

Dave Yost • Auditor of State

**FINANCIAL CONDITION
KNOX COUNTY**

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KNOX COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Grantor Pass Through Grantor Program Title	CFDA #	Pass-through Agency Awarding Number	2014 Expenditures
United States Department of Agriculture:			
Passed through Ohio Department of Agriculture:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1011-11-5062/G-1213-11-0062	\$ 398,925
Total U.S. Department of Agriculture			398,925
United States Department of Housing and Urban Development:			
Passed through Ohio Development Services Agency:			
Home Investment Partnerships Program	14.239	B-C-12-1BM-2	236,002
Community Development Block Grant - State's Program	14.228	B-F-12-1BM-1	235,106
		B-C-12-1BM-1	161,145
		B-F-13-1BM-1	153,725
Total Community Development Block Grant / State's Program			549,976
Total U.S. Department of Housing and Urban Development			785,978
United States Department of Justice:			
Passed through the Ohio Attorney General:			
Crime Victim Assistance	16.575	2014VAGENE334	21,311
Total U.S. Department of Justice			21,311
United States Department of Labor:			
WIA Cluster Passed-through Ohio Department of Job and Family Services:			
Passed-through Montgomery County Auditor, WIA Area 7 Board			
Workforce Investment Act Cluster			
Workforce Investment Act - Adult Administrative			7,908
Workforce Investment Act - Adult			129,101
Workforce Investment Act - Adult Total	17.258	31-6400072	137,009
Workforce Investment Act - Youth Administrative			16,930
Workforce Investment Act - Youth			149,096
Workforce Investment Act - Youth Total	17.259	31-6400072	166,026
Workforce Investment Act - Dislocated Worker Administrative			2,333
Workforce Investment Act - Dislocated Worker			95,658
Workforce Investment Act - Dislocated Worker Total	17.278	31-6400072	97,991
Total U. S. Department of Labor and WIA Cluster			401,026
United States Department of Transportation:			
Direct Program:			
Airport Improvement Program	20.106	N/A	424,712
Passed-through Ohio Department of Transportation:			
Highway Planning and Construction Grant	20.205	PID 89155	555
		PID 90083	940,109
		PID 92289	49,709
		PID 92399	13,975
		PID 92964	189,096
		PID 92965	208,735
		PID 92966	30,607
		PID 93896	10,400
		PID 95131	899,150
		PID 96361	41,796
Total Highway Planning and Construction Grant			2,384,132
Formula Grants for Rural Areas - Operating	20.509	RPTF-4106-034-141	561,221
Formula Grants for Rural Areas - Capital	20.509	RPT-0042-033-132	37,832
Formula Grants for Rural Areas - Capital		RPTF-0106-034-144	3,456
Formula Grants for Rural Areas - Capital Total			41,288
Formula Grants for Rural Areas - Capitalized Maintenance	20.509	RPTF-0106-034-143	99,691
Total Formula Grants for Rural Areas			702,200
Total U.S. Department of Transportation			3,511,044

KNOX COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014
(Continued)

Federal Grantor Pass Through Grantor Program Title	CFDA #	Pass-through Agency Awarding Number	2014 Expenditures
United States Department of Education:			
Passed through Ohio Department of Health: Special Education-Grants for Ifants and Families	84.181	04210021HG514	<u>124,800</u>
Total U.S. Department of Education			<u>124,800</u>
United States Election Assistance Commission:			
Passed-through Ohio Secretary of State: Help America Vote Act	90.401	06505HHH42	<u>1,471</u>
Total U.S. Election Assistance Comission			<u>1,471</u>
United States Department of Health and Human Services:			
Passed-through Ohio Secretary of State: Voting Access for Individuals with Disabilities_Grants to States	93.617	06-SOS-HHH-42	350
Passed-through Ohio Department of Jobs and Family Services: Promoting Safe and Stable Families	93.556	G-1011-11-5062/G-1213-11-0062	87,034
Temporary Assistance for Needy Families	93.558	G-1011-11-5062/G-1213-11-0062	1,041,948
Child Support Enforcement	93.563	G-1011-11-5062/G-1213-11-0062	443,494
Child Care and Development Block Grant	93.575	G-1011-11-5062/G-1213-11-0062	62,311
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1011-11-5062/G-1213-11-0062	79,681
Foster Care_Title IV-E	93.658	G-1011-11-5062/G-1213-11-0062	299,040
Adoption Assistance	93.659	G-1011-11-5062/G-1213-11-0062	199,357
Passed-through Ohio Department of Jobs and Family Services: Social Services Block Grant	93.667	G-1011-11-5062/G-1213-11-0062	438,570
Passed-through Ohio Department of Developmental Disabilities Social Services Block Grant - Title XX	93.667	31-6400072	<u>39,519</u>
Total Social Services Block Grant			478,089
Passed-through Ohio Department of Jobs and Family Services: Medical Assistance Program	93.778	G-1011-11-5062/G-1213-11-0062	898,843
Passed-through Ohio Department of Developmental Disabilities Medical Assistance Program - Waiver Administration	93.778	31-6400072	<u>215,892</u>
Total Medical Assistance Program			1,114,735
Total U.S. Department of Health and Human Services			<u>3,806,039</u>
United States Department of Homeland Security:			
Passed through Ohio Emergency Management Agency: Hazard Mitigation Grant	97.039	FEMA-DR-4002-OH	11,619
Emergency Management Performance Grants	97.042	EMW-2013-EP-00060-S01 EMW-2014-EP-00064	33,234 <u>10,122</u>
Total Emergency Management Performance Grants			43,356
Homeland Security Program: Homeland Security Program	97.067	2011-SS-00070	<u>36,241</u>
Total U.S. Department of Homeland Security			<u>91,216</u>
Total Federal Awards Expenditures			<u>\$ 9,141,810</u>

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

KNOX COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2014**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

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

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income households. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures (the Schedule). Loans repaid, including interest, are used to make additional loans. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property.

Activity in the Community Development Block Grant revolving loan fund during 2014 is as follows:

Beginning loans receivable balance as of January 1, 2014	\$99,188
Loans made	0
Loan principal repaid	18,203
Ending loans receivable balance as of December 31, 2014	<u>\$80,985</u>
Cash balance on hand in the revolving loan fund as of December 31, 2014	\$29,217
Administrative costs expended during 2014	3,319

The table above reports gross loans receivable.

NOTE C - MATCHING REQUIREMENTS

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

NOTE D - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2014, the County made allowable transfers of \$308,611 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 \$1,041,948 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 2014 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 1,323,559
Transfer to Social Services Block Grant	<u>(308,611)</u>
Total Temporary Assistance for Needy Families	<u>\$ 1,014,948</u>

KNOX COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2014
(Continued)**

NOTE E - SUBRECIPIENTS

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

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

NOTE F – FEDERAL EXPENDITURES OMITTED FROM PRIOR SCHEDULES

The County failed to report the expenditure of \$49,709 for the 2012 Sign Upgrade project (PID 92289) and \$13,975 for the Heart of Ohio project (PID 92399) on prior schedules. These amounts are included on the 2014 schedule.



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 discretely presented component unit and aggregate remaining fund information of Knox County, Ohio, (the County) as of and for the year ended December 31, 2014, 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 29, 2015.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

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Purpose of this Report

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

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

Dave Yost
Auditor of State
Columbus, Ohio

June 29, 2015



Dave Yost • Auditor of State

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

Knox County
117 East High Street
Mount Vernon, Ohio 43050

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Knox County, Ohio's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2014. The *Summary of Audit Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, 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, 2014.

Report on Internal Control Over Compliance

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

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 OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the discretely-presented component unit and aggregate remaining fund information of Knox County (the County) as of and for the year ended December 31, 2014, 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 29, 2015. We conducted our audit to opine on the County's basic financial statements. The accompanying Schedule of federal awards expenditures presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

June 29, 2015

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KNOX COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2014

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 control weaknesses 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 internal control weaknesses 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 § .510(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	CFDA 17.258/17.259/17.278- Workforce Investment Act Cluster CFDA 20.106-Airport Improvement Program CFDA 20.205-Highway Planning and Construction Grant CFDA 20.509-Formula Grant for Rural Areas CFDA 93.667-Social Services Block Grant CFDA 93.778-Medical Assistance Program
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

KNOX COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2014

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2013-001	Material weakness with lack of supervisory reviews over eligibility for the Social Services Block Grant	Yes	

Knox County Auditor

South Main Street from Public Square, Mount Vernon, Ohio



Knox County, Ohio **Comprehensive Annual Financial Report** **For the Year Ended December 31, 2014**

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, 2014

*Jonette Curry
County Auditor*

*Prepared by the
Knox County Auditor's Office*



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INTRODUCTORY SECTION



Knox County Auditor

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

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



June 29, 2015

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, 2014. 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, 2014. 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, 2014***

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 2014, 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 2014 employed three full-time and one part-time employees. The Treasurer is a member of the County Board of Revision. In addition, the Treasurer, the Auditor and the Prosecuting Attorney form the County Budget Commission which plays an important part in the financial administration of County government as well as all local governments throughout the County.

The County Prosecuting Attorney is elected to a four year term and is responsible for all legal matters for the County and Township officials. He prosecutes all felonies, child support delinquencies and tax foreclosures. The office is also the contact for victim assistance. In 2014, the Prosecuting Attorney employed three attorneys and three full-time employees.

The County Recorder is elected to a four year term and is responsible for recording all deeds, mortgages, and liens. The Recorder oversees the Microfilm/Retention Office and is Secretary of the Records Retention Board and the Microfilm Board for the County. In addition to the Recorder, the office employs three other full-time workers. The recorder's office had an decrease of 2,248 documents from 2013 with a total of 9,630 documents recorded in 2014.

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

***Letter of Transmittal
For the Year Ended December 31, 2014***

The County Sheriff is elected to a four year term and is the head of six divisions. Twenty-one 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-six full-time employees who run a full service jail which houses both adult male and female prisoners charged with or convicted of felony and misdemeanor offenses and also employs 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 five full-time employees and one part-time employee and received 2,703 cases filed in 2014. Of those cases 735 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 2014, 27,653 titles were issued, an decrease of 756 from 2013.

The Knox County Common Pleas Judge is elected to a six year term and is responsible for hearing all domestic relations, criminal and civil cases. The Common Pleas Court had 10 full-time employees and 2 part-time employees in 2014.

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 2014, the estate cases totaled 307, which was the same amount from 2013. Overall cases filed in Probate Court totaled 787 in 2014, which was an decrease of 5 cases from 2013. In 2014, the Juvenile Court cases filed totaled 849, which was an decrease of 197 over 2013. 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 2014 totaled 39,335, a increase of 454 from 2013.

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

***Letter of Transmittal
For the Year Ended December 31, 2014***

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 twenty-five full-time employees of the Communications Division handle Enhanced 9-1-1 dispatching and are responsible for all communications for Knox County

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 eighth 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 ninth 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.

2014 was another great year for the Park District; several acquisitions took place along with recently awarded grants for the projects.

***Letter of Transmittal
For the Year Ended December 31, 2014***

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

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

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

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

The Board of Developmental Disabilities has 20 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 continues to see improvements. In 2013, the Ohio Department of Transportation awarded \$467,124.15 toward 2.25 miles of paving starting at Graham Road Bridge to Thayer Rd. The project commenced in September 2013 and was completed in December of 2013. The project was awarded to Kokosing Construction Company. Engineering started in 2013 for the paving of 2.24 miles starting at N. Clayton St. to Huffman Road. Bids will be accepted in 2014 with a completion date in October 2015.

Knox County 9-1-1 performed a major restructuring of their organization in 2014. With the assistance of a \$350,000, 0% loan from the Ohio Local Government Innovation Fund and \$150,000 in local levy funds the agency consolidated the two 9-1-1/dispatch facilities in the county to a single, high-tech public safety answering point. This project was completed July 8, 2014 and included upgrades to the agency's technology systems, improvements to their public safety radio communications capabilities and improved comfort and efficiency for the agency employees including ergonomic desks and furniture, dual-purpose communications headsets and an increase in physical space.

This project has helped to improve management and oversight of the operations, performance - with a 45 to 60 second reduction in call to dispatch time - and efficiency - with a workforce reduction of 7 full-time employees. It has also enabled the organization to start a part-time employee program. This project both prepares Knox County 9-1-1 for the future of 9-1-1 service in Ohio, which will include next-generation call-taking standards, and frees funds for local improvements to Knox County's Public Safety Radio Communications System, scheduled for completion in 2017.

***Letter of Transmittal
For the Year Ended December 31, 2014***

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, 2014***

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, 2014, by our independent auditor, David Yost, Auditor of State. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related OMB Circular A-133, which results are not included in this report.

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

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Knox County, Ohio, for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2013. 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-four 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, 2014***

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-fourth Comprehensive Annual Financial Report.

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

Sincerely,



Jonette Curry
Knox County Auditor

KNOX COUNTY, OHIO

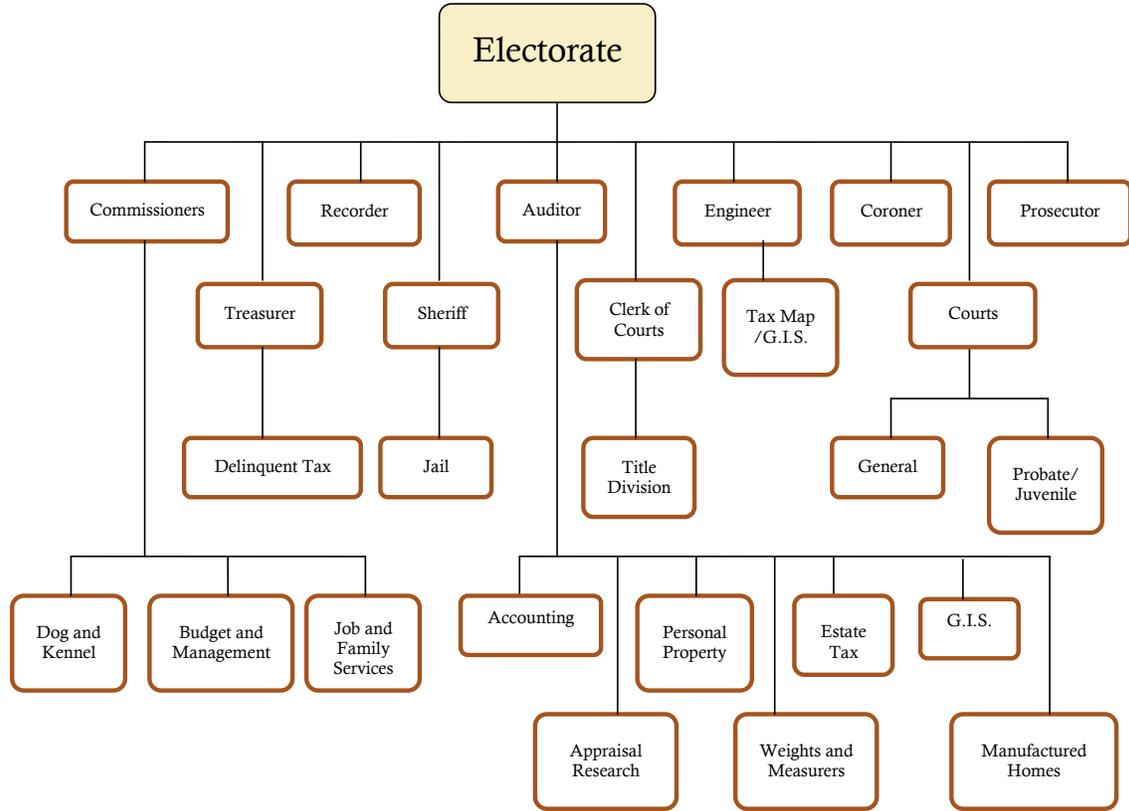
***List of Elected Officials
For the Year Ended December 31, 2014***

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

JUDGES

Common Pleas Judge	Otho Eyster
Juvenile/Probate	James Ronk

**County Organizational Chart
For the Year Ended December 31, 2014**



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*



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, 2013



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, and the discretely presented component unit and aggregate remaining fund information of Knox County, Ohio (the County), as of and for the year ended December 31, 2014, 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 discretely presented component unit and the aggregate remaining fund information of Knox County, Ohio, as of December 31, 2014, 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*, as 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 29, 2015, 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 initial "D".

