,099</u>	<u>\$101,056</u>	<u>(\$46,072)</u>	<u>\$11,034,083</u>
<i>Accumulated Depreciation:</i>				
Class	December 31,			December 31,
	2015	Additions	Deletions	2016
Buildings and Improvements	(\$715,441)	(\$169,228)	\$0	(\$884,669)
Infrastructure	(905,962)	(99,655)	0	(1,005,617)
Machinery and Equipment	(305,133)	(34,008)	0	(339,141)
Vehicles	(41,000)	0	31,000	(10,000)
Computer Equipment	(4,008)	(373)	1,522	(2,859)
Total Depreciation	<u>(\$1,971,544)</u>	<u>(\$303,264)</u>	<u>\$32,522</u>	<u>(\$2,242,286)</u>
<i>Net Value:</i>	<u>\$9,007,555</u>			<u>\$8,791,797</u>

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 12 - JOINT VENTURES**

**A. Emergency Management Agency**

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

The Agency does not have any outstanding debt. The County did contribute \$24,000 to the Agency during 2016. The County has an ongoing financial responsibility for the agency in that the existence of the Agency depends upon the continuing participation of the County. The Agency is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional benefit or burden to the County.

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

The MHR is a joint venture between Knox and Licking counties. The headquarters for the MHR is in Licking County. The MHR provides community services to mentally ill and emotionally disturbed persons. Statutorily created, the MHR is made up of 15 members, with 10 appointed by the county commissioners and five by the State Director of Mental Health. These appointments are based on county population, with the largest county in population having the most appointed members. With respect to the county's population, two of the five members appointed by the State Director of Mental Health are from Knox County, and three of the 10 appointed by the county commissioners are from Knox County. Revenues to provide mental health services are generated through a one mill district wide tax levy and through state and federal grants. The MHR does not have any outstanding debt. The MHR is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional benefit or burden to the County. The existence of the MHR depends upon the continuing participation of the County. The County collected \$988,392 in property taxes for the MHR during 2016. Separate financial statements may be obtained by contacting the MHR at 1435 W Main St, Ste B, Newark, Ohio.

**C. Eastern Ohio Housing Corporation**

The Knox County Board of Development Disabilities, along with five other county boards of Development Disabilities entered into a contract with the Eastern Ohio Housing Corporation. This Corporation is a non-profit charitable corporation which is responsible for developing dwellings, providing affordable housing and managing a range of residential alternatives and support services to persons with disabilities. The housing purchases are financed by State grants that are distributed to each Development Disabilities Board and then to the Corporation. No contributions were made by the County during 2016. The Corporation is a joint venture among the Counties because of the potential liability for the housing loans upon the Corporation's default on loans or dissolution. Upon dissolution of the Corporation, the Corporation shall distribute all remaining assets of the operation to the participating County Boards of Development Disabilities. Information can be obtained from Eastern Ohio Housing Corporation, 340 Fox Shannon Place, St. Clairsville, Ohio.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 13 - JOINTLY GOVERNED ORGANIZATIONS**

**A. Joint Solid Waste District**

The Joint Solid Waste District is a jointly governed organization among Delaware, Knox, Marion and Morrow Counties. Each of these governments supports the District. The County made no contributions during 2016. The degree of control exercised by any participating County is limited to its representation on the Board. The Board of Directors consists of twelve members, the three county commissioners of each of the four counties. The District does not have any outstanding debt. The District is self-sufficient, operating entirely on collected fees.

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

The Mid Eastern Ohio Regional Council of Governments (MEORC) is a jointly governed organization among eighteen counties in Ohio. MEORC provides services to the developmentally disabled residents in the participating counties. The Council is made up of the superintendents of each county's Board of Development Disabilities. Revenues are generated by fees and state grants that are paid to MEORC as part of a contract with the participating counties for the purposes of funding Provider Contracts and other services and support for individuals referred by the County Boards to MEORC. Any surplus funds may be returned to the County Boards, or spent at the direction of the Boards in compliance with applicable laws and MEORC policies. At December 31, 2016, MEORC maintained a balance of \$5,785,931 of the Knox County Board's funds. These funds are reported as Cash and Cash Equivalents with Fiscal Agent on Knox County's financial report. The Council does not have any outstanding debt. No contributions were made by the County in 2016.

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

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

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 13 - JOINTLY GOVERNED ORGANIZATIONS (Continued)**

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

The JF is a jointly governed organization created to rehabilitate juvenile offenders in lieu of commitment to the Ohio Department of Youth Services. The JF has an eight member Governing Board that consists of one juvenile court judge, or designee, from each of the eight counties. The JF also has an executive Committee that handles the daily operations of the JF and reports to the Governing Board. The Executive Committee shall be composed of the officers of the Governing Board. The JF's revenues will consist of an annual grant applied for the Director of the JF and charges for services from the participating counties. In 2016, the County made no payments to the JF for housing of juvenile offenders. Continued existence of the Facility is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

**NOTE 14 - RISK MANAGEMENT**

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

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine board of directors. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. The County paid \$221,555 in the form of insurance premiums during 2016 to CORSA.



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 14 - RISK MANAGEMENT (Continued)**

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

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

With the exception of health insurance, workers' compensation, and all elected officials bonds, all insurance is held with CORSA. The amount of settlements has not exceeded insurance coverage in any of the past three years. There has been no significant reduction in insurance coverage from the previous year.

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

The liability for unpaid claims costs of \$577,540 reported in the fund at December 31, 2016 is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The liability is based on an estimate provided by the third party administrator.

<u>Fiscal Year</u>	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>End of Year Liability</u>
2015	\$ 304,598	\$ 4,208,213	\$ (4,025,013)	\$ 487,798
2016	\$ 487,798	\$ 5,216,105	\$ (5,126,363)	\$ 577,540

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 14 - RISK MANAGEMENT (Continued)**

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

**NOTE 15 - DEFINED BENEFIT RETIREMENT PLANS**

***Net Pension Liability***

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability represents the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension.

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term net pension liability on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in intergovernmental payable on both the accrual and modified accrual bases of accounting.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 15 - DEFINED BENEFIT RETIREMENT PLANS (Continued)**

***Plan Description – Ohio Public Employees Retirement System (OPERS)***

Plan Description - County employees, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

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**NOTE 15 - DEFINED BENEFIT RETIREMENT PLANS (Continued)**

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
<b>Public Safety</b>	<b>Public Safety</b>	<b>Public Safety</b>
<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b>Age and Service Requirements:</b> Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>
<b>Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

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**NOTE 15 - DEFINED BENEFIT RETIREMENT PLANS (Continued)**

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
<b>2016 Statutory Maximum Contribution Rates</b>			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
<b>2016 Actual Contribution Rates</b>			
Employer:			
Pension	12.0 %	16.1 %	16.1 %
Post-employment Health Care Benefits	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

\* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

\*\* This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$2,032,875 for 2016. Of this amount, \$343,320 is reported as an intergovernmental payable.

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 15 - DEFINED BENEFIT RETIREMENT PLANS (Continued)**

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

The net pension liability for OPERS was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u>
Proportionate Share of the Net Pension Liability	\$22,366,632
Proportion of the Net Pension Liability -2016	0.129128%
Proportion of the Net Pension Liability -2015	<u>0.127565%</u>
Percentage Change	<u>0.0015630%</u>
Pension Expense	\$3,200,764

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>
<b>Deferred Outflows of Resources</b>	
Net difference between projected and actual earnings on pension plan investments	\$6,574,393
Change in proportionate share	134,669
County contributions subsequent to the measurement date	<u>2,032,875</u>
Total Deferred Outflows of Resources	<u>\$8,741,937</u>
<b>Deferred Inflows of Resources</b>	
Differences between expected and actual experience	\$432,167
Change in proportionate share	<u>10,274</u>
Total Deferred Inflows of Resources	<u>\$442,441</u>

\$2,032,875 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	<u>OPERS</u>
Year Ending December 31:	
2017	\$1,495,280
2018	1,600,404
2019	1,683,152
2020	<u>1,487,785</u>
Total	<u>\$6,266,621</u>

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 15 - DEFINED BENEFIT RETIREMENT PLANS (Continued)**

***Actuarial Assumptions - OPERS***

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA	3 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.4 percent for 2015.

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 15 - DEFINED BENEFIT RETIREMENT PLANS (Continued)**

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2015 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	20.70	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	18.30	7.40
Other investments	18.00	4.59
Total	100.00 %	5.27 %

**Discount Rate** The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following table presents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 8 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability	\$35,635,509	\$22,366,632	\$11,174,754



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 16 - POSTEMPLOYMENT BENEFITS**

**Ohio Public Employees Retirement System**

Plan Description – OPERS administers three separate pension plans: the Traditional Pension Plan – a cost-sharing, multiple-employer defined benefit pension plan; the Member directed Plan – a defined contribution plan; and the Combined Plan – a cost sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

In March 2016, OPERS received two favorable rulings from the Internal Revenue Service (IRS) allowing OPERS to consolidate all health care assets into the OPERS 115 Health Care Trust. Transition to the new health care trust structure was completed July 1, 2016. As of December 31, 2016, OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage. OPERS funds a Retiree Medical Account (RMA) for participants in the Member-Directed Plan. At retirement or refund, participants can be reimbursed for qualified medical expenses from their vested RMA balance.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45. Please see the Plan Statement in the OPERS 2015 CAFR for details.

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

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml#CAFR>, by making a written request to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.

Funding Policy – The ORC provides the statutory authority requiring public employers to fund post retirement health care coverage through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care benefits. Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2016, local government employers contributed at a rate of 14.00% of covered payroll. The ORC currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for local government employers. Active members do not make contributions to the OPEB plan.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 16 - POSTEMPLOYMENT BENEFITS (Continued)**

Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0% during calendar year 2016. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2017 decreased to 1.0% for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the RMA for participants in the Member-Directed Plan for 2016 was 4.0%.

The County's contributions for health care to the OPERS for the years ending December 31, 2016, 2015, and 2014 were \$382,671, \$359,853, and \$306,129, respectively, which were equal to the required contributions for each year.

**NOTE 17 - OTHER EMPLOYEE BENEFITS**

***Compensated Absences*** - County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time and compensatory time is paid upon separation if the employee has acquired at least one year of service with the County. Twenty-five percent up to a maximum of thirty days accumulated unused sick leave is paid to employees upon retirement after ten years of service. As of December 31, 2016, the liability for compensated absences was \$1,189,805 for the entire County.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 18 - CAPITAL LEASES - LESSEE DISCLOSURE**

One capital lease was entered into during 2014 for a dump truck, two leases in 2015 for 4 new trucks and new radios and one lease in 2016 for a hydraulic excavator. The leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds. Equipment acquired by lease has been capitalized in the governmental activities capital assets in the amount of, \$124,382 for the dump truck, \$623,000 for the 4 trucks, \$168,265 for the radios and \$123,972 for the excavator, which is equal to the lesser of the fair market value or the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the governmental activities long-term liabilities.

Future minimum lease payments as of December 31, 2016 are as follows:

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>
2017	\$209,804
2018	209,804
2019	<u>209,804</u>
Minimum Lease Payments	629,412
Less amount representing interest at the County's incremental borrowing rate of interest	<u>(31,630)</u>
Present value of minimum lease payments	<u><u>\$597,782</u></u>

**KNOX COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 19 - LONG-TERM LIABILITIES**

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

	Balance December 31, 2015	Additions	(Reductions)	Balance December 31, 2016	Due Within One Year
<b>Governmental Activities:</b>					
General Obligation Bonds Payable					
2010 2.0-4.0% Facilities Refunding Bonds	\$3,940,000	\$0	(\$775,000)	\$3,165,000	\$785,000
2013 2.15% Refunding JFS Training Center	599,000	0	(80,000)	519,000	82,000
2013 2.15% Fairgrounds	411,106	0	(54,985)	356,121	56,264
2013 2.15% Columbus Road	231,894	0	(31,015)	200,879	31,736
2013 0.95% 911 Equipment	93,000	0	(93,000)	0	0
2015 1.65% Voting Machines	475,000	0	(95,000)	380,000	95,000
Unamortized Premium	81,482	0	(13,580)	67,902	0
Total General Obligation Bonds	<u>5,831,482</u>	<u>0</u>	<u>(1,142,580)</u>	<u>4,688,902</u>	<u>1,050,000</u>
Ohio Public Works Commission Loan Payable	35,666	0	(35,666)	0	0
Ohio Public Works Commission Loan Payable	5,974	0	(1,327)	4,647	1,328
Ohio Public Works Commission Loan Payable	477,229	0	(59,653)	417,576	59,654
Ohio Public Works Commission Loan Payable	81,434	0	(10,180)	71,254	10,179
Total OPWC Loans Payable	<u>600,303</u>	<u>0</u>	<u>(106,826)</u>	<u>493,477</u>	<u>71,161</u>
2014 0.00% Local Government Innovation Loan	350,000	0	(26,250)	323,750	35,000
Total Loans Payable	<u>350,000</u>	<u>0</u>	<u>(26,250)</u>	<u>323,750</u>	<u>35,000</u>
Net Pension Liability-					
Ohio Public Employees Retirement System	14,997,351	6,833,834	0	21,831,185	0
Capital Leases	707,034	123,972	(233,224)	597,782	194,127
Compensated Absences	1,227,754	1,388,784	(1,445,328)	1,171,210	823,682
Total Governmental Activities	<u>\$23,713,924</u>	<u>\$8,346,590</u>	<u>(\$2,954,208)</u>	<u>\$29,106,306</u>	<u>\$2,173,970</u>
<b>Business-Type Activities:</b>					
Ohio Water Development Authority Loans (OWDA):					
2000 2.00% Water Treatment Plant/Clearwells/Wellfield	\$41,414	\$0	(\$3,658)	\$37,756	\$3,865
2013 2.43% Jelloway WWTP Upgrades	791,092	21,238	0	812,330	0
Total Ohio Water Development Authority Loans	<u>832,506</u>	<u>21,238</u>	<u>(3,658)</u>	<u>850,086</u>	<u>3,865</u>
Recovery Zone Economic Development Bonds					
2010 1.5-5.95% Wastewater System Improvement	5,815,000	0	(325,000)	5,490,000	330,000
Ohio Public Works Commission Loan Payable	816,468	0	(30,240)	786,228	30,239
Landfill Postclosure Care Liability	715,741	0	(101,327)	614,414	85,175
Net Pension Liability-					
Ohio Public Employees Retirement System	388,413	147,034	0	535,447	0
Compensated Absences	18,017	31,240	(30,662)	18,595	9,810
Total Business-Type Long-Term Liabilities	<u>\$8,586,145</u>	<u>\$199,512</u>	<u>(\$490,887)</u>	<u>\$8,294,770</u>	<u>\$459,089</u>

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 19 - LONG-TERM LIABILITIES (Continued)**

	Original Issue
<b>Governmental Activities:</b>	
General Obligation Bonds Payable	
2010 2.0-4.0% Facilities Refunding Bonds	\$7,470,000
2013 2.15% Refunding JFS Training Center	751,000
2013 2.15% Fairgrounds	514,682
2013 2.15% Columbus Road	290,318
2013 0.95% 911 Equipment	272,000
2015 1.65% Voting Machines	475,000
Total General Obligation Bonds	<u>9,773,000</u>
Ohio Public Works Commission Loan Payable-Bridge Replacement	356,656
Ohio Public Works Commission Loan Payable-Danville-Amity Road	32,704
Ohio Public Works Commission Loan Payable-Bridge Replacement	13,276
Ohio Public Works Commission Loan Payable	596,536
Total OPWC Loans Payable	<u>999,172</u>
2014 3.50% Local Government Innovation Loan Payable	350,000
Total Governmental Activities	<u>\$11,122,172</u>
<b>Business-Type Activities:</b>	
Ohio Water Development Authority Loans (OWDA):	
2000 2.00% Water Treatment Plant/Clearwells/Wellfield	\$79,325
2013 2.43% Jelloway WWTP Upgrades	930,362
Total Ohio Water Development Authority Loans	<u>1,009,687</u>
Recovery Zone Economic Development Bonds	
2010 1.5-5.95% Wastewater System Improvement	6,660,000
Ohio Public Works Commission Loan Payable	907,186
Total Business-Type Long-Term Liabilities	<u>\$8,576,873</u>

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

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

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 19 - LONG-TERM LIABILITIES (Continued)**

**A. Principal and Interest Requirements**

Principal and interest requirements to retire long-term debt liabilities outstanding at December 31, 2016 are as follows:

**Governmental Activities:**

Years	General Obligation Bonds		OPWC Loans Payable
	Principal	Interest	Principal
2017	\$1,050,000	\$150,030	\$71,161
2018	899,000	117,321	71,160
2019	838,000	88,377	71,160
2020	860,000	60,420	70,497
2021	600,000	24,000	69,833
2022-2023	374,000	11,059	139,666
Totals	<u>\$4,621,000</u>	<u>\$451,207</u>	<u>\$493,477</u>

Years	Loan Payable
	Principal
2017	\$35,000
2018	35,000
2019	35,000
2020	35,000
2021	35,000
2022-2025	148,750
Totals	<u>\$323,750</u>

**Business-type Activities:**

Years	OWDA Loan Payable		Recovery Zone Economic Development Bonds Payable		OPWC Loan Payable
	Principal	Interest	Principal	Interest	Principal
2017	\$3,865	\$21,920	\$330,000	\$282,740	\$30,239
2018	27,889	21,425	335,000	271,685	30,239
2019	28,703	20,676	345,000	259,122	30,239
2020	29,545	19,902	355,000	245,668	30,239
2021	30,415	19,104	365,000	231,112	30,240
2022-2026	153,879	82,981	1,960,000	862,803	151,198
2027-2031	155,511	64,067	1,800,000	272,212	151,198
2032-2036	175,560	44,018	0	0	151,198
2037-2041	198,193	21,385	0	0	151,198
2042-2043	46,526	1,575	0	0	30,240
Totals	<u>\$850,086</u>	<u>\$317,053</u>	<u>\$5,490,000</u>	<u>\$2,425,342</u>	<u>\$786,228</u>

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 19 - LONG-TERM LIABILITIES (Continued)**

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

**NOTE 20 - BONDS PAYABLE AND LOANS PAYABLE**

**Component Unit**

On July 28, 2005 the Airport secured a loan with the United States Department of Agriculture - Rural Development (USDA) for \$775,000 for the purpose of airplane hanger construction which began in 2005. The loan is secured by Airport Revenue Bonds issued by the Airport and purchased by the USDA. The loan is being paid in installments over the next 21 years at an interest rate of 4.125%. At December 31, 2016, \$591,300 has been included in the long term liability section of the Airport's statement of net position.

At December 31, 2016, the Knox County Airport also had \$23,200 in revenue bonds outstanding which were used to remove and replace fuel tanks. The original bonds issued were for \$158,000 and the bonds bear an interest rate of 4.75 percent. The bonds will mature in installments over the next 5 years. The Knox County Airport also has loans payable to the Primary Government outstanding at December 31, 2016, in the amount of \$100,000 that were issued to construct new hangar bays, storage building and land purchase. These loans will be repaid over the next 11 years and are non-interest bearing. They are reported as Long-term Liabilities.

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

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**NOTE 21 - INTERFUND TRANSACTIONS**

Interfund balances at December 31, 2016, 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	\$31,423	\$32,800
Public Assistance Fund	0	25,823
Childrens Services Board	0	4,615
Motor Vehicle and Gasoline Tax Fund	0	9,251
Developmental Disabilities Fund	20,758	489
Other Governmental Funds	39,756	18,959
Total Due from/Due to Other Funds	<u>\$91,937</u>	<u>\$91,937</u>
<u>Interfund Receivables/Payables:</u>		
General Fund	\$788,050	\$0
Internal Service Fund	0	5,000
Other Governmental Funds	0	783,050
Total Interfund Receivables/Payables	<u>\$788,050</u>	<u>\$788,050</u>
<u>Advance from/Advance to Other Funds:</u>		
Public Assistance Fund	\$540,736	\$0
Other Governmental Funds	0	540,736
Total Advance Receivables/Payables	<u>\$540,736</u>	<u>\$540,736</u>

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



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 21 - INTERFUND TRANSACTIONS (Continued)**

The following balances at December 31, 2016 represent transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
General Fund	\$44,010	\$1,174,224
Public Assistance Fund	118,179	461,708
Other Governmental Funds	<u>1,509,337</u>	<u>95,577</u>
Total Governmental Funds	1,671,526	1,731,509
Business-Type Activities:		
Internal Service Fund	10,000	0
Sewer District Fund	0	42,095
Landfill Fund	<u>92,078</u>	<u>0</u>
Total Enterprise Funds	<u>102,078</u>	<u>42,095</u>
Totals	<u><u>\$1,773,604</u></u>	<u><u>\$1,773,604</u></u>

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

**NOTE 22 - CONTINGENT LIABILITIES**

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 23 - CONTRACTUAL COMMITMENTS - LANDFILL CLOSURE**

The County closed the landfill in compliance with the requirements set by the Environmental Protection Agency (EPA) on September 30, 1993. The recognition of a liability for closure and postclosure care costs is based on landfill capacity used to date. The County is at 100% capacity. The County Commissioners have awarded contracts as of December 31, 2016 for engineering, monitoring, and testing the landfill closure requirements to Bennett & Williams, Inc. and MASI, Inc. to ensure that requirements are being met. No assets are restricted for payment of closure and postclosure care costs. There is an estimate for postclosure care costs until the year 2023. The estimated costs of postclosure care are subject to changes corresponding to the effects of inflation, revision of laws and other variables. The costs of monitoring the Landfill will be covered by a transfer from the General Fund to the Landfill Development Fund. The County has met State required postclosure care financial assurance requirements.

**NOTE 24 - RELATED PARTY TRANSACTIONS**

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

**NOTE 25 - CONDUIT DEBT OBLIGATIONS**

The County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, nor the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. Also, at December 31, 2016, Industrial Revenue Bonds outstanding for Knox Community Hospital totaled \$12,475,000.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 26 – SIGNIFICANT COMMITMENTS**

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the amount of encumbrances expected to honor upon performance by the vendor in the next year were as follows:

Governmental Funds:	
General Fund	\$703,586
Public Assistance Fund	494,373
Motor Vehicle and Gasoline Tax Fu	90,547
Children Services Board Fund	435,430
Development Disabilities Fund	4,134
Other Governmental Funds	<u>706,352</u>
Total Governmental Funds	2,434,422
Proprietary Funds:	
Sewer District Fund	108,548
Internal Service Fund	<u>6,528</u>
Total	<u>\$2,549,498</u>

*REQUIRED SUPPLEMENTAL INFORMATION*

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***KNOX COUNTY, OHIO***

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***Schedule of County's Proportionate Share of the Net Pension Liability  
Last Three Years***

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**Ohio Public Employees Retirement System**

Year	<u>2013</u>	<u>2014</u>	<u>2015</u>
County's proportion of the net pension liability (asset)	0.127565%	0.127565%	0.129128%
County's proportionate share of the net pension liability (asset)	\$15,038,251	\$15,385,764	\$22,366,632
County's covered-employee payroll	\$14,133,341	\$14,922,633	\$15,339,313
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	106.40%	103.10%	145.81%
Plan fiduciary net position as a percentage of the total pension liability	86.36%	86.45%	81.08%

Source: County Auditor's Office and the Ohio Public Employees Retirement System

Notes: The County implemented GASB Statement 68 in 2015.

Information prior to 2013 is not available.

The schedule is reported as of the measurement date of the Net Pension Liability.

***KNOX COUNTY, OHIO***

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***Schedule of County Contributions  
Last Four Years***

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**Ohio Public Employees Retirement System**

Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Contractually required contribution	\$1,924,961	\$1,881,744	\$1,935,876	\$2,032,875
Contributions in relation to the contractually required contribution	<u>1,924,961</u>	<u>1,881,744</u>	<u>1,935,876</u>	<u>2,032,875</u>
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's covered-employee payroll	\$14,133,341	\$14,922,633	\$15,339,313	\$16,089,217
Contributions as a percentage of covered-employee payroll	13.62%	12.61%	12.62%	12.64%

Source: County Auditor's Office and the Ohio Public Employees Retirement System

Notes: The County implemented GASB Statement 68 in 2015.