Dave Yost
Auditor of State
Columbus, Ohio

June 29, 2015



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, 2014. 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 2014 are as follows:

- ❑ In total, net position increased \$1,890,855. Net position of governmental activities increased \$1,697,977, which represents a 2.0% increase from 2013. Net position of business-type activities increased \$192,878 or 2.6% from 2013.
- ❑ General revenues accounted for \$21,574,111 in revenue or 46.0% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$25,312,389 or 54.0% of total revenues of \$46,886,500.
- ❑ The County had \$42,830,381 in expenses related to governmental activities; only \$23,113,010 of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$14,135,419 in revenues and \$12,827,310 in expenditures. The general fund's fund balance increased \$425,269 to a balance of \$4,189,929. This increase is attributable to increased sales tax revenue and real estate tax revenue.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

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

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

Government-wide Statements

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

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

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

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

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

Fund Financial Statements

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

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

**Management's Discussion and Analysis
For the Year Ended December 31, 2014**

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 2014 compared to 2013:

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Current and other assets	\$50,750,664	\$51,116,656	\$3,281,656	\$3,231,475	\$54,032,320	\$54,348,131
Capital assets, Net	58,352,202	58,411,657	13,061,079	13,365,644	71,413,281	71,777,301
Total assets	109,102,866	109,528,313	16,342,735	16,597,119	125,445,601	126,125,432
Deferred outflows of resources	281,928	322,203	0	0	281,928	322,203
Long-term liabilities outstanding	8,674,481	11,139,313	8,717,251	9,209,160	17,391,732	20,348,473
Other liabilities	2,647,499	2,112,996	121,239	76,592	2,768,738	2,189,588
Total liabilities	11,321,980	13,252,309	8,838,490	9,285,752	20,160,470	22,538,061
Deferred inflows of resources	10,267,095	10,500,465	0	0	10,267,095	10,500,465
Net position:						
Net investment in capital assets	51,802,500	51,446,528	5,175,769	5,093,033	56,978,269	56,539,561
Restricted	28,482,641	29,228,233	0	0	28,482,641	29,228,233
Unrestricted	7,510,578	5,422,981	2,328,476	2,218,334	9,839,054	7,641,315
Total net position	\$87,795,719	\$86,097,742	\$7,504,245	\$7,311,367	\$95,299,964	\$93,409,109

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KNOX COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2014**

Unaudited

Changes in Net Position – The following table shows the changes in net position for 2014 compared to 2013:

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Revenues						
Program Revenues:						
Charges for Services and Sales	\$4,637,393	\$4,222,117	\$2,031,173	\$2,033,388	\$6,668,566	\$6,255,505
Operating Grants and Contributions	15,030,805	15,202,850	128,493	128,530	15,159,298	15,331,380
Capital Grants and Contributions	3,444,812	2,927,456	39,713	407,008	3,484,525	3,334,464
Total Program Revenues	<u>23,113,010</u>	<u>22,352,423</u>	<u>2,199,379</u>	<u>2,568,926</u>	<u>25,312,389</u>	<u>24,921,349</u>
General Revenues:						
Property Taxes	10,716,794	10,680,668	0	0	10,716,794	10,680,668
Sales Taxes	6,853,635	6,180,390	0	0	6,853,635	6,180,390
Intergovernmental Revenues, Unrestricted	2,762,484	2,915,379	0	0	2,762,484	2,915,379
Investment Earnings	(10,169)	162,187	36,215	11,235	26,046	173,422
Miscellaneous	1,215,152	1,495,963	0	0	1,215,152	1,495,963
Total General Revenues	<u>21,537,896</u>	<u>21,434,587</u>	<u>36,215</u>	<u>11,235</u>	<u>21,574,111</u>	<u>21,445,822</u>
Total Revenues	<u>44,650,906</u>	<u>43,787,010</u>	<u>2,235,594</u>	<u>2,580,161</u>	<u>46,886,500</u>	<u>46,367,171</u>
Program Expenses						
General Government						
Legislative and Executive	6,744,339	6,494,006	0	0	6,744,339	6,494,006
Judicial	2,251,321	2,211,444	0	0	2,251,321	2,211,444
Public Safety	7,855,799	6,696,152	0	0	7,855,799	6,696,152
Public Works	6,831,713	6,077,391	0	0	6,831,713	6,077,391
Health	556,544	539,613	0	0	556,544	539,613
Human Services	18,335,487	14,130,596	0	0	18,335,487	14,130,596
Interest and Fiscal Charges	255,178	328,042	0	0	255,178	328,042
Sewer	0	0	2,165,264	1,750,524	2,165,264	1,750,524
Total Expenses	<u>42,830,381</u>	<u>36,477,244</u>	<u>2,165,264</u>	<u>1,750,524</u>	<u>44,995,645</u>	<u>38,227,768</u>
Change in Net Position Before Transfers	1,820,525	7,309,766	70,330	829,637	1,890,855	8,139,403
Transfers	(122,548)	(79,588)	122,548	79,588	0	0
Total Change in Net Position	<u>1,697,977</u>	<u>7,230,178</u>	<u>192,878</u>	<u>909,225</u>	<u>1,890,855</u>	<u>8,139,403</u>
Beginning Net Position	<u>86,097,742</u>	<u>78,867,564</u>	<u>7,311,367</u>	<u>6,402,142</u>	<u>93,409,109</u>	<u>85,269,706</u>
Ending Net Position	<u>\$87,795,719</u>	<u>\$86,097,742</u>	<u>\$7,504,245</u>	<u>\$7,311,367</u>	<u>\$95,299,964</u>	<u>\$93,409,109</u>

Governmental Activities

Net position of the County's governmental activities increased by \$1,697,977. This was due to increased sales tax revenue and real estate tax revenue as a result of the 2014 reappraisal of property.

KNOX COUNTY, OHIO

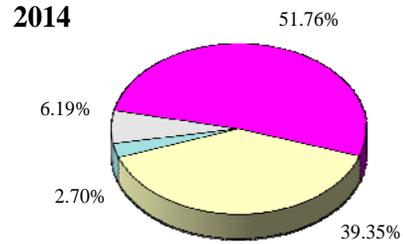
**Management's Discussion and Analysis
For the Year Ended December 31, 2014**

Unaudited

Tax revenue accounts for \$17,570,429 of the \$44,650,906 in total revenues for governmental activities. Sales tax accounted for \$6,853,635, or approximately 39.0% of total tax revenue.

The County's direct charges to users of governmental services totaled \$4,637,393. This amount represents 10.4% of total revenues for governmental activities and 20.1% of program specific revenues.

Revenue Sources	2014	Percent of Total
Intergovernmental Revenues	\$2,762,484	6.19%
Program Revenues	23,113,010	51.76%
General Tax Revenues	17,570,429	39.35%
General Other	1,204,983	2.70%
Total Revenue	\$44,650,906	100.00%



Business-Type Activities

Net position of the business-type activities increased by \$192,878. This increase is attributable to increased investment income. Business type activities receive no support from tax revenues and remain self-supporting.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$29,953,637, which is lower than last year's total of \$31,026,500. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2014 and 2013.

	Fund Balance December 31, 2014	Fund Balance December 31, 2013	Increase (Decrease)
General	\$4,189,929	\$3,764,660	\$425,269
Public Assistance	3,427,770	3,797,537	(369,767)
Motor Vehicle and Gasoline Tax	1,909,593	1,601,716	307,877
Children Services Board	3,540,108	3,639,477	(99,369)
Development Disabilities	12,370,237	11,893,036	477,201
Other Governmental	4,516,000	6,330,074	(1,814,074)
Total	\$29,953,637	\$31,026,500	(\$1,072,863)

KNOX COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2014****Unaudited**

General Fund – The County's General Fund balance increased from 2013 to 2014. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2014 <u>Revenues</u>	2013 <u>Revenues</u>	Increase <u>(Decrease)</u>
Taxes	\$9,177,845	\$8,633,368	\$544,477
Intergovernmental Revenues	1,918,217	1,906,583	11,634
Charges for Services	2,354,716	2,439,059	(84,343)
Licenses and Permits	4,136	4,581	(445)
Investment Earnings	(41,221)	158,786	(200,007)
Fines and Forfeitures	58,236	68,070	(9,834)
All Other Revenue	663,490	628,768	34,722
Total	<u>\$14,135,419</u>	<u>\$13,839,215</u>	<u>\$296,204</u>

General Fund revenues in 2014 increased 2.1% compared to revenues in 2013. This increase in Taxes is the result of the 2014 reappraisal of property and a significant increase in CAUV values. Negative investment earnings are the result of recording the County's investments in Federal Agency securities to their fair value, which decreased as of December 31, 2014.

	2014 <u>Expenditures</u>	2013 <u>Expenditures</u>	Increase <u>(Decrease)</u>
General Government:			
Legislative and Executive	\$5,543,836	\$5,474,814	\$69,022
Judicial	2,122,114	2,116,656	5,458
Public Safety	4,208,419	4,000,922	207,497
Public Works	65,927	63,670	2,257
Health	171,136	159,729	11,407
Human Services	596,676	593,926	2,750
Capital Outlay	119,202	133,805	(14,603)
Debt Service:			
Principal Retirement	0	47,656	(47,656)
Interest and Fiscal Charges	0	21,356	(21,356)
Total	<u>\$12,827,310</u>	<u>\$12,612,534</u>	<u>\$214,776</u>

Expenditures increased by \$214,776 or 1.7% from the prior year. Public Safety expenditures increased due to personnel increases such as pay raises, entering into a computer contract, increased inmate care such as food and medical expenses, increased road patrol and providing security for courthouse.

Public Assistance Fund – The County's Public Assistance Fund balance decreased by 9.7%. This decrease in fund balance was the result of increased spending for equipment and personnel costs.

Motor Vehicle and Gasoline Tax Fund – The County's Motor Vehicle and Gasoline Tax Fund balance increased by 19.2%. This increase in fund balance was the result of maintaining expenditures below revenues.

***Management's Discussion and Analysis
For the Year Ended December 31, 2014***

Unaudited

Children Services Board Fund – The fund balance reported in the Children Services Board Fund decreases 2.7% due to an increase in placement costs.

Development Disabilities Fund – The fund balance reported in the Development Disabilities Fund increased by 4.0%. This increase in fund balance was the result of reduced expenditures.

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 2014 the County amended its General Fund budget several times. The final budget did not change significantly from the original budget. The \$320,223 positive variance with the final budget was as a result of reduced expenditures in maintenance/operations and insurance.

For the General Fund, budget basis revenue of \$12.4 million did not change compared to the original budget estimates. The \$1.4 million positive variance with the final budget was the result of conservative revenue estimates with increased sales tax and real estate tax.

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***Management's Discussion and Analysis
For the Year Ended December 31, 2014***

Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2014 the County had \$71,413,281 net of accumulated depreciation invested in land, buildings, equipment, vehicles and infrastructure. Of this total, \$58,352,202 was related to governmental activities and \$13,061,079 to the business-type activities. The following table shows 2014 and 2013 balances:

	Governmental Activities		Increase (Decrease)
	2014	2013	
Land	\$4,116,752	\$4,116,752	\$0
Capital Assets not Being Depreciated	4,116,752	4,116,752	0
Buildings and Improvements	28,889,466	28,807,780	81,686
Machinery and Equipment	4,783,044	4,843,834	(60,790)
Vehicles	2,969,230	2,374,419	594,811
Computer Equipment	1,365,588	1,400,645	(35,057)
Infrastructure	51,842,582	50,638,024	1,204,558
Capital Assets Being Depreciated	89,849,910	88,064,702	1,785,208
Less: Accumulated Depreciation	(35,614,460)	(33,769,797)	(1,844,663)
Totals	<u>\$58,352,202</u>	<u>\$58,411,657</u>	<u>(\$59,455)</u>

Infrastructure increased due to Multi- County Grant award. Vehicles increased as a result of the new Knox Area Transit Fund becoming part of the County.

	Business-Type Activities		Increase (Decrease)
	2014	2013	
Land	\$347,189	\$347,189	\$0
Capital Assets Not Being Depreciated	347,189	347,189	0
Buildings and Improvements	11,382,666	11,382,666	0
Machinery and Equipment	1,981,267	2,007,455	(26,188)
Vehicles	272,514	226,913	45,601
Computer Equipment	71,254	71,254	0
Sewer and Water Lines	2,211,932	2,211,932	0
Capital Assets Being Depreciated	15,919,633	15,900,220	19,413
Less: Accumulated Depreciation	(3,205,743)	(2,881,765)	(323,978)
Totals	<u>\$13,061,079</u>	<u>\$13,365,644</u>	<u>(\$304,565)</u>

Business-type activities decreased from 2013 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, 2014**

Unaudited

Debt

At December 31, 2014, the County had \$6.4 million in general obligation bonds outstanding, \$1,005,000 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2014 and 2013:

	<u>2014</u>	<u>2013</u>
Governmental Activities:		
General Obligation Bonds	\$6,375,062	\$8,081,642
OPWC Loan Payable	615,514	715,432
Loan Payable	344,135	1,050,291
Capital Leases Payable	164,919	132,967
Compensated Absences	1,174,851	1,158,981
Total Governmental Activities	<u>8,674,481</u>	<u>11,139,313</u>
Business-Type Activities:		
OWDA Loan Payable	898,602	940,664
Recovery Zone Economic Development Bonds Payable	6,140,000	6,455,000
OPWC Loan Payable	846,708	876,947
Landfill Postclosure Care Liability	810,936	912,393
Compensated Absences	21,005	24,156
Total Business-Type Activities	<u>8,717,251</u>	<u>9,209,160</u>
Totals	<u>\$17,391,732</u>	<u>\$20,348,473</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 2015 budget is a very conservative one based on information received early in the year from the State legislature. State agencies are not increasing funding to local governments causing further hardships on these local agencies as they strive to at least maintain, if not enhance, services to their constituents.

REQUESTS FOR INFORMATION

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

KNOX COUNTY, OHIO

**Statement of Net Position
December 31, 2014**

	Primary Government			Component
	Governmental Activities	Business-Type Activities	Total	Unit Knox County Airport
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 24,491,234	\$ 2,776,858	\$ 27,268,092	\$ 0
Cash and Cash Equivalents in Segregated Accounts	140,876	0	140,876	339,686
Cash and Cash Equivalents with Fiscal Agent	5,688,839	0	5,688,839	0
Receivables:				
Taxes	12,327,602	0	12,327,602	0
Accounts	194,062	402,020	596,082	13,082
Intergovernmental	6,230,175	0	6,230,175	0
Interest	56,033	0	56,033	0
Lease	768,000	0	768,000	0
Special Assessments	201	17,602	17,803	0
Loans	80,985	0	80,985	0
Internal Balances	11,092	(11,092)	0	0
Due from Component Unit	58,176	0	58,176	0
Loans Receivable from Component Unit	120,000	0	120,000	0
Inventory of Supplies	425,146	88,751	513,897	42,555
Prepaid Items	102,836	7,517	110,353	0
Restricted Assets:				
Cash and Cash Equivalents	55,407	0	55,407	0
Capital Assets not Being Depreciated	4,116,752	347,189	4,463,941	758,387
Capital Assets Being Depreciated, net	54,235,450	12,713,890	66,949,340	7,866,990
Total Assets	109,102,866	16,342,735	125,445,601	9,020,700
Deferred Outflows of Resources:				
Deferred Charge on Refunding	281,928	0	281,928	0
Liabilities:				
Accounts Payable	1,216,675	51,677	1,268,352	69,624
Accrued Wages and Benefits	480,277	13,072	493,349	0
Intergovernmental Payable	457,407	12,977	470,384	0
Contracts Payable	69,629	18,462	88,091	0
Claims Payable	304,598	0	304,598	0
Due to Others	55,407	0	55,407	0
Matured Bonds and Interest Payable	48,379	0	48,379	0
Due to Primary Government	0	0	0	58,176
Accrued Interest Payable	15,127	25,051	40,178	0
Long Term Liabilities:				
Due Within One Year	2,022,223	477,959	2,500,182	39,800
Due in More Than One Year	6,652,258	8,239,292	14,891,550	755,600
Total Liabilities	11,321,980	8,838,490	20,160,470	923,200
Deferred Inflows of Resources:				
Property Taxes	10,267,095	0	10,267,095	0

KNOX COUNTY, OHIO

	Primary Government			Component
	Governmental Activities	Business-Type Activities	Total	Unit Knox County Airport
Net Position:				
Net Investment in Capital Assets	51,802,500	5,175,769	56,978,269	7,829,977
Restricted For:				
Public Safety	1,295,760	0	1,295,760	0
Public Works	3,837,365	0	3,837,365	0
Human Services	19,804,075	0	19,804,075	0
Capital Projects	591,423	0	591,423	0
Debt Service	20,338	0	20,338	58,101
Other Purposes	2,933,680	0	2,933,680	0
Unrestricted	7,510,578	2,328,476	9,839,054	209,422
Total Net Position	\$ 87,795,719	\$ 7,504,245	\$ 95,299,964	\$ 8,097,500

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Activities
For the Year Ended December 31, 2014**

	Program Revenues			
Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 6,744,339	\$ 1,694,372	\$ 241,694	\$ 801,728
Judicial	2,251,321	864,007	0	0
Public Safety	7,855,799	1,117,084	711,755	0
Public Works	6,831,713	31,530	5,015,534	2,643,084
Health	556,544	229,211	66,802	0
Human Services	18,335,487	701,189	8,995,020	0
Interest and Fiscal Charges	255,178	0	0	0
Total Governmental Activities	42,830,381	4,637,393	15,030,805	3,444,812
Business-Type Activities:				
Sewer District Fund	2,165,264	2,023,479	128,493	39,713
Landfill Fund	0	7,694	0	0
Total Business-Type Activities	2,165,264	2,031,173	128,493	39,713
Total Primary Government	\$ 44,995,645	\$ 6,668,566	\$ 15,159,298	\$ 3,484,525
Component Units:				
Knox County Airport	\$ 822,492	\$ 642,004	\$ 0	\$ 470,712
Total Component Units	\$ 822,492	\$ 642,004	\$ 0	\$ 470,712

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
\$ (4,006,545)	\$ 0	\$ (4,006,545)	
(1,387,314)	0	(1,387,314)	
(6,026,960)	0	(6,026,960)	
858,435	0	858,435	
(260,531)	0	(260,531)	
(8,639,278)	0	(8,639,278)	
<u>(255,178)</u>	<u>0</u>	<u>(255,178)</u>	
<u>(19,717,371)</u>	<u>0</u>	<u>(19,717,371)</u>	
0	26,421	26,421	
<u>0</u>	<u>7,694</u>	<u>7,694</u>	
<u>0</u>	<u>34,115</u>	<u>34,115</u>	
<u>(19,717,371)</u>	<u>34,115</u>	<u>(19,683,256)</u>	
			\$ 290,224
			<u>290,224</u>
4,105,058	0	4,105,058	0
6,611,736	0	6,611,736	0
6,853,635	0	6,853,635	0
2,762,484	0	2,762,484	0
(10,169)	36,215	26,046	0
1,215,152	0	1,215,152	26,352
<u>(122,548)</u>	<u>122,548</u>	<u>0</u>	<u>0</u>
<u>21,415,348</u>	<u>158,763</u>	<u>21,574,111</u>	<u>26,352</u>
1,697,977	192,878	1,890,855	316,576
<u>86,097,742</u>	<u>7,311,367</u>	<u>93,409,109</u>	<u>7,780,924</u>
<u>\$ 87,795,719</u>	<u>\$ 7,504,245</u>	<u>\$ 95,299,964</u>	<u>\$ 8,097,500</u>

KNOX COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2014**

	General	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Board
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 3,587,982	\$ 2,364,085	\$ 1,246,073	\$ 3,508,801
Cash and Cash Equivalents in Segregated Accounts	30,943	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Taxes	5,249,952	0	0	925,523
Accounts	74,772	566	864	0
Intergovernmental	966,045	1,063,108	2,436,332	434,090
Interest	55,691	0	55	0
Leases	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	18,137	0	0	0
Interfund Receivable	0	200,000	0	0
Due from Component Unit	58,176	0	0	0
Loan Receivable from Component Unit	120,000	0	0	0
Inventory of Supplies	2,922	0	422,224	0
Prepaid Items	79,551	13,205	0	0
Restricted Assets:				
Cash and Cash Equivalents	55,407	0	0	0
Total Assets	\$ 10,299,578	\$ 3,640,964	\$ 4,105,548	\$ 4,868,414
Liabilities:				
Accounts Payable	\$ 129,445	\$ 29,333	\$ 26,241	\$ 68,331
Accrued Wages and Benefits Payable	185,925	73,714	54,722	28,294
Intergovernmental Payable	182,366	69,428	45,784	26,048
Contracts Payable	45,726	14,281	0	0
Due to Others	55,407	0	0	0
Matured Bonds and Interest Payable	0	0	0	0
Due to Other Funds	62,476	26,438	10,075	0
Interfund Payable	0	0	0	0
Total Liabilities	661,345	213,194	136,822	122,673
Deferred Inflows of Resources:				
Property Tax	3,818,634	0	0	900,821
Unavailable Revenue	1,629,670	0	2,059,133	304,812
Total Deferred Inflows of Resources	5,448,304	0	2,059,133	1,205,633
Fund Balances:				
Nonspendable	202,473	13,205	422,224	0
Restricted	0	3,414,565	1,487,369	3,540,108
Assigned	1,809,941	0	0	0
Unassigned	2,177,515	0	0	0
Total Fund Balances	4,189,929	3,427,770	1,909,593	3,540,108
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 10,299,578	\$ 3,640,964	\$ 4,105,548	\$ 4,868,414

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

Development Disabilities	Other Governmental Funds	Total Governmental Funds
\$ 7,314,929	\$ 4,664,823	\$ 22,686,693
0	109,933	140,876
5,688,715	0	5,688,715
3,952,931	2,199,196	12,327,602
10,404	63,859	150,465
240,104	1,090,496	6,230,175
0	0	55,746
0	768,000	768,000
0	201	201
0	80,985	80,985
17,221	68,608	103,966
0	36,053	236,053
0	0	58,176
0	0	120,000
0	0	425,146
6,492	3,588	102,836
0	0	55,407
<u>\$ 17,230,796</u>	<u>\$ 9,085,742</u>	<u>\$ 49,231,042</u>
\$ 604,290	\$ 356,735	\$ 1,214,375
46,204	91,418	480,277
45,849	87,932	457,407
0	9,622	69,629
0	0	55,407
0	48,379	48,379
0	4,417	103,406
0	236,053	236,053
<u>696,343</u>	<u>834,556</u>	<u>2,664,933</u>
3,843,951	1,703,689	10,267,095
<u>320,265</u>	<u>2,031,497</u>	<u>6,345,377</u>
<u>4,164,216</u>	<u>3,735,186</u>	<u>16,612,472</u>
6,492	84,573	728,967
12,363,745	4,092,586	24,898,373
0	529,161	2,339,102
0	(190,320)	1,987,195
<u>12,370,237</u>	<u>4,516,000</u>	<u>29,953,637</u>
<u>\$ 17,230,796</u>	<u>\$ 9,085,742</u>	<u>\$ 49,231,042</u>

***Reconciliation Of Total Governmental Fund Balances
To Net Position Of Governmental Activities
December 31, 2014***

Total Governmental Fund Balances		\$ 29,953,637
<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.		58,352,202
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.		6,345,377
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.		1,552,183
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	(6,375,062)	
Deferred Charge on Refunding	281,928	
Ohio Public Works Commission Loan Payable	(615,514)	
Loan Payable	(344,135)	
Compensated Absences Payable	(1,174,851)	
Capital Lease Payable	(164,919)	
Accrued Interest Payable	(15,127)	(8,407,680)
<i>Net Position of Governmental Activities</i>		<u>\$ 87,795,719</u>

See accompanying notes to the basic financial statements



KNOX COUNTY, OHIO**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2014**

	General	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Board
Revenues:				
Taxes	\$ 9,177,845	\$ 0	\$ 0	\$ 910,706
Intergovernmental Revenues	1,918,217	3,530,960	5,004,723	1,388,920
Charges for Services	2,354,716	0	16,460	98,894
Licenses and Permits	4,136	0	0	0
Investment Earnings	(41,221)	0	672	0
Special Assessments	0	0	0	0
Fines and Forfeitures	58,236	0	10,855	0
Donations and Contributions	0	0	0	0
All Other Revenue	663,490	145,456	30,638	12,946
Total Revenue	14,135,419	3,676,416	5,063,348	2,411,466
Expenditures:				
Current:				
General Government:				
Legislative and Executive	5,543,836	0	0	0
Judicial	2,122,114	0	0	0
Public Safety	4,208,419	0	0	0
Public Works	65,927	0	4,934,792	0
Health	171,136	0	0	0
Human Services	596,676	3,897,230	0	2,510,835
Intergovernmental	0	0	0	0
Capital Outlay	119,202	0	0	0
Debt Service:				
Principal Retirement	0	0	92,430	0
Interest and Fiscal Charges	0	0	7,568	0
Total Expenditures	12,827,310	3,897,230	5,034,790	2,510,835
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,308,109	(220,814)	28,558	(99,369)
Other Financing Sources (Uses):				
Payment to Refunded Bond Escrow Agent	0	0	0	0
Inception of Capital Lease	0	0	124,382	0
Installment Loan	0	0	0	0
Transfers In	38,869	120,104	0	0
Transfers Out	(922,640)	(269,057)	0	0
Total Other Financing Sources (Uses)	(883,771)	(148,953)	124,382	0
Net Change in Fund Balances	424,338	(369,767)	152,940	(99,369)
Fund Balances at Beginning of Year	3,764,660	3,797,537	1,601,716	3,639,477
Increase in Inventory Reserve	931	0	154,937	0
Fund Balances End of Year	\$ 4,189,929	\$ 3,427,770	\$ 1,909,593	\$ 3,540,108

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

Development Disabilities	Other Governmental Funds	Total Governmental Funds
\$ 3,900,583	\$ 3,511,908	\$ 17,501,042
2,699,930	6,487,780	21,030,530
0	1,753,217	4,223,287
0	219,504	223,640
0	3,370	(37,179)
0	10,905	10,905
0	122,458	191,549
0	566,049	566,049
180,548	424,307	1,457,385
<u>6,781,061</u>	<u>13,099,498</u>	<u>45,167,208</u>
0	766,667	6,310,503
0	132,353	2,254,467
0	3,189,371	7,397,790
0	3,488	5,004,207
0	339,026	510,162
6,303,860	2,887,211	16,195,812
0	1,984,844	1,984,844
0	3,791,600	3,910,802
0	2,108,209	2,200,639
0	226,825	234,393
<u>6,303,860</u>	<u>15,429,594</u>	<u>46,003,619</u>
477,201	(2,330,096)	(836,411)
0	(738,289)	(738,289)
0	0	124,382
0	344,135	344,135
0	1,001,769	1,160,742
0	(91,593)	(1,283,290)
<u>0</u>	<u>516,022</u>	<u>(392,320)</u>
477,201	(1,814,074)	(1,228,731)
11,893,036	6,330,074	31,026,500
0	0	155,868
<u>\$ 12,370,237</u>	<u>\$ 4,516,000</u>	<u>\$ 29,953,637</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, 2014***

Net Change in Fund Balances - Total Governmental Funds \$ (1,228,731)

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	3,463,850	
Depreciation Expense	(3,160,646)	303,204

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. (362,659)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (518,066)

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.

Local Government Innovation Loan	(344,135)	
Capital Lease Payable	(124,382)	
Payment to Escrow Agent	738,289	
General Obligation Bond Principal Payment	958,000	
Ohio Public Works Commission Principal Payment	99,918	
Loan Principal Payment	1,050,291	
Capital Lease Principal Payment	92,430	2,470,411

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 9,199

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	(15,870)	
Change in Inventory	155,868	
Amortization of Bond Premium	13,580	
Amortization of Loss on Refunding	(43,564)	110,014

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. 914,605

Change in Net Position of Governmental Activities **\$ 1,697,977**

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, 2014**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 8,041,000	\$ 8,041,000	\$ 9,113,384	\$ 1,072,384
Intergovernmental Revenues	1,664,833	1,664,833	1,945,886	281,053
Charges for Services	1,940,400	1,940,400	1,965,370	24,970
Licenses and Permits	4,100	4,100	4,141	41
Investment Earnings	200,000	200,000	124,543	(75,457)
Fines and Forfeitures	76,000	76,000	62,574	(13,426)
All Other Revenues	538,700	538,700	657,310	118,610
Total Revenues	12,465,033	12,465,033	13,873,208	1,408,175
Expenditures:				
Current:				
General Government - Legislative and Executive	5,791,367	5,826,763	5,697,755	129,008
General Government - Judicial	2,018,841	2,019,466	1,983,487	35,979
Public Safety	4,287,325	4,366,585	4,253,743	112,842
Public Works	218,935	68,937	65,618	3,319
Health	183,481	178,831	174,442	4,389
Human Services	591,149	593,699	589,933	3,766
Capital Outlay	156,230	172,525	141,605	30,920
Total Expenditures	13,247,328	13,226,806	12,906,583	320,223
Excess (Deficiency) of Revenues Over (Under) Expenditures	(782,295)	(761,773)	966,625	1,728,398
Other Financing Sources (Uses):				
Other Financing Uses	(112,136)	(122,136)	(113,542)	8,594
Transfers In	150,000	150,000	132,654	(17,346)
Transfers Out	(761,104)	(828,877)	(828,877)	0
Advances Out	0	(30,000)	0	30,000
Total Other Financing Sources (Uses)	(723,240)	(831,013)	(809,765)	21,248
Net Change in Fund Balance	(1,505,535)	(1,592,786)	156,860	1,749,646
Fund Balance at Beginning of Year	2,695,564	2,695,564	2,695,564	0
Prior Year Encumbrances	316,631	316,631	316,631	0
Fund Balance at End of Year	\$ 1,506,660	\$ 1,419,409	\$ 3,169,055	\$ 1,749,646