The schedule is intended to show ten years of information. Additional years will be displayed as they become available. Information prior to 2013 is not available.

*COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES*

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





***Nonmajor Governmental Funds***

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***Special Revenue Funds***

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

**Dog and Kennel Fund**

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

**Indigent Guardianship Fund**

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

**Conduct of Business Fund**

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

**Courts Computer Fund**

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

**Recorder's Equipment Fund**

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

**Courts' Computer Research Fund**

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

**Time Out Program Fund**

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

(Continued)

***Special Revenue Funds***

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**Probate-Juvenile Special Project Fund**

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

**CRC Placement Fund**

The fund accounts for grant monies used for assessing troubled youth at the Childrens' Resource Center. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

**Juvenile Court Social Workers Fund**

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

**Specialized Docket Fund**

The fund accounts for grants used for salaries and benefits for the Drug Court.

**Automated Title Processing Fund**

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

**Mental Health Court Grant Fund**

To account for a grant used for costs such as transportation and rewards for the youth program in the Mental Health Court.

**Law Library Fund**

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

**Delinquent Tax Assessment Collection Fund**

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

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

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

(Continued)

***Special Revenue Funds***

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**Marine Patrol Grant Fund**

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

**Indigent Drivers Monitoring Fund**

The fund accounts for fines to be used for electronic monitoring devices where alcohol was a contributing factor.

**Common Pleas Jail Diversion Grant Fund**

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

**911 Emergency Calling System Fund**

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

**Child Abuse Prevention Grant Fund**

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

**Litter Control and Recycling Fund**

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

**Child Support Enforcement Agency Fund**

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

**Real Estate Assessment Fund**

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

(Continued)

***Special Revenue Funds***

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**Youth Services Grant Fund**

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

**Ditch Maintenance Fund**

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

**Hazard Mitigation Grant Fund**

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

**Emergency Management Agency Fund**

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

**Marriage License Fund**

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

**Knox Area Transit (KAT) Fund**

The fund accounts for grants and charges used to provide public transportation to include but not limited to, the disadvantaged, elderly and riders who use mobility devices.

**Help America Vote Act Fund**

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

**Storm Water Management Fund**

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

**Continuing Professional Training Fund**

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

(Continued)

***Special Revenue Funds***

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**Concealed Handgun License Fund**

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

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

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

**Common Pleas Special Project Fund**

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

**Supervision Fee Fund**

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

**Parenting Seminar Fund**

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

**Immobilized Vehicle Fund**

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

**Commissary Fund**

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

**Law Enforcement Fund**

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

(Continued)

***Special Revenue Funds***

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**Drug Enforcement Fund**

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

**Revolving Loan Fund**

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

**Work Release Fund**

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

**Social Security Incentives Fund**

This fund was established to account for payments from the Social Security Administration for reporting information on newly incarcerated inmates. (This fund is not part of the County's appropriated budget; therefore no budgetary schedule is presented.)

**Community Mental Health Fund**

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

**Senior Citizens Fund**

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

***Debt Service Funds***

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

**Bond Retirement Fund**

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

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

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

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

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

***Capital Projects Funds***

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

**Permanent Improvement Fund**

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

**Dog and Kennel Equipment Fund**

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

**Community Development Block Grant Fund**

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

**Engineering Projects Fund**

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

**KNOX COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2016**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 5,450,151	\$ 20,788	\$ 786,124	\$ 6,257,063
Cash and Cash Equivalents in Segregated Accounts	101,392	0	0	101,392
Receivables:				
Taxes	2,312,476	0	0	2,312,476
Accounts	61,973	0	745	62,718
Intergovernmental	386,098	0	820,126	1,206,224
Interest	116	0	0	116
Leases	0	564,000	0	564,000
Special Assessments	1,483	0	0	1,483
Loans	12,254	0	0	12,254
Due from Other Funds	39,756	0	0	39,756
Prepaid Items	3,039	0	0	3,039
<b>Total Assets</b>	<b>\$ 8,368,738</b>	<b>\$ 584,788</b>	<b>\$ 1,606,995</b>	<b>\$ 10,560,521</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 59,565	\$ 0	\$ 254,352	\$ 313,917
Accrued Wages and Benefits Payable	121,775	0	0	121,775
Intergovernmental Payable	71,765	0	0	71,765
Contracts Payable	13,404	0	0	13,404
Matured Bonds and Interest Payable	0	48,379	0	48,379
Due to Other Funds	18,959	0	0	18,959
Advances from Other Funds	540,736	0	0	540,736
Interfund Payable	783,050	0	0	783,050
<b>Total Liabilities</b>	<b>1,609,254</b>	<b>48,379</b>	<b>254,352</b>	<b>1,911,985</b>
<b>Deferred Inflows of Resources:</b>				
Property Taxes	1,779,379	0	0	1,779,379
Unavailable Revenue	667,790	564,000	533,657	1,765,447
<b>Total Deferred Inflows of Resources</b>	<b>2,447,169</b>	<b>564,000</b>	<b>533,657</b>	<b>3,544,826</b>
<b>Fund Balances:</b>				
Nonspendable	3,039	0	0	3,039
Restricted	4,564,280	180	24,492	4,588,952
Assigned	0	0	794,494	794,494
Unassigned	(255,004)	(27,771)	0	(282,775)
<b>Total Fund Balances</b>	<b>4,312,315</b>	<b>(27,591)</b>	<b>818,986</b>	<b>5,103,710</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 8,368,738</b>	<b>\$ 584,788</b>	<b>\$ 1,606,995</b>	<b>\$ 10,560,521</b>



**KNOX COUNTY, OHIO**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2016**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 3,524,581	\$ 0	\$ 0	\$ 3,524,581
Intergovernmental Revenues	3,343,831	0	2,822,965	6,166,796
Charges for Services	1,960,375	0	0	1,960,375
Licenses and Permits	276,333	0	0	276,333
Investment Earnings	2,971	0	25	2,996
Special Assessments	1,481	0	0	1,481
Fines and Forfeitures	87,654	0	0	87,654
Donations and Contributions	0	0	209,556	209,556
All Other Revenue	116,669	325,591	6,476	448,736
<b>Total Revenue</b>	<b>9,313,895</b>	<b>325,591</b>	<b>3,039,022</b>	<b>12,678,508</b>
<b>Expenditures:</b>				
Current:				
General Government				
Legislative and Executive	732,944	0	0	732,944
Judicial	205,191	0	0	205,191
Public Safety	3,589,859	0	0	3,589,859
Public Works	972	0	0	972
Health	294,676	0	0	294,676
Human Services	2,598,175	0	0	2,598,175
Intergovernmental	2,004,959	0	0	2,004,959
Capital Outlay	3,951	0	3,010,350	3,014,301
Debt Service:				
Principal Retirement	26,250	1,235,826	0	1,262,076
Interest and Fiscal Charges	0	181,094	0	181,094
<b>Total Expenditures</b>	<b>9,456,977</b>	<b>1,416,920</b>	<b>3,010,350</b>	<b>13,884,247</b>
Excess (Deficiency) of Revenues Over Expenditures	(143,082)	(1,091,329)	28,672	(1,205,739)
<b>Other Financing Sources (Uses):</b>				
Transfers In	216,914	1,092,423	200,000	1,509,337
Transfers Out	(95,577)	0	0	(95,577)
<b>Total Other Financing Sources (Uses)</b>	<b>121,337</b>	<b>1,092,423</b>	<b>200,000</b>	<b>1,413,760</b>
Net Change in Fund Balances	(21,745)	1,094	228,672	208,021
<b>Fund Balances at Beginning of Year</b>	<b>4,334,060</b>	<b>(28,685)</b>	<b>590,314</b>	<b>4,895,689</b>
<b>Fund Balances End of Year</b>	<b>\$ 4,312,315</b>	<b>\$ (27,591)</b>	<b>\$ 818,986</b>	<b>\$ 5,103,710</b>

**KNOX COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2016**

	<u>Dog and Kennel</u>	<u>Indigent Guardianship</u>	<u>Conduct of Business</u>	<u>Courts Computer</u>
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 91,787	\$ 181	\$ 8,041	\$ 182,650
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	3,239	1,060	69	12,045
Intergovernmental	50	0	0	0
Interest	0	0	0	116
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<u>\$ 95,076</u>	<u>\$ 1,241</u>	<u>\$ 8,110</u>	<u>\$ 194,811</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 6,257	\$ 1,200	\$ 0	\$ 0
Accrued Wages and Benefits Payable	3,984	0	0	0
Intergovernmental Payable	2,238	0	0	0
Contracts Payable	295	0	0	0
Due to Other Funds	0	0	0	0
Advances from Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
<b>Total Liabilities</b>	<u>12,774</u>	<u>1,200</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources:</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	0
Restricted	82,302	41	8,110	194,811
Unassigned	0	0	0	0
<b>Total Fund Balances</b>	<u>82,302</u>	<u>41</u>	<u>8,110</u>	<u>194,811</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 95,076</u>	<u>\$ 1,241</u>	<u>\$ 8,110</u>	<u>\$ 194,811</u>

**KNOX COUNTY, OHIO**

Courts' Computer Research	Time Out Program	Probate-Juvenile Special Project	Juvenile Court Social Workers	Specialized Docket	Mental Health Court Grant
\$ 5,351	\$ 1,325	\$ 73,387	\$ 53,519	\$ 22,949	\$ 195
0	0	0	0	0	0
0	0	0	0	0	0
282	0	3,376	75	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>5,633</u>	<u>1,325</u>	<u>76,763</u>	<u>53,594</u>	<u>22,949</u>	<u>195</u>
\$ 29	\$ 0	\$ 1,449	\$ 0	\$ 0	\$ 195
0	0	0	0	1,023	0
0	0	36	0	587	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>29</u>	<u>0</u>	<u>1,485</u>	<u>0</u>	<u>1,610</u>	<u>195</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
5,604	1,325	75,278	53,594	21,339	0
0	0	0	0	0	0
<u>5,604</u>	<u>1,325</u>	<u>75,278</u>	<u>53,594</u>	<u>21,339</u>	<u>0</u>
<u>\$ 5,633</u>	<u>\$ 1,325</u>	<u>\$ 76,763</u>	<u>\$ 53,594</u>	<u>\$ 22,949</u>	<u>\$ 195</u>

(Continued)

**KNOX COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2016**

	Law Library	Delinquent Tax Assessment Collection	VOCA and SVAA Grant	Marine Patrol Grant
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 24,323	\$ 137,464	\$ 5,848	\$ 451
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	1,575	0	0
Intergovernmental	2,041	0	50,766	0
Interest	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<b>\$ 26,364</b>	<b>\$ 139,039</b>	<b>\$ 56,614</b>	<b>\$ 451</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 7,047	\$ 31	\$ 0	\$ 0
Accrued Wages and Benefits Payable	50	3,827	1,840	0
Intergovernmental Payable	29	2,186	1,151	29
Contracts Payable	0	2,117	26	0
Due to Other Funds	0	0	0	0
Advances from Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
<b>Total Liabilities</b>	<b>7,126</b>	<b>8,161</b>	<b>3,017</b>	<b>29</b>
<b>Deferred Inflows of Resources:</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	43,891	0
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>0</b>	<b>43,891</b>	<b>0</b>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	0
Restricted	19,238	130,878	9,706	422
Unassigned	0	0	0	0
<b>Total Fund Balances</b>	<b>19,238</b>	<b>130,878</b>	<b>9,706</b>	<b>422</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 26,364</b>	<b>\$ 139,039</b>	<b>\$ 56,614</b>	<b>\$ 451</b>

**KNOX COUNTY, OHIO**

<u>Indigent Drivers Monitoring</u>	<u>Common Pleas Jail Diversion Grant</u>	<u>911 Emergency Calling System</u>	<u>Litter Control and Recycling</u>	<u>Child Support Enforcement Agency</u>	<u>Real Estate Assessment</u>
\$ 250	\$ 11,783	\$ 809,838	\$ 14,110	\$ 320,166	\$ 2,496,177
0	0	0	0	0	0
0	0	485,074	0	0	0
0	0	0	0	13,734	0
0	61,870	0	0	67,510	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	2,246	0	0	0
<u>\$ 250</u>	<u>\$ 73,653</u>	<u>\$ 1,297,158</u>	<u>\$ 14,110</u>	<u>\$ 401,410</u>	<u>\$ 2,496,177</u>
\$ 0	\$ 0	\$ 2,060	\$ 2,845	\$ 227	\$ 1,814
0	2,379	39,841	1,225	19,188	7,792
0	1,365	24,133	704	10,753	4,550
0	0	0	0	0	6,086
0	0	5	0	18,866	0
0	0	0	0	0	0
0	0	781,250	0	0	0
<u>0</u>	<u>3,744</u>	<u>847,289</u>	<u>4,774</u>	<u>49,034</u>	<u>20,242</u>
0	0	0	0	0	0
0	46,402	341,257	0	57,886	0
<u>0</u>	<u>46,402</u>	<u>341,257</u>	<u>0</u>	<u>57,886</u>	<u>0</u>
0	0	2,246	0	0	0
250	23,507	106,366	9,336	294,490	2,475,935
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>250</u>	<u>23,507</u>	<u>108,612</u>	<u>9,336</u>	<u>294,490</u>	<u>2,475,935</u>
<u>\$ 250</u>	<u>\$ 73,653</u>	<u>\$ 1,297,158</u>	<u>\$ 14,110</u>	<u>\$ 401,410</u>	<u>\$ 2,496,177</u>

(Continued)

**KNOX COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2016**

	Youth Services Grant	Ditch Maintenance	Hazard Mitigation Grant	Emergency Management Agency
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 272,952	\$ 27,232	\$ 384	\$ 128,540
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	680	0	0	0
Intergovernmental	56,604	0	0	47,779
Interest	0	0	0	0
Special Assessments	0	1,483	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	793
<b>Total Assets</b>	<b>\$ 330,236</b>	<b>\$ 28,715</b>	<b>\$ 384</b>	<b>\$ 177,112</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 1,854	\$ 0	\$ 0	\$ 6,494
Accrued Wages and Benefits Payable	7,006	0	0	2,122
Intergovernmental Payable	3,882	0	0	1,261
Contracts Payable	0	0	0	0
Due to Other Funds	0	0	0	88
Advances from Other Funds	0	0	0	0
Interfund Payable	0	1,800	0	0
<b>Total Liabilities</b>	<b>12,742</b>	<b>1,800</b>	<b>0</b>	<b>9,965</b>
<b>Deferred Inflows of Resources:</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	1,483	0	47,779
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>1,483</b>	<b>0</b>	<b>47,779</b>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	793
Restricted	317,494	25,432	384	118,575
Unassigned	0	0	0	0
<b>Total Fund Balances</b>	<b>317,494</b>	<b>25,432</b>	<b>384</b>	<b>119,368</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 330,236</b>	<b>\$ 28,715</b>	<b>\$ 384</b>	<b>\$ 177,112</b>

**KNOX COUNTY, OHIO**

<u>Marriage License</u>	<u>Knox Area Transit</u>	<u>Help America Vote Act</u>	<u>Storm Water Management</u>	<u>Continuing Professional Training</u>	<u>Concealed Handgun License</u>
\$ 384	\$ 304,943	\$ 19	\$ 9,865	\$ 12,320	\$ 28,376
0	0	0	0	0	0
0	0	0	0	0	0
1,095	17,996	0	0	0	890
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	39,756	0	0	0	0
0	0	0	0	0	0
<u>\$ 1,479</u>	<u>\$ 362,695</u>	<u>\$ 19</u>	<u>\$ 9,865</u>	<u>\$ 12,320</u>	<u>\$ 29,266</u>
\$ 0	\$ 27,724	\$ 0	\$ 0	\$ 0	\$ 0
0	30,498	0	0	0	0
0	18,741	0	0	0	120
0	0	0	0	0	4,880
0	0	0	0	0	0
0	540,736	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>617,699</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
1,479	0	19	9,865	12,320	24,266
<u>0</u>	<u>(255,004)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,479</u>	<u>(255,004)</u>	<u>19</u>	<u>9,865</u>	<u>12,320</u>	<u>24,266</u>
<u>\$ 1,479</u>	<u>\$ 362,695</u>	<u>\$ 19</u>	<u>\$ 9,865</u>	<u>\$ 12,320</u>	<u>\$ 29,266</u>

(Continued)

**KNOX COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2016**

	<u>WIA Programs</u>	<u>Common Pleas Special Project</u>	<u>Supervision Fee</u>	<u>Parenting Seminar</u>
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 350,001	\$ 34,183	\$ 9,195	\$ 4,218
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	4,430	1,427	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<u>\$ 350,001</u>	<u>\$ 38,613</u>	<u>\$ 10,622</u>	<u>\$ 4,218</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 255	\$ 0	\$ 84	\$ 0
Accrued Wages and Benefits Payable	0	1,000	0	0
Intergovernmental Payable	0	0	0	0
Contracts Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Advances from Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
<b>Total Liabilities</b>	<u>255</u>	<u>1,000</u>	<u>84</u>	<u>0</u>
<b>Deferred Inflows of Resources:</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	0
Restricted	349,746	37,613	10,538	4,218
Unassigned	0	0	0	0
<b>Total Fund Balances</b>	<u>349,746</u>	<u>37,613</u>	<u>10,538</u>	<u>4,218</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 350,001</u>	<u>\$ 38,613</u>	<u>\$ 10,622</u>	<u>\$ 4,218</u>



**KNOX COUNTY, OHIO**

<u>Immobilized Vehicle</u>	<u>Commissary</u>	<u>Law Enforcement</u>	<u>Drug Enforcement</u>	<u>Revolving Loan</u>	<u>Work Release</u>
\$ 2,688	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	18,587	4,799	22,266	50,600	1,327
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	12,254	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 2,688</u>	<u>\$ 18,587</u>	<u>\$ 4,799</u>	<u>\$ 22,266</u>	<u>\$ 62,854</u>	<u>\$ 1,327</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
2,688	18,587	4,799	22,266	62,854	1,327
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>2,688</u>	<u>18,587</u>	<u>4,799</u>	<u>22,266</u>	<u>62,854</u>	<u>1,327</u>
<u>\$ 2,688</u>	<u>\$ 18,587</u>	<u>\$ 4,799</u>	<u>\$ 22,266</u>	<u>\$ 62,854</u>	<u>\$ 1,327</u>

(Continued)

**KNOX COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2016**

	Social Security Incentives	Community Mental Health	Senior Citizens	Total Nonmajor Special Revenue Funds
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 0	\$ 0	\$ 5,056	\$ 5,450,151
Cash and Cash Equivalents in Segregated Accounts	3,813	0	0	101,392
Receivables:				
Taxes	0	1,019,139	808,263	2,312,476
Accounts	0	0	0	61,973
Intergovernmental	0	55,516	43,962	386,098
Interest	0	0	0	116
Special Assessments	0	0	0	1,483
Loans	0	0	0	12,254
Due from Other Funds	0	0	0	39,756
Prepaid Items	0	0	0	3,039
<b>Total Assets</b>	<b>\$ 3,813</b>	<b>\$ 1,074,655</b>	<b>\$ 857,281</b>	<b>\$ 8,368,738</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 59,565
Accrued Wages and Benefits Payable	0	0	0	121,775
Intergovernmental Payable	0	0	0	71,765
Contracts Payable	0	0	0	13,404
Due to Other Funds	0	0	0	18,959
Advances from Other Funds	0	0	0	540,736
Interfund Payable	0	0	0	783,050
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,609,254</b>
<b>Deferred Inflows of Resources:</b>				
Property Taxes	0	992,126	787,253	1,779,379
Unavailable Revenue	0	72,174	56,918	667,790
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>1,064,300</b>	<b>844,171</b>	<b>2,447,169</b>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	3,039
Restricted	3,813	10,355	13,110	4,564,280
Unassigned	0	0	0	(255,004)
<b>Total Fund Balances</b>	<b>3,813</b>	<b>10,355</b>	<b>13,110</b>	<b>4,312,315</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 3,813</b>	<b>\$ 1,074,655</b>	<b>\$ 857,281</b>	<b>\$ 8,368,738</b>



**KNOX COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016***

	Dog and Kennel	Indigent Guardianship	Conduct of Business	Courts Computer
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	32,505	7,940	1,248	92,345
Licenses and Permits	179,364	0	0	0
Investment Earnings	0	0	0	896
Special Assessments	0	0	0	0
Fines and Forfeitures	5,457	0	0	0
All Other Revenue	756	151	0	0
<b>Total Revenue</b>	<u>218,082</u>	<u>8,091</u>	<u>1,248</u>	<u>93,241</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	7,359	0	49,483
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	208,695	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<b>Total Expenditures</b>	<u>208,695</u>	<u>7,359</u>	<u>0</u>	<u>49,483</u>
Excess (Deficiency) of Revenues Over Expenditures	9,387	732	1,248	43,758
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	9,387	732	1,248	43,758
<b>Fund Balances at Beginning of Year</b>	<u>72,915</u>	<u>(691)</u>	<u>6,862</u>	<u>151,053</u>
<b>Fund Balances End of Year</b>	<u>\$ 82,302</u>	<u>\$ 41</u>	<u>\$ 8,110</u>	<u>\$ 194,811</u>

**KNOX COUNTY, OHIO**

Courts' Computer Research	Time Out Program	Probate-Juvenile Special Project	CRC Placement	Juvenile Court Social Workers	Specialized Docket
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	42,207
3,456	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	38,574	0	0	0
0	244	6,248	0	1,436	12
<u>3,456</u>	<u>244</u>	<u>44,822</u>	<u>0</u>	<u>1,436</u>	<u>42,219</u>
0	0	0	0	0	0
29	0	0	0	0	42,209
0	0	18,617	2,643	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>29</u>	<u>0</u>	<u>18,617</u>	<u>2,643</u>	<u>0</u>	<u>42,209</u>
3,427	244	26,205	(2,643)	1,436	10
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3,427	244	26,205	(2,643)	1,436	10
2,177	1,081	49,073	2,643	52,158	21,329
<u>\$ 5,604</u>	<u>\$ 1,325</u>	<u>\$ 75,278</u>	<u>\$ 0</u>	<u>\$ 53,594</u>	<u>\$ 21,339</u>

(Continued)

**KNOX COUNTY, OHIO****Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

	Mental Health Court Grant	Law Library	Delinquent Tax Assessment Collection	VOCA and SVAA Grant
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	1,500	0	0	64,665
Charges for Services	0	0	146,943	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	39,734	0	0
All Other Revenue	0	9	5,440	120
<b>Total Revenue</b>	<u>1,500</u>	<u>39,743</u>	<u>152,383</u>	<u>64,785</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	152,399	73,723
Judicial	0	49,288	0	0
Public Safety	1,500	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<b>Total Expenditures</b>	<u>1,500</u>	<u>49,288</u>	<u>152,399</u>	<u>73,723</u>
Excess (Deficiency) of Revenues Over Expenditures	0	(9,545)	(16)	(8,938)
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	11,107
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,107</u>
Net Change in Fund Balances	0	(9,545)	(16)	2,169
<b>Fund Balances at Beginning of Year</b>	<u>0</u>	<u>28,783</u>	<u>130,894</u>	<u>7,537</u>
<b>Fund Balances End of Year</b>	<u>\$ 0</u>	<u>\$ 19,238</u>	<u>\$ 130,878</u>	<u>\$ 9,706</u>