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 – Public Assistance Fund
For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 3,330,000	\$ 3,330,000	\$ 3,833,235	\$ 503,235
All Other Revenues	351,180	351,180	145,813	(205,367)
Total Revenues	<u>3,681,180</u>	<u>3,681,180</u>	<u>3,979,048</u>	<u>297,868</u>
Expenditures:				
Human Services	4,563,075	4,371,973	4,108,160	263,813
Total Expenditures	<u>4,563,075</u>	<u>4,371,973</u>	<u>4,108,160</u>	<u>263,813</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(881,895)	(690,793)	(129,112)	561,681
Other Financing Sources (Uses):				
Transfers In	120,000	120,000	120,104	104
Transfers Out	(290,000)	(269,057)	(269,057)	0
Advances Out	0	(212,045)	(200,000)	12,045
Total Other Financing Sources (Uses)	<u>(170,000)</u>	<u>(361,102)</u>	<u>(348,953)</u>	<u>12,149</u>
Net Change in Fund Balance	(1,051,895)	(1,051,895)	(478,065)	573,830
Fund Balance at Beginning of Year	2,356,139	2,356,139	2,356,139	0
Prior Year Encumbrances	<u>229,375</u>	<u>229,375</u>	<u>229,375</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,533,619</u>	<u>\$ 1,533,619</u>	<u>\$ 2,107,449</u>	<u>\$ 573,830</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 4,890,000	\$ 4,890,000	\$ 4,999,332	\$ 109,332
Charges for Services	4,000	4,000	16,460	12,460
Investment Earnings	3,000	3,000	667	(2,333)
Fines and Forfeitures	9,000	9,000	10,567	1,567
All Other Revenues	15,500	15,500	30,638	15,138
Total Revenues	<u>4,921,500</u>	<u>4,921,500</u>	<u>5,057,664</u>	<u>136,164</u>
Expenditures:				
Public Works	<u>5,051,497</u>	<u>5,457,463</u>	<u>5,037,700</u>	<u>419,763</u>
Total Expenditures	<u>5,051,497</u>	<u>5,457,463</u>	<u>5,037,700</u>	<u>419,763</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(129,997)	(535,963)	19,964	555,927
Fund Balance at Beginning of Year	1,007,319	1,007,319	1,007,319	0
Prior Year Encumbrances	<u>129,997</u>	<u>129,997</u>	<u>129,997</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,007,319</u>	<u>\$ 601,353</u>	<u>\$ 1,157,280</u>	<u>\$ 555,927</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 – Children Services Board Fund
For the Year Ended December 31, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 830,879	\$ 830,879	\$ 911,303	\$ 80,424
Intergovernmental Revenues	602,694	602,694	1,293,814	691,120
Charges for Services	115,000	115,000	98,894	(16,106)
All Other Revenues	<u>7,100</u>	<u>7,100</u>	<u>13,124</u>	<u>6,024</u>
Total Revenues	<u>1,555,673</u>	<u>1,555,673</u>	<u>2,317,135</u>	<u>761,462</u>
Expenditures:				
Human Services	<u>2,973,086</u>	<u>2,973,086</u>	<u>2,602,214</u>	<u>370,872</u>
Total Expenditures	<u>2,973,086</u>	<u>2,973,086</u>	<u>2,602,214</u>	<u>370,872</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,417,413)	(1,417,413)	(285,079)	1,132,334
Fund Balance at Beginning of Year	3,648,844	3,648,844	3,648,844	0
Prior Year Encumbrances	<u>56,086</u>	<u>56,086</u>	<u>56,086</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,287,517</u>	<u>\$ 2,287,517</u>	<u>\$ 3,419,851</u>	<u>\$ 1,132,334</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 3,800,000	\$ 3,800,000	\$ 3,902,386	\$ 102,386
Intergovernmental Revenues	2,245,543	2,245,543	2,682,709	437,166
All Other Revenues	<u>372,571</u>	<u>372,571</u>	<u>189,086</u>	<u>(183,485)</u>
Total Revenues	<u>6,418,114</u>	<u>6,418,114</u>	<u>6,774,181</u>	<u>356,067</u>
Expenditures:				
Human Services	<u>6,801,697</u>	<u>6,801,697</u>	<u>5,883,817</u>	<u>917,880</u>
Total Expenditures	<u>6,801,697</u>	<u>6,801,697</u>	<u>5,883,817</u>	<u>917,880</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(383,583)	(383,583)	890,364	1,273,947
Other Financing Sources (Uses):				
Transfers In	2,190,500	2,190,500	0	(2,190,500)
Transfers Out	<u>(2,161,500)</u>	<u>(2,161,500)</u>	<u>0</u>	<u>2,161,500</u>
Total Other Financing Sources (Uses)	<u>29,000</u>	<u>29,000</u>	<u>0</u>	<u>(29,000)</u>
Net Change in Fund Balance	(354,583)	(354,583)	890,364	1,244,947
Fund Balance at Beginning of Year	6,384,164	6,384,164	6,384,164	0
Prior Year Encumbrances	<u>11,468</u>	<u>11,468</u>	<u>11,468</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 6,041,049</u>	<u>\$ 6,041,049</u>	<u>\$ 7,285,996</u>	<u>\$ 1,244,947</u>

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Net Position
Proprietary Funds
December 31, 2014**

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
Assets:				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 2,700,918	\$ 75,940	\$ 2,776,858	\$ 1,804,541
Cash and Cash Equivalents with Fiscal Agent	0	0	0	124
Receivables:				
Accounts	402,020	0	402,020	43,597
Interest	0	0	0	287
Special Assessments	17,602	0	17,602	0
Inventory of Supplies	88,751	0	88,751	0
Prepaid Items	7,517	0	7,517	0
Total Current Assets	3,216,808	75,940	3,292,748	1,848,549
Noncurrent Assets:				
Capital Assets not Being Depreciated	204,025	143,164	347,189	0
Capital Assets being Depreciated, net	12,713,890	0	12,713,890	0
Total Noncurrent Assets	12,917,915	143,164	13,061,079	0
Total Assets	16,134,723	219,104	16,353,827	1,848,549
Liabilities:				
Current Liabilities:				
Accounts Payable	51,677	0	51,677	2,300
Accrued Wages and Benefits	13,072	0	13,072	0
Intergovernmental Payable	12,977	0	12,977	0
Contracts Payable	18,462	0	18,462	0
Claims Payable	0	0	0	304,598
Due to Other Funds	560	0	560	0
Accrued Interest Payable	25,051	0	25,051	0
Compensated Absences - Current	12,520	0	12,520	0
Recovery Zone Economic				
Development Bonds Payable - Current	325,000	0	325,000	0
OWDA Loans Payable - Current	25,024	0	25,024	0
OPWC Loans Payable - Current	30,240	0	30,240	0
Landfill Postclosure Care Liability - Current	0	85,175	85,175	0
Total Current Liabilities	514,583	85,175	599,758	306,898

KNOX COUNTY, OHIO

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
<i>Noncurrent Liabilities</i>				
Compensated Absences Payable	8,485	0	8,485	0
Recovery Zone Economic Development Bonds Payable	5,815,000	0	5,815,000	0
OWDA Loans Payable	873,578	0	873,578	0
OPWC Loans Payable	816,468	0	816,468	0
Landfill Postclosure Care Liability	0	725,761	725,761	0
<i>Total Noncurrent Liabilities</i>	<u>7,513,531</u>	<u>725,761</u>	<u>8,239,292</u>	<u>0</u>
Total Liabilities	<u>8,028,114</u>	<u>810,936</u>	<u>8,839,050</u>	<u>306,898</u>
Net Position (Deficit):				
Net Investment in Capital Assets	5,032,605	143,164	5,175,769	0
Unrestricted	<u>3,074,004</u>	<u>(734,996)</u>	<u>2,339,008</u>	<u>1,541,651</u>
Total Net Position (Deficit)	<u>\$ 8,106,609</u>	<u>\$ (591,832)</u>	<u>\$ 7,514,777</u>	<u>\$ 1,541,651</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.			<u>(10,532)</u>	
Total Net Position of Business Type Activities			<u>\$ 7,504,245</u>	

See accompanying notes to the basic financial statements



KNOX COUNTY, OHIO

**Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2014**

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
Operating Revenues:				
Charges for Services	\$ 1,998,771	\$ 0	\$ 1,998,771	\$ 5,361,808
Other Operating Revenue	24,708	0	24,708	0
Total Operating Revenues	<u>2,023,479</u>	<u>0</u>	<u>2,023,479</u>	<u>5,361,808</u>
Operating Expenses:				
Personal Services	631,872	0	631,872	0
Contractual Services	555,281	0	555,281	599,104
Materials and Supplies	263,295	0	263,295	0
Depreciation	350,166	0	350,166	0
Other Operating Expenses	45,669	0	45,669	0
Health Insurance Claims	0	0	0	3,823,517
Total Operating Expenses	<u>1,846,283</u>	<u>0</u>	<u>1,846,283</u>	<u>4,422,621</u>
Operating Income	177,196	0	177,196	939,187
Nonoperating Revenue (Expenses):				
Intergovernmental Grants	128,493	0	128,493	0
Investment Earnings	36,215	0	36,215	1,764
Interest Expense	(348,990)	0	(348,990)	0
Other Nonoperating Revenue	0	7,694	7,694	3,810
Other Nonoperating Expense	0	0	0	(147)
Total Nonoperating Revenues (Expenses)	<u>(184,282)</u>	<u>7,694</u>	<u>(176,588)</u>	<u>5,427</u>
Income (Loss) Before Contributions and Transfers	(7,086)	7,694	608	944,614
Capital Contributions - Tap in Fees	39,713	0	39,713	0
Transfers In	65,000	93,763	158,763	0
Transfers Out	(36,215)	0	(36,215)	0
Change in Net Position	61,412	101,457	162,869	944,614
Net Position (Deficit) Beginning of Year	8,045,197	(693,289)	7,351,908	597,037
Net Position (Deficit) End of Year	<u>\$ 8,106,609</u>	<u>\$ (591,832)</u>	<u>\$ 7,514,777</u>	<u>\$ 1,541,651</u>
Change in Net Position of Enterprise Funds			\$ 162,869	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.			30,009	
Change in Net Position of Business Type Activities			<u>\$ 192,878</u>	

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2014**

	<u>Business Type Activities - Enterprise Funds</u>			Governmental
	Sewer	Landfill	Totals	Activities -
	District			Internal
				Service
				Fund
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$1,976,436	\$0	\$1,976,436	\$0
Cash Received from Interfund Services	0	0	0	5,365,851
Cash Payments to Suppliers for Goods and Services	(830,277)	(93,763)	(924,040)	(601,333)
Cash Payments to Employees for Service	(631,363)	0	(631,363)	0
Cash Payments for Claims	0	0	0	(3,961,701)
Cash From Other Sources	11,871	0	11,871	0
Net Cash Provided (Used) for Operating Activities	526,667	(93,763)	432,904	802,817
<u>Cash Flows from Noncapital and Related Financing Activities:</u>				
Transfers In	65,000	93,763	158,763	0
Transfers Out	(36,215)	0	(36,215)	0
Intergovernmental Grants	128,493	0	128,493	0
Net Cash Provided by Noncapital and Related Financing Activities	157,278	93,763	251,041	0
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Receipt of Special Assessments	9,301	0	9,301	0
Contributed Capital from Tap-In Fees	39,713	0	39,713	0
Acquisition of Capital Assets	(45,601)	0	(45,601)	0
Principal Paid on Ohio Water Development Loan Payable	(42,062)	0	(42,062)	0
Principal Paid on Ohio Public Works Commission Loan Payable	(30,239)	0	(30,239)	0
Principal Paid on Recovery Zone Economic Development Bonds Payable	(315,000)	0	(315,000)	0
Interest Paid on Debt	(349,594)	0	(349,594)	0
Net Cash Used for Capital and Related Financing Activities	(733,482)	0	(733,482)	0
<u>Cash Flows from Investing Activities:</u>				
Receipts of Interest	36,215	0	36,215	1,541
Net Cash Provided by Investing Activities	36,215	0	36,215	1,541
Net Increase (Decrease) in Cash and Cash Equivalents	(13,322)	0	(13,322)	804,358
Cash and Cash Equivalents at Beginning of Year	2,714,240	75,940	2,790,180	1,000,307
Cash and Cash Equivalents at End of Year	\$2,700,918	\$75,940	\$2,776,858	\$1,804,665
<u>Reconciliation of Cash and</u>				
<u>Cash Equivalents per Statement of Net Position:</u>				
Cash and Cash Equivalents	\$2,700,918	\$75,940	\$2,776,858	\$1,804,541
Cash and Cash Equivalents with Fiscal Agent	0	0	0	124
Cash and Cash Equivalents at End of Year	\$2,700,918	\$75,940	\$2,776,858	\$1,804,665

(Continued)

KNOX COUNTY, OHIO

	<u>Business Type Activities - Enterprise Funds</u>			Governmental
	Sewer District	Landfill	Totals	Activities - Internal Service Fund
<u>Reconciliation of Operating Income to Net Cash</u>				
<u>Provided (Used) for Operating Activities:</u>				
Operating Income	\$177,196	\$0	\$177,196	\$939,187
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) for Operating Activities:				
Depreciation Expense	350,166	0	350,166	0
Miscellaneous Nonoperating Revenue	0	7,694	7,694	3,810
Miscellaneous Nonoperating Expense	0	0	0	(147)
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(35,172)	0	(35,172)	233
Increase in Inventory	(6,580)	0	(6,580)	0
Increase in Prepaid Items	(1,603)	0	(1,603)	0
Increase (Decrease) in Accounts Payable	24,278	0	24,278	(2,082)
Increase in Accrued Wages and Benefits	1,996	0	1,996	0
Decrease in Closure and Postclosure Care Payable	0	(101,457)	(101,457)	0
Increase in Intergovernmental Payable	1,664	0	1,664	0
Increase in Contracts Payable	17,313	0	17,313	0
Increase in Due to Other Funds	560	0	560	0
Decrease in Compensated Absences	(3,151)	0	(3,151)	0
Decrease in Claims Payable	0	0	0	(138,184)
Total Adjustments	349,471	(93,763)	255,708	(136,370)
Net Cash Provided (Used) for Operating Activities	\$526,667	(\$93,763)	\$432,904	\$802,817

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

***Statement of Assets and Liabilities
Fiduciary Funds
December 31, 2014***

	<u>Agency</u>
Assets:	
Equity in Pooled Cash and Cash Equivalents	\$ 5,551,289
Cash and Cash Equivalents in Segregated Accounts	388,253
Receivables:	
Taxes	60,847,842
Accounts	12,764
Special Assessments	16,816
Intergovernmental	<u>2,635,206</u>
Total Assets	<u><u>\$ 69,452,170</u></u>
Liabilities:	
Intergovernmental Payable	\$ 66,480,350
Undistributed Monies	378,165
Due to Others	<u>2,593,655</u>
Total Liabilities	<u><u>\$ 69,452,170</u></u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

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, 2014***

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, 2014***

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 2013.

Discretely Presented Component Unit:

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

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, 2014***

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, 2014***

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, 2014***

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, 2014***

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, 2014***

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 2014.

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 2014, 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, 2014***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

Budgetary Basis of Accounting

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

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

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

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

F. Cash and Cash Equivalents and Investments

To improve cash management, cash received by the County Treasurer is pooled in a central bank account. Moneys for all funds, including proprietary funds, are maintained in this account or are temporarily used to purchase short term investments. Individual fund integrity is maintained through the County's records. Interest revenue earned by the primary government during 2014 amounted to \$26,046.

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, 2014***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash and Cash Equivalents and Investments (Continued)

The County has invested funds in the STAR Ohio during 2014. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2014.

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, 2014, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which it is consumed.

I. Capital Assets and Depreciation

Capital assets are defined by the County as assets with an initial, individual cost of more than \$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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Capital Assets and Depreciation (Continued)

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

J. Compensated Absences

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

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	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

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Net Position

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

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

M. Interfund Activity

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

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

N. Fund Balance

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Fund Balance (Continued)

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

Assigned - Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. 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, 2014***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Deferred Outflows/Inflows of Resources

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

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

NOTE 2 –GOVERNMENT MERGER

On April 1, 2014, the Knox Area Transit (KAT) merged with the County. Previously it had been disclosed as a related party in the County's financial report. The purpose of the merger was to improve and extend transportation services in Knox County, increase the operational efficiencies of administrative staff and develop coordination models that can be applied to other communities. As of the merger date, the County did not recognize assets, deferred outflows of resources, liabilities, deferred inflows of resources, nor fund balance because the balances were immaterial to the County's financial statements.

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2014**

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	\$120,000	\$0	\$0	\$0	\$0	\$80,985	\$200,985
Supplies Inventory	2,922	0	422,224	0	0	0	425,146
Prepaid Items	79,551	13,205	0	0	6,492	3,588	102,836
Total Nonspendable	202,473	13,205	422,224	0	6,492	84,573	728,967
Restricted:							
Job and Family Services	0	3,414,565	0	3,540,108	0	335,592	7,290,265
County Public Works	0	0	1,487,369	0	0	39,565	1,526,934
Development Disabilities	0	0	0	0	12,363,745	0	12,363,745
Animal Control	0	0	0	0	0	39,573	39,573
County Courts	0	0	0	0	0	239,530	239,530
County Public Safety	0	0	0	0	0	1,097,975	1,097,975
Tax Assessment and Collections	0	0	0	0	0	1,992,354	1,992,354
Community Development	0	0	0	0	0	29,215	29,215
Community Mental Health	0	0	0	0	0	4,009	4,009
Senior Citizens	0	0	0	0	0	52,559	52,559
Litter Control and Recycling	0	0	0	0	0	8,757	8,757
Debt Service Payments	0	0	0	0	0	35,465	35,465
Capital Improvements	0	0	0	0	0	217,992	217,992
Total Restricted	0	3,414,565	1,487,369	3,540,108	12,363,745	4,092,586	24,898,373
Assigned:							
Projected Budgetary Deficit	1,482,990	0	0	0	0	0	1,482,990
Capital Improvements	0	0	0	0	0	529,161	529,161
Encumbrances	326,951	0	0	0	0	0	326,951
Total Assigned	1,809,941	0	0	0	0	529,161	2,339,102
Unassigned	2,177,515	0	0	0	0	(190,320)	1,987,195
Total Fund Balances	\$4,189,929	\$3,427,770	\$1,909,593	\$3,540,108	\$12,370,237	\$4,516,000	\$29,953,637

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2014**

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)	\$424,338	(\$369,767)	\$152,940	(\$99,369)	\$477,201
Increase (Decrease):					
Net Adjustments for					
Revenue Accruals	160,263	302,632	(5,684)	(94,331)	(6,880)
Net Adjustments for					
Expenditure Accruals	(81,149)	45,706	85,883	(2,429)	448,975
Transfers In	93,785	0	0	0	0
Transfers Out	(36,237)	0	0	0	0
Advances Out	0	(200,000)	0	0	0
Inception of Capital Lease	0	0	(124,382)	0	0
Perspective Difference-					
Budgeted Special Revenue Funds reclassified as General Fund	3,187	0	0	0	0
Outstanding Encumbrances	(407,327)	(256,636)	(88,793)	(88,950)	(28,932)
Budget Basis	<u>\$156,860</u>	<u>(\$478,065)</u>	<u>\$19,964</u>	<u>(\$285,079)</u>	<u>\$890,364</u>

NOTE 5 – COMPLIANCE AND ACCOUNTABILITY

Fund Deficit - The fund deficits of \$17,786 in the Specialized Docket Fund and \$172,444 in the KAT Fund (special revenue funds) 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 \$591,832 as of December 31, 2014. 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, 2014***

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, 2014***

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, \$20,386,705 of the County's bank balance of \$33,792,345 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 \$5,688,715 being held by MEORC and the County had cash with fiscal agents in the amount of \$124 held by an insurance service provider, of which all was insured by FDIC.

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2014**

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

C. Investments

The County’s investments at December 31, 2014 were as follows:

	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Investment Maturities (in Years)</u>		
			<u>less than 1</u>	<u>1-3</u>	<u>3-5</u>
FHLMC	\$647,647	AA+ 1	\$0	\$647,647	\$0
FNMA	2,597,257	AA+ 1	0	1,645,857	951,400
FHLB	1,598,941	AA+ 1	0	0	1,598,941
Negotiable CD's	18,409,120	AAA 2	10,316,912	3,020,360	5,071,848
STAR Ohio	1,179,779	AAAm 1	1,179,779	0	0
Total Investments	<u>\$24,432,744</u>		<u>\$11,496,691</u>	<u>\$5,313,864</u>	<u>\$7,622,189</u>

¹ Standard & Poor’s

² 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, 2.7% are FHLMC, 10.6% are FNMA, 6.6% are FHLB, 75.3% are negotiable CD’s, and 4.8% 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 \$339,686. 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, 2014***

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 7, 2014, with the remainder payable by July 3, 2014.

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

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

Accrued property taxes receivable represent delinquent taxes outstanding and real and public utility taxes which were measurable as of December 31, 2014. 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 2014 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, 2014, was \$12.99 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2014 property tax receipts were based are as follows:

Real Property	\$1,242,274,970
Public Utility Personal Property	<u>53,694,300</u>
Total Assessed Value	<u>\$1,295,969,270</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

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 2014 amounted to \$6,756,167 with \$5,067,346 credited to the General Fund and \$1,688,821 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, 2014**

NOTE 9 - RECEIVABLES

Receivables at December 31, 2014, 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	\$2,536	Youth Services Grant	152,586
Sheriff's Contracts	41,639	VOCA Grant	38,080
Prisoner Housing	43,006	Jail Diversion Grant	61,870
Humane & Animal Control Reimbursement	10,086	Hazard Mitigation Grant	7,093
Compost Facility Reimbursement	3,865	Child Support Enforcement Grant	126,807
Homestead and Rollback Reimbursement	218,474	Law Library Quarterly Payment	7,121
Casino Fees	355,193	Knox Area Transit Grant	208,119
Local Government	250,932	Community Health Homestead and Rollback Reimbursement	58,408
Municipal Court Fines & Costs	4,032	Senior Citizen Homestead and Rollback Reimbursement	46,252
Public Defender Reimbursement	36,282	Total Nonmajor Special Revenue Funds	<u>706,336</u>
Total General Fund	<u>966,045</u>		
Public Assistance Fund		Permanent Improvement Grant	139,952
Public Assistance Grant	1,063,108	CDBG Grant	244,208
Total Public Assistance Fund	<u>1,063,108</u>	Total Nonmajor Capital Projects Funds	<u>384,160</u>
Motor Vehicle and Gasoline Tax Fund		Total Governmental Fund Types	<u>\$6,230,175</u>
Municipal Court Fines & Costs	864	Agency Funds	
Cents Per Gallon	407,658	Local Government	\$577,959
Motor Vehicle District Registration	214,616	Library Local Government	736,835
County Motor Vehicle	408,978	Cents Per Gallon	338,301
Road Miles	188,191	Motor Vehicle Registration	81,240
5% County Equalization	85,285	Township Road Miles	110,917
New Permissive	226,922	New Permissive	69,994
Old Permissive	111,431	Old Permissive	47,277
Gasoline Tax	792,387	Municipal Court Fines & Costs	175
Total Motor Vehicle and Gasoline Tax Fund	<u>2,436,332</u>	Workers Compensation	25,260
Children Service Board Fund		Gasoline Tax	647,248
Children Services Grant	381,710	Total Agency Funds	<u>\$2,635,206</u>
Children Services Homestead and Rollback Reimbursement	52,380		
Total Children Services Board	<u>434,090</u>		
Development Disabilities Fund			
Coshocton County Reimbursement	12,116		
Development Disabilities Homestead and Rollback Reimbursement	227,988		
	<u>240,104</u>		

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

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, 2014:

<u>Year Ending December 31,</u>	
2015	\$127,892
2016	129,143
2017	126,763
2018	127,087
2019	127,000
2020-2021	<u>251,280</u>
Minimum Lease Payments	889,165
Less amount representing	
Unearned interest income	<u>(121,165)</u>
Net Investment in Leases	<u><u>\$768,000</u></u>

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**Notes to the Basic Financial Statements
For the Year Ended December 31, 2014**

NOTE 11 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2014:

Historical Cost:

Class	December 31, 2013	Additions	Deletions	December 31, 2014
Capital assets not being depreciated:				
Land	\$4,116,752	\$0	\$0	\$4,116,752
Subtotal	4,116,752	0	0	4,116,752
Capital assets being depreciated:				
Buildings and Improvements	28,807,780	99,612	(17,926)	28,889,466
Machinery and Equipment	4,843,834	556,490	(617,280)	4,783,044
Vehicles	2,374,419	713,911	(119,100)	2,969,230
Computer Equipment	1,400,645	118,592	(153,649)	1,365,588
Infrastructure	50,638,024	1,975,245	(770,687)	51,842,582
Subtotal	88,064,702	3,463,850	(1,678,642)	89,849,910
Total Cost	\$92,181,454	\$3,463,850	(\$1,678,642)	\$93,966,662

Accumulated Depreciation:

Class	December 31, 2013	Additions	Deletions	December 31, 2014
Buildings and Improvements	(\$12,631,910)	(\$956,866)	\$3,088	(\$13,585,688)
Machinery and Equipment	(2,525,457)	(153,771)	308,870	(2,370,358)
Vehicles	(1,437,024)	(370,656)	82,671	(1,725,009)
Computer Equipment	(1,039,138)	(175,781)	150,667	(1,064,252)
Infrastructure	(16,136,268)	(1,503,572)	770,687	(16,869,153)
Total Depreciation	(\$33,769,797)	(\$3,160,646) *	\$1,315,983	(\$35,614,460)
Net Value:	\$58,411,657			\$58,352,202

*Depreciation expenses were charges to governmental functions as follows:

General Government	
Legislative and Executive	\$477,588
Judicial	22,755
Public Safety	525,188
Public Works	1,661,901
Health	50,536
Human Services	422,678
Total Depreciation Expense	\$3,160,646

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2014**

NOTE 11 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2014:

Historical Cost:

Class	December 31, 2013	Additions	Deletions	December 31, 2014
Capital assets not being depreciated:				
Land	\$347,189	\$0	\$0	\$347,189
Subtotal	347,189	0	0	347,189
Capital assets being depreciated:				
Buildings and Improvements	11,382,666	0	0	11,382,666
Machinery and Equipment	2,007,455	0	(26,188)	1,981,267
Vehicles	226,913	45,601	0	272,514
Computer Equipment	71,254	0	0	71,254
Sewer and Water Lines	2,211,932	0	0	2,211,932
Subtotal	15,900,220	45,601	(26,188)	15,919,633
Total Cost	\$16,247,409	\$45,601	(\$26,188)	\$16,266,822

Accumulated Depreciation:

Class	December 31, 2013	Additions	Deletions	December 31, 2014
Buildings and Improvements	(\$656,654)	(\$229,697)	\$0	(\$886,351)
Machinery and Equipment	(592,680)	(65,056)	26,188	(631,548)
Vehicles	(189,707)	(7,952)	0	(197,659)
Computer Equipment	(68,574)	(1,239)	0	(69,813)
Sewer and Water Lines	(1,374,150)	(46,222)	0	(1,420,372)
Total Depreciation	(\$2,881,765)	(\$350,166)	\$26,188	(\$3,205,743)
Net Value:	\$13,365,644			\$13,061,079

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2014**

NOTE 11 - CAPITAL ASSETS (Continued)

C. Component Unit Capital Assets

A summary of the Knox County Airport's capital assets at December 31, 2014, follows:

Knox County Airport

<i>Historical Cost:</i>	December 31,			December 31,
Class	2013	Additions	Deletions	2014
<i>Capital assets not being depreciated:</i>				
Land	\$744,837	\$0	\$0	\$744,837
Construction in Progress	0	13,550	0	13,550
Subtotal	744,837	13,550	0	758,387
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	3,369,062	468,932	0	3,837,994
Infrastructure	5,040,761	0	0	5,040,761
Machinery and Equipment	696,944	15,056	0	712,000
Vehicles	41,000	0	0	41,000
Computer Equipment	4,443	0	0	4,443
Subtotal	9,152,210	483,988	0	9,636,198
Total Cost	\$9,897,047	\$497,538	\$0	\$10,394,585
<i>Accumulated Depreciation:</i>				
Class	December 31,	Additions	Deletions	December 31,
	2013			2014
Buildings and Improvements	(\$485,710)	(\$69,566)	\$0	(\$555,276)
Infrastructure	(789,416)	(99,665)	0	(889,081)
Machinery and Equipment	(256,044)	(24,171)	0	(280,215)
Vehicles	(41,000)	0	0	(41,000)
Computer Equipment	(3,264)	(372)	0	(3,636)
Total Depreciation	(\$1,575,434)	(\$193,774)	\$0	(\$1,769,208)
<i>Net Value:</i>	\$8,321,613			\$8,625,377

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

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 2014. 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 \$958,927 in property taxes for the MHR during 2014. Separate financial statements may be obtained by contacting the MHR at 65 Messimer Drive, Newark, Ohio.

C. Eastern Ohio Housing Corporation

The Knox County Board of Development Disabilities, along with five other county boards of Development Disabilities entered into a contract with the Eastern Ohio Housing Corporation. This Corporation is a non-profit charitable corporation which is responsible for developing dwellings, providing affordable housing and managing a range of residential alternatives and support services to persons with disabilities. The housing purchases are financed by State grants that are distributed to each Development Disabilities Board and then to the Corporation. No contributions were made by the County during 2014. 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, 2014***

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 2014. 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, 2014, MEORC maintained a balance of \$5,688,715 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 2014.

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, 2014***

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 2014, 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 \$257,058 in the form of insurance premiums during 2014 to CORSA.

KNOX COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

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.

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 \$304,598 reported in the fund at December 31, 2014 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>
2013	\$1,324,176	\$3,345,047	(\$4,226,441)	\$442,782
2014	442,782	3,823,517	(3,961,701)	304,598

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

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

Ohio Public Employees Retirement System

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 15 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

Ohio Public Employees Retirement System (Continued)

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2014, employee and employer contribution rates were consistent across all three plans (TP, MD and CO). Plan members, other than those engaged in law enforcement, are required to contribute 10.0 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 13.0 percent. For plan members, other than those engaged in law enforcement, the County was required to contribute 14.0 percent of covered salary for 2014. The County contribution for law enforcement employees for 2014 was 18.1 percent. A portion of the County's contribution is used to fund pension obligations with the remainder being used to fund health care benefits. The portion used to fund pension obligations for members in the Traditional Plan other than those engaged in law enforcement was 12.0% of annual covered salary for 2014. The portion used to fund pension obligations for those engaged in law enforcement was 16.1% of annual covered salary for 2014. The portion used to fund pension obligations for members in the Combined Plan was 12.0% of annual covered salary for 2014. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2014, 2013, and 2012 were \$2,798,127, \$2,298,482, and \$2,271,300.; 89.60 percent has been contributed for 2014 and 100 percent has been contributed for 2013 and 2012. The unpaid contribution for 2014 is recorded as a liability in the respective funds. Contributions to the member-directed plan for 2014 were \$48,369, made by the County, of which \$34,342 funded the pension obligation, and \$34,549 made by the plan members.

NOTE 16 - POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System

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

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45. OPERS' eligibility requirements for post-employment health care coverage changed for those retiring on and after January 1, 2015. Please see the Plan Statement in the OPERS 2013 CAFR for details.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 16 - POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System (Continued)

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

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

Funding Policy – The ORC provides the statutory authority requiring public employers to fund post retirement health care coverage through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care benefits. Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2014, local government employers contributed at a rate of 14.00% of covered payroll and law enforcement employers contributed at 18.1%. The ORC currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for local government employers and 18.1% of covered payroll for law enforcement employers. Active members do not make contributions to the OPEB plan.

The OPERS Postemployment Health Care plan was established under, and is administered in accordance with Internal Revenue Code 401(h). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits. In 2014, for members in the Traditional and Combined Plans, the employer contribution allocated to the health care plan was 2.0% of covered payroll. Effective January 1, 2015, the portion of employer contributions allocated to healthcare remains at 2.0% for both plans, as recommended by the OPERS Actuary. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The County's contributions for health care to the OPERS for the years ending December 31, 2014, 2013, and 2012 were \$2,014,936, \$1,658,702, and \$1,638,063, respectively, which were equal to the required contributions for each year.

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

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, 2014, the liability for compensated absences was \$1,195,856 for the entire County.

NOTE 18 - CAPITAL LEASES - LESSEE DISCLOSURE

One capital lease was entered into during 2012 for a tractor and during 2014 for a dump truck. The leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds. Equipment acquired by lease has been capitalized in the governmental activities capital assets in the amount of \$49,614 for the tractor and \$124,382 for the dump truck, which is equal to the lesser of the fair market value or the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the governmental activities long-term liabilities.