**KNOX COUNTY, OHIO**

Marine Patrol Grant	Indigent Drivers Monitoring	Common Pleas Jail Diversion Grant	911 Emergency Calling System	Litter Control and Recycling	Child Support Enforcement Agency
\$ 0	\$ 0	\$ 0	\$ 1,753,681	\$ 0	\$ 0
23,915	0	61,871	598,256	69,295	492,965
0	0	0	0	0	171,346
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
60	0	0	17,494	1,218	23,729
<u>23,975</u>	<u>0</u>	<u>61,871</u>	<u>2,369,431</u>	<u>70,513</u>	<u>688,040</u>
0	0	0	0	0	0
0	0	0	0	0	0
23,616	0	62,461	2,820,772	0	0
0	0	0	0	0	0
0	0	0	0	71,434	0
0	0	0	0	0	836,310
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	26,250	0	0
<u>23,616</u>	<u>0</u>	<u>62,461</u>	<u>2,847,022</u>	<u>71,434</u>	<u>836,310</u>
359	0	(590)	(477,591)	(921)	(148,270)
0	0	0	0	0	181,807
0	0	0	(93,662)	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>(93,662)</u>	<u>0</u>	<u>181,807</u>
359	0	(590)	(571,253)	(921)	33,537
63	250	24,097	679,865	10,257	260,953
<u>\$ 422</u>	<u>\$ 250</u>	<u>\$ 23,507</u>	<u>\$ 108,612</u>	<u>\$ 9,336</u>	<u>\$ 294,490</u>

(Continued)

**KNOX COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016***

	Real Estate Assessment	Youth Services Grant	Ditch Maintenance	Hazard Mitigation Grant
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	449,481	0	0
Charges for Services	807,732	0	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	1,481	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	7,038	4,461	0	0
<b>Total Revenue</b>	<u>814,770</u>	<u>453,942</u>	<u>1,481</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	506,822	0	0	0
Judicial	0	0	0	0
Public Safety	0	355,223	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	3,951	0
Debt Service:				
Principal Retirement	0	0	0	0
<b>Total Expenditures</b>	<u>506,822</u>	<u>355,223</u>	<u>3,951</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures	307,948	98,719	(2,470)	0
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	307,948	98,719	(2,470)	0
<b>Fund Balances at Beginning of Year</b>	<u>2,167,987</u>	<u>218,775</u>	<u>27,902</u>	<u>384</u>
<b>Fund Balances End of Year</b>	<u>\$ 2,475,935</u>	<u>\$ 317,494</u>	<u>\$ 25,432</u>	<u>\$ 384</u>



**KNOX COUNTY, OHIO**

Emergency Management Agency	Marriage License	Knox Area Transit	Help America Vote Act	Storm Water Management	Continuing Professional Training
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
89,035	0	790,385	0	0	12,320
0	14,762	532,617	0	9,885	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
5,885	0	878	30	6	0
<u>94,920</u>	<u>14,762</u>	<u>1,323,880</u>	<u>30</u>	<u>9,891</u>	<u>12,320</u>
0	0	0	0	0	0
0	0	0	0	0	0
114,782	0	0	0	0	0
0	0	0	0	972	0
0	14,547	0	0	0	0
0	0	1,531,306	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>114,782</u>	<u>14,547</u>	<u>1,531,306</u>	<u>0</u>	<u>972</u>	<u>0</u>
(19,862)	215	(207,426)	30	8,919	12,320
24,000	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,915)</u>	<u>0</u>
<u>24,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,915)</u>	<u>0</u>
4,138	215	(207,426)	30	7,004	12,320
<u>115,230</u>	<u>1,264</u>	<u>(47,578)</u>	<u>(11)</u>	<u>2,861</u>	<u>0</u>
<u>\$ 119,368</u>	<u>\$ 1,479</u>	<u>\$ (255,004)</u>	<u>\$ 19</u>	<u>\$ 9,865</u>	<u>\$ 12,320</u>

(Continued)

**KNOX COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016***

	Concealed Handgun License	WIA Programs	Common Pleas Special Project	Supervision Fee
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	409,873	0	0
Charges for Services	30,596	0	32,669	9,641
Licenses and Permits	96,969	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	94	41,140	84	117
<b>Total Revenue</b>	<u>127,659</u>	<u>451,013</u>	<u>32,753</u>	<u>9,758</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	39,837	10,077
Public Safety	109,698	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	183,372	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<b>Total Expenditures</b>	<u>109,698</u>	<u>183,372</u>	<u>39,837</u>	<u>10,077</u>
Excess (Deficiency) of Revenues Over Expenditures	17,961	267,641	(7,084)	(319)
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	17,961	267,641	(7,084)	(319)
<b>Fund Balances at Beginning of Year</b>	<u>6,305</u>	<u>82,105</u>	<u>44,697</u>	<u>10,857</u>
<b>Fund Balances End of Year</b>	<u>\$ 24,266</u>	<u>\$ 349,746</u>	<u>\$ 37,613</u>	<u>\$ 10,538</u>

**KNOX COUNTY, OHIO**

Parenting Seminar	Immobilized Vehicle	Commissary	Law Enforcement	Drug Enforcement	Revolving Loan
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
5,360	350	56,144	0	0	0
0	0	0	0	0	0
0	0	0	0	2	2,073
0	0	0	0	0	0
0	0	0	3,077	812	0
19	0	0	0	0	0
<u>5,379</u>	<u>350</u>	<u>56,144</u>	<u>3,077</u>	<u>814</u>	<u>2,073</u>
0	0	0	0	0	0
6,909	0	0	0	0	0
0	0	46,788	27,173	2,500	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	47,187
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>6,909</u>	<u>0</u>	<u>46,788</u>	<u>27,173</u>	<u>2,500</u>	<u>47,187</u>
(1,530)	350	9,356	(24,096)	(1,686)	(45,114)
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(1,530)	350	9,356	(24,096)	(1,686)	(45,114)
<u>5,748</u>	<u>2,338</u>	<u>9,231</u>	<u>28,895</u>	<u>23,952</u>	<u>107,968</u>
<u>\$ 4,218</u>	<u>\$ 2,688</u>	<u>\$ 18,587</u>	<u>\$ 4,799</u>	<u>\$ 22,266</u>	<u>\$ 62,854</u>

(Continued)

**KNOX COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016***

	Work Release	Social Security Incentives	Community Mental Health	Senior Citizens
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 988,392	\$ 782,508
Intergovernmental Revenues	0	0	132,655	105,408
Charges for Services	836	4,000	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	0	0	0
<b>Total Revenue</b>	<u>836</u>	<u>4,000</u>	<u>1,121,047</u>	<u>887,916</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	966	3,120	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	1,114,924	890,035
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<b>Total Expenditures</b>	<u>966</u>	<u>3,120</u>	<u>1,114,924</u>	<u>890,035</u>
Excess (Deficiency) of Revenues Over Expenditures	(130)	880	6,123	(2,119)
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(130)	880	6,123	(2,119)
<b>Fund Balances at Beginning of Year</b>	<u>1,457</u>	<u>2,933</u>	<u>4,232</u>	<u>15,229</u>
<b>Fund Balances End of Year</b>	<u>\$ 1,327</u>	<u>\$ 3,813</u>	<u>\$ 10,355</u>	<u>\$ 13,110</u>

**KNOX COUNTY, OHIO**

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Total Nonmajor  
Special Revenue  
Funds

\$ 3,524,581  
3,343,831  
1,960,375  
276,333  
2,971  
1,481  
87,654  
116,669  
9,313,895

732,944  
205,191  
3,589,859  
972  
294,676  
2,598,175  
2,004,959  
3,951  
26,250  
9,456,977

(143,082)  
  
216,914  
(95,577)  
121,337

(21,745)  
4,334,060  
\$ 4,312,315

**KNOX COUNTY, OHIO**

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**Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2016**

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	<u>Bond Retirement</u>	<u>Ohio Water Development Authority</u>	<u>Total Nonmajor Debt Service Funds</u>
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 20,608	\$ 180	\$ 20,788
Receivables:			
Leases	<u>564,000</u>	<u>0</u>	<u>564,000</u>
<b>Total Assets</b>	<u>\$ 584,608</u>	<u>\$ 180</u>	<u>\$ 584,788</u>
<b>Liabilities:</b>			
Matured Bonds and Interest Payable	<u>\$ 48,379</u>	<u>\$ 0</u>	<u>\$ 48,379</u>
<b>Total Liabilities</b>	<u>48,379</u>	<u>0</u>	<u>48,379</u>
<b>Deferred Inflows of Resources:</b>			
Unavailable Revenue	<u>564,000</u>	<u>0</u>	<u>564,000</u>
<b>Total Deferred Inflows of Resources</b>	<u>564,000</u>	<u>0</u>	<u>564,000</u>
<b>Fund Balances:</b>			
Restricted	0	180	180
Unassigned	<u>(27,771)</u>	<u>0</u>	<u>(27,771)</u>
<b>Total Fund Balances</b>	<u>(27,771)</u>	<u>180</u>	<u>(27,591)</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 584,608</u>	<u>\$ 180</u>	<u>\$ 584,788</u>

**KNOX COUNTY, OHIO****Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2016**

	<u>Bond Retirement</u>	<u>Ohio Water Development Authority</u>	<u>OPWC - Dan Amity Road</u>	<u>Total Nonmajor Debt Service Funds</u>
<b>Revenues:</b>				
All Other Revenue	\$ 218,765	\$ 0	\$ 106,826	\$ 325,591
<b>Total Revenue</b>	<u>218,765</u>	<u>0</u>	<u>106,826</u>	<u>325,591</u>
<b>Expenditures:</b>				
Current:				
Debt Service:				
Principal Retirement	1,129,000	0	106,826	1,235,826
Interest and Fiscal Charges	181,094	0	0	181,094
<b>Total Expenditures</b>	<u>1,310,094</u>	<u>0</u>	<u>106,826</u>	<u>1,416,920</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,091,329)	0	0	(1,091,329)
<b>Other Financing Sources (Uses):</b>				
Transfers In	1,092,423	0	0	1,092,423
<b>Total Other Financing Sources (Uses)</b>	<u>1,092,423</u>	<u>0</u>	<u>0</u>	<u>1,092,423</u>
Net Change in Fund Balances	1,094	0	0	1,094
<b>Fund Balances at Beginning of Year</b>	<u>(28,865)</u>	<u>180</u>	<u>0</u>	<u>(28,685)</u>
<b>Fund Balances End of Year</b>	<u>\$ (27,771)</u>	<u>\$ 180</u>	<u>\$ 0</u>	<u>\$ (27,591)</u>





**KNOX COUNTY, OHIO**

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**Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2016**

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	<u>Permanent Improvement</u>	<u>Dog and Kennel Equipment</u>	<u>Community Development Block Grant</u>	<u>Total Nonmajor Capital Projects Funds</u>
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 769,977	\$ 9,345	\$ 6,802	\$ 786,124
Receivables:				
Accounts	0	745	0	745
Intergovernmental	278,869	0	541,257	820,126
<b>Total Assets</b>	<u>\$ 1,048,846</u>	<u>\$ 10,090</u>	<u>\$ 548,059</u>	<u>\$ 1,606,995</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 254,352	\$ 0	\$ 0	\$ 254,352
<b>Total Liabilities</b>	<u>254,352</u>	<u>0</u>	<u>0</u>	<u>254,352</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable Revenue	<u>0</u>	<u>0</u>	<u>533,657</u>	<u>533,657</u>
<b>Fund Balances:</b>				
Restricted	0	10,090	14,402	24,492
Assigned	794,494	0	0	794,494
<b>Total Fund Balances</b>	<u>794,494</u>	<u>10,090</u>	<u>14,402</u>	<u>818,986</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 1,048,846</u>	<u>\$ 10,090</u>	<u>\$ 548,059</u>	<u>\$ 1,606,995</u>

**KNOX COUNTY, OHIO****Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2016**

	Permanent Improvement	Dog and Kennel Equipment	Community Development Block Grant	Engineering Projects
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 1,178,563	\$ 0	\$ 464,528	\$ 1,179,874
Investment Earnings	0	0	25	0
Donations and Contributions	209,556	0	0	0
All Other Revenue	0	6,476	0	0
<b>Total Revenue</b>	<b>1,388,119</b>	<b>6,476</b>	<b>464,553</b>	<b>1,179,874</b>
<b>Expenditures:</b>				
Capital Outlay	1,362,343	1,000	467,133	1,179,874
<b>Total Expenditures</b>	<b>1,362,343</b>	<b>1,000</b>	<b>467,133</b>	<b>1,179,874</b>
Excess (Deficiency) of Revenues Over Expenditures	25,776	5,476	(2,580)	0
<b>Other Financing Sources (Uses):</b>				
Transfers In	200,000	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balances	225,776	5,476	(2,580)	0
<b>Fund Balances at Beginning of Year</b>	<b>568,718</b>	<b>4,614</b>	<b>16,982</b>	<b>0</b>
<b>Fund Balances End of Year</b>	<b>\$ 794,494</b>	<b>\$ 10,090</b>	<b>\$ 14,402</b>	<b>\$ 0</b>

***KNOX COUNTY, OHIO***

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Total Nonmajor  
Capital Project  
Funds

\$ 2,822,965  
25  
209,556  
6,476  

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3,039,022

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3,010,350  

---

3,010,350

28,672

---

200,000  

---

200,000

228,672

---

590,314  

---

\$ 818,986

**KNOX COUNTY, OHIO**

**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 8,900,400	\$ 8,900,400	\$ 9,815,695	\$ 915,295
Intergovernmental Revenues	1,819,600	1,819,600	2,044,082	224,482
Charges for Services	1,783,400	1,783,400	1,906,263	122,863
Licenses and Permits	4,100	4,100	4,246	146
Investment Earnings	200,000	200,000	324,554	124,554
Fines and Forfeitures	76,000	76,000	52,238	(23,762)
All Other Revenues	387,800	379,686	542,435	162,749
Total Revenues	<u>13,171,300</u>	<u>13,163,186</u>	<u>14,689,513</u>	<u>1,526,327</u>
<b>Expenditures:</b>				
General Government - Legislative and Executive:				
Commissioners:				
Personal Services	307,502	313,102	302,701	10,401
Materials and Supplies	197,100	168,400	158,337	10,063
Contractual Services	215,805	244,805	228,129	16,676
Other Expenditures	306,672	327,293	253,236	74,057
Total Commissioners	<u>1,027,079</u>	<u>1,053,600</u>	<u>942,403</u>	<u>111,197</u>
County Microfilming:				
Personal Services	28,375	28,375	27,903	472
Total County Microfilming	<u>28,375</u>	<u>28,375</u>	<u>27,903</u>	<u>472</u>
Safe/Loss:				
Personal Services	60,255	60,275	59,135	1,140
Materials and Supplies	1,000	1,000	413	587
Contractual Services	300	280	175	105
Other Expenditures	900	900	664	236
Total Safe/Loss	<u>62,455</u>	<u>62,455</u>	<u>60,387</u>	<u>2,068</u>
Regional Planning Commission:				
Contractual Services	26,000	26,000	26,000	0
Total Regional Planning Commission	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>	<u>0</u>
Auditor:				
Personal Services	206,490	206,648	199,430	7,218
Materials and Supplies	5,520	4,512	4,491	21
Contractual Services	25,423	26,273	25,430	843
Other Expenditures	4,500	4,500	4,454	46
Total Auditor	<u>241,933</u>	<u>241,933</u>	<u>233,805</u>	<u>8,128</u>

(Continued)

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Treasurer:				
Personal Services	130,614	126,664	126,504	160
Materials and Supplies	9,424	11,754	11,726	28
Contractual Services	5,802	5,902	5,782	120
Other Expenditures	<u>2,650</u>	<u>2,820</u>	<u>2,812</u>	<u>8</u>
Total Treasurer	148,490	147,140	146,824	316
Prosecuting Attorney:				
Personal Services	332,803	359,637	351,420	8,217
Materials and Supplies	3,500	4,600	4,594	6
Contractual Services	70,908	71,428	71,314	114
Other Expenditures	<u>3,500</u>	<u>3,500</u>	<u>3,114</u>	<u>386</u>
Total Prosecuting Attorney	410,711	439,165	430,442	8,723
Bureau of Inspection:				
Contractual Services	<u>93,875</u>	<u>93,875</u>	<u>88,875</u>	<u>5,000</u>
Total Bureau of Inspection	93,875	93,875	88,875	5,000
Data Processing Board:				
Contractual Services	<u>70,320</u>	<u>85,605</u>	<u>85,594</u>	<u>11</u>
Total Data Processing Board	70,320	85,605	85,594	11
Board of Elections:				
Personal Services	338,830	363,078	358,966	4,112
Materials and Supplies	23,060	30,060	29,608	452
Contractual Services	92,825	81,224	78,256	2,968
Other Expenditures	<u>5,000</u>	<u>3,879</u>	<u>3,803</u>	<u>76</u>
Total Board of Elections	459,715	478,241	470,633	7,608
Maintenance and Operation:				
Personal Services	275,400	264,200	225,085	39,115
Materials and Supplies	104,880	107,980	91,916	16,064
Contractual Services	684,537	729,037	639,332	89,705
Other Expenditures	<u>23,300</u>	<u>23,300</u>	<u>15,182</u>	<u>8,118</u>
Total Maintenance and Operation	1,088,117	1,124,517	971,515	153,002

(Continued)

**KNOX COUNTY, OHIO*****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2016***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Recorder:				
Personal Services	<u>156,303</u>	<u>156,303</u>	<u>123,815</u>	<u>32,488</u>
Total Recorder	<u>156,303</u>	<u>156,303</u>	<u>123,815</u>	<u>32,488</u>
Insurance, Pension and Taxes:				
Contractual Services	<u>1,992,000</u>	<u>1,930,555</u>	<u>1,778,826</u>	<u>151,729</u>
Total Insurance, Pension and Taxes	<u>1,992,000</u>	<u>1,930,555</u>	<u>1,778,826</u>	<u>151,729</u>
Agriculture:				
Contractual Services	<u>427,260</u>	<u>466,204</u>	<u>466,204</u>	<u>0</u>
Total Agriculture	<u>427,260</u>	<u>466,204</u>	<u>466,204</u>	<u>0</u>
Bike Path:				
Contractual Services	<u>5,208</u>	<u>5,208</u>	<u>0</u>	<u>5,208</u>
Total Bike Path	<u>5,208</u>	<u>5,208</u>	<u>0</u>	<u>5,208</u>
Total General Government - Legislative and Executive	<u>6,237,841</u>	<u>6,339,176</u>	<u>5,853,226</u>	<u>485,950</u>
General Government - Judicial:				
Court of Appeals:				
Contractual Services	<u>11,000</u>	<u>12,399</u>	<u>12,399</u>	<u>0</u>
Total Court of Appeals	<u>11,000</u>	<u>12,399</u>	<u>12,399</u>	<u>0</u>
Common Pleas Court:				
Personal Services	<u>405,259</u>	<u>405,783</u>	<u>404,447</u>	<u>1,336</u>
Materials and Supplies	<u>10,813</u>	<u>12,981</u>	<u>12,819</u>	<u>162</u>
Contractual Services	<u>15,850</u>	<u>20,982</u>	<u>20,101</u>	<u>881</u>
Other Expenditures	<u>14,772</u>	<u>17,548</u>	<u>17,293</u>	<u>255</u>
Total Common Pleas Court	<u>446,694</u>	<u>457,294</u>	<u>454,660</u>	<u>2,634</u>
Jury Commission:				
Personal Services	<u>2,340</u>	<u>2,340</u>	<u>2,307</u>	<u>33</u>
Contractual Services	<u>500</u>	<u>100</u>	<u>42</u>	<u>58</u>
Total Jury Commission	<u>2,840</u>	<u>2,440</u>	<u>2,349</u>	<u>91</u>
Juvenile Court:				
Materials and Supplies	<u>4,500</u>	<u>6,410</u>	<u>6,400</u>	<u>10</u>
Contractual Services	<u>2,444</u>	<u>2,394</u>	<u>2,394</u>	<u>0</u>
Other Expenditures	<u>6,329</u>	<u>4,534</u>	<u>4,534</u>	<u>0</u>
Total Juvenile Court	<u>13,273</u>	<u>13,338</u>	<u>13,328</u>	<u>10</u>

(Continued)

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Juvenile Probation:				
Personal Services	310,750	298,790	297,839	951
Materials and Supplies	12,250	650	570	80
Contractual Services	265,977	309,572	306,003	3,569
Other Expenditures	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Juvenile Probation	603,977	609,012	604,412	4,600
Probate Court:				
Personal Services	94,650	92,620	89,979	2,641
Materials and Supplies	5,000	5,500	5,500	0
Contractual Services	20,588	21,618	21,617	1
Other Expenditures	<u>2,500</u>	<u>3,000</u>	<u>2,898</u>	<u>102</u>
Total Probate Court	122,738	122,738	119,994	2,744
Clerk of Courts:				
Personal Services	178,064	177,214	131,351	45,863
Materials and Supplies	6,500	6,500	5,851	649
Contractual Services	7,440	7,440	6,222	1,218
Other Expenditures	<u>1,620</u>	<u>1,620</u>	<u>1,127</u>	<u>493</u>
Total Clerk of Courts	193,624	192,774	144,551	48,223
Municipal Court:				
Personal Services	117,800	117,800	99,739	18,061
Contractual Services	<u>15,750</u>	<u>15,750</u>	<u>14,762</u>	<u>988</u>
Total Municipal Court	133,550	133,550	114,501	19,049
Public Defender:				
Personal Services	431,541	427,541	417,319	10,222
Materials and Supplies	2,240	2,340	2,340	0
Contractual Services	35,312	39,312	39,239	73
Other Expenditures	<u>1,408</u>	<u>1,808</u>	<u>1,688</u>	<u>120</u>
Total Public Defender	470,501	471,001	460,586	10,415
Total General Government - Judicial	<u>1,998,197</u>	<u>2,014,546</u>	<u>1,926,780</u>	<u>87,766</u>

(Continued)

**KNOX COUNTY, OHIO**

**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Public Safety:				
Sheriff:				
Personal Services	2,058,402	2,050,541	2,002,726	47,815
Materials and Supplies	35,926	38,126	38,037	89
Contractual Services	214,018	232,245	231,127	1,118
Other Expenditures	<u>14,200</u>	<u>33,400</u>	<u>33,343</u>	<u>57</u>
Total Sheriff	<u>2,322,546</u>	<u>2,354,312</u>	<u>2,305,233</u>	<u>49,079</u>
Jail:				
Personal Services	1,658,000	1,658,062	1,656,161	1,901
Materials and Supplies	5,000	5,000	4,992	8
Contractual Services	595,362	580,437	562,046	18,391
Other Expenditures	<u>3,000</u>	<u>4,100</u>	<u>3,929</u>	<u>171</u>
Total Jail	<u>2,261,362</u>	<u>2,247,599</u>	<u>2,227,128</u>	<u>20,471</u>
Coroner:				
Personal Services	71,015	71,932	70,879	1,053
Materials and Supplies	1,500	800	90	710
Contractual Services	62,580	77,580	73,095	4,485
Other Expenditures	<u>1,580</u>	<u>2,280</u>	<u>2,257</u>	<u>23</u>
Total Coroner	<u>136,675</u>	<u>152,592</u>	<u>146,321</u>	<u>6,271</u>
Total Public Safety	<u>4,720,583</u>	<u>4,754,503</u>	<u>4,678,682</u>	<u>75,821</u>
Public Works:				
Map Department:				
Personal Services	73,350	73,091	72,859	232
Materials and Supplies	2,070	2,066	1,075	991
Other Expenditures	<u>2,300</u>	<u>616</u>	<u>149</u>	<u>467</u>
Total Map Department	<u>77,720</u>	<u>75,773</u>	<u>74,083</u>	<u>1,690</u>
Buildings and Grounds:				
Contractual Services	<u>150,000</u>	<u>51,000</u>	<u>0</u>	<u>51,000</u>
Total Buildings and Grounds	<u>150,000</u>	<u>51,000</u>	<u>0</u>	<u>51,000</u>
Total Public Works	<u>227,720</u>	<u>126,773</u>	<u>74,083</u>	<u>52,690</u>
Health:				
Vital Statistics:				
Other Expenditures	<u>1,000</u>	<u>1,000</u>	<u>808</u>	<u>192</u>
Total Vital Statistics	<u>1,000</u>	<u>1,000</u>	<u>808</u>	<u>192</u>