Future minimum lease payments as of December 31, 2014 are as follows:

<u>Year Ending December 31,</u>	Engineer Department Amount
2015	\$85,827
2016	85,826
Minimum Lease Payments	<u>171,653</u>
Less amount representing interest at the County's incremental borrowing rate of interest	<u>(6,734)</u>
Present value of minimum lease payments	<u><u>\$164,919</u></u>

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KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2014**

NOTE 19 - LONG-TERM LIABILITIES

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

	Balance December 31, 2013	Additions	(Reductions)	Balance December 31, 2014	Due Within One Year
Governmental Activities:					
General Obligation Bonds Payable					
2002 4.75% JFS Training Center	\$735,000	\$0	(\$735,000)	\$0	\$0
2010 2.0-4.0% Facilities Refunding Bonds	5,410,000	0	(720,000)	4,690,000	750,000
2013 2.15% Refunding JFS Training Center	751,000	0	(73,000)	678,000	79,000
2013 2.15% Fairgrounds	514,682	0	(49,870)	464,812	53,706
2013 2.15% Columbus Road	290,318	0	(28,130)	262,188	30,294
2013 0.95% 911 Equipment	272,000	0	(87,000)	185,000	92,000
Unamortized Premium	108,642	0	(13,580)	95,062	0
Total General Obligation Bonds	<u>8,081,642</u>	<u>0</u>	<u>(1,706,580)</u>	<u>6,375,062</u>	<u>1,005,000</u>
Ohio Public Works Commission Loan Payable	106,997	0	(35,666)	71,331	35,665
Ohio Public Works Commission Loan Payable	3,270	0	(3,270)	0	0
Ohio Public Works Commission Loan Payable	8,629	0	(1,328)	7,301	1,327
Ohio Public Works Commission Loan Payable	596,536	0	(59,654)	536,882	59,653
Total OPWC Loans Payable	<u>715,432</u>	<u>0</u>	<u>(99,918)</u>	<u>615,514</u>	<u>96,645</u>
2012 3.00% Loan Payable-Fairgrounds	501,377	0	(501,377)	0	0
2012 3.00% Loan Payable-Columbus Road	282,813	0	(282,813)	0	0
2012 3.50% Loan Payable-911 Equipment	266,101	0	(266,101)	0	0
2014 0.00% Local Government Innovation Loan	0	344,135	0	344,135	0
Total Loans Payable	<u>1,050,291</u>	<u>344,135</u>	<u>(1,050,291)</u>	<u>344,135</u>	<u>0</u>
Capital Leases-Motor Vehicle and Gasoline Tax Fund - Engineer Department	132,967	124,382	(92,430)	164,919	81,357
Compensated Absences	1,158,981	1,330,882	(1,315,012)	1,174,851	839,221
Total Governmental Activities	<u>\$11,139,313</u>	<u>\$1,799,399</u>	<u>(\$4,264,231)</u>	<u>\$8,674,481</u>	<u>\$2,022,223</u>
Business-Type Activities:					
Ohio Water Development Authority Loans (OWDA):					
2000 2.00% Water Treatment Plant/Clearwells/Wellfield	\$48,156	\$0	(\$3,279)	\$44,877	\$3,463
2013 2.43% Jelloway WWTP Upgrades	892,508	0	(38,783)	853,725	21,561
Total Ohio Water Development Authority Loans	<u>940,664</u>	<u>0</u>	<u>(42,062)</u>	<u>898,602</u>	<u>25,024</u>
Recovery Zone Economic Development Bonds					
2010 1.5-5.95% Wastewater System Improvement	6,455,000	0	(315,000)	6,140,000	325,000
Ohio Public Works Commission Loan Payable	876,947	0	(30,239)	846,708	30,240
Landfill Postclosure Care Liability	912,393	0	(101,457)	810,936	85,175
Compensated Absences	24,156	34,719	(37,870)	21,005	12,520
Total Business-Type Long-Term Liabilities	<u>\$9,209,160</u>	<u>\$34,719</u>	<u>(\$526,628)</u>	<u>\$8,717,251</u>	<u>\$477,959</u>

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2014**

NOTE 19 - LONG-TERM LIABILITIES (Continued)

	Original Issue
Governmental Activities:	
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
Total General Obligation Bonds	<u>9,298,000</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	344,135 *
Total Governmental Activities	<u>\$10,641,307</u>
*Amount disbursed as of December 31, 2014.	
Business-Type Activities:	
Ohio Water Development Authority Loans (OWDA):	
2000 2.00% Water Treatment Plant/Clearwells/Wellfield	\$79,325
2013 2.43% Jelloway WWTP Upgrades	930,362
Total Ohio Water Development Authority Loans	<u>1,009,687</u>
Recovery Zone Economic Development Bonds	
2010 1.5-5.95% Wastewater System Improvement	6,660,000
Ohio Public Works Commission Loan Payable	907,186
Total Business-Type Long-Term Liabilities	<u>\$8,576,873</u>

The capital leases will be paid from a special revenue fund. The JFS Training Center bonds will be paid from the Department of Job and Family Services, which is mostly funded by grants. The Facilities Refunding bonds are paid from several sources including general fund monies, the Department of Job and Family Services and the Boy's Village Inc. If Boy's Village Inc. does not pay their portion, the bonds will be paid by Children Services monies. The Columbus Road, 911 Equipment and Fairground general obligation bonds are being paid from general fund, EMA 911 monies and by the County Fair Board, respectively. The 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, 2014**

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, 2014 are as follows:

Governmental Activities:

Years	General Obligation Bonds		OPWC Loans Payable
	Principal	Interest	Principal
2015	\$1,005,000	\$198,205	\$96,645
2016	1,034,000	173,273	96,647
2017	955,000	143,760	60,981
2018	804,000	112,619	60,981
2019	565,000	70,000	60,981
2020-2024	1,917,000	109,149	239,279
Totals	<u>\$6,280,000</u>	<u>\$807,006</u>	<u>\$615,514</u>

Years	Loan Payable
	Principal
2015	\$0
2016	35,000
2017	35,000
2018	35,000
2019	35,000
2020-2024	175,000
2025	29,135
Totals	<u>\$344,135</u>

Business-type Activities:

Years	OWDA Loan Payable		Recovery Zone Economic Development Bonds Payable		OPWC Loan Payable
	Principal	Interest	Principal	Interest	Principal
2015	\$25,024	\$23,148	\$325,000	\$300,615	\$30,240
2016	25,749	22,423	325,000	292,328	30,239
2017	26,496	21,675	330,000	282,740	30,240
2018	27,271	20,901	335,000	271,685	30,239
2019	28,070	18,504	345,000	259,122	30,239
2020-2024	153,323	88,898	1,860,000	1,054,938	151,198
2025-2029	144,306	67,237	2,150,000	528,892	151,198
2030-2034	162,910	48,395	470,000	27,965	151,198
2035-2039	183,912	27,393	0	0	151,198
2040-2042	121,541	5,242	0	0	90,719
Totals	<u>\$898,602</u>	<u>\$343,816</u>	<u>\$6,140,000</u>	<u>\$3,018,285</u>	<u>\$846,708</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 19 - LONG-TERM LIABILITIES (Continued)

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

The effects of the debt limitations described above at December 31, 2014, are an overall debt margin of \$27,620,518; and an unvoted debt margin of \$9,680,979.

B. Defeased Debt

In December 2010, the County defeased \$675,000 of General Obligation Bonds for the Children's Resource Center (the "1998 Bonds"), \$1,270,000 of General Obligation Bonds for the Corporate Center (the "1997 Bonds"), and \$4,985,000 of General Obligation Bonds for the Correction Facility and Board of Health Center (the "2001 Bonds"), through the issuance of \$7,470,000 of General Obligation Refunding Bonds (the "2010 Bonds"). The net proceeds of the 2010 Bonds have been invested in obligations guaranteed as to both principal and interest by the United States and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds. The refunded bonds, which have an outstanding balance of \$4,600,000 at December 31, 2014, are not included in the County's outstanding debt since the County has in-substance satisfied its obligations through the advance refunding.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

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, 2014, \$631,100 has been included in the long term liability section of the Airport's statement of net position.

At December 31, 2014, the Knox County Airport also had \$44,300 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, 2014, in the amount of \$120,000 that were issued to construct new hangar bays, storage building and land purchase. These loans will be repaid over the next 12 years and are non-interest bearing. They are reported as Long-term Liabilities.

NOTE 21 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2014, 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	\$18,137	\$62,476
Public Assistance Fund	0	26,438
Motor Vehicle and Gasoline Tax Fund	0	10,075
Developmental Disabilities Fund	17,221	0
Other Governmental Funds	68,608	4,417
Total Governmental Funds	<u>103,966</u>	<u>103,406</u>
Business-type Activities:		
Sewer District Fund	0	560
Total Due from/Due to Other Funds	<u>\$103,966</u>	<u>\$103,966</u>
<u>Interfund Receivables/Payables:</u>		
Public Assistance Fund	\$200,000	\$0
Other Governmental Funds	36,053	236,053
Total Interfund Receivables/Payables	<u>\$236,053</u>	<u>\$236,053</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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

NOTE 21 - INTERFUND TRANSACTIONS (Continued)

The following balances at December 31, 2014 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	\$38,869	\$922,640
Public Assistance Fund	120,104	269,057
Other Governmental Funds	1,001,769	91,593
Total Governmental Funds	1,160,742	1,283,290
Business-Type Activities:		
Sewer District Fund	65,000	36,215
Landfill Fund	93,763	0
Total Enterprise Funds	158,763	36,215
Totals	\$1,319,505	\$1,319,505

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.

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, 2014 for engineering, monitoring, and testing the landfill closure requirements to Bennett & Williams, Inc. and MASI, Inc. to ensure that requirements are being met. No assets are restricted for payment of closure and postclosure care costs. There is an estimate for postclosure care costs until the year 2023. The estimated costs of postclosure care are subject to changes corresponding to the effects of inflation, revision of laws and other variables. The costs of monitoring the Landfill will be covered by a transfer from the General Fund to the Landfill Development Fund. The County has met State required postclosure care financial assurance requirements.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2014***

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, 2014, Industrial Revenue Bonds outstanding for Knox Community Hospital totaled \$14,085,000.

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	\$421,632
Public Assistance Fund	256,636
Motor Vehicle and Gasoline Tax Fu	88,793
Children Services Board Fund	88,950
Development Disabilities Fund	28,932
Other Governmental Funds	<u>476,926</u>
Total Governmental Funds	1,361,869
Proprietary Funds:	
Sewer District Fund	88,321
Internal Service Fund	<u>3,000</u>
Total	<u>\$1,453,190</u>

*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

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

Nonmajor Governmental Funds

Special Revenue Funds

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

Dog and Kennel Fund

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

Indigent Guardianship Fund

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

Conduct of Business Fund

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

Courts Computer Fund

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

Recorder's Equipment Fund

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

Courts' Computer Research Fund

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

Time Out Program Fund

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

(Continued)

Special Revenue Funds

Probate-Juvenile Special Project Fund

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

CRC Replacement Fund

The fund accounts for grant monies used for assessing troubled youth at the Childrens' Resource Center

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.).

Law Library Fund

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

Delinquent Tax Assessment Collection Fund

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

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

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

Marine Patrol Grant Fund

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

(Continued)

Special Revenue Funds

Drug Abuse Resistance Education Grant Fund

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

Indignant 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.

Byrne Drug Court Fund

The grant monies are received from the State of Ohio, Office of Criminal Justice Services, for the purpose of paying for a probation officer, drug screening on juveniles who appear in court and a counselor who helps counsel juveniles on drug abuse prevention. (The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are not presented because there are no assets or liabilities and there was no activity during the year.)

911 Emergency Calling System Fund

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

Child Abuse Prevention Grant Fund

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

Litter Control and Recycling Fund

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

Child Support Enforcement Agency Fund

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

Real Estate Assessment Fund

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

(Continued)

Special Revenue Funds

Youth Services Grant Fund

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

Ditch Maintenance Fund

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

Hazard Mitigation Grant Fund

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

Emergency Management Agency Fund

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

Home Fund

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

Marriage License Fund

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

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.

Concealed Handgun License Fund

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

(Continued)

Special Revenue Funds

Workforce Investment Act (WIA) Programs Fund

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

Flood Assistance Fund

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

Citizen Corps Program Grant Fund

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

Common Pleas Special Project Fund

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

Supervision Fee Fund

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

Parenting Seminar Fund

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

Immobilized Vehicle Fund

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

Commissary Fund

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

Law Enforcement Fund

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

(Continued)

Special Revenue Funds

Drug Enforcement Fund

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

Revolving Loan Fund

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

Work Release Fund

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

Community Mental Health Fund

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

Senior Citizens Fund

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

Debt Service Funds

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

Bond Retirement Fund

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

Ohio Water Development Authority (OWDA) Fund

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

Ohio Public Works Commission (OPWC) Dan Amity Road Fund

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

Capital Projects Funds

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

Permanent Improvement Fund

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

Dog and Kennel Equipment Fund

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

Community Development Block Grant Fund

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

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, 2014**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 3,898,540	\$ 21,368	\$ 744,915	\$ 4,664,823
Cash and Cash Equivalents in Segregated Accounts	109,933	0	0	109,933
Receivables:				
Taxes	2,199,196	0	0	2,199,196
Accounts	63,784	0	75	63,859
Intergovernmental	706,336	0	384,160	1,090,496
Leases	0	768,000	0	768,000
Special Assessments	201	0	0	201
Loans	80,985	0	0	80,985
Due from Other Funds	6,132	62,476	0	68,608
Interfund Receivable	36,053	0	0	36,053
Prepaid Items	3,588	0	0	3,588
Total Assets	\$ 7,104,748	\$ 851,844	\$ 1,129,150	\$ 9,085,742
Liabilities:				
Accounts Payable	\$ 348,169	\$ 0	\$ 8,566	\$ 356,735
Accrued Wages and Benefits Payable	91,418	0	0	91,418
Intergovernmental Payable	87,932	0	0	87,932
Contracts Payable	9,622	0	0	9,622
Matured Bonds and Interest Payable	0	48,379	0	48,379
Due to Other Funds	4,417	0	0	4,417
Interfund Payable	236,053	0	0	236,053
Total Liabilities	777,611	48,379	8,566	834,556
Deferred Inflows of Resources:				
Property Taxes	1,703,689	0	0	1,703,689
Unavailable Revenue	890,066	768,000	373,431	2,031,497
Total Deferred Inflows of Resources	2,593,755	768,000	373,431	3,735,186
Fund Balances:				
Nonspendable	84,573	0	0	84,573
Restricted	3,839,129	35,465	217,992	4,092,586
Assigned	0	0	529,161	529,161
Unassigned	(190,320)	0	0	(190,320)
Total Fund Balances	3,733,382	35,465	747,153	4,516,000
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 7,104,748	\$ 851,844	\$ 1,129,150	\$ 9,085,742

KNOX COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2014**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 3,511,908	\$ 0	\$ 0	\$ 3,511,908
Intergovernmental Revenues	3,017,567	0	3,470,213	6,487,780
Charges for Services	1,753,217	0	0	1,753,217
Licenses and Permits	219,504	0	0	219,504
Investment Earnings	3,368	0	2	3,370
Special Assessments	10,905	0	0	10,905
Fines and Forfeitures	122,458	0	0	122,458
Donations and Contributions	0	0	566,049	566,049
All Other Revenue	159,485	260,944	3,878	424,307
Total Revenue	8,798,412	260,944	4,040,142	13,099,498
Expenditures:				
Current:				
General Government				
Legislative and Executive	766,667	0	0	766,667
Judicial	132,353	0	0	132,353
Public Safety	3,189,371	0	0	3,189,371
Public Works	3,488	0	0	3,488
Health	339,026	0	0	339,026
Human Services	2,887,211	0	0	2,887,211
Intergovernmental	1,984,844	0	0	1,984,844
Capital Outlay	5,360	0	3,786,240	3,791,600
Debt Service:				
Principal Retirement	0	2,108,209	0	2,108,209
Interest and Fiscal Charges	0	226,825	0	226,825
Total Expenditures	9,308,320	2,335,034	3,786,240	15,429,594
Excess (Deficiency) of Revenues Over Expenditures	(509,908)	(2,074,090)	253,902	(2,330,096)
Other Financing Sources (Uses):				
Payment to Refunded Bond Escrow Agent	0	(738,289)	0	(738,289)
Installment Loan	344,135	0	0	344,135
Transfers In	41,052	960,717	0	1,001,769
Transfers Out	(91,593)	0	0	(91,593)
Total Other Financing Sources (Uses)	293,594	222,428	0	516,022
Net Change in Fund Balances	(216,314)	(1,851,662)	253,902	(1,814,074)
Fund Balances at Beginning of Year	3,949,696	1,887,127	493,251	6,330,074
Fund Balances End of Year	\$ 3,733,382	\$ 35,465	\$ 747,153	\$ 4,516,000

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014**

	<u>Dog and Kennel</u>	<u>Indigent Guardianship</u>	<u>Conduct of Business</u>	<u>Courts Computer</u>
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 52,620	\$ 653	\$ 5,611	\$ 96,938
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	878	480	57	7,830
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 53,498</u>	<u>\$ 1,133</u>	<u>\$ 5,668</u>	<u>\$ 104,768</u>
Liabilities:				
Accounts Payable	\$ 6,727	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	3,223	0	0	0
Intergovernmental Payable	3,306	0	0	0
Contracts Payable	669	0	0	0
Due to Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
Total Liabilities	<u>13,925</u>	<u>0</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	39,573	1,133	5,668	104,768
Unassigned	0	0	0	0
Total Fund Balances	<u>39,573</u>	<u>1,133</u>	<u>5,668</u>	<u>104,768</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 53,498</u>	<u>\$ 1,133</u>	<u>\$ 5,668</u>	<u>\$ 104,768</u>

KNOX COUNTY, OHIO

Courts' Computer Research	Time Out Program	Probate-Juvenile Special Project	CRC Placement	Juvenile Court Social Workers	Specialized Docket
\$ 6,594	\$ 371	\$ 39,989	\$ 2,643	\$ 12,923	\$ 19,318
0	0	0	0	0	0
0	0	0	0	0	0
153	174	2,070	0	57	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	36,053	0
0	0	0	0	0	0
<u>\$ 6,747</u>	<u>\$ 545</u>	<u>\$ 42,059</u>	<u>\$ 2,643</u>	<u>\$ 49,033</u>	<u>\$ 19,318</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	946	0	0	658
0	444	1,029	0	527	393
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	36,053
<u>0</u>	<u>444</u>	<u>1,975</u>	<u>0</u>	<u>527</u>	<u>37,104</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
6,747	101	40,084	2,643	48,506	0
0	0	0	0	0	(17,786)
<u>6,747</u>	<u>101</u>	<u>40,084</u>	<u>2,643</u>	<u>48,506</u>	<u>(17,786)</u>
<u>\$ 6,747</u>	<u>\$ 545</u>	<u>\$ 42,059</u>	<u>\$ 2,643</u>	<u>\$ 49,033</u>	<u>\$ 19,318</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014**

	Law Library	Delinquent Tax Assessment Collection	VOCA and SVAA Grant	Marine Patrol Grant
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 37,126	\$ 155,162	\$ 9,757	\$ 1,024
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	5,315	0	0
Intergovernmental	7,121	0	38,080	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$ 44,247	\$ 160,477	\$ 47,837	\$ 1,024
Liabilities:				
Accounts Payable	\$ 3,662	\$ 194	\$ 0	\$ 0
Accrued Wages and Benefits Payable	40	2,718	1,040	0
Intergovernmental Payable	41	2,064	1,000	242
Contracts Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
Total Liabilities	3,743	4,976	2,040	242
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	34,788	0
Total Deferred Inflows of Resources	0	0	34,788	0
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	40,504	155,501	11,009	782
Unassigned	0	0	0	0
Total Fund Balances	40,504	155,501	11,009	782
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 44,247	\$ 160,477	\$ 47,837	\$ 1,024

KNOX COUNTY, OHIO

Drug Abuse Resistance Education Grant	Indigent Drivers Monitoring	Common Pleas Jail Diversion Grant	911 Emergency Calling System	Litter Control and Recycling	Child Support Enforcement Agency
\$ 920	\$ 250	\$ 11,751	\$ 538,168	\$ 11,021	\$ 183,334
0	0	0	0	0	0
0	0	0	441,221	0	0
0	0	0	0	0	15,399
0	0	61,870	0	0	126,807
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	2,662	0	0
<u>\$ 920</u>	<u>\$ 250</u>	<u>\$ 73,621</u>	<u>\$ 982,051</u>	<u>\$ 11,021</u>	<u>\$ 325,540</u>
\$ 0	\$ 0	\$ 0	\$ 9,504	\$ 263	\$ 375
0	0	1,903	31,224	1,018	14,819
0	0	960	29,230	983	13,509
0	0	0	0	0	0
0	0	0	0	0	4,417
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>2,863</u>	<u>69,958</u>	<u>2,264</u>	<u>33,120</u>
0	0	0	0	0	0
0	0	46,403	300,491	0	0
<u>0</u>	<u>0</u>	<u>46,403</u>	<u>300,491</u>	<u>0</u>	<u>0</u>
0	0	0	2,662	0	0
920	250	24,355	608,940	8,757	292,420
0	0	0	0	0	0
<u>920</u>	<u>250</u>	<u>24,355</u>	<u>611,602</u>	<u>8,757</u>	<u>292,420</u>
<u>\$ 920</u>	<u>\$ 250</u>	<u>\$ 73,621</u>	<u>\$ 982,051</u>	<u>\$ 11,021</u>	<u>\$ 325,540</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014**

	Real Estate Assessment	Youth Services Grant	Ditch Maintenance	Hazard Mitigation Grant
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,849,958	\$ 161,364	\$ 35,412	\$ 464
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	128	0	0
Intergovernmental	0	152,586	0	7,093
Special Assessments	0	0	201	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$ 1,849,958	\$ 314,078	\$ 35,613	\$ 7,557
Liabilities:				
Accounts Payable	\$ 213	\$ 1,725	\$ 0	\$ 0
Accrued Wages and Benefits Payable	6,536	6,310	0	0
Intergovernmental Payable	6,224	6,145	0	0
Contracts Payable	132	1,284	0	0
Due to Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
Total Liabilities	13,105	15,464	0	0
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	0	152,586	201	7,093
Total Deferred Inflows of Resources	0	152,586	201	7,093
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	1,836,853	146,028	35,412	464
Unassigned	0	0	0	0
Total Fund Balances	1,836,853	146,028	35,412	464
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,849,958	\$ 314,078	\$ 35,613	\$ 7,557

KNOX COUNTY, OHIO

Emergency Management Agency	Home	Marriage License	Knox Area Transit	Help America Vote Act	Storm Water Management
\$ 117,222	\$ 1,263	\$ 0	\$ 106,289	\$ 0	\$ 4,465
0	0	0	0	0	0
0	0	0	6,335	0	0
0	0	915	27,571	0	0
0	0	0	208,119	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	6,132	0	0
0	0	0	0	0	0
926	0	0	0	0	0
<u>\$ 118,148</u>	<u>\$ 1,263</u>	<u>\$ 915</u>	<u>\$ 354,446</u>	<u>\$ 0</u>	<u>\$ 4,465</u>
\$ 104	\$ 0	\$ 0	\$ 88,251	\$ 0	\$ 0
1,600	0	0	17,961	0	223
1,615	0	0	17,435	90	89
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	200,000	0	0
<u>3,319</u>	<u>0</u>	<u>0</u>	<u>323,647</u>	<u>90</u>	<u>312</u>
0	0	0	0	0	0
0	0	0	203,243	0	0
0	0	0	203,243	0	0
926	0	0	0	0	0
113,903	1,263	915	0	0	4,153
0	0	0	(172,444)	(90)	0
<u>114,829</u>	<u>1,263</u>	<u>915</u>	<u>(172,444)</u>	<u>(90)</u>	<u>4,153</u>
<u>\$ 118,148</u>	<u>\$ 1,263</u>	<u>\$ 915</u>	<u>\$ 354,446</u>	<u>\$ 0</u>	<u>\$ 4,465</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014**

	Continuing Professional Training	Concealed Handgun License	WIA Programs	Flood Assistance
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 840	\$ 45,155	\$ 55,223	\$ 191
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$ 840	\$ 45,155	\$ 55,223	\$ 191
Liabilities:				
Accounts Payable	\$ 0	\$ 6,506	\$ 13,314	\$ 0
Accrued Wages and Benefits Payable	0	399	0	0
Intergovernmental Payable	0	1,334	0	0
Contracts Payable	0	7,537	0	0
Due to Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
Total Liabilities	0	15,776	13,314	0
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	840	29,379	41,909	191
Unassigned	0	0	0	0
Total Fund Balances	840	29,379	41,909	191
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 840	\$ 45,155	\$ 55,223	\$ 191

KNOX COUNTY, OHIO

<u>Citizen Corps Program Grant</u>	<u>Common Pleas Special Project</u>	<u>Supervision Fee</u>	<u>Parenting Seminar</u>	<u>Immobilized Vehicle</u>	<u>Commissary</u>
\$ 26	\$ 43,322	\$ 18,021	\$ 4,440	\$ 2,163	\$ 0
0	0	0	0	0	21,210
0	0	0	0	0	0
0	2,238	519	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>\$ 26</u>	<u>\$ 45,560</u>	<u>\$ 18,540</u>	<u>\$ 4,440</u>	<u>\$ 2,163</u>	<u>\$ 21,210</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	800	0	0	0	0
0	404	803	65	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>1,204</u>	<u>803</u>	<u>65</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
26	44,356	17,737	4,375	2,163	21,210
0	0	0	0	0	0
<u>26</u>	<u>44,356</u>	<u>17,737</u>	<u>4,375</u>	<u>2,163</u>	<u>21,210</u>
<u>\$ 26</u>	<u>\$ 45,560</u>	<u>\$ 18,540</u>	<u>\$ 4,440</u>	<u>\$ 2,163</u>	<u>\$ 21,210</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014**

	Law Enforcement	Drug Enforcement	Revolving Loan	Work Release
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 0	\$ 0	\$ 0
Cash and Cash Equivalents in Segregated Accounts	31,018	27,229	29,215	1,261
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	80,985	0
Due from Other Funds	0	0	0	0
Interfund Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$ 31,018	\$ 27,229	\$ 110,200	\$ 1,261
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Contracts Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
Total Liabilities	0	0	0	0
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0
Fund Balances:				
Nonspendable	0	0	80,985	0
Restricted	31,018	27,229	29,215	1,261
Unassigned	0	0	0	0
Total Fund Balances	31,018	27,229	110,200	1,261
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 31,018	\$ 27,229	\$ 110,200	\$ 1,261

KNOX COUNTY, OHIO

Community Mental Health	Senior Citizens	Total Nonmajor Special Revenue Funds
\$ 0	\$ 266,549	\$ 3,898,540
0	0	109,933
980,255	771,385	2,199,196
0	0	63,784
58,408	46,252	706,336
0	0	201
0	0	80,985
0	0	6,132
0	0	36,053
0	0	3,588
<u>\$ 1,038,663</u>	<u>\$ 1,084,186</u>	<u>\$ 7,104,748</u>
\$ 0	\$ 217,331	\$ 348,169
0	0	91,418
0	0	87,932
0	0	9,622
0	0	4,417
0	0	236,053
<u>0</u>	<u>217,331</u>	<u>777,611</u>
954,100	749,589	1,703,689
80,554	64,707	890,066
<u>1,034,654</u>	<u>814,296</u>	<u>2,593,755</u>
0	0	84,573
4,009	52,559	3,839,129
0	0	(190,320)
<u>4,009</u>	<u>52,559</u>	<u>3,733,382</u>
<u>\$ 1,038,663</u>	<u>\$ 1,084,186</u>	<u>\$ 7,104,748</u>

KNOX COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	<u>Dog and Kennel</u>	<u>Indigent Guardianship</u>	<u>Conduct of Business</u>	<u>Courts Computer</u>
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	36,280	7,450	1,164	90,391
Licenses and Permits	178,121	0	0	0
Investment Earnings	0	0	0	19
Special Assessments	0	0	0	0
Fines and Forfeitures	1,500	0	0	0
All Other Revenue	1,086	0	0	0
Total Revenue	<u>216,987</u>	<u>7,450</u>	<u>1,164</u>	<u>90,410</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	5,894	0	41,573
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	256,490	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	<u>256,490</u>	<u>5,894</u>	<u>0</u>	<u>41,573</u>
Excess (Deficiency) of Revenues Over Expenditures	(39,503)	1,556	1,164	48,837
Other Financing Sources (Uses):				
Installment Loans	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(39,503)	1,556	1,164	48,837
Fund Balances at Beginning of Year	<u>79,076</u>	<u>(423)</u>	<u>4,504</u>	<u>55,931</u>
Fund Balances End of Year	<u>\$ 39,573</u>	<u>\$ 1,133</u>	<u>\$ 5,668</u>	<u>\$ 104,768</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	10,000	0	0
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	21,064	0	0	0
0	7,603	578	1,111	2,591	0
2,643	7,603	21,642	11,111	2,591	0
0	0	0	0	0	0
5,190	0	0	0	0	17,786
0	16,519	51,779	8,468	19,747	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
5,190	16,519	51,779	8,468	19,747	17,786
(2,547)	(8,916)	(30,137)	2,643	(17,156)	(17,786)
0	0	0	0	0	0
0	8,000	0	0	0	0
0	0	0	0	0	0
0	8,000	0	0	0	0
(2,547)	(916)	(30,137)	2,643	(17,156)	(17,786)
9,294	1,017	70,221	0	65,662	0
\$ 6,747	\$ 101	\$ 40,084	\$ 2,643	\$ 48,506	\$ (17,786)

(Continued)

KNOX COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014**

	Law Library	Delinquent Tax Assessment Collection	VOCA and SVAA Grant	Marine Patrol Grant
Revenues:				
Taxes	\$ 0	\$ 104,636	\$ 0	\$ 0
Intergovernmental Revenues	0	0	31,847	20,123
Charges for Services	0	89,012	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	6,332	0	0
Fines and Forfeitures	46,285	0	0	0
All Other Revenue	140	10,609	227	97
Total Revenue	46,425	210,589	32,074	20,220
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	189,256	38,904	0
Judicial	40,379	0	0	0
Public Safety	0	0	0	21,133
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	40,379	189,256	38,904	21,133
Excess (Deficiency) of Revenues Over Expenditures	6,046	21,333	(6,830)	(913)
Other Financing Sources (Uses):				
Installment Loans	0	0	0	0
Transfers In	0	0	9,052	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	9,052	0
Net Change in Fund Balances	6,046	21,333	2,222	(913)
Fund Balances at Beginning of Year	34,458	134,168	8,787	1,695
Fund Balances End of Year	\$ 40,504	\$ 155,501	\$ 11,009	\$ 782

KNOX COUNTY, OHIO

<u>Drug Abuse Resistance Education Grant</u>	<u>Indigent Drivers Monitoring</u>	<u>Common Pleas Jail Diversion Grant</u>	<u>911 Emergency Calling System</u>	<u>Child Abuse Prevention Grant</u>	<u>Litter Control and Recycling</u>
\$ 0	\$ 0	\$ 0	\$ 1,688,821	\$ 0	\$ 0
0	0	61,870	120,177	19,616	68,620
0	250	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
35	0	0	7,198	0	1,576
<u>35</u>	<u>250</u>	<u>61,870</u>	<u>1,816,196</u>	<u>19,616</u>	<u>70,196</u>
0	0	0	0	0	0
0	0	0	0	0	0
2,383	0	62,146	2,281,027	0	0
0	0	0	0	0	0
0	0	0	0	0	69,438
0	0	0	0	19,616	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>2,383</u>	<u>0</u>	<u>62,146</u>	<u>2,281,027</u>	<u>19,616</u>	<u>69,438</u>
(2,348)	250	(276)	(464,831)	0	758
0	0	0	344,135	0	0
0	0	0	0	0	0
0	0	0	(88,939)	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>255,196</u>	<u>0</u>	<u>0</u>
(2,348)	250	(276)	(209,635)	0	758
<u>3,268</u>	<u>0</u>	<u>24,631</u>	<u>821,237</u>	<u>0</u>	<u>7,999</u>
<u>\$ 920</u>	<u>\$ 250</u>	<u>\$ 24,355</u>	<u>\$ 611,602</u>	<u>\$ 0</u>	<u>\$ 8,757</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, 2014**

	Child Support Enforcement Agency	Real Estate Assessment	Youth Services Grant	Ditch Maintenance
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	587,478	0	305,834	0
Charges for Services	163,677	781,472	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	4,573
Fines and Forfeitures	0	0	0	0
All Other Revenue	19,613	8,308	4,123	0
Total Revenue	<u>770,768</u>	<u>789,780</u>	<u>309,957</u>	<u>4,573</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	532,216	0	0
Judicial	0	0	0	0
Public Safety	0	0	395,634	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	728,581	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	5,360
Total Expenditures	<u>728,581</u>	<u>532,216</u>	<u>395,634</u>	<u>5,360</u>
Excess (Deficiency) of Revenues Over Expenditures	42,187	257,564	(85,677)	(787)
Other Financing Sources (Uses):				
Installment Loans	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	42,187	257,564	(85,677)	(787)
Fund Balances at Beginning of Year	<u>250,233</u>	<u>1,579,289</u>	<u>231,705</u>	<u>36,199</u>
Fund Balances End of Year	<u>\$ 292,420</u>	<u>\$ 1,836,853</u>	<u>\$ 146,028</u>	<u>\$ 35,412</u>