(Continued)



**KNOX COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2016***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Other Health:				
Other Expenditures	129,435	129,435	129,434	1
Total Other Health	129,435	129,435	129,434	1
Humane Society:				
Personal Services	8,500	8,500	6,038	2,462
Materials and Supplies	950	950	0	950
Contractual Services	5,100	5,100	4,223	877
Other Expenditures	3,399	3,399	1,442	1,957
Total Humane Society	17,949	17,949	11,703	6,246
Animal Control Officer:				
Personal Services	58,950	48,350	45,505	2,845
Other Expenditures	4,799	7,299	6,143	1,156
Total Animal Control Officer	63,749	55,649	51,648	4,001
Total Health	212,133	204,033	193,593	10,440
Human Services:				
Soldiers Relief:				
Personal Services	43,700	43,700	38,987	4,713
Materials and Supplies	12,000	12,000	11,855	145
Contractual Services	218,500	201,500	182,919	18,581
Total Soldiers Relief	274,200	257,200	233,761	23,439
Veterans Relief:				
Personal Services	311,200	311,200	301,726	9,474
Contractual Services	5,000	5,000	4,857	143
Other Expenditures	64,932	64,932	61,302	3,630
Total Veterans Relief	381,132	381,132	367,885	13,247
Total Human Services	655,332	638,332	601,646	36,686
Capital Outlay	332,288	508,583	496,695	11,888
Total Expenditures	14,384,094	14,585,946	13,824,705	761,241
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,212,794)	(1,422,760)	864,808	2,287,568

(Continued)

**KNOX COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2016***

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Other Financing Sources (Uses):</b>				
Other Financing Uses	(121,877)	(121,878)	(116,775)	5,103
Transfers In	150,000	150,000	101,915	(48,085)
Transfers Out	(1,184,179)	(1,163,427)	(1,082,146)	81,281
Advances Out	<u>0</u>	<u>(79,730)</u>	<u>(788,050)</u>	<u>(708,320)</u>
Total Other Financing Sources (Uses)	<u>(1,156,056)</u>	<u>(1,215,035)</u>	<u>(1,885,056)</u>	<u>(670,021)</u>
Net Change in Fund Balance	(2,368,850)	(2,637,795)	(1,020,248)	1,617,547
Fund Balance at Beginning of Year	3,426,276	3,426,276	3,426,276	0
Prior Year Encumbrances	<u>376,682</u>	<u>376,682</u>	<u>376,682</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,434,108</u>	<u>\$ 1,165,163</u>	<u>\$ 2,782,710</u>	<u>\$ 1,617,547</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Special Revenue Fund  
For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 3,330,000	\$ 3,330,000	\$ 4,260,003	\$ 930,003
All Other Revenues	351,180	351,180	217,501	(133,679)
Total Revenues	<u>3,681,180</u>	<u>3,681,180</u>	<u>4,477,504</u>	<u>796,324</u>
<b>Expenditures:</b>				
Human Services:				
Personal Services	3,595,053	3,829,553	3,144,830	684,723
Materials and Supplies	85,800	90,800	87,164	3,636
Contractual Services	2,013,138	1,225,595	1,212,645	12,950
Other Expenditures	429,995	479,995	412,086	67,909
Capital Outlay	162,813	138,313	62,617	75,696
Total Expenditures	<u>6,286,799</u>	<u>5,764,256</u>	<u>4,919,342</u>	<u>844,914</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,605,619)	(2,083,076)	(441,838)	1,641,238
<b>Other Financing Sources (Uses):</b>				
Transfers In	120,000	120,000	118,179	(1,821)
Transfers Out	(290,000)	(471,807)	(461,708)	10,099
Advances Out	0	(340,736)	(340,736)	0
Total Other Financing Sources (Uses)	<u>(170,000)</u>	<u>(692,543)</u>	<u>(684,265)</u>	<u>8,278</u>
Net Change in Fund Balance	(2,775,619)	(2,775,619)	(1,126,103)	1,649,516
Fund Balance at Beginning of Year	2,541,419	2,541,419	2,541,419	0
Prior Year Encumbrances	373,149	373,149	373,149	0
Fund Balance at End of Year	<u>\$ 138,949</u>	<u>\$ 138,949</u>	<u>\$ 1,788,465</u>	<u>\$ 1,649,516</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Special Revenue Fund  
For the Year Ended December 31, 2016****MOTOR VEHICLE AND GASOLINE TAX FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 4,890,000	\$ 4,890,000	\$ 5,119,575	\$ 229,575
Charges for Services	4,000	4,000	18,185	14,185
Investment Earnings	3,000	3,000	471	(2,529)
Fines and Forfeitures	9,000	9,000	9,829	829
All Other Revenues	15,500	15,500	56,255	40,755
Total Revenues	<u>4,921,500</u>	<u>4,921,500</u>	<u>5,204,315</u>	<u>282,815</u>
<b>Expenditures:</b>				
Public Works:				
Personal Services	2,432,826	2,434,516	2,302,917	131,599
Materials and Supplies	729,429	964,622	909,604	55,018
Contractual Services	1,589,738	1,581,337	1,366,181	215,156
Other Expenditures	35,584	176,790	176,067	723
Intergovernmental	155,000	178,273	178,273	0
Capital Outlay	60,140	256,582	256,582	0
Total Expenditures	<u>5,002,717</u>	<u>5,592,120</u>	<u>5,189,624</u>	<u>402,496</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(81,217)	(670,620)	14,691	685,311
Fund Balance at Beginning of Year	628,264	628,264	628,264	0
Prior Year Encumbrances	81,217	81,217	81,217	0
Fund Balance at End of Year	<u>\$ 628,264</u>	<u>\$ 38,861</u>	<u>\$ 724,172</u>	<u>\$ 685,311</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Special Revenue Fund  
For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 1,057,994	\$ 1,057,994	\$ 936,171	\$ (121,823)
Intergovernmental Revenues	427,000	427,000	1,019,068	592,068
Charges for Services	7,350	7,350	114,751	107,401
All Other Revenues	183,855	183,855	10,767	(173,088)
Total Revenues	<u>1,676,199</u>	<u>1,676,199</u>	<u>2,080,757</u>	<u>404,558</u>
<b>Expenditures:</b>				
Human Services:				
Personal Services	1,359,000	1,372,749	1,355,142	17,607
Materials and Supplies	23,200	7,200	3,689	3,511
Contractual Services	1,280,020	1,728,020	1,583,023	144,997
Other Expenditures	522,699	476,950	425,824	51,126
Capital Outlay	8,000	8,000	6,901	1,099
Total Expenditures	<u>3,192,919</u>	<u>3,592,919</u>	<u>3,374,579</u>	<u>218,340</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,516,720)	(1,916,720)	(1,293,822)	622,898
Fund Balance at Beginning of Year	2,832,463	2,832,463	2,832,463	0
Prior Year Encumbrances	34,919	34,919	34,919	0
Fund Balance at End of Year	<u>\$ 1,350,662</u>	<u>\$ 950,662</u>	<u>\$ 1,573,560</u>	<u>\$ 622,898</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Special Revenue Fund  
For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>DEVELOPMENT DISABILITIES FUND</b>				
<b>Revenues:</b>				
Taxes	\$ 3,850,000	\$ 3,850,000	\$ 4,008,100	\$ 158,100
Intergovernmental Revenues	2,192,823	2,192,823	2,135,795	(57,028)
All Other Revenues	336,545	336,545	202,761	(133,784)
Total Revenues	<u>6,379,368</u>	<u>6,379,368</u>	<u>6,346,656</u>	<u>(32,712)</u>
<b>Expenditures:</b>				
Human Services:				
Personal Services	2,494,861	2,487,656	2,157,325	330,331
Materials and Supplies	380,964	338,964	70,027	268,937
Contractual Services	3,916,620	4,092,325	3,892,312	200,013
Other Expenditures	20,263	35,263	26,105	9,158
Capital Outlay	94,850	118,350	100,603	17,747
Total Expenditures	<u>6,907,558</u>	<u>7,072,558</u>	<u>6,246,372</u>	<u>826,186</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(528,190)	(693,190)	100,284	793,474
<b>Other Financing Sources (Uses):</b>				
Transfers In	2,106,340	2,106,340	0	(2,106,340)
Transfers Out	<u>(2,076,440)</u>	<u>(2,076,440)</u>	<u>0</u>	<u>2,076,440</u>
Total Other Financing Sources (Uses)	<u>29,900</u>	<u>29,900</u>	<u>0</u>	<u>(29,900)</u>
Net Change in Fund Balance	(498,290)	(663,290)	100,284	763,574
Fund Balance at Beginning of Year	7,604,662	7,604,662	7,604,662	0
Prior Year Encumbrances	<u>18,690</u>	<u>18,690</u>	<u>18,690</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 7,125,062</u>	<u>\$ 6,960,062</u>	<u>\$ 7,723,636</u>	<u>\$ 763,574</u>

**KNOX COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016***

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 28,400	\$ 28,400	\$ 32,315	\$ 3,915
Licenses and Permits	176,000	176,000	180,921	4,921
Fines and Forfeitures	2,000	2,000	5,976	3,976
All Other Revenues	<u>5,200</u>	<u>5,200</u>	<u>756</u>	<u>(4,444)</u>
Total Revenues	<u>211,600</u>	<u>211,600</u>	<u>219,968</u>	<u>8,368</u>
<b>Expenditures:</b>				
Health:				
Personal Services	145,400	142,367	118,876	23,491
Materials and Supplies	23,000	27,000	23,680	3,320
Contractual Services	92,465	88,465	74,312	14,153
Other Expenditures	6,933	9,966	7,440	2,526
Capital Outlay	<u>3,019</u>	<u>3,019</u>	<u>2,715</u>	<u>304</u>
Total Expenditures	<u>270,817</u>	<u>270,817</u>	<u>227,023</u>	<u>43,794</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(59,217)	(59,217)	(7,055)	52,162
Fund Balance at Beginning of Year	63,157	63,157	63,157	0
Prior Year Encumbrances	<u>16,416</u>	<u>16,416</u>	<u>16,416</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 20,356</u>	<u>\$ 20,356</u>	<u>\$ 72,518</u>	<u>\$ 52,162</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 7,300	\$ 7,300	\$ 7,450	\$ 150
All Other Revenues	200	200	151	(49)
Total Revenues	<u>7,500</u>	<u>7,500</u>	<u>7,601</u>	<u>101</u>
<b>Expenditures:</b>				
General Government - Judicial:				
Contractual Services	<u>7,826</u>	<u>7,826</u>	<u>7,746</u>	<u>80</u>
Total Expenditures	<u>7,826</u>	<u>7,826</u>	<u>7,746</u>	<u>80</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(326)	(326)	(145)	181
Fund Balance at Beginning of Year	<u>326</u>	<u>326</u>	<u>326</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 181</u>	<u>\$ 181</u>



**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,266</u>	<u>\$ 266</u>
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>1,266</u>	<u>266</u>
<b>Expenditures:</b>				
General Government - Judicial:				
Other Expenditures	<u>7,775</u>	<u>7,775</u>	<u>0</u>	<u>7,775</u>
Total Expenditures	<u>7,775</u>	<u>7,775</u>	<u>0</u>	<u>7,775</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(6,775)	(6,775)	1,266	8,041
Fund Balance at Beginning of Year	<u>6,775</u>	<u>6,775</u>	<u>6,775</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 8,041</u>	<u>\$ 8,041</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016****COURTS COMPUTER FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 78,900	\$ 78,900	\$ 87,289	\$ 8,389
Investment Earnings	20	20	780	760
All Other Revenues	100	100	0	(100)
Total Revenues	<u>79,020</u>	<u>79,020</u>	<u>88,069</u>	<u>9,049</u>
<b>Expenditures:</b>				
General Government - Judicial:				
Materials and Supplies	6,000	6,000	841	5,159
Contractual Services	5,174	5,174	1,102	4,072
Other Expenditures	34,350	34,350	27,682	6,668
Capital Outlay	156,881	156,881	21,803	135,078
Total Expenditures	<u>202,405</u>	<u>202,405</u>	<u>51,428</u>	<u>150,977</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(123,385)	(123,385)	36,641	160,026
Fund Balance at Beginning of Year	142,714	142,714	142,714	0
Prior Year Encumbrances	1,350	1,350	1,350	0
Fund Balance at End of Year	<u>\$ 20,679</u>	<u>\$ 20,679</u>	<u>\$ 180,705</u>	<u>\$ 160,026</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	<u>\$ 43,000</u>	<u>\$ 43,000</u>	<u>\$ 41,560</u>	<u>\$ (1,440)</u>
Total Revenues	<u>43,000</u>	<u>43,000</u>	<u>41,560</u>	<u>(1,440)</u>
<b>Expenditures:</b>				
General Government - Legislative and Executive:				
Contractual Services	40,904	40,904	34,619	6,285
Other Expenditures	6,996	6,996	6,733	263
Capital Outlay	<u>5,000</u>	<u>5,000</u>	<u>3,910</u>	<u>1,090</u>
Total Expenditures	<u>52,900</u>	<u>52,900</u>	<u>45,262</u>	<u>7,638</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,900)	(9,900)	(3,702)	6,198
Fund Balance at Beginning of Year	4,858	4,858	4,858	0
Prior Year Encumbrances	<u>5,042</u>	<u>5,042</u>	<u>5,042</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,198</u>	<u>\$ 6,198</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	<u>\$ 2,700</u>	<u>\$ 2,700</u>	<u>\$ 3,417</u>	<u>\$ 717</u>
Total Revenues	<u>2,700</u>	<u>2,700</u>	<u>3,417</u>	<u>717</u>
<b>Expenditures:</b>				
General Government - Judicial:				
Other Expenditures	<u>4,634</u>	<u>4,634</u>	<u>0</u>	<u>4,634</u>
Total Expenditures	<u>4,634</u>	<u>4,634</u>	<u>0</u>	<u>4,634</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,934)	(1,934)	3,417	5,351
Fund Balance at Beginning of Year	<u>1,934</u>	<u>1,934</u>	<u>1,934</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,351</u>	<u>\$ 5,351</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
All Other Revenues	<u>\$          0</u>	<u>\$          0</u>	<u>\$        253</u>	<u>\$        253</u>
Total Revenues	<u>          0</u>	<u>          0</u>	<u>        253</u>	<u>        253</u>
<b>Expenditures:</b>				
Public Safety:				
Other Expenditures	<u>        1,072</u>	<u>        1,072</u>	<u>             0</u>	<u>        1,072</u>
Total Expenditures	<u>        1,072</u>	<u>        1,072</u>	<u>             0</u>	<u>        1,072</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>      (1,072)</u>	<u>      (1,072)</u>	<u>        253</u>	<u>      1,325</u>
Fund Balance at Beginning of Year	<u>        1,072</u>	<u>        1,072</u>	<u>        1,072</u>	<u>             0</u>
Fund Balance at End of Year	<u><u>          0</u></u>	<u><u>          0</u></u>	<u><u>      1,325</u></u>	<u><u>      1,325</u></u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fines and Forfeitures	\$ 25,000	\$ 25,000	\$ 37,440	\$ 12,440
All Other Revenues	20	20	6,248	6,228
Total Revenues	<u>25,020</u>	<u>25,020</u>	<u>43,688</u>	<u>18,668</u>
<b>Expenditures:</b>				
Public Safety:				
Personal Services	23,550	23,550	279	23,271
Other Expenditures	<u>48,426</u>	<u>48,426</u>	<u>16,978</u>	<u>31,448</u>
Total Expenditures	<u>71,976</u>	<u>71,976</u>	<u>17,257</u>	<u>54,719</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(46,956)	(46,956)	26,431	73,387
Fund Balance at Beginning of Year	<u>46,956</u>	<u>46,956</u>	<u>46,956</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 73,387</u>	<u>\$ 73,387</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

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**CRC PLACEMENT FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>				
Public Safety:				
Contractual Services	<u>2,643</u>	<u>2,643</u>	<u>2,643</u>	<u>0</u>
Total Expenditures	<u>2,643</u>	<u>2,643</u>	<u>2,643</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,643)	(2,643)	(2,643)	0
Fund Balance at Beginning of Year	<u>2,643</u>	<u>2,643</u>	<u>2,643</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 75	\$ 75	\$ 0	\$ (75)
All Other Revenues	<u>5,000</u>	<u>5,000</u>	<u>1,432</u>	<u>(3,568)</u>
Total Revenues	<u>5,075</u>	<u>5,075</u>	<u>1,432</u>	<u>(3,643)</u>
<b>Expenditures:</b>				
Public Safety:				
Contractual Services	1,736	1,736	0	1,736
Other Expenditures	<u>34,322</u>	<u>34,322</u>	<u>0</u>	<u>34,322</u>
Total Expenditures	<u>36,058</u>	<u>36,058</u>	<u>0</u>	<u>36,058</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,983)	(30,983)	1,432	32,415
<b>Other Financing Sources (Uses):</b>				
Advances In	<u>0</u>	<u>0</u>	<u>21,104</u>	<u>21,104</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>21,104</u>	<u>21,104</u>
Net Change in Fund Balance	(30,983)	(30,983)	22,536	53,519
Fund Balance at Beginning of Year	<u>30,983</u>	<u>30,983</u>	<u>30,983</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 53,519</u>	<u>\$ 53,519</u>



**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 42,000	\$ 63,104	\$ 84,414	\$ 21,310
All Other Revenues	<u>0</u>	<u>0</u>	<u>12</u>	<u>12</u>
Total Revenues	<u>42,000</u>	<u>63,104</u>	<u>84,426</u>	<u>21,322</u>
<b>Expenditures:</b>				
General Government - Judicial:				
Personal Services	<u>21,104</u>	<u>42,208</u>	<u>41,532</u>	<u>676</u>
Total Expenditures	<u>21,104</u>	<u>42,208</u>	<u>41,532</u>	<u>676</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,896	20,896	42,894	21,998
<b>Other Financing Sources (Uses):</b>				
Advances In	0	21,313	0	(21,313)
Advances Out	<u>0</u>	<u>(43,368)</u>	<u>(21,104)</u>	<u>22,264</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>(22,055)</u>	<u>(21,104)</u>	<u>951</u>
Net Change in Fund Balance	20,896	(1,159)	21,790	22,949
Fund Balance at Beginning of Year	<u>1,159</u>	<u>1,159</u>	<u>1,159</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 22,055</u>	<u>\$ 0</u>	<u>\$ 22,949</u>	<u>\$ 22,949</u>

**KNOX COUNTY, OHIO**

**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

**AUTOMATED TITLE PROCESSING FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 350,000	\$ 350,000	\$ 404,990	\$ 54,990
All Other Revenues	200	200	530	330
Total Revenues	<u>350,200</u>	<u>350,200</u>	<u>405,520</u>	<u>55,320</u>
<b>Expenditures:</b>				
General Government - Judicial:				
Personal Services	253,165	254,298	248,780	5,518
Materials and Supplies	8,775	8,775	8,521	254
Contractual Services	32,212	31,079	30,357	722
Other Expenditures	5,500	5,500	5,474	26
Total Expenditures	<u>299,652</u>	<u>299,652</u>	<u>293,132</u>	<u>6,520</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	50,548	50,548	112,388	61,840
<b>Other Financing Sources (Uses):</b>				
Transfers Out	(55,000)	(100,000)	(100,000)	0
Total Other Financing Sources (Uses)	<u>(55,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
Net Change in Fund Balance	(4,452)	(49,452)	12,388	61,840
Fund Balance at Beginning of Year	42,972	42,972	42,972	0
Prior Year Encumbrances	6,867	6,867	6,867	0
Fund Balance at End of Year	<u>\$ 45,387</u>	<u>\$ 387</u>	<u>\$ 62,227</u>	<u>\$ 61,840</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	<u>\$ 0</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 0</u>
Total Revenues	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>
<b>Expenditures:</b>				
Public Safety:				
Contractual Services	<u>0</u>	<u>1,500</u>	<u>1,305</u>	<u>195</u>
Total Expenditures	<u>0</u>	<u>1,500</u>	<u>1,305</u>	<u>195</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	195	195
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 195</u>	<u>\$ 195</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fines and Forfeitures	\$ 40,000	\$ 40,000	\$ 38,756	\$ (1,244)
All Other Revenues	0	0	9	9
Total Revenues	<u>40,000</u>	<u>40,000</u>	<u>38,765</u>	<u>(1,235)</u>
<b>Expenditures:</b>				
General Government - Judicial:				
Personal Services	1,950	1,950	1,522	428
Materials and Supplies	6,000	6,000	2,071	3,929
Contractual Services	59,000	59,000	43,921	15,079
Other Expenditures	1,000	1,000	0	1,000
Capital Outlay	1,500	1,500	0	1,500
Total Expenditures	<u>69,450</u>	<u>69,450</u>	<u>47,514</u>	<u>21,936</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,450)	(29,450)	(8,749)	20,701
Fund Balance at Beginning of Year	<u>29,501</u>	<u>29,501</u>	<u>29,501</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 51</u>	<u>\$ 51</u>	<u>\$ 20,752</u>	<u>\$ 20,701</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 800	\$ 800	\$ 0	\$ (800)
Charges for Services	205,700	205,700	146,943	(58,757)
All Other Revenues	<u>20,200</u>	<u>20,200</u>	<u>8,365</u>	<u>(11,835)</u>
Total Revenues	<u>226,700</u>	<u>226,700</u>	<u>155,308</u>	<u>(71,392)</u>
<b>Expenditures:</b>				
General Government - Legislative and Executive:				
Personal Services	145,600	141,400	117,559	23,841
Materials and Supplies	2,650	4,750	3,527	1,223
Contractual Services	51,921	51,921	34,213	17,708
Other Expenditures	27,720	27,720	14,486	13,234
Capital Outlay	<u>400</u>	<u>2,500</u>	<u>1,602</u>	<u>898</u>
Total Expenditures	<u>228,291</u>	<u>228,291</u>	<u>171,387</u>	<u>56,904</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,591)	(1,591)	(16,079)	(14,488)
Fund Balance at Beginning of Year	118,030	118,030	118,030	0
Prior Year Encumbrances	<u>21,791</u>	<u>21,791</u>	<u>21,791</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 138,230</u>	<u>\$ 138,230</u>	<u>\$ 123,742</u>	<u>\$ (14,488)</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 47,339	\$ 62,069	\$ 61,067	\$ (1,002)
All Other Revenues	0	0	120	120
Total Revenues	<u>47,339</u>	<u>62,069</u>	<u>61,187</u>	<u>(882)</u>
<b>Expenditures:</b>				
General Government - Legislative and Executive:				
Personal Services	54,235	54,733	54,518	215
Materials and Supplies	641	588	543	45
Contractual Services	1,680	17,284	17,007	277
Other Expenditures	1,050	764	763	1
Capital Outlay	1,300	1,300	1,300	0
Total Expenditures	<u>58,906</u>	<u>74,669</u>	<u>74,131</u>	<u>538</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,567)	(12,600)	(12,944)	(344)
<b>Other Financing Sources (Uses):</b>				
Transfers In	10,847	10,847	11,107	260
Advances In	0	14,730	0	(14,730)
Advances Out	0	(14,730)	0	14,730
Total Other Financing Sources (Uses)	<u>10,847</u>	<u>10,847</u>	<u>11,107</u>	<u>260</u>
Net Change in Fund Balance	(720)	(1,753)	(1,837)	(84)
Fund Balance at Beginning of Year	6,245	6,245	6,245	0
Prior Year Encumbrances	720	720	720	0
Fund Balance at End of Year	<u>\$ 6,245</u>	<u>\$ 5,212</u>	<u>\$ 5,128</u>	<u>\$ (84)</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 22,940	\$ 22,940	\$ 23,915	\$ 975
All Other Revenues	20	20	60	40
Total Revenues	<u>22,960</u>	<u>22,960</u>	<u>23,975</u>	<u>1,015</u>
<b>Expenditures:</b>				
Public Safety:				
Personal Services	23,147	23,009	22,831	178
Materials and Supplies	312	312	312	0
Other Expenditures	150	72	72	0
Capital Outlay	306	522	522	0
Total Expenditures	<u>23,915</u>	<u>23,915</u>	<u>23,737</u>	<u>178</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(955)	(955)	238	1,193
<b>Other Financing Sources (Uses):</b>				
Transfers In	1,300	1,300	0	(1,300)
Total Other Financing Sources (Uses)	<u>1,300</u>	<u>1,300</u>	<u>0</u>	<u>(1,300)</u>
Net Change in Fund Balance	345	345	238	(107)
Fund Balance at Beginning of Year	213	213	213	0
Fund Balance at End of Year	<u>\$ 558</u>	<u>\$ 558</u>	<u>\$ 451</u>	<u>\$ (107)</u>

**KNOX COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016***

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Total Revenues	<u>\$          0</u>	<u>\$          0</u>	<u>\$          0</u>	<u>\$          0</u>
<b>Expenditures:</b>				
General Government - Judicial:				
Capital Outlay	<u>          250</u>	<u>          250</u>	<u>            0</u>	<u>          250</u>
Total Expenditures	<u>          250</u>	<u>          250</u>	<u>            0</u>	<u>          250</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	<u>         (250)</u>	<u>         (250)</u>	<u>            0</u>	<u>          250</u>
Fund Balance at Beginning of Year	<u>          250</u>	<u>          250</u>	<u>          250</u>	<u>            0</u>
Fund Balance at End of Year	<u><u>\$          0</u></u>	<u><u>\$          0</u></u>	<u><u>\$         250</u></u>	<u><u>\$         250</u></u>



**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	<u>\$ 61,870</u>	<u>\$ 61,870</u>	<u>\$ 61,870</u>	<u>\$ 0</u>
Total Revenues	<u>61,870</u>	<u>61,870</u>	<u>61,870</u>	<u>0</u>
<b>Expenditures:</b>				
Public Safety:				
Personal Services	72,137	72,137	61,854	10,283
Capital Outlay	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>1,500</u>
Total Expenditures	<u>73,637</u>	<u>73,637</u>	<u>61,854</u>	<u>11,783</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,767)	(11,767)	16	11,783
Fund Balance at Beginning of Year	<u>11,767</u>	<u>11,767</u>	<u>11,767</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 11,783</u>	<u>\$ 11,783</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 1,450,000	\$ 1,450,000	\$ 1,749,077	\$ 299,077
Intergovernmental Revenues	130,000	630,000	598,256	(31,744)
All Other Revenues	<u>1,000</u>	<u>1,000</u>	<u>17,494</u>	<u>16,494</u>
Total Revenues	<u>1,581,000</u>	<u>2,081,000</u>	<u>2,364,827</u>	<u>283,827</u>
<b>Expenditures:</b>				
Public Safety:				
Personal Services	1,443,660	1,536,060	1,482,201	53,859
Materials and Supplies	7,900	7,900	5,730	2,170
Contractual Services	236,397	236,397	224,947	11,450
Other Expenditures	235,034	133,884	63,565	70,319
Capital Outlay	155,775	1,437,025	1,411,197	25,828
Debt Service:				
Principal Retirement	<u>119,912</u>	<u>35,000</u>	<u>35,000</u>	<u>0</u>
Total Expenditures	<u>2,198,678</u>	<u>3,386,266</u>	<u>3,222,640</u>	<u>163,626</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(617,678)	(1,305,266)	(857,813)	447,453
<b>Other Financing Sources (Uses):</b>				
Transfers Out	0	(93,662)	(93,662)	0
Advances In	<u>0</u>	<u>781,250</u>	<u>781,250</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>687,588</u>	<u>687,588</u>	<u>0</u>
Net Change in Fund Balance	(617,678)	(617,678)	(170,225)	447,453
Fund Balance at Beginning of Year	593,446	593,446	593,446	0
Prior Year Encumbrances	<u>24,232</u>	<u>24,232</u>	<u>24,232</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 447,453</u>	<u>\$ 447,453</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016****LITTER CONTROL AND RECYCLING FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 69,500	\$ 69,500	\$ 69,295	\$ (205)
All Other Revenues	500	500	1,218	718
Total Revenues	<u>70,000</u>	<u>70,000</u>	<u>70,513</u>	<u>513</u>
<b>Expenditures:</b>				
Health:				
Personal Services	49,568	46,347	44,164	2,183
Materials and Supplies	7,063	8,872	7,678	1,194
Contractual Services	17,074	12,403	10,478	1,925
Other Expenditures	1,147	6,471	6,301	170
Capital Outlay	4,600	5,360	4,075	1,285
Total Expenditures	<u>79,452</u>	<u>79,453</u>	<u>72,696</u>	<u>6,757</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,452)	(9,453)	(2,183)	7,270
Fund Balance at Beginning of Year	12,106	12,106	12,106	0
Prior Year Encumbrances	342	342	342	0
Fund Balance at End of Year	<u>\$ 2,996</u>	<u>\$ 2,995</u>	<u>\$ 10,265</u>	<u>\$ 7,270</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>CHILD SUPPORT ENFORCEMENT AGENCY FUND</b>				
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 492,500	\$ 453,200	\$ 578,245	\$ 125,045
Charges for Services	175,000	175,000	174,880	(120)
All Other Revenues	10,000	10,000	23,729	13,729
Total Revenues	<u>677,500</u>	<u>638,200</u>	<u>776,854</u>	<u>138,654</u>
<b>Expenditures:</b>				
Human Services:				
Personal Services	733,850	709,978	693,125	16,853
Materials and Supplies	800	800	417	383
Contractual Services	88,750	141,522	127,842	13,680
Other Expenditures	10,500	17,000	15,586	1,414
Capital Outlay	250	250	238	12
Total Expenditures	<u>834,150</u>	<u>869,550</u>	<u>837,208</u>	<u>32,342</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(156,650)	(231,350)	(60,354)	170,996
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	39,300	181,807	142,507
Total Other Financing Sources (Uses)	<u>0</u>	<u>39,300</u>	<u>181,807</u>	<u>142,507</u>
Net Change in Fund Balance	(156,650)	(192,050)	121,453	313,503
Fund Balance at Beginning of Year	178,739	178,739	178,739	0
Prior Year Encumbrances	17,950	17,950	17,950	0
Fund Balance at End of Year	<u>\$ 40,039</u>	<u>\$ 4,639</u>	<u>\$ 318,142</u>	<u>\$ 313,503</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>REAL ESTATE ASSESSMENT FUND</b>				
<b>Revenues:</b>				
Charges for Services	\$ 780,100	\$ 780,100	\$ 807,732	\$ 27,632
All Other Revenues	<u>6,200</u>	<u>6,200</u>	<u>7,038</u>	<u>838</u>
Total Revenues	<u>786,300</u>	<u>786,300</u>	<u>814,770</u>	<u>28,470</u>
<b>Expenditures:</b>				
General Government - Legislative and Executive:				
Personal Services	336,650	337,250	299,032	38,218
Materials and Supplies	10,600	10,200	2,939	7,261
Contractual Services	148,064	212,864	190,057	22,807
Other Expenditures	10,000	10,000	450	9,550
Capital Outlay	<u>5,000</u>	<u>40,000</u>	<u>31,453</u>	<u>8,547</u>
Total Expenditures	<u>510,314</u>	<u>610,314</u>	<u>523,931</u>	<u>86,383</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	275,986	175,986	290,839	114,853
Fund Balance at Beginning of Year	2,151,446	2,151,446	2,151,446	0
Prior Year Encumbrances	<u>28,664</u>	<u>28,664</u>	<u>28,664</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,456,096</u>	<u>\$ 2,356,096</u>	<u>\$ 2,470,949</u>	<u>\$ 114,853</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 480,500	\$ 480,500	\$ 392,877	\$ (87,623)
All Other Revenues	500	500	4,126	3,626
Total Revenues	<u>481,000</u>	<u>481,000</u>	<u>397,003</u>	<u>(83,997)</u>
<b>Expenditures:</b>				
Public Safety:				
Personal Services	211,845	241,466	220,245	21,221
Materials and Supplies	15,000	10,000	5,495	4,505
Contractual Services	98,680	235,726	105,937	129,789
Other Expenditures	155,475	135,590	14,554	121,036
Capital Outlay	0	12,097	10,144	1,953
Total Expenditures	<u>481,000</u>	<u>634,879</u>	<u>356,375</u>	<u>278,504</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(153,879)	40,628	194,507
Fund Balance at Beginning of Year	<u>232,324</u>	<u>232,324</u>	<u>232,324</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 232,324</u>	<u>\$ 78,445</u>	<u>\$ 272,952</u>	<u>\$ 194,507</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Special Assessments	<u>\$ 0</u>	<u>\$ 1,440</u>	<u>\$ 1,481</u>	<u>\$ 41</u>
Total Revenues	<u>0</u>	<u>1,440</u>	<u>1,481</u>	<u>41</u>
<b>Expenditures:</b>				
Capital Outlay:				
Contractual Services	<u>27,797</u>	<u>29,597</u>	<u>8,751</u>	<u>20,846</u>
Other Expenditures	<u>66</u>	<u>66</u>	<u>0</u>	<u>66</u>
Total Expenditures	<u>27,863</u>	<u>29,663</u>	<u>8,751</u>	<u>20,912</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(27,863)</u>	<u>(28,223)</u>	<u>(7,270)</u>	<u>20,953</u>
<b>Other Financing Sources (Uses):</b>				
Advances In	<u>0</u>	<u>1,800</u>	<u>1,800</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>1,800</u>	<u>1,800</u>	<u>0</u>
Net Change in Fund Balance	<u>(27,863)</u>	<u>(26,423)</u>	<u>(5,470)</u>	<u>20,953</u>
Fund Balance at Beginning of Year	<u>27,902</u>	<u>27,902</u>	<u>27,902</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 39</u>	<u>\$ 1,479</u>	<u>\$ 22,432</u>	<u>\$ 20,953</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>				
Health:				
Contractual Services	<u>384</u>	<u>384</u>	<u>0</u>	<u>384</u>
Total Expenditures	<u>384</u>	<u>384</u>	<u>0</u>	<u>384</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(384)	(384)	0	384
Fund Balance at Beginning of Year	<u>384</u>	<u>384</u>	<u>384</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 384</u>	<u>\$ 384</u>



**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016****EMERGENCY MANAGEMENT AGENCY FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 92,466	\$ 92,466	\$ 89,035	\$ (3,431)
All Other Revenues	<u>0</u>	<u>0</u>	<u>5,885</u>	<u>5,885</u>
Total Revenues	<u>92,466</u>	<u>92,466</u>	<u>94,920</u>	<u>2,454</u>
<b>Expenditures:</b>				
Public Safety:				
Personal Services	68,000	69,000	66,153	2,847
Materials and Supplies	2,700	2,700	2,642	58
Contractual Services	59,175	58,175	27,378	30,797
Other Expenditures	7,850	9,050	9,037	13
Capital Outlay	<u>26,000</u>	<u>26,000</u>	<u>11,854</u>	<u>14,146</u>
Total Expenditures	<u>163,725</u>	<u>164,925</u>	<u>117,064</u>	<u>47,861</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(71,259)	(72,459)	(22,144)	50,315
<b>Other Financing Sources (Uses):</b>				
Transfers In	24,000	24,000	24,000	0
Transfers Out	<u>(16,000)</u>	<u>(16,000)</u>	<u>0</u>	<u>16,000</u>
Total Other Financing Sources (Uses)	<u>8,000</u>	<u>8,000</u>	<u>24,000</u>	<u>16,000</u>
Net Change in Fund Balance	(63,259)	(64,459)	1,856	66,315
Fund Balance at Beginning of Year	114,864	114,864	114,864	0
Prior Year Encumbrances	<u>4,225</u>	<u>4,225</u>	<u>4,225</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 55,830</u>	<u>\$ 54,630</u>	<u>\$ 120,945</u>	<u>\$ 66,315</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

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**MARRIAGE LICENSE FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	<u>\$ 14,000</u>	<u>\$ 14,608</u>	<u>\$ 14,608</u>	<u>\$ 0</u>
Total Revenues	<u>14,000</u>	<u>14,608</u>	<u>14,608</u>	<u>0</u>
<b>Expenditures:</b>				
Health:				
Contractual Services	<u>14,323</u>	<u>14,931</u>	<u>14,547</u>	<u>384</u>
Total Expenditures	<u>14,323</u>	<u>14,931</u>	<u>14,547</u>	<u>384</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(323)	(323)	61	384
Fund Balance at Beginning of Year	<u>323</u>	<u>323</u>	<u>323</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 384</u>	<u>\$ 384</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 1,056,229	\$ 1,056,229	\$ 790,385	\$ (265,844)
Charges for Services	507,910	507,910	480,647	(27,263)
All Other Revenues	<u>272,475</u>	<u>272,475</u>	<u>46,463</u>	<u>(226,012)</u>
Total Revenues	<u>1,836,614</u>	<u>1,836,614</u>	<u>1,317,495</u>	<u>(519,119)</u>
<b>Expenditures:</b>				
Human Services:				
Personal Services	1,058,250	1,110,013	1,079,319	30,694
Materials and Supplies	307,683	218,246	212,343	5,903
Contractual Services	211,618	217,994	89,356	128,638
Other Expenditures	23,761	51,720	49,219	2,501
Capital Outlay	<u>363,250</u>	<u>366,589</u>	<u>365,778</u>	<u>811</u>
Total Expenditures	<u>1,964,562</u>	<u>1,964,562</u>	<u>1,796,015</u>	<u>168,547</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(127,948)	(127,948)	(478,520)	(350,572)
<b>Other Financing Sources (Uses):</b>				
Transfers In	25,000	25,000	0	(25,000)
Advances In	<u>0</u>	<u>0</u>	<u>340,736</u>	<u>340,736</u>
Total Other Financing Sources (Uses)	<u>25,000</u>	<u>25,000</u>	<u>340,736</u>	<u>315,736</u>
Net Change in Fund Balance	(102,948)	(102,948)	(137,784)	(34,836)
Fund Balance at Beginning of Year	134,199	134,199	134,199	0
Prior Year Encumbrances	<u>30,062</u>	<u>30,062</u>	<u>30,062</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 61,313</u>	<u>\$ 61,313</u>	<u>\$ 26,477</u>	<u>\$ (34,836)</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 3,500	\$ 3,500	\$ 0	\$ (3,500)
All Other Revenues	<u>5</u>	<u>5</u>	<u>16</u>	<u>11</u>
Total Revenues	<u>3,505</u>	<u>3,505</u>	<u>16</u>	<u>(3,489)</u>
<b>Expenditures:</b>				
General Government - Legislative and Executive:				
Personal Services	<u>3,508</u>	<u>3,508</u>	<u>0</u>	<u>3,508</u>
Total Expenditures	<u>3,508</u>	<u>3,508</u>	<u>0</u>	<u>3,508</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3)	(3)	16	19
Fund Balance at Beginning of Year	<u>3</u>	<u>3</u>	<u>3</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 19</u>	<u>\$ 19</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 5,000	\$ 5,000	\$ 9,885	\$ 4,885
All Other Revenues	<u>0</u>	<u>0</u>	<u>6</u>	<u>6</u>
Total Revenues	<u>5,000</u>	<u>5,000</u>	<u>9,891</u>	<u>4,891</u>
<b>Expenditures:</b>				
Public Works:				
Personal Services	5,000	5,000	567	4,433
Other Expenditures	<u>426</u>	<u>426</u>	<u>426</u>	<u>0</u>
Total Expenditures	<u>5,426</u>	<u>5,426</u>	<u>993</u>	<u>4,433</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(426)	(426)	8,898	9,324
<b>Other Financing Sources (Uses):</b>				
Transfers Out	<u>(2,456)</u>	<u>(2,456)</u>	<u>(1,915)</u>	<u>541</u>
Total Other Financing Sources (Uses)	<u>(2,456)</u>	<u>(2,456)</u>	<u>(1,915)</u>	<u>541</u>
Net Change in Fund Balance	(2,882)	(2,882)	6,983	9,865
Fund Balance at Beginning of Year	<u>2,882</u>	<u>2,882</u>	<u>2,882</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 9,865</u>	<u>\$ 9,865</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

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**CONTINUING PROFESSIONAL TRAINING FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 12,320</u>	<u>\$ 12,320</u>
Total Revenues	<u>0</u>	<u>0</u>	<u>12,320</u>	<u>12,320</u>
<b>Expenditures:</b>				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	12,320	12,320
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 12,320</u>	<u>\$ 12,320</u>

**KNOX COUNTY, OHIO**

**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 25,000	\$ 25,000	\$ 30,404	\$ 5,404
Licenses and Permits	60,000	78,224	100,092	21,868
All Other Revenues	0	0	94	94
Total Revenues	<u>85,000</u>	<u>103,224</u>	<u>130,590</u>	<u>27,366</u>
<b>Expenditures:</b>				
Public Safety:				
Personal Services	43,400	37,172	36,255	917
Materials and Supplies	0	15,598	15,598	0
Contractual Services	51,293	64,147	64,054	93
Capital Outlay	4,000	0	0	0
Total Expenditures	<u>98,693</u>	<u>116,917</u>	<u>115,907</u>	<u>1,010</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,693)	(13,693)	14,683	28,376
Fund Balance at Beginning of Year	9,693	9,693	9,693	0
Prior Year Encumbrances	4,000	4,000	4,000	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 28,376</u>	<u>\$ 28,376</u>

**KNOX COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016***

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 440,000	\$ 440,000	\$ 409,873	\$ (30,127)
All Other Revenues	<u>2,000</u>	<u>2,000</u>	<u>41,140</u>	<u>39,140</u>
Total Revenues	<u>442,000</u>	<u>442,000</u>	<u>451,013</u>	<u>9,013</u>
<b>Expenditures:</b>				
Human Services:				
Personal Services	17,000	16,000	0	16,000
Contractual Services	<u>501,600</u>	<u>502,600</u>	<u>189,367</u>	<u>313,233</u>
Total Expenditures	<u>518,600</u>	<u>518,600</u>	<u>189,367</u>	<u>329,233</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(76,600)	(76,600)	261,646	338,246
Fund Balance at Beginning of Year	86,225	86,225	86,225	0
Prior Year Encumbrances	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 11,225</u>	<u>\$ 11,225</u>	<u>\$ 349,471</u>	<u>\$ 338,246</u>



**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 30,000	\$ 30,000	\$ 30,939	\$ 939
All Other Revenues	<u>0</u>	<u>0</u>	<u>84</u>	<u>84</u>
Total Revenues	<u>30,000</u>	<u>30,000</u>	<u>31,023</u>	<u>1,023</u>
<b>Expenditures:</b>				
General Government - Judicial:				
Personal Services	31,000	31,000	30,378	622
Other Expenditures	4,000	2,000	159	1,841
Capital Outlay	<u>0</u>	<u>11,000</u>	<u>9,619</u>	<u>1,381</u>
Total Expenditures	<u>35,000</u>	<u>44,000</u>	<u>40,156</u>	<u>3,844</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(14,000)	(9,133)	4,867
Fund Balance at Beginning of Year	<u>43,316</u>	<u>43,316</u>	<u>43,316</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 38,316</u>	<u>\$ 29,316</u>	<u>\$ 34,183</u>	<u>\$ 4,867</u>

**KNOX COUNTY, OHIO*****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016*****SUPERVISION FEE FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 13,000	\$ 13,000	\$ 8,452	\$ (4,548)
All Other Revenues	50	50	117	67
Total Revenues	<u>13,050</u>	<u>13,050</u>	<u>8,569</u>	<u>(4,481)</u>
<b>Expenditures:</b>				
General Government - Judicial:				
Personal Services	12,100	13,100	6,914	6,186
Other Expenditures	9,227	9,227	3,826	5,401
Capital Outlay	<u>3,000</u>	<u>2,000</u>	<u>146</u>	<u>1,854</u>
Total Expenditures	<u>24,327</u>	<u>24,327</u>	<u>10,886</u>	<u>13,441</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,277)	(11,277)	(2,317)	8,960
Fund Balance at Beginning of Year	11,115	11,115	11,115	0
Prior Year Encumbrances	<u>162</u>	<u>162</u>	<u>162</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 8,960</u>	<u>\$ 8,960</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

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**PARENTING SEMINAR FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 6,000	\$ 6,000	\$ 5,360	\$ (640)
All Other Revenues	<u>0</u>	<u>0</u>	<u>19</u>	<u>19</u>
Total Revenues	<u>6,000</u>	<u>6,000</u>	<u>5,379</u>	<u>(621)</u>
<b>Expenditures:</b>				
General Government - Judicial:				
Personal Services	100	100	63	37
Contractual Services	5,900	5,900	4,200	1,700
Other Expenditures	<u>0</u>	<u>2,680</u>	<u>2,680</u>	<u>0</u>
Total Expenditures	<u>6,000</u>	<u>8,680</u>	<u>6,943</u>	<u>1,737</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(2,680)	(1,564)	1,116
Fund Balance at Beginning of Year	<u>5,782</u>	<u>5,782</u>	<u>5,782</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 5,782</u>	<u>\$ 3,102</u>	<u>\$ 4,218</u>	<u>\$ 1,116</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 350</u>	<u>\$ 150</u>
Total Revenues	<u>200</u>	<u>200</u>	<u>350</u>	<u>150</u>
<b>Expenditures:</b>				
Public Safety:				
Contractual Services	<u>2,538</u>	<u>2,538</u>	<u>0</u>	<u>2,538</u>
Total Expenditures	<u>2,538</u>	<u>2,538</u>	<u>0</u>	<u>2,538</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,338)	(2,338)	350	2,688
Fund Balance at Beginning of Year	<u>2,338</u>	<u>2,338</u>	<u>2,338</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,688</u>	<u>\$ 2,688</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 927,300	\$ 977,624	\$ 982,269	\$ 4,645
Intergovernmental Revenues	137,300	137,300	132,655	(4,645)
Total Revenues	<u>1,064,600</u>	<u>1,114,924</u>	<u>1,114,924</u>	<u>0</u>
<b>Expenditures:</b>				
Intergovernmental:				
Contractual Services	<u>1,064,600</u>	<u>1,114,924</u>	<u>1,114,924</u>	<u>0</u>
Total Expenditures	<u>1,064,600</u>	<u>1,114,924</u>	<u>1,114,924</u>	<u>0</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**KNOX COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2016***

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 734,300	\$ 750,993	\$ 777,795	\$ 26,802
Intergovernmental Revenues	127,154	127,154	105,408	(21,746)
Total Revenues	<u>861,454</u>	<u>878,147</u>	<u>883,203</u>	<u>5,056</u>
<b>Expenditures:</b>				
Intergovernmental:				
Contractual Services	1,098,235	1,114,928	1,114,928	0
Total Expenditures	<u>1,098,235</u>	<u>1,114,928</u>	<u>1,114,928</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(236,781)	(236,781)	(231,725)	5,056
Fund Balance at Beginning of Year	236,781	236,781	236,781	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,056</u>	<u>\$ 5,056</u>

**KNOX COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
All Other Revenues	<u>\$ 349,742</u>	<u>\$ 349,742</u>	<u>\$ 218,765</u>	<u>\$ (130,977)</u>
Total Revenues	<u>349,742</u>	<u>349,742</u>	<u>218,765</u>	<u>(130,977)</u>
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	<u>1,442,000</u>	<u>1,459,000</u>	<u>1,129,000</u>	<u>330,000</u>
Interest and Fiscal Charges	<u>498,676</u>	<u>482,000</u>	<u>181,094</u>	<u>300,906</u>
Total Expenditures	<u>1,940,676</u>	<u>1,941,000</u>	<u>1,310,094</u>	<u>630,906</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,590,934)</u>	<u>(1,591,258)</u>	<u>(1,091,329)</u>	<u>499,929</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	<u>1,580,758</u>	<u>1,580,758</u>	<u>1,092,423</u>	<u>(488,335)</u>
Total Other Financing Sources (Uses)	<u>1,580,758</u>	<u>1,580,758</u>	<u>1,092,423</u>	<u>(488,335)</u>
Net Change in Fund Balance	<u>(10,176)</u>	<u>(10,500)</u>	<u>1,094</u>	<u>11,594</u>
Fund Balance at Beginning of Year	<u>19,514</u>	<u>19,514</u>	<u>19,514</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 9,338</u>	<u>\$ 9,014</u>	<u>\$ 20,608</u>	<u>\$ 11,594</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2016**

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



**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2016**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
All Other Revenues	<u>\$ 111,000</u>	<u>\$ 111,000</u>	<u>\$ 106,826</u>	<u>\$ (4,174)</u>
Total Revenues	<u>111,000</u>	<u>111,000</u>	<u>106,826</u>	<u>(4,174)</u>
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	<u>111,000</u>	<u>111,000</u>	<u>106,826</u>	<u>4,174</u>
Total Expenditures	<u>111,000</u>	<u>111,000</u>	<u>106,826</u>	<u>4,174</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2016**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 240,000	\$ 712,649	\$ 899,694	\$ 187,045
Donations and Contributions	<u>0</u>	<u>0</u>	<u>209,556</u>	<u>209,556</u>
Total Revenues	<u>240,000</u>	<u>712,649</u>	<u>1,109,250</u>	<u>396,601</u>
<b>Expenditures:</b>				
Capital Outlay:				
Contractual Services	<u>808,718</u>	<u>1,281,367</u>	<u>1,115,007</u>	<u>166,360</u>
Total Expenditures	<u>808,718</u>	<u>1,281,367</u>	<u>1,115,007</u>	<u>166,360</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(568,718)	(568,718)	(5,757)	562,961
<b>Other Financing Sources (Uses):</b>				
Transfers In	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>200,000</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>200,000</u>
Net Change in Fund Balance	(568,718)	(568,718)	194,243	762,961
Fund Balance at Beginning of Year	<u>568,718</u>	<u>568,718</u>	<u>568,718</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 762,961</u>	<u>\$ 762,961</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2016**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
All Other Revenues	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,981</u>	<u>\$ 981</u>
Total Revenues	<u>5,000</u>	<u>5,000</u>	<u>5,981</u>	<u>981</u>
<b>Expenditures:</b>				
Capital Outlay:				
Other Expenditures	4,000	4,000	1,000	3,000
Capital Outlay	<u>4,000</u>	<u>4,000</u>	<u>0</u>	<u>4,000</u>
Total Expenditures	<u>8,000</u>	<u>8,000</u>	<u>1,000</u>	<u>7,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,000)	(3,000)	4,981	7,981
Fund Balance at Beginning of Year	<u>4,364</u>	<u>4,364</u>	<u>4,364</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,364</u>	<u>\$ 1,364</u>	<u>\$ 9,345</u>	<u>\$ 7,981</u>

**KNOX COUNTY, OHIO**

**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 667,185	\$ 667,185	\$ 467,928	\$ (199,257)
Investment Earnings	100	100	25	(75)
Total Revenues	<u>667,285</u>	<u>667,285</u>	<u>467,953</u>	<u>(199,332)</u>
<b>Expenditures:</b>				
Capital Outlay:				
Capital Outlay	<u>673,267</u>	<u>673,267</u>	<u>467,133</u>	<u>206,134</u>
Total Expenditures	<u>673,267</u>	<u>673,267</u>	<u>467,133</u>	<u>206,134</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,982)	(5,982)	820	6,802
<b>Other Financing Sources (Uses):</b>				
Advances In	0	47,512	0	(47,512)
Advances Out	<u>0</u>	<u>(47,512)</u>	<u>0</u>	<u>47,512</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(5,982)	(5,982)	820	6,802
Fund Balance at Beginning of Year	<u>5,982</u>	<u>5,982</u>	<u>5,982</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,802</u>	<u>\$ 6,802</u>

**KNOX COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2016**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	<u>\$ 2,959,965</u>	<u>\$ 5,258,965</u>	<u>\$ 1,179,874</u>	<u>\$ (4,079,091)</u>
Total Revenues	<u>2,959,965</u>	<u>5,258,965</u>	<u>1,179,874</u>	<u>(4,079,091)</u>
<b>Expenditures:</b>				
Capital Outlay:				
Contractual Services	<u>2,959,965</u>	<u>5,258,965</u>	<u>1,179,874</u>	<u>4,079,091</u>
Total Expenditures	<u>2,959,965</u>	<u>5,258,965</u>	<u>1,179,874</u>	<u>4,079,091</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

***Fiduciary Funds***

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

***Agency Funds***

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**District Board of Health Fund**

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

**Soil and Water Conservation Fund**

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

**Corporation Fund**

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

**Local Government Fund**

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

**Library Support Fund**

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

**Lodging Tax Fund**

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

**Cigarette Tax Fund**

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

(Continued)

***Agency Funds***

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**Manufactured Home Tax Fund**

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

**County Court Agency Fund**

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

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

**Undivided Personal Property Tax Fund**

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

**Estate Tax Fund**

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

**Undivided Real Estate Tax Fund**

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

**Regional Planning Commission Fund**

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

**Workers Compensation Fund**

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

**Public Defender Indigent Fund**

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

(Continued)

***Agency Funds***

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**Inmate Fund**

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

**Township Fund**

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

**Payroll Fund**

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

**Park District Fund**

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

**Delaware, Knox, Marion and Morrow Joint Solid Waste District (DKMM) Fund**

The fund accounts for activities of the jointly governed solid waste district for which Knox County is the fiscal agent.



**KNOX COUNTY, OHIO**

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***Combining Statement Of Assets and Liabilities  
Agency Funds  
December 31, 2016***

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	Undivided Real Estate Tax	All Other Agency	Totals
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$3,082,677	\$3,615,828	\$6,698,505
Cash and Cash Equivalents in Segregated Accounts	0	319,810	319,810
Receivables:			
Taxes	65,123,913	0	65,123,913
Accounts	0	11,421	11,421
Special Assessments	11,959	0	11,959
Intergovernmental	0	2,866,675	2,866,675
Total Assets	<u>\$68,218,549</u>	<u>\$6,813,734</u>	<u>\$75,032,283</u>
Liabilities:			
Intergovernmental Payable	\$68,218,549	\$3,141,148	\$71,359,697
Undistributed Monies	0	310,257	310,257
Due to Others	0	3,362,329	3,362,329
Total Liabilities	<u>\$68,218,549</u>	<u>\$6,813,734</u>	<u>\$75,032,283</u>

**KNOX COUNTY, OHIO**

**Combining Statement Of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 2016**

	Balance December 31, 2015	Additions	Reductions	Balance December 31, 2016
<b>District Board of Health</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 920,529	\$ 4,024,669	\$ (3,815,475)	\$ 1,129,723
Total Assets	<u>\$ 920,529</u>	<u>\$ 4,024,669</u>	<u>\$ (3,815,475)</u>	<u>\$ 1,129,723</u>
Liabilities:				
Due to Others	\$ 920,529	\$ 4,024,669	\$ (3,815,475)	\$ 1,129,723
Total Liabilities	<u>\$ 920,529</u>	<u>\$ 4,024,669</u>	<u>\$ (3,815,475)</u>	<u>\$ 1,129,723</u>
<b>Soil and Water Conservation</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 232,721	\$ 342,286	\$ (311,976)	\$ 263,031
Total Assets	<u>\$ 232,721</u>	<u>\$ 342,286</u>	<u>\$ (311,976)</u>	<u>\$ 263,031</u>
Liabilities:				
Due to Others	\$ 232,721	\$ 342,286	\$ (311,976)	\$ 263,031
Total Liabilities	<u>\$ 232,721</u>	<u>\$ 342,286</u>	<u>\$ (311,976)</u>	<u>\$ 263,031</u>
<b>Corporation</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 81,110	\$ 578,104	\$ (577,980)	\$ 81,234
Intergovernmental Receivable	159,957	161,256	(159,957)	161,256
Total Assets	<u>\$ 241,067</u>	<u>\$ 739,360</u>	<u>\$ (737,937)</u>	<u>\$ 242,490</u>
Liabilities:				
Intergovernmental Payable	\$ 241,067	\$ 739,360	\$ (737,937)	\$ 242,490
Total Liabilities	<u>\$ 241,067</u>	<u>\$ 739,360</u>	<u>\$ (737,937)</u>	<u>\$ 242,490</u>
<b>Local Government</b>				
Assets:				
Intergovernmental Receivable	\$ 660,901	\$ 658,768	\$ (660,901)	\$ 658,768
Total Assets	<u>\$ 660,901</u>	<u>\$ 658,768</u>	<u>\$ (660,901)</u>	<u>\$ 658,768</u>
Liabilities:				
Intergovernmental Payable	\$ 660,901	\$ 658,768	\$ (660,901)	\$ 658,768
Total Liabilities	<u>\$ 660,901</u>	<u>\$ 658,768</u>	<u>\$ (660,901)</u>	<u>\$ 658,768</u>

(Continued)

**KNOX COUNTY, OHIO**

**Combining Statement Of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 2016**

	Balance December 31, 2015	Additions	Reductions	Balance December 31, 2016
<b>Library Support</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 1,617,227	\$ (1,617,227)	\$ 0
Intergovernmental Receivable	825,413	826,360	(825,413)	826,360
Total Assets	<u>\$ 825,413</u>	<u>\$ 2,443,587</u>	<u>\$ (2,442,640)</u>	<u>\$ 826,360</u>
Liabilities:				
Intergovernmental Payable	\$ 825,413	\$ 2,443,587	\$ (2,442,640)	\$ 826,360
Total Liabilities	<u>\$ 825,413</u>	<u>\$ 2,443,587</u>	<u>\$ (2,442,640)</u>	<u>\$ 826,360</u>
<b>Lodging Tax</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 180,888	\$ (179,456)	\$ 1,432
Accounts Receivable	9,700	11,421	(9,700)	11,421
Total Assets	<u>\$ 9,700</u>	<u>\$ 192,309</u>	<u>\$ (189,156)</u>	<u>\$ 12,853</u>
Liabilities:				
Due to Others	9,700	\$ 192,309	\$ (189,156)	\$ 12,853
Total Liabilities	<u>\$ 9,700</u>	<u>\$ 192,309</u>	<u>\$ (189,156)</u>	<u>\$ 12,853</u>
<b>Cigarette Tax</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 7,690	\$ (7,633)	\$ 57
Total Assets	<u>\$ 0</u>	<u>\$ 7,690</u>	<u>\$ (7,633)</u>	<u>\$ 57</u>
Liabilities:				
Intergovernmental Payable	\$ 0	\$ 7,690	\$ (7,633)	\$ 57
Total Liabilities	<u>\$ 0</u>	<u>\$ 7,690</u>	<u>\$ (7,633)</u>	<u>\$ 57</u>
<b>Manufactured Home Tax</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 17,741	\$ 192,480	\$ (185,725)	\$ 24,496
Total Assets	<u>\$ 17,741</u>	<u>\$ 192,480</u>	<u>\$ (185,725)</u>	<u>\$ 24,496</u>
Liabilities:				
Intergovernmental Payable	\$ 17,741	\$ 192,480	\$ (185,725)	\$ 24,496
Total Liabilities	<u>\$ 17,741</u>	<u>\$ 192,480</u>	<u>\$ (185,725)</u>	<u>\$ 24,496</u>

(Continued)

**KNOX COUNTY, OHIO**

**Combining Statement Of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 2016**

	Balance December 31, 2015	Additions	Reductions	Balance December 31, 2016
<b>County Court Agency</b>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 328,505	\$ 10,055,846	\$ (10,074,094)	\$ 310,257
Total Assets	<u>\$ 328,505</u>	<u>\$ 10,055,846</u>	<u>\$ (10,074,094)</u>	<u>\$ 310,257</u>
Liabilities:				
Intergovernmental Payable	\$ 0	\$ 6,340,094	\$ (6,340,094)	\$ 0
Undistributed Monies	328,505	310,257	(328,505)	310,257
Due to Others	0	3,405,495	(3,405,495)	0
Total Liabilities	<u>\$ 328,505</u>	<u>\$ 10,055,846</u>	<u>\$ (10,074,094)</u>	<u>\$ 310,257</u>
<b>Undivided Personal Property Tax</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 32,192	\$ (32,192)	\$ 0
Total Assets	<u>\$ 0</u>	<u>\$ 32,192</u>	<u>\$ (32,192)</u>	<u>\$ 0</u>
Liabilities:				
Intergovernmental Payable	\$ 0	\$ 32,192	\$ (32,192)	\$ 0
Total Liabilities	<u>\$ 0</u>	<u>\$ 32,192</u>	<u>\$ (32,192)</u>	<u>\$ 0</u>
<b>Estate Tax</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 12,383	\$ 11,346	\$ (23,729)	\$ 0
Total Assets	<u>\$ 12,383</u>	<u>\$ 11,346</u>	<u>\$ (23,729)</u>	<u>\$ 0</u>
Liabilities:				
Intergovernmental Payable	\$ 12,383	\$ 11,346	\$ (23,729)	\$ 0
Total Liabilities	<u>\$ 12,383</u>	<u>\$ 11,346</u>	<u>\$ (23,729)</u>	<u>\$ 0</u>
<b>Undivided Real Estate Tax</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 2,812,025	\$ 61,184,763	\$ (60,914,111)	\$ 3,082,677
Receivables:				
Taxes	59,218,383	65,123,913	(59,218,383)	65,123,913
Special Assessments	44,908	11,959	(44,908)	11,959
Total Assets	<u>\$ 62,075,316</u>	<u>\$ 126,320,635</u>	<u>\$ (120,177,402)</u>	<u>\$ 68,218,549</u>
Liabilities:				
Intergovernmental Payable	\$ 62,075,316	\$ 126,320,635	\$ (120,177,402)	68,218,549
Total Liabilities	<u>\$ 62,075,316</u>	<u>\$ 126,320,635</u>	<u>\$ (120,177,402)</u>	<u>\$ 68,218,549</u>

(Continued)

**KNOX COUNTY, OHIO****Combining Statement Of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 2016**

	Balance December 31, 2015	Additions	Reductions	Balance December 31, 2016
<b>Regional Planning Commission</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 52,302	\$ 49,960	\$ (35,172)	\$ 67,090
Total Assets	<u>\$ 52,302</u>	<u>\$ 49,960</u>	<u>\$ (35,172)</u>	<u>\$ 67,090</u>
Liabilities:				
Due to Others	\$ 52,302	\$ 49,960	\$ (35,172)	\$ 67,090
Total Liabilities	<u>\$ 52,302</u>	<u>\$ 49,960</u>	<u>\$ (35,172)</u>	<u>\$ 67,090</u>
<b>Workers' Compensation</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 436,587	\$ (436,587)	\$ 0
Intergovernmental Receivable	25,260	3,092	(3,092)	25,260
Total Assets	<u>\$ 25,260</u>	<u>\$ 439,679</u>	<u>\$ (439,679)</u>	<u>\$ 25,260</u>
Liabilities:				
Intergovernmental Payable	\$ 25,260	\$ 439,679	\$ (439,679)	\$ 25,260
Total Liabilities	<u>\$ 25,260</u>	<u>\$ 439,679</u>	<u>\$ (439,679)</u>	<u>\$ 25,260</u>
<b>Public Defender Indigent</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 285	\$ 6,864	\$ (7,149)	\$ 0
Intergovernmental Receivable	224	316	(224)	316
Total Assets	<u>\$ 509</u>	<u>\$ 7,180</u>	<u>\$ (7,373)</u>	<u>\$ 316</u>
Liabilities:				
Intergovernmental Payable	\$ 509	\$ 7,180	\$ (7,373)	\$ 316
Total Liabilities	<u>\$ 509</u>	<u>\$ 7,180</u>	<u>\$ (7,373)</u>	<u>\$ 316</u>
<b>Inmate</b>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 7,304	\$ 241,815	\$ (239,566)	\$ 9,553
Total Assets	<u>\$ 7,304</u>	<u>\$ 241,815</u>	<u>\$ (239,566)</u>	<u>\$ 9,553</u>
Liabilities:				
Due to Others	\$ 7,304	\$ 241,815	\$ (239,566)	\$ 9,553
Total Liabilities	<u>\$ 7,304</u>	<u>\$ 241,815</u>	<u>\$ (239,566)</u>	<u>\$ 9,553</u>

(Continued)

**KNOX COUNTY, OHIO**

**Combining Statement Of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 2016**

	Balance December 31, 2015	Additions	Reductions	Balance December 31, 2016
<b>Township</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 2,848,025	\$ (2,848,025)	\$ 0
Intergovernmental Receivable	1,202,818	1,194,715	(1,202,818)	1,194,715
Total Assets	<u>\$ 1,202,818</u>	<u>\$ 4,042,740</u>	<u>\$ (4,050,843)</u>	<u>\$ 1,194,715</u>
Liabilities:				
Intergovernmental Payable	1,202,818	\$ 4,042,740	\$ (4,050,843)	\$ 1,194,715
Total Liabilities	<u>\$ 1,202,818</u>	<u>\$ 4,042,740</u>	<u>\$ (4,050,843)</u>	<u>\$ 1,194,715</u>
<b>Payroll</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 212,368	\$ 20,871,577	\$ (20,910,053)	\$ 173,892
Total Assets	<u>\$ 212,368</u>	<u>\$ 20,871,577</u>	<u>\$ (20,910,053)</u>	<u>\$ 173,892</u>
Liabilities:				
Intergovernmental Payable	\$ 209,022	\$ 7,430,841	\$ (7,471,177)	\$ 168,686
Due to Others	3,346	13,440,736	(13,438,876)	5,206
Total Liabilities	<u>\$ 212,368</u>	<u>\$ 20,871,577</u>	<u>\$ (20,910,053)</u>	<u>\$ 173,892</u>
<b>Park District</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 509,475	\$ 528,799	\$ (630,836)	\$ 407,438
Total Assets	<u>\$ 509,475</u>	<u>\$ 528,799</u>	<u>\$ (630,836)</u>	<u>\$ 407,438</u>
Liabilities:				
Due to Others	\$ 509,475	\$ 528,799	\$ (630,836)	\$ 407,438
Total Liabilities	<u>\$509,475</u>	<u>\$528,799</u>	<u>\$ (630,836)</u>	<u>\$407,438</u>
<b>DKMM</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,234,965	\$ 1,671,217	\$ (1,438,747)	\$ 1,467,435
Total Assets	<u>\$ 1,234,965</u>	<u>\$ 1,671,217</u>	<u>\$ (1,438,747)</u>	<u>\$ 1,467,435</u>
Liabilities:				
Due to Others	\$ 1,234,965	\$ 1,671,217	\$ (1,438,747)	\$ 1,467,435
Total Liabilities	<u>\$ 1,234,965</u>	<u>\$ 1,671,217</u>	<u>\$ (1,438,747)</u>	<u>\$ 1,467,435</u>

(Continued)

**KNOX COUNTY, OHIO****Combining Statement Of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 2016**

	Balance December 31, 2015	Additions	Reductions	Balance December 31, 2016
<b>All Agency Funds</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 6,085,904	\$ 94,584,674	\$ (93,972,073)	6,698,505
Cash and Cash Equivalents in Segregated Accounts	335,809	10,297,661	(10,313,660)	319,810
Receivables:				
Taxes	59,218,383	65,123,913	(59,218,383)	65,123,913
Accounts	9,700	11,421	(9,700)	11,421
Special Assessments	44,908	11,959	(44,908)	11,959
Intergovernmental	2,874,573	2,844,507	(2,852,405)	2,866,675
Total Assets	<u>\$ 68,569,277</u>	<u>\$ 172,874,135</u>	<u>\$ (166,411,129)</u>	<u>\$ 75,032,283</u>
Liabilities:				
Intergovernmental Payable	\$ 65,270,430	\$ 148,666,592	\$ (142,577,325)	\$ 71,359,697
Undistributed Monies	328,505	310,257	(328,505)	310,257
Due to Others	2,970,342	23,897,286	(23,505,299)	3,362,329
Total Liabilities	<u>\$ 68,569,277</u>	<u>\$ 172,874,135</u>	<u>\$ (166,411,129)</u>	<u>\$ 75,032,283</u>

*C*OMPONENT *U*NITS

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**KNOX COUNTY, OHIO**

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**Statement of Cash Flows  
Component Unit  
For the Year Ended December 31, 2016**

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	Knox County Airport
<u>Cash Flows from Operating Activities:</u>	
Cash Received from Customers	\$542,869
Cash Payments to Suppliers for Goods and Services	(318,007)
Cash Payments to Employees for Service	(138,681)
Other Operating Receipts	1,967
Net Cash Provided by Operating Activities	<u>88,148</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>	
Capital Grant	73,048
Acquisition of Capital Assets	(90,341)
Debt Principal Retirement	(41,100)
Interest Paid on Debt	(26,843)
Net Cash Used for Capital and Related Financing Activities	<u>(85,236)</u>
Net Increase in Cash and Cash Equivalents	2,912
Cash and Cash Equivalents at Beginning of Year	266,909
Cash and Cash Equivalents at End of Year	<u>\$269,821</u>
<u>Reconciliation of Operating Loss to Net Cash Provided by Operating Activities:</u>	
Operating Loss	(\$216,519)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:	
Depreciation Expense	303,264
Changes in Assets and Liabilities:	
Increase in Accounts Receivable	(4,505)
Increase in Inventory	(5,118)
Increase in Accounts Payable	7,368
Increase in Due to Primary Government	3,658
Total Adjustments	<u>304,667</u>
Net Cash Provided by Operating Activities	<u>\$88,148</u>



# STATISTICAL SECTION



## **STATISTICAL TABLES**

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

### **Contents**

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<b>Financial Trends</b>	S 2 – S 13
These schedules contain trend information to help the reader understand how the County’s financial position has changed over time.	
<b>Revenue Capacity</b>	S 14 – S 21
These schedules contain information to help the reader understand and assess the factors affecting the County’s ability to generate its most significant local revenue sources, which is property tax.	
<b>Debt Capacity</b>	S 22 – S 29
These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.	
<b>Economic and Demographic Information</b>	S 30 – S 33
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County’s financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
<b>Operating Information</b>	S 34 – S 39
These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.	
<b>Sources Note:</b>	
Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.	

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

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<b>Governmental Activities:</b>			(1)	
Net Investment in Capital Assets	\$46,412,153	\$46,177,057	\$46,246,780	\$49,273,409
Restricted	19,198,230	17,732,203	19,974,016	23,119,705
Unrestricted	6,207,084	4,195,953	4,374,081	5,154,707
Total Governmental Activities Net Position	<u>\$71,817,467</u>	<u>\$68,105,213</u>	<u>\$70,594,877</u>	<u>\$77,547,821</u>
<b>Business-type Activities:</b>				
Net Investment in Capital Assets	\$3,028,127	\$2,759,725	\$3,214,860	\$3,904,705
Unrestricted	874,504	1,310,052	2,398,616	2,308,792
Total Business-type Activities Net Position	<u>\$3,902,631</u>	<u>\$4,069,777</u>	<u>\$5,613,476</u>	<u>\$6,213,497</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	\$49,440,280	\$48,936,782	\$49,461,640	\$53,178,114
Restricted	19,198,230	17,732,203	19,974,016	23,119,705
Unrestricted	7,081,588	5,506,005	6,772,697	7,463,499
Total Primary Government Net Position	<u>\$75,720,098</u>	<u>\$72,174,990</u>	<u>\$76,208,353</u>	<u>\$83,761,318</u>

Source: County Auditor's Office

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

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

(3) Net Position was restated for 2014 as a result of a prior period adjustment for implementing GASB 68.

*Knox County, Ohio*

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2011	2012	2013	2014	2015	2016
(2)			(3)		
\$50,171,806	\$50,381,060	\$51,446,528	\$51,802,500	\$52,230,095	\$55,733,167
26,284,909	24,624,520	29,228,233	28,482,641	27,883,770	26,900,356
3,530,088	2,876,152	5,422,981	(5,313,665)	(3,987,505)	(5,124,408)
<u>\$79,986,803</u>	<u>\$77,881,732</u>	<u>\$86,097,742</u>	<u>\$74,971,476</u>	<u>\$76,126,360</u>	<u>\$77,509,115</u>
\$3,695,596	\$5,308,460	\$5,093,033	\$5,175,769	\$5,267,852	\$5,248,223
2,720,479	1,093,682	2,218,334	1,996,212	2,066,563	2,403,826
<u>\$6,416,075</u>	<u>\$6,402,142</u>	<u>\$7,311,367</u>	<u>\$7,171,981</u>	<u>\$7,334,415</u>	<u>\$7,652,049</u>
\$53,867,402	\$55,689,520	\$56,539,561	\$56,978,269	\$57,497,947	\$60,981,390
26,284,909	24,624,520	29,228,233	28,482,641	27,883,770	26,900,356
6,250,567	3,969,834	7,641,315	(3,317,453)	(1,920,942)	(2,720,582)
<u>\$86,402,878</u>	<u>\$84,283,874</u>	<u>\$93,409,109</u>	<u>\$82,143,457</u>	<u>\$83,460,775</u>	<u>\$85,161,164</u>

## Knox County, Ohio

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

	2007	2008	2009
<b>Expenses</b>			
Governmental Activities:			
Legislative and Executive	\$6,596,815	\$7,669,993	\$6,145,058
Judicial	2,178,492	2,255,167	2,180,208
Public Safety	6,023,816	6,416,779	6,524,287
Public Works	6,966,197	6,624,205	5,542,229
Health	551,510	473,310	466,915
Human Services	16,135,467	17,704,895	15,780,147
Interest and Fiscal Charges (2)	499,031	476,946	473,944
<i>Total Governmental Activities Expenses</i>	<u>38,951,328</u>	<u>41,621,295</u>	<u>37,112,788</u>
Business-type Activities:			
Sewer (2)	1,035,406	1,488,318	1,254,142
Landfill	0	0	17,563
<i>Total Business-type Activities Expenses</i>	<u>1,035,406</u>	<u>1,488,318</u>	<u>1,271,705</u>
<i>Total Primary Government Expenses</i>	<u>\$39,986,734</u>	<u>\$43,109,613</u>	<u>\$38,384,493</u>
<b>Program Revenues</b>			
Governmental Activities:			
Charges for Services			
Legislative and Executive	\$1,333,018	\$1,469,638	\$1,538,388
Judicial	625,573	610,516	674,700
Public Safety	736,359	857,152	872,700
Public Works	61,676	109,294	58,177
Health	170,066	184,077	220,784
Human Services	230,807	305,353	361,484
Operating Grants and Contributions	16,638,278	15,860,786	14,313,536
Capital Grants and Contributions (1)	848,177	417,569	1,086,915
<i>Total Governmental Activities Program Revenues</i>	<u>20,643,954</u>	<u>19,814,385</u>	<u>19,126,684</u>

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

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



***Knox County, Ohio***

2010	2011	2012	2013	2014	2015	2016
\$6,035,909	\$7,210,075	\$6,869,622	\$6,494,006	\$6,744,339	\$6,843,613	\$7,482,905
2,101,009	2,112,160	2,169,830	2,211,444	2,251,321	2,322,686	2,441,954
6,675,712	7,186,473	7,567,869	6,696,152	7,855,799	7,260,387	9,018,814
6,104,722	6,044,318	6,917,441	6,077,391	6,831,713	7,185,042	6,877,824
471,674	517,204	515,608	539,613	556,544	529,545	552,016
13,571,708	14,412,498	16,987,137	14,130,596	18,335,487	18,192,793	19,963,056
272,330	332,106	325,128	328,042	255,178	228,376	205,673
<u>35,233,064</u>	<u>37,814,834</u>	<u>41,352,635</u>	<u>36,477,244</u>	<u>42,830,381</u>	<u>42,562,442</u>	<u>46,542,242</u>
1,293,085	1,720,573	2,228,748	1,750,524	2,165,264	2,125,478	2,073,140
0	97,909	0	0	0	0	0
<u>1,293,085</u>	<u>1,818,482</u>	<u>2,228,748</u>	<u>1,750,524</u>	<u>2,165,264</u>	<u>2,125,478</u>	<u>2,073,140</u>
<u>\$36,526,149</u>	<u>\$39,633,316</u>	<u>\$43,581,383</u>	<u>\$38,227,768</u>	<u>\$44,995,645</u>	<u>\$44,687,920</u>	<u>\$48,615,382</u>
\$1,536,183	\$1,639,889	\$1,672,400	\$1,677,483	\$1,694,372	\$1,757,040	\$1,744,414
848,202	852,235	858,571	882,401	864,007	884,768	879,285
996,967	1,230,372	1,011,205	1,096,388	1,117,084	967,753	1,155,970
67,621	6,555	23,654	25,896	31,530	31,322	47,847
223,267	246,248	246,222	237,273	229,211	237,238	232,088
307,143	323,650	332,691	302,676	701,189	713,840	818,714
13,682,020	13,668,987	12,682,163	15,202,850	15,030,805	14,330,767	15,528,258
3,273,856	2,471,982	1,470,590	2,927,456	3,444,812	2,400,749	5,083,437
<u>20,935,259</u>	<u>20,439,918</u>	<u>18,297,496</u>	<u>22,352,423</u>	<u>23,113,010</u>	<u>21,323,477</u>	<u>25,490,013</u>

## Knox County, Ohio

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

	2007	2008	2009
Business-type Activities:			
Charges for Services			
Sewer	1,298,431	1,340,980	1,418,102
Landfill	21,017	18,635	0
Operating Grants and Contributions	0	0	0
Capital Grants and Contributions (2)	56,368	39,998	1,225,478
<i>Total Business-type Activities Program Revenues</i>	<u>1,375,816</u>	<u>1,399,613</u>	<u>2,643,580</u>
<i>Total Primary Government Program Revenues</i>	<u>22,019,770</u>	<u>21,213,998</u>	<u>21,770,264</u>
<b>Net (Expense)/Revenue</b>			
Governmental Activities	(18,307,374)	(21,806,910)	(17,986,104)
Business-type Activities	340,410	(88,705)	1,371,875
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$17,966,964)</u>	<u>(\$21,895,615)</u>	<u>(\$16,614,229)</u>
<b>General Revenues and Other Changes in Net Position</b>			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	\$3,823,813	\$3,653,400	\$3,847,226
Special Purposes	4,188,238	3,989,314	6,352,299
Sales Taxes	5,404,743	5,439,281	4,951,627
Intergovernmental Revenues, Unrestricted	2,357,839	2,758,915	3,259,260
Investment Earnings	1,499,020	707,531	421,128
Miscellaneous	1,784,125	1,732,961	1,777,222
Transfers	7,121	(186,746)	(132,994)
<i>Total Governmental Activities</i>	<u>19,064,899</u>	<u>18,094,656</u>	<u>20,475,768</u>
Business-type Activities:			
Investment Earnings	93,739	69,105	38,830
Transfers	(7,121)	186,746	132,994
<i>Total Business-type Activities</i>	<u>86,618</u>	<u>255,851</u>	<u>171,824</u>
<i>Total Primary Government</i>	<u>\$19,151,517</u>	<u>\$18,350,507</u>	<u>\$20,647,592</u>
<b>Change in Net Position</b>			
Governmental Activities	\$757,525	(\$3,712,254)	\$2,489,664
Business-type Activities	427,028	167,146	1,543,699
<i>Total Primary Government Change in Net Position</i>	<u>\$1,184,553</u>	<u>(\$3,545,108)</u>	<u>\$4,033,363</u>

Source: County Auditor's Office

## Knox County, Ohio

2010	2011	2012	2013	2014	2015	2016
1,450,720	1,742,668	1,862,932	1,999,163	2,023,479	1,968,393	2,112,640
127,089	0	1,489	34,225	7,694	4,484	9,249
107,135	140,103	140,103	128,530	128,493	125,469	122,609
114,730	146,200	98,081	407,008	39,713	36,379	54,198
<u>1,799,674</u>	<u>2,028,971</u>	<u>2,102,605</u>	<u>2,568,926</u>	<u>2,199,379</u>	<u>2,134,725</u>	<u>2,298,696</u>
22,734,933	22,468,889	20,400,101	24,921,349	25,312,389	23,458,202	27,788,709
(14,297,805)	(17,374,916)	(23,055,139)	(14,124,821)	(19,717,371)	(21,238,965)	(21,052,229)
506,589	210,489	(126,143)	818,402	34,115	9,247	225,556
<u>(\$13,791,216)</u>	<u>(\$17,164,427)</u>	<u>(\$23,181,282)</u>	<u>(\$13,306,419)</u>	<u>(\$19,683,256)</u>	<u>(\$21,229,718)</u>	<u>(\$20,826,673)</u>
\$3,810,053	\$3,823,921	\$3,908,629	\$4,039,454	\$4,105,058	\$4,490,189	\$4,563,169
6,350,981	6,398,403	6,459,890	6,641,214	6,611,736	6,571,806	6,697,022
5,726,806	5,465,107	5,920,900	6,180,390	6,853,635	7,008,914	7,110,407
3,175,551	2,906,735	2,604,245	2,915,379	2,762,484	2,801,438	2,667,093
150,227	177,190	154,864	162,187	(10,169)	345,717	213,990
2,106,347	1,336,069	1,996,545	1,495,963	1,215,152	1,291,627	1,233,286
(69,216)	(88,082)	(95,005)	(79,588)	(122,548)	(115,842)	(49,983)
<u>21,250,749</u>	<u>20,019,343</u>	<u>20,950,068</u>	<u>21,354,999</u>	<u>21,415,348</u>	<u>22,393,849</u>	<u>22,434,984</u>
24,216	23,818	17,205	11,235	36,215	37,345	42,095
69,216	88,082	95,005	79,588	122,548	115,842	49,983
93,432	111,900	112,210	90,823	158,763	153,187	92,078
<u>\$21,344,181</u>	<u>\$20,131,243</u>	<u>\$21,062,278</u>	<u>\$21,445,822</u>	<u>\$21,574,111</u>	<u>\$22,547,036</u>	<u>\$22,527,062</u>
\$6,952,944	\$2,644,427	(\$2,105,071)	\$7,230,178	\$1,697,977	\$1,154,884	\$1,382,755
600,021	322,389	(13,933)	909,225	192,878	162,434	317,634
<u>\$7,552,965</u>	<u>\$2,966,816</u>	<u>(\$2,119,004)</u>	<u>\$8,139,403</u>	<u>\$1,890,855</u>	<u>\$1,317,318</u>	<u>\$1,700,389</u>

## Knox County, Ohio

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

	2007	2008	2009	2010	2011
<b>General Fund</b>					
Nonspendable	\$0	\$0	\$0	\$0	\$229,114
Assigned	0	0	0	0	1,531,904
Unassigned	0	0	0	0	1,364,951
Reserved	662,662	601,554	473,903	492,106	0
Unreserved	2,089,151	1,200,614	1,717,030	2,122,349	0
<b>Total General Fund</b>	<u>2,751,813</u>	<u>1,802,168</u>	<u>2,190,933</u>	<u>2,614,455</u>	<u>3,125,969</u>
<b>All Other Governmental Funds</b>					
Nonspendable	0	0	0	0	352,260
Restricted	0	0	0	0	22,389,104
Assigned	0	0	0	0	504,077
Unassigned	0	0	0	0	(89)
Reserved	2,552,965	1,465,703	1,712,120	1,112,747	0
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	12,763,343	10,536,832	14,071,965	17,820,875	0
Capital Projects Funds	611,413	750,308	727,137	488,410	0
<b>Total All Other Governmental Funds</b>	<u>15,927,721</u>	<u>12,752,843</u>	<u>16,511,222</u>	<u>19,422,032</u>	<u>23,245,352</u>
<b>Total Governmental Funds</b>	<u><u>\$18,679,534</u></u>	<u><u>\$14,555,011</u></u>	<u><u>\$18,702,155</u></u>	<u><u>\$22,036,487</u></u>	<u><u>\$26,371,321</u></u>

Source: County Auditor's Office

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

***Knox County, Ohio***

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2012	2013	2014	2015	2016
\$216,611	\$211,279	\$202,473	\$187,173	\$171,114
1,525,988	1,539,044	1,809,941	2,287,699	2,892,615
1,660,248	2,014,337	2,177,515	2,087,386	1,737,954
0	0	0	0	0
0	0	0	0	0
<u>3,402,847</u>	<u>3,764,660</u>	<u>4,189,929</u>	<u>4,562,258</u>	<u>4,801,683</u>
308,489	388,450	526,494	689,255	447,959
21,159,815	26,388,872	24,898,373	24,163,547	23,075,557
593,854	580,346	529,161	568,718	794,494
(9,683)	(95,828)	(190,320)	(77,145)	(282,775)
0	0	0	0	0
0	0	0	0	0
<u>22,052,475</u>	<u>27,261,840</u>	<u>25,763,708</u>	<u>25,344,375</u>	<u>24,035,235</u>
<u>\$25,455,322</u>	<u>\$31,026,500</u>	<u>\$29,953,637</u>	<u>\$29,906,633</u>	<u>\$28,836,918</u>

## Knox County, Ohio

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

	2007	2008	2009	2010
<b>Revenues:</b>				
Taxes	\$13,383,880	\$13,117,298	\$15,086,952	\$15,417,736
Intergovernmental Revenues	19,842,435	17,551,214	20,211,095	20,029,661
Charges for Services	2,909,318	3,224,427	3,398,465	3,555,170
Licenses and Permits	138,752	167,644	208,226	213,560
Investment Earnings	1,380,218	639,692	414,462	147,357
Special Assessments	25,227	46,702	29,374	10,092
Fines and Forfeitures	95,514	93,224	87,929	175,180
Donations and Contributions	0	0	0	0
All Other Revenue	1,995,442	1,761,323	1,793,579	1,962,072
<b>Total Revenue</b>	<b>39,770,786</b>	<b>36,601,524</b>	<b>41,230,082</b>	<b>41,510,828</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	6,437,179	6,880,886	6,228,729	5,725,837
Judicial	2,168,442	2,216,707	2,179,242	2,086,329
Public Safety	5,696,130	6,000,693	6,371,465	6,633,390
Public Works	5,751,430	5,080,715	4,446,632	4,932,333
Health	478,587	449,367	415,995	417,456
Human Services	14,098,762	15,250,656	13,643,822	11,579,167
Intergovernmental	2,081,824	2,057,835	2,053,506	2,039,618
Capital Outlay	1,696,281	1,358,922	1,940,957	3,791,073
Debt Service:				
Principal Retirement	658,364	732,105	769,696	940,226
Interest and Fiscal Charges	502,744	480,876	468,746	450,375
<b>Total Expenditures</b>	<b>39,569,743</b>	<b>40,508,762</b>	<b>38,518,790</b>	<b>38,595,804</b>
Excess (Deficiency) of Revenues Over Expenditures	201,043	(3,907,238)	2,711,292	2,915,024

***Knox County, Ohio***

2011	2012	2013	2014	2015	2016
\$15,610,959	\$16,277,842	\$16,793,718	\$17,501,042	\$17,993,140	\$18,352,407
19,747,429	17,210,507	19,846,448	21,030,530	19,268,373	20,384,306
3,813,643	3,731,180	3,770,142	4,223,287	4,185,635	4,442,874
219,933	225,507	270,572	223,640	245,529	280,585
175,371	154,444	161,765	(37,179)	320,212	220,066
12,719	24,059	14,759	10,905	95	1,481
285,019	170,037	169,754	191,549	160,767	152,031
0	0	0	566,049	375,535	209,556
1,305,617	2,141,929	1,449,456	1,457,385	1,311,350	1,410,368
41,170,690	39,935,505	42,476,614	45,167,208	43,860,636	45,453,674
5,576,818	6,402,100	6,509,251	6,310,503	6,247,597	6,403,724
2,013,428	2,138,498	2,231,695	2,254,467	2,342,504	2,312,065
6,496,890	6,905,585	6,518,180	7,397,790	6,927,094	8,119,581
4,703,184	5,626,902	4,983,095	5,004,207	6,213,996	5,095,645
469,722	463,601	496,063	510,162	484,854	486,247
11,501,805	14,648,486	12,480,472	16,195,812	15,984,168	17,123,837
2,052,914	1,961,519	1,964,426	1,984,844	2,013,707	2,004,959
2,961,457	2,671,199	2,368,901	3,910,802	3,361,392	3,381,825
883,249	1,503,993	947,975	2,200,639	1,350,795	1,495,300
307,762	301,486	301,945	234,393	202,929	187,942
36,967,229	42,623,369	38,802,003	46,003,619	45,129,036	46,611,125
4,203,461	(2,687,864)	3,674,611	(836,411)	(1,268,400)	(1,157,451)

(Continued)

## Knox County, Ohio

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

	2007	2008	2009	2010
<b>Other Financing Sources (Uses):</b>				
Sale of Capital Assets	0	0	0	0
Insurance Recoveries	0	0	0	196,488
Refunding General Obligation Bonds Issued	0	0	0	7,470,000
Premium on General Obligation Refunding Bonds	0	0	0	162,962
Payment to Refunded Bond Escrow Agent	0	0	0	(7,413,303)
Inception of Capital Lease	165,700	0	144,777	0
Ohio Public Works Commission Loan	356,656	119,189	0	13,276
Ohio Water Development Authority Loan	0	0	661,648	34,483
General Obligation Bonds Issued	0	0	0	0
Loan Issued	0	0	600,000	0
Installment Loan	0	0	0	0
Transfers In	1,715,767	1,822,278	1,268,939	1,012,338
Transfers Out	(1,708,646)	(2,009,024)	(1,401,933)	(1,081,554)
<b>Total Other Financing Sources (Uses)</b>	<u>529,477</u>	<u>(67,557)</u>	<u>1,273,431</u>	<u>394,690</u>
<b>Net Change in Fund Balance</b>	<u>\$730,520</u>	<u>(\$3,974,795)</u>	<u>\$3,984,723</u>	<u>\$3,309,714</u>
 <b>Debt Service as a Percentage of Noncapital Expenditures</b>	 3.14%	 3.17%	 3.56%	 4.12%

Source: County Auditor's Office



*Knox County, Ohio*

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2011	2012	2013	2014	2015	2016
204,700	0	0	0	0	0
70,843	0	0	0	0	0
0	0	751,000	0	0	0
0	0	0	0	0	0
0	0	0	(738,289)	0	0
0	37,019	119,748	124,382	791,265	123,972
0	596,536	0	0	81,434	0
32,513	0	0	0	0	0
0	0	1,077,000	0	475,000	0
0	0	0	0	0	0
0	1,266,846	0	344,135	5,865	0
1,201,605	1,107,927	1,202,910	1,160,742	1,637,237	1,671,526
(1,289,687)	(1,202,932)	(1,282,498)	(1,283,290)	(1,753,079)	(1,731,509)
219,974	1,805,396	1,868,160	(392,320)	1,237,722	63,989
<u>\$4,423,435</u>	<u>(\$882,468)</u>	<u>\$5,542,771</u>	<u>(\$1,228,731)</u>	<u>(\$30,678)</u>	<u>(\$1,093,462)</u>
3.59%	4.62%	3.51%	5.72%	3.78%	3.93%

## *Knox County, Ohio*

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

<b>Tax year</b>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<b>Real Property</b>				
Assessed	\$979,076	\$989,454	\$1,117,820	\$1,123,007
Actual	2,797,360	2,827,011	3,193,771	3,208,591
<b>Public Utility</b>				
Assessed	39,535	33,611	34,933	37,862
Actual	158,140	134,444	139,732	151,448
<b>Tangible Personal Property</b>				
Assessed	77,143	70,367	0	0
Actual	617,144	1,125,872	0	0
<b>Total</b>				
Assessed	1,095,754	1,093,432	1,152,753	1,160,869
Actual	3,572,644	4,087,327	3,333,503	3,360,039
<b>Assessed Value as a Percentage of Actual Value</b>	30.67%	26.75%	34.58%	34.55%
<b>Total Direct Tax Rate</b>	\$9.70	\$9.49	\$12.59	\$12.59

Source: County Auditor's Office

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

***Knox County, Ohio***

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2011	2012	2013	2014	2015	2016
\$1,125,887	\$1,119,807	\$1,128,221	\$1,242,275	\$1,247,962	\$1,258,016
3,216,820	3,199,449	3,223,489	3,549,357	3,565,606	3,594,331
39,934	42,862	46,212	53,694	65,553	75,635
159,736	171,448	184,848	214,776	262,212	302,540
0	0	0	0	0	0
0	0	0	0	0	0
1,165,821	1,162,669	1,174,433	1,295,969	1,313,515	1,333,651
3,376,556	3,370,897	3,408,337	3,764,133	3,827,818	3,896,871
34.53%	34.49%	34.46%	34.43%	34.31%	34.22%
\$12.59	\$12.59	\$12.59	\$12.99	\$12.99	\$12.99

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

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

Collection Year	2007	2008	2009	2010
<b>Direct Rates</b>				
General Fund	3.40	3.40	3.40	3.40
Mental Retardation	2.60	2.60	5.35	5.35
Children Services	1.30	1.30	1.30	1.30
Community Mental Health	1.00	1.00	1.00	1.00
Senior Citizens	1.00	0.79	0.79	0.79
Park District	0.00	0.00	0.35	0.35
Board of Health	0.40	0.40	0.40	0.40
Total	9.70	9.49	12.59	12.59
<b>Overlapping Rates</b>				
City of Mount Vernon	3.20	3.20	3.20	3.20
Villages	2.50 - 8.60	2.50 - 8.60	2.50 - 8.60	2.50 - 8.60
Townships	0.30 - 9.15	0.30 - 9.15	0.30 - 9.15	0.30 - 9.15
In County School Districts	33.83 - 48.69	33.83 - 48.69	33.93 - 47.96	33.01 - 48.06
Out of County School Districts	34.10 - 47.85	34.10 - 47.85	33.90 - 48.25	32.80 - 48.45
Joint Vocational School Districts	3.00 - 6.40	3.00 - 6.40	2.50 - 6.40	2.50 - 6.40
Other Units	0.41 - 5.91	0.41 - 5.91	0.43 - 5.93	1.30 - 5.50

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

**Sources:**

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

***Knox County, Ohio***

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2011	2012	2013	2014	2015	2016
3.40	3.40	3.40	3.40	3.40	3.40
5.35	5.35	5.35	5.35	5.35	5.35
1.30	1.30	1.30	1.30	1.30	1.30
1.00	1.00	1.00	0.80	1.00	1.00
0.79	0.79	0.79	0.79	0.79	0.79
0.35	0.35	0.35	0.35	0.35	0.35
0.40	0.40	0.40	1.00	0.80	0.80
12.59	12.59	12.59	12.99	12.99	12.99
3.20	3.20	3.20	3.20	3.20	3.20
2.50 - 8.60	1.80 - 9.40	1.80 - 9.40	1.5-9.4	3.20-9.40	3.2-9.4
0.30 - 9.15	0.30 - 9.15	0.30 - 9.15	2.1-9.15	2.1-9.15	2.1-9.15
32.98 - 48.37	33.22 - 48.29	33.25 - 48.20	37.93-47.32	37.95-47.22	37.73-47.18
34.30 - 48.75	33.40 - 48.75	33.40 - 49.05	33-49.05	33.10-49.05	33.5-49.05
2.52 - 6.40	2.54 - 6.40	2.48 - 6.40	2.54-6.4	2.58-6.40	2.57-6.4
1.30 - 5.50	1.30 - 6.80	1.30 - 6.80	1.3-5.5	1.3-7.3	1.3-7.3



## Knox County, Ohio

*Principal Taxpayers  
Property Tax  
Current Year and Nine Years Ago*

Name of Taxpayer	Nature of Business	2016		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$34,429,750	1	2.58%
Columbia Gas	Public Utility	11,070,140	2	0.83%
AEP	Public Utility	9,227,380	3	0.69%
Licking Rural	Public Utility	8,297,930	4	0.62%
Ariel	Business	3,350,860	5	0.25%
FT Precision	Business	3,210,740	6	0.24%
WP Knox	Business	2,887,250	7	0.22%
Park National	Business	2,282,260	8	0.17%
Cooper Cameron	Business	2,136,110	9	0.16%
Jeld-Wen	Business	1,742,770	10	0.13%
Subtotal		78,635,190		5.89%
All Others		1,255,015,730		94.11%
Total		<u>\$1,333,650,920</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2007		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$18,807,900	1	1.72%
Rolls Royce Energy Systems Inc	Business	11,331,376	2	1.03%
Wal Mart Corp	Business	9,150,750	3	0.84%
Ariel Corporation	Business	7,950,630	4	0.73%
FT Precision Inc	Business	7,101,120	5	0.65%
Licking Rural Electrification Inc	Public Utility	6,241,370	6	0.57%
Columbia Gas Transmission	Public Utility	5,014,180	7	0.46%
United Telephone Company of Ohio	Public Utility	4,281,560	8	0.39%
Cooper Cameron Corporation	Business	3,404,890	9	0.31%
Weyerhaeuser Corporation	Business	3,317,890	10	0.30%
Subtotal		76,601,666		7.00%
All Others		1,019,151,791		93.00%
Total		<u>\$1,095,753,457</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings

Based on valuation of property in 2016 and 2007

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

### *Property Tax Levies and Collections Last Ten Years*

<b>Collection Year</b>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<b>Current</b>					
Tax Levy (1)	\$9,312,816	\$12,618,876	\$16,511,797	\$16,493,197	\$16,558,246
Current Tax Collections	7,725,912	7,895,631	11,678,794	11,873,453	11,880,541
Percent of Levy Collected	82.96%	62.57%	70.73%	71.99%	71.75%
<b>Delinquent</b>					
Tax Levy (1)	\$519,205	\$468,038	\$603,178	\$658,450	\$626,586
Tax Collections (2)	302,540	328,141	420,656	464,537	410,414
Percent of Levy Collected	58.27%	70.11%	69.74%	70.55%	65.50%
<b>Total</b>					
Tax Levy (1)	\$9,832,021	\$13,086,914	\$17,114,975	\$17,151,647	\$17,184,832
Tax Collections	8,028,452	8,223,772	12,099,450	12,337,990	12,290,955
Percent of Levy Collected	81.66%	62.84%	70.70%	71.93%	71.52%

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

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

Source: County Auditor's Office



***Knox County, Ohio***

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<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
\$16,533,498	\$16,731,175	\$17,196,579	\$18,241,613	\$18,502,502
12,064,493	12,315,818	12,881,957	13,150,379	13,395,811
72.97%	73.61%	74.91%	72.09%	72.40%
\$687,485	\$703,993	\$571,732	\$501,110	\$535,625
438,478	515,675	425,312	358,595	403,861
63.78%	73.25%	74.39%	71.56%	75.40%
\$17,220,983	\$17,435,168	\$17,768,311	\$18,742,723	\$19,038,127
12,502,971	12,831,493	13,307,269	13,508,974	13,799,672
72.60%	73.60%	74.89%	72.08%	72.48%

## Knox County, Ohio

### Ratio of Outstanding Debt By Type Last Ten Years

	2007	2008	2009	2010
<b>Governmental Activities</b> <sup>(1)</sup>				
General Obligation Bonds Payable	\$9,830,000	\$9,260,000	\$8,665,000	\$8,116,354
OPWC Loan Payable	343,883	304,948	266,012	239,688
Ohio Water Development Authority Loans Payable	0	112,609	718,737	714,014
Loan Payable	0	0	591,507	571,502
Capital Leases	188,337	71,747	144,777	98,362
<b>Business-type Activities</b> <sup>(1)</sup>				
Ohio Water Development Authority Loans Payable	\$64,462	\$62,103	\$59,611	\$56,978
Recovery Zone Economic Development Bonds	0	0	0	6,660,000
OPWC Loan Payable	0	0	0	0
Total Primary Government	<u>\$10,426,682</u>	<u>\$9,811,407</u>	<u>\$10,445,644</u>	<u>\$16,456,898</u>
<b>Population</b> <sup>(2)</sup>				
Knox County	58,561	58,890	59,373	61,016
Outstanding Debt Per Capita	\$178	\$167	\$176	\$270
<b>Income</b> <sup>(2)</sup>				
Personal (in thousands)	1,666,353	1,743,733	1,755,066	1,842,988
Percentage of Personal Income	0.63%	0.56%	0.60%	0.89%

**Sources:**

- (1) Source: County Auditor's Office
- (2) US Department of Commerce, Bureau of Economic Analysis

***Knox County, Ohio***

2011	2012	2013	2014	2015	2016
\$7,408,049	\$7,032,222	\$8,081,642	\$6,375,062	\$5,831,482	\$4,688,902
199,424	755,696	715,432	615,514	600,303	493,477
707,321	0	0	0	0	0
550,637	1,180,671	1,050,291	344,135	350,000	323,750
50,448	25,550	132,967	164,919	707,034	597,782
\$54,197	\$51,259	\$940,664	\$898,602	\$832,506	\$850,086
6,660,000	6,590,000	6,455,000	6,140,000	5,815,000	5,490,000
0	0	876,947	846,708	816,468	786,228
<u>\$15,630,076</u>	<u>\$15,635,398</u>	<u>\$18,252,943</u>	<u>\$15,384,940</u>	<u>\$14,952,793</u>	<u>\$13,230,225</u>
61,275	60,705	60,810	61,167	61,061	61,061
\$255	\$258	\$300	\$252	\$245	\$217
1,955,714	2,074,533	2,169,701	2,311,012	2,402,445	2,402,445
0.80%	0.75%	0.84%	0.67%	0.62%	0.55%

## *Knox County, Ohio*

### *Ratios of General Bonded Debt Outstanding Last Ten Years*

Year	2007	2008	2009	2010
<b>Population</b> <sup>(1)</sup>	58,561	58,890	59,373	61,016
<b>Assessed Value</b> (In thousands) <sup>(2)</sup>	\$1,095,754	\$1,093,432	\$1,152,753	\$1,160,869
<b>General Bonded Debt</b> <sup>(3)</sup>				
General Obligation Bonds	\$9,830,000	\$9,260,000	\$8,665,000	\$8,116,354
<b>Resources Available to Pay Principal</b> <sup>(4)</sup>	\$659,431	\$354,890	\$239,708	\$122,588
<b>Net General Bonded Debt</b>	\$9,170,569	\$8,905,110	\$8,425,292	\$7,993,766
<b>Ratio of Net Bonded Debt to Assessed Value</b>	0.84%	0.81%	0.73%	0.69%
<b>Net Bonded Debt per Capita</b>	\$156.60	\$151.22	\$141.90	\$131.01

**Source:**

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

***Knox County, Ohio***

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<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
61,275	60,705	60,810	61,167	61,061	61,061
\$1,165,821	\$1,162,669	\$1,174,433	\$1,295,969	\$1,313,515	\$1,333,651
\$7,408,049	\$7,032,222	\$8,081,642	\$6,375,062	\$5,831,482	\$4,688,902
\$102,480	\$88,443	\$128,801	\$24,348	\$0	\$0
\$7,305,569	\$6,943,779	\$7,952,841	\$6,350,714	\$5,831,482	\$4,688,902
0.63%	0.60%	0.68%	0.49%	0.44%	0.35%
\$119.23	\$114.39	\$130.78	\$103.83	\$95.50	\$76.79



## *Knox County, Ohio*

*Computation of Direct and Overlapping  
Debt Attributable to Governmental Activities  
December 31, 2016*

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to County (1)</u>	<u>Amount Applicable to County</u>
<b>Direct:</b>			
Knox County	\$6,103,911	100.00%	\$6,103,911
<b>Overlapping:</b>			
All Cities wholly within the County	4,768,950	100.00%	4,768,950
All Townships wholly within the County	292,534	100.00%	292,534
All School Districts wholly within the County	22,198,439	100.00%	22,198,439
Clear Fork School District	4,982,648	9.17%	<u>456,909</u>
		Subtotal	<u>27,716,832</u>
		Total	<u><u>\$33,820,743</u></u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2016 collection year.

**Source:** Knox County Auditor

## Knox County, Ohio

### Debt Limitations Last Ten Years

Collection Year	2007	2008	2009	2010
<b>Total Debt</b>				
Net Assessed Valuation	\$1,095,753,457	\$1,093,432,139	\$1,152,752,950	\$1,160,869,260
Legal Debt Limitation (%) (1)(a)	2.36%	2.36%	2.37%	2.37%
Legal Debt Limitation (\$) (1)	25,893,836	25,835,803	27,318,824	27,521,732
County Debt Outstanding (2)	4,690,000	4,392,000	4,077,000	3,548,354
Less: Applicable Debt Service Fund Amounts	(659,431)	(354,890)	(239,708)	(122,588)
Net Indebtedness Subject to Limitation	<u>4,030,569</u>	<u>4,037,110</u>	<u>3,837,292</u>	<u>3,425,766</u>
Overall Legal Debt Margin	<u>\$21,863,267</u>	<u>\$21,798,693</u>	<u>\$23,481,532</u>	<u>\$24,095,966</u>
<b>Unvoted Debt</b>				
Net Assessed Valuation	\$1,095,753,457	\$1,093,432,139	\$1,152,752,950	\$1,160,869,260
Legal Debt Limitation (%) (1)(b)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	10,957,535	10,934,321	11,527,530	11,608,693
County Debt Outstanding (2)	4,690,000	4,392,000	4,077,000	3,548,354
Less: Applicable Debt Service Fund Amounts	(659,431)	(354,890)	(239,708)	(122,588)
Net Indebtedness Subject to Limitation	<u>4,030,569</u>	<u>4,037,110</u>	<u>3,837,292</u>	<u>3,425,766</u>
Overall Legal Debt Margin	<u>\$6,926,966</u>	<u>\$6,897,211</u>	<u>\$7,690,238</u>	<u>\$8,182,927</u>

- (1) Direct Debt Limitation based upon Section 133, The Uniform Bond Act of the Ohio Revised Code.  
 (a) 3% of first \$100,000,000 of assessed value, 1.5% of next \$200,000,000; 2.5% of assessed value in excess of \$300,000,000.  
 (b) 1% of assessed value.

(2) County Debt Outstanding excludes Special Assessment Bonds and Correctional Facility Bonds  
 Source: Knox County Auditor



## Knox County, Ohio

2011	2012	2013	2014	2015	2016
\$1,165,821,280	\$1,162,668,930	\$1,174,433,430	\$1,295,969,270	\$1,313,514,410	\$1,333,650,920
2.37%	2.37%	2.37%	2.38%	2.39%	2.39%
27,645,532	27,566,723	27,860,836	30,899,232	31,337,860	31,841,273
3,196,049	3,196,222	4,621,642	3,303,062	3,159,482	2,432,902
(102,480)	(88,443)	(128,801)	(24,348)	0	0
3,093,569	3,107,779	4,492,841	3,278,714	3,159,482	2,432,902
\$24,551,963	\$24,458,944	\$23,367,995	\$27,620,518	\$28,178,378	\$29,408,371
\$1,165,821,280	\$1,162,668,930	\$1,174,433,430	\$1,295,969,270	\$1,313,514,410	\$1,333,650,920
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
11,658,213	11,626,689	11,744,334	12,959,693	13,135,144	13,336,509
3,196,049	3,196,222	4,621,642	3,303,062	3,159,482	2,432,902
(102,480)	(88,443)	(128,801)	(24,348)	0	0
3,093,569	3,107,779	4,492,841	3,278,714	3,159,482	2,432,902
\$8,564,644	\$8,518,910	\$7,251,493	\$9,680,979	\$9,975,662	\$10,903,607

## *Knox County, Ohio*

### *Demographic and Economic Statistics Last Ten Years*

Calendar Year	2007	2008	2009	2010
<b>Population</b> <sup>(1)</sup>				
Knox County	58,561	58,890	59,373	61,016
<b>Income</b> <sup>(1)</sup>				
Total Personal (in thousands)	1,666,353	1,743,733	1,755,066	1,842,988
Per Capita <sup>(1)(a)</sup>	28,455	29,610	29,560	30,205
<b>Unemployment Rate</b> <sup>(2)</sup>				
Federal	4.6%	5.8%	9.3%	9.4%
State	5.6%	6.6%	10.8%	9.5%
Knox County	5.4%	6.3%	11.4%	9.0%
<b>Civilian Work Force Estimates</b> <sup>(2)</sup>				
State	5,976,500	5,986,400	5,905,107	5,893,907
Knox County	31,000	30,800	30,051	30,100

**Sources:**

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

(a) Information is only available through 2015. For the presentation of 2016 statistics the County is using the latest information available.

(2) State Department of Labor Statistics

***Knox County, Ohio***

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2011	2012	2013	2014	2015	2016
61,275	60,705	60,810	61,167	61,061	61,061
1,955,714	2,074,533	2,169,701	2,311,012	2,402,445	2,402,445
31,917	34,174	35,680	37,782	39,345	39,345
8.9%	7.6%	7.4%	6.2%	5.0%	4.9%
8.6%	6.6%	7.4%	5.7%	4.5%	4.9%
8.7%	6.1%	6.7%	5.2%	5.2%	4.5%
5,806,500	5,701,000	5,765,700	5,719,500	5,469,000	5,713,100
29,600	29,400	30,600	31,100	30,600	31,300



## Knox County, Ohio

### Principal Employers Current Year and Nine Years Ago

		2016		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Ariel Corporation	Business	1,200	1	4.1%
Knox Community Hospital	Business	900	2	3.0%
Siemens	Business	600	3	2.0%
Kenyon College	Education	575	4	1.9%
Jeld-Wen	Business	470	5	1.6%
Knox County	County Government	425	6	1.4%
Mount Vernon City Schools	Education	400	7	1.4%
FT Precision	Business	370	8	1.3%
Mount Vernon Nazarene University	Education	370	9	1.3%
Wal-mart	Business	325	10	1.1%
Total		<u>5,635</u>		
Total Employment within the County		<u><u>29,600</u></u>		

		2007		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Rolls Royce Energy Systems	Business	855	1	0.03
Ariel Corporation	Business	835	2	0.03
Kenyon College	School	602	3	0.02
Knox Community Hospital	Business	573	4	0.02
Mount Vernon Developmental	Business	473	5	0.02
Mount Vernon City Schools	School	448	6	0.01
Mount Vernon Nazarene University	School	427	7	0.01
Knox County	County Government	419	8	0.01
TRW Automotives	Business	400	9	0.01
Kokosing Construction	Business	400	10	0.01
Total		<u>5,432</u>		
Total Employment within the County		<u><u>31,000</u></u>		

**Sources:**

Area Development Foundation

## Knox County, Ohio

### Full Time Equivalent Employees by Function Last Ten Years

	2007	2008	2009	2010	2011
<b>Governmental Activities</b>					
General Government					
Legislative and Executive					
Commissioners	17.0	18.0	18.0	17.0	18.0
Auditor	10.0	10.0	9.0	9.0	9.0
Treasurer	5.0	5.0	5.0	5.0	5.0
Prosecutor	8.0	10.0	9.0	8.0	8.0
Board of Elections	5.0	5.0	6.0	4.0	4.0
Recorder	5.0	5.0	4.0	5.0	5.0
Judicial					
Public Defender	6.0	6.0	6.0	6.0	6.0
Probate	5.0	4.0	3.0	3.0	3.0
Clerk of Courts	12.0	12.0	10.0	12.0	11.0
Common Pleas	11.0	13.0	12.0	12.0	15.0
Juvenile	16.0	19.0	19.0	18.0	16.0
Municipal Court	2.0	2.0	2.0	2.0	2.0
Public Safety					
Sheriff	70.0	63.0	60.0	63.0	61.0
911 Emergency Calling	26.0	27.0	28.0	30.0	27.0
Coroner	1.0	1.0	1.0	1.0	1.0
Emergency Management Agency	2.0	3.0	3.0	2.0	1.0
Public Works					
Roads and Bridges	36.0	37.0	35.0	34.0	33.0
Maps	3.0	3.0	3.0	2.0	2.0
Human Services					
Development Disability	63.0	59.0	33.0	31.0	29.0
Public Assistance	63.0	63.0	60.0	54.0	52.0
Child Support Enforcement	12.0	14.0	14.0	14.0	11.0
Children's Services	18.0	19.0	21.0	21.0	19.0
Veterans Services	5.0	4.0	5.0	5.0	6.0
Knox Area Transit	0.0	0.0	0.0	0.0	0.0
Health					
Animal Control	5.0	5.0	5.0	4.0	5.0
<b>Business-Type Activities</b>					
Utilities					
Sewer	11.0	10.0	10.0	10.0	9.0
<i>Total Employees</i>	<u>417.0</u>	<u>417.0</u>	<u>381.0</u>	<u>372.0</u>	<u>358.0</u>

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

Source: County Auditor's Office

*Knox County, Ohio*

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2012	2013	2014	2015	2016
17.0	17.0	18.0	17.0	18.0
9.0	9.0	10.0	9.0	9.0
4.0	4.0	4.0	4.0	4.0
8.0	10.0	9.0	9.0	8.0
4.0	4.0	4.0	4.0	5.0
5.0	5.0	5.0	4.0	5.0
6.0	6.0	5.0	6.0	6.0
3.0	3.0	3.0	4.0	3.0
10.0	10.0	11.0	9.0	9.0
13.0	11.0	8.0	10.0	10.0
17.0	15.0	15.0	15.0	12.0
2.0	2.0	2.0	2.0	1.5
63.0	64.0	65.0	67.0	70.0
25.0	32.0	26.0	23.0	26.0
1.0	1.0	1.0	1.0	1.0
1.0	1.0	1.0	1.0	1.0
33.0	33.0	33.0	35.0	35.0
2.0	2.0	2.0	2.0	2.0
30.0	34.0	31.0	35.0	34.0
54.0	56.0	65.0	46.0	61.0
13.0	12.0	13.0	32.0	22.0
20.0	21.0	19.0	20.0	28.0
5.0	4.0	4.0	4.0	4.0
0.0	0.0	15.0	12.0	10.0
4.0	3.0	3.0	3.0	4.0
10.0	9.0	10.0	11.0	11.0
<u>359.0</u>	<u>368.0</u>	<u>382.0</u>	<u>385.0</u>	<u>399.5</u>

## Knox County, Ohio

### Operating Indicators by Function Last Ten Years

	2007	2008	2009	2010	2011
<b>Governmental Activities</b>					
General Government					
Legislative and Executive					
Number of Tax Bills	41,374	41,016	40,678	34,561	33,615
Number of Registered Voters	36,123	38,846	39,072	40,304	41,024
Number of Documents Recorded	12,375	11,162	12,730	10,562	10,391
Judicial					
Number of Probation Cases	310	292	305	314	306
Number of Traffic Cases	350	355	288	327	273
Number of Marriage Licenses	412	390	361	353	374
Public Safety					
Sheriff					
Number of Burglaries	203	231	198	187	233
Number of Larceny Investigations	397	391	381	374	332
Number of Traffic Accidents	252	193	141	194	214
Public Works					
Roads and Bridges					
Number of Tons of Asphalt Used	10,059	10,804	10,692	11,744	6,386
Number of Bridges Replaced	6	4	7	13	9
Number of Culverts Replaced	106	38	27	27	23
Human Service					
Development Disability					
Number of Programs Offered	8	6	13	14	15
Number of Individuals Served	365	405	428	444	478
Number of Individuals on Waiting Lists	354	215	235	276	300
Health					
Number of Birth & Death Certificates Issued	4,230	3,788	3,709	3,565	3,769
Number of Sewage Permits Issued	111	126	123	112	74
Number of Patients Served in Medical Clinic	1,483	1,708	1,529	1,460	1,292
<b>Business-Type Activities</b>					
Sewer					
Number of Water Leaks	37	31	28	26	15
Number of New Services	41	37	32	29	18
Number of Install of Grinder Units	3	1	0	0	1

Source: Knox County Auditor



*Knox County, Ohio*

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<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
33,498	32,835	33,342	61,518	60,452
42,674	38,881	39,335	38,359	40,300
13,137	13,290	9,630	10,219	10,563
326	307	307	295	300
303	250	174	187	215
423	374	375	398	418
226	195	138	189	120
456	405	317	334	297
179	138	162	129	161
11,499	15,794	3,558	7,647	5,903
6	7	9	4	3
41	24	52	46	51
16	17	16	17	17
503	556	574	538	555
319	362	350	312	275
3,729	3,621	3,547	3,663	973
99	117	119	79	104
449	1,254	0	138	184
12	3	24	25	23
13	13	14	22	37
0	0	0	0	0

## Knox County, Ohio

### Capital Asset Statistics by Function Last Ten Years

	2007	2008	2009	2010	2011
<b>Governmental Activities</b>					
General Government					
Legislative and Executive					
Land (acres)	272.592	272.592	327.232	327.232	324.292
Buildings	55	55	55	55	55
Vehicles	5	4	4	4	4
Judicial					
Buildings	2	2	2	2	2
Public Safety					
Sheriff					
Stations	1	1	1	1	1
Vehicles	31	32	32	32	31
Public Works					
Land (acres)	10.180	10.180	10.180	10.180	10.180
Buildings	8	8	8	8	8
Vehicles	35	40	38	40	38
Health					
Land (acres)	3.180	3.180	3.180	3.180	3.180
Buildings	5	5	5	5	5
Vehicles	6	4	4	4	5
Human Services					
Land (acres)	23.546	23.546	23.546	23.546	23.546
Buildings	13	13	13	13	13
Vehicles	17	8	8	9	9
<b>Business-Type Activities</b>					
Utilities					
Sewer					
Land (acres)	86.626	90.409	90.639	125.540	125.540
Buildings	19	19	19	20	20
Sewerlines (Miles)	1,001,268	1,001,268	1,001,268	1,001,268	1,001,268
Vehicles	7	9	8	9	9
Landfill					
Land (acres)	229.569	229.569	229.569	229.569	229.569

Source: County Auditor's Office

***Knox County, Ohio***

2012	2013	2014	2015	2016
324.292	324.292	324.292	324.661	332.668
55	55	55	56	56
2	2	2	5	6
2	3	2	2	2
1	1	1	1	1
28	31	35	38	22
10.180	10.180	10.180	10.180	10.180
6	6	6	6	6
43	38	43	48	35
3.180	3.180	3.180	3.180	3.180
5	5	5	5	5
5	4	5	5	4
23.546	23.540	23.546	23.546	23.546
13	13	15	15	15
8	6	31	36	34
125.540	125.540	125.540	125.540	125.540
19	19	18	18	17
1,001,268	1,001,268	1,001,268	1,001,268	1,001,268
9	9	11	11	11
229.569	229.569	228.879	228.879	228.879





# Dave Yost • Auditor of State

**KNOX COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
AUGUST 1, 2017**