KNOX COUNTY, OHIO

Hazard Mitigation Grant	Emergency Management Agency	Home	Marriage License	Knox Area Transit	Help America Vote Act
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
11,619	105,273	192,257	0	816,683	4,183
0	0	0	13,310	438,618	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	3,344	0	0	86,910	48
<u>11,619</u>	<u>108,617</u>	<u>192,257</u>	<u>13,310</u>	<u>1,342,211</u>	<u>4,231</u>
0	0	0	0	0	6,291
0	0	0	0	0	0
11,155	121,771	0	0	0	0
0	0	0	0	0	0
0	0	0	13,098	0	0
0	0	213,639	0	1,514,655	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>11,155</u>	<u>121,771</u>	<u>213,639</u>	<u>13,098</u>	<u>1,514,655</u>	<u>6,291</u>
464	(13,154)	(21,382)	212	(172,444)	(2,060)
0	0	0	0	0	0
0	24,000	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>24,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
464	10,846	(21,382)	212	(172,444)	(2,060)
0	103,983	22,645	703	0	1,970
<u>\$ 464</u>	<u>\$ 114,829</u>	<u>\$ 1,263</u>	<u>\$ 915</u>	<u>\$ (172,444)</u>	<u>\$ (90)</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, 2014***

	Storm Water Management	Continuing Professional Training	Concealed Handgun License	WIA Programs
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	394,675
Charges for Services	6,860	0	31,698	0
Licenses and Permits	0	0	41,383	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	14	0	153	2,548
Total Revenue	<u>6,874</u>	<u>0</u>	<u>73,234</u>	<u>397,223</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	86,141	0
Public Works	3,488	0	0	0
Health	0	0	0	0
Human Services	0	0	0	407,401
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	<u>3,488</u>	<u>0</u>	<u>86,141</u>	<u>407,401</u>
Excess (Deficiency) of Revenues Over Expenditures	3,386	0	(12,907)	(10,178)
Other Financing Sources (Uses):				
Installment Loans	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	(2,654)	0	0	0
Total Other Financing Sources (Uses)	<u>(2,654)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	732	0	(12,907)	(10,178)
Fund Balances at Beginning of Year	<u>3,421</u>	<u>840</u>	<u>42,286</u>	<u>52,087</u>
Fund Balances End of Year	<u>\$ 4,153</u>	<u>\$ 840</u>	<u>\$ 29,379</u>	<u>\$ 41,909</u>

KNOX COUNTY, OHIO

<u>Flood Assistance</u>	<u>Citizen Corps Program Grant</u>	<u>Common Pleas Special Project</u>	<u>Supervision Fee</u>	<u>Parenting Seminar</u>	<u>Immobilized Vehicle</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	29,406	16,973	5,033	292
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	53	14	6	0
<u>0</u>	<u>0</u>	<u>29,459</u>	<u>16,987</u>	<u>5,039</u>	<u>292</u>
0	0	0	0	0	0
0	0	0	17,624	3,907	0
0	0	40,455	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>40,455</u>	<u>17,624</u>	<u>3,907</u>	<u>0</u>
0	0	(10,996)	(637)	1,132	292
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	(10,996)	(637)	1,132	292
191	26	55,352	18,374	3,243	1,871
<u>\$ 191</u>	<u>\$ 26</u>	<u>\$ 44,356</u>	<u>\$ 17,737</u>	<u>\$ 4,375</u>	<u>\$ 2,163</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, 2014***

	Commissary	Law Enforcement	Drug Enforcement	Revolving Loan
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	38,468	0	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	3	3	3,343
Special Assessments	0	0	0	0
Fines and Forfeitures	0	53,404	205	0
All Other Revenue	0	0	0	0
Total Revenue	38,468	53,407	208	3,343
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	31,113	39,384	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	3,319
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	31,113	39,384	0	3,319
Excess (Deficiency) of Revenues Over Expenditures	7,355	14,023	208	24
Other Financing Sources (Uses):				
Installment Loans	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	7,355	14,023	208	24
Fund Balances at Beginning of Year	13,855	16,995	27,021	110,176
Fund Balances End of Year	\$ 21,210	\$ 31,018	\$ 27,229	\$ 110,200

KNOX COUNTY, OHIO

<u>Work Release</u>	<u>Community Mental Health</u>	<u>Senior Citizens</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 0	\$ 958,927	\$ 759,524	\$ 3,511,908
0	138,881	128,431	3,017,567
220	0	0	1,753,217
0	0	0	219,504
0	0	0	3,368
0	0	0	10,905
0	0	0	122,458
0	0	1,500	159,485
<u>220</u>	<u>1,097,808</u>	<u>889,455</u>	<u>8,798,412</u>
0	0	0	766,667
0	0	0	132,353
516	0	0	3,189,371
0	0	0	3,488
0	0	0	339,026
0	0	0	2,887,211
0	1,098,425	886,419	1,984,844
0	0	0	5,360
<u>516</u>	<u>1,098,425</u>	<u>886,419</u>	<u>9,308,320</u>
(296)	(617)	3,036	(509,908)
0	0	0	344,135
0	0	0	41,052
0	0	0	(91,593)
<u>0</u>	<u>0</u>	<u>0</u>	<u>293,594</u>
(296)	(617)	3,036	(216,314)
<u>1,557</u>	<u>4,626</u>	<u>49,523</u>	<u>3,949,696</u>
<u>\$ 1,261</u>	<u>\$ 4,009</u>	<u>\$ 52,559</u>	<u>\$ 3,733,382</u>

KNOX COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2014***

	<u>Bond Retirement</u>	<u>Ohio Water Development Authority</u>	<u>OPWC - Dan Amity Road</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 10,251	\$ 180	\$ 10,937	\$ 21,368
Receivables:				
Leases	768,000	0	0	768,000
Due from Other Funds	62,476	0	0	62,476
Total Assets	<u>\$ 840,727</u>	<u>\$ 180</u>	<u>\$ 10,937</u>	<u>\$ 851,844</u>
Liabilities:				
Matured Bonds and Interest Payable	\$ 48,379	\$ 0	\$ 0	\$ 48,379
Total Liabilities	<u>48,379</u>	<u>0</u>	<u>0</u>	<u>48,379</u>
Deferred Inflows of Resources:				
Unavailable Revenue	768,000	0	0	768,000
Total Deferred Inflows of Resources	<u>768,000</u>	<u>0</u>	<u>0</u>	<u>768,000</u>
Fund Balances:				
Restricted	24,348	180	10,937	35,465
Total Fund Balances	<u>24,348</u>	<u>180</u>	<u>10,937</u>	<u>35,465</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 840,727</u>	<u>\$ 180</u>	<u>\$ 10,937</u>	<u>\$ 851,844</u>

KNOX COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2014**

	<u>Bond Retirement</u>	<u>Ohio Water Development Authority</u>	<u>OPWC - Dan Amity Road</u>	<u>Total Nonmajor Debt Service Funds</u>
Revenues:				
All Other Revenue	\$ 150,089	\$ 0	\$ 110,855	\$ 260,944
Total Revenue	<u>150,089</u>	<u>0</u>	<u>110,855</u>	<u>260,944</u>
Expenditures:				
Debt Service:				
Principal Retirement	2,008,291	0	99,918	2,108,209
Interest and Fiscal Charges	226,825	0	0	226,825
Total Expenditures	<u>2,235,116</u>	<u>0</u>	<u>99,918</u>	<u>2,335,034</u>
Excess (Deficiency) of Revenues Over Expenditures	(2,085,027)	0	10,937	(2,074,090)
Other Financing Sources (Uses):				
Payment to Refunded Bond Escrow Agent	(738,289)	0	0	(738,289)
Transfers In	960,717	0	0	960,717
Total Other Financing Sources (Uses)	<u>222,428</u>	<u>0</u>	<u>0</u>	<u>222,428</u>
Net Change in Fund Balances	(1,862,599)	0	10,937	(1,851,662)
Fund Balances at Beginning of Year	<u>1,886,947</u>	<u>180</u>	<u>0</u>	<u>1,887,127</u>
Fund Balances End of Year	<u>\$ 24,348</u>	<u>\$ 180</u>	<u>\$ 10,937</u>	<u>\$ 35,465</u>

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2014**

	<u>Permanent Improvement</u>	<u>Dog and Kennel Equipment</u>	<u>Community Development Block Grant</u>	<u>Total Nonmajor Capital Projects Funds</u>
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 739,291	\$ 1,620	\$ 4,004	\$ 744,915
Receivables:				
Accounts	0	75	0	75
Intergovernmental	139,952	0	244,208	384,160
Total Assets	<u>\$ 879,243</u>	<u>\$ 1,695</u>	<u>\$ 248,212</u>	<u>\$ 1,129,150</u>
Liabilities:				
Accounts Payable	<u>\$ 8,057</u>	<u>\$ 509</u>	<u>\$ 0</u>	<u>\$ 8,566</u>
Total Liabilities	<u>8,057</u>	<u>509</u>	<u>0</u>	<u>8,566</u>
Deferred Inflows of Resources:				
Unavailable Revenue	<u>129,223</u>	<u>0</u>	<u>244,208</u>	<u>373,431</u>
Fund Balances:				
Restricted	212,802	1,186	4,004	217,992
Assigned	<u>529,161</u>	<u>0</u>	<u>0</u>	<u>529,161</u>
Total Fund Balances	<u>741,963</u>	<u>1,186</u>	<u>4,004</u>	<u>747,153</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 879,243</u>	<u>\$ 1,695</u>	<u>\$ 248,212</u>	<u>\$ 1,129,150</u>



KNOX COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2014***

	Permanent Improvement	Dog and Kennel Equipment	Community Development Block Grant
Revenues:			
Intergovernmental Revenues	\$ 23,469	\$ 0	\$ 803,660
Investment Earnings	0	0	2
Donations and Contributions	566,049	0	0
All Other Revenue	0	3,878	0
Total Revenue	<u>589,518</u>	<u>3,878</u>	<u>803,662</u>
Expenditures:			
Capital Outlay	<u>427,901</u>	<u>11,002</u>	<u>704,253</u>
Total Expenditures	<u>427,901</u>	<u>11,002</u>	<u>704,253</u>
Excess (Deficiency) of Revenues Over Expenditures	161,617	(7,124)	99,409
Fund Balances at Beginning of Year	<u>580,346</u>	<u>8,310</u>	<u>(95,405)</u>
Fund Balances End of Year	<u>\$ 741,963</u>	<u>\$ 1,186</u>	<u>\$ 4,004</u>

KNOX COUNTY, OHIO

<u>Engineering Projects</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ 2,643,084	\$ 3,470,213
0	2
0	566,049
0	3,878
<u>2,643,084</u>	<u>4,040,142</u>
<u>2,643,084</u>	<u>3,786,240</u>
<u>2,643,084</u>	<u>3,786,240</u>
0	253,902
0	493,251
<u>0</u>	<u>747,153</u>
<u>\$ 0</u>	<u>\$ 747,153</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 8,041,000	\$ 8,041,000	\$ 9,113,384	\$ 1,072,384
Intergovernmental Revenues	1,664,833	1,664,833	1,945,886	281,053
Charges for Services	1,940,400	1,940,400	1,965,370	24,970
Licenses and Permits	4,100	4,100	4,141	41
Investment Earnings	200,000	200,000	124,543	(75,457)
Fines and Forfeitures	76,000	76,000	62,574	(13,426)
All Other Revenues	538,700	538,700	657,310	118,610
Total Revenues	<u>12,465,033</u>	<u>12,465,033</u>	<u>13,873,208</u>	<u>1,408,175</u>
Expenditures:				
General Government - Legislative and Executive:				
Commissioners:				
Personal Services	307,072	292,763	289,395	3,368
Materials and Supplies	180,250	191,000	187,862	3,138
Contractual Services	139,301	122,781	117,464	5,317
Other Expenditures	262,034	328,136	309,173	18,963
Total Commissioners	<u>888,657</u>	<u>934,680</u>	<u>903,894</u>	<u>30,786</u>
County Microfilming:				
Personal Services	26,595	26,595	25,231	1,364
Total County Microfilming	<u>26,595</u>	<u>26,595</u>	<u>25,231</u>	<u>1,364</u>
Safe/Loss:				
Personal Services	58,120	57,770	55,315	2,455
Materials and Supplies	1,052	1,052	745	307
Contractual Services	300	300	0	300
Other Expenditures	900	1,250	1,054	196
Total Safe/Loss	<u>60,372</u>	<u>60,372</u>	<u>57,114</u>	<u>3,258</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	196,095	196,119	190,930	5,189
Materials and Supplies	6,068	5,656	4,831	825
Contractual Services	23,983	24,637	23,509	1,128
Other Expenditures	4,500	4,234	3,854	380
Total Auditor	<u>230,646</u>	<u>230,646</u>	<u>223,124</u>	<u>7,522</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Treasurer:				
Personal Services	129,244	125,244	120,671	4,573
Materials and Supplies	10,300	14,300	14,214	86
Contractual Services	4,118	5,546	5,509	37
Other Expenditures	4,026	2,599	1,721	878
Total Treasurer	147,688	147,689	142,115	5,574
Prosecuting Attorney:				
Personal Services	371,128	378,028	370,847	7,181
Materials and Supplies	2,200	5,025	5,024	1
Contractual Services	41,655	40,590	40,507	83
Other Expenditures	3,400	1,640	1,637	3
Total Prosecuting Attorney	418,383	425,283	418,015	7,268
Bureau of Inspection:				
Contractual Services	86,380	86,380	84,503	1,877
Total Bureau of Inspection	86,380	86,380	84,503	1,877
Data Processing Board:				
Contractual Services	72,944	72,944	56,088	16,856
Total Data Processing Board	72,944	72,944	56,088	16,856
Board of Elections:				
Personal Services	280,185	300,240	299,805	435
Materials and Supplies	15,625	11,375	11,343	32
Contractual Services	86,375	83,022	82,381	641
Other Expenditures	5,000	4,750	4,742	8
Total Board of Elections	387,185	399,387	398,271	1,116
Maintenance and Operation:				
Personal Services	233,000	245,848	245,710	138
Materials and Supplies	61,700	95,875	86,766	9,109
Contractual Services	586,002	555,102	522,389	32,713
Other Expenditures	16,450	17,850	16,906	944
Total Maintenance and Operation	897,152	914,675	871,771	42,904

(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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Corporate Center - Maintenance and Operation:				
Personal Services	0	689	689	0
Contractual Services	800	800	626	174
Total Corporate Center - Maintenance and Operation	800	1,489	1,315	174
Recorder:				
Personal Services	154,303	154,303	148,049	6,254
Total Recorder	154,303	154,303	148,049	6,254
Insurance, Pension and Taxes:				
Contractual Services	1,982,000	1,934,058	1,933,655	403
Total Insurance, Pension and Taxes	1,982,000	1,934,058	1,933,655	403
Agriculture:				
Contractual Services	408,610	408,610	408,610	0
Total Agriculture	408,610	408,610	408,610	0
Bike Path:				
Contractual Services	3,652	3,652	0	3,652
Total Bike Path	3,652	3,652	0	3,652
Total General Government - Legislative and Executive	5,791,367	5,826,763	5,697,755	129,008
General Government - Judicial:				
Court of Appeals:				
Contractual Services	11,300	11,300	5,135	6,165
Total Court of Appeals	11,300	11,300	5,135	6,165
Common Pleas Court:				
Personal Services	385,450	385,450	373,821	11,629
Materials and Supplies	9,317	12,017	11,961	56
Contractual Services	16,600	15,700	13,149	2,551
Other Expenditures	14,266	13,566	11,521	2,045
Total Common Pleas Court	425,633	426,733	410,452	16,281

(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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Jury Commission:				
Personal Services	2,300	2,356	2,285	71
Contractual Services	500	444	22	422
Total Jury Commission	2,800	2,800	2,307	493
Juvenile Court:				
Materials and Supplies	4,500	4,500	4,450	50
Contractual Services	1,919	2,370	2,370	0
Other Expenditures	6,000	16,425	16,423	2
Total Juvenile Court	12,419	23,295	23,243	52
Juvenile Probation:				
Personal Services	352,750	346,225	346,046	179
Materials and Supplies	17,000	12,250	12,203	47
Contractual Services	298,495	285,895	285,860	35
Other Expenditures	15,000	15,000	15,000	0
Total Juvenile Probation	683,245	659,370	659,109	261
Probate Court:				
Personal Services	94,650	90,120	89,639	481
Materials and Supplies	5,000	7,700	7,699	1
Contractual Services	16,422	17,402	17,377	25
Other Expenditures	2,884	3,734	3,713	21
Total Probate Court	118,956	118,956	118,428	528
Clerk of Courts:				
Personal Services	217,064	219,723	215,870	3,853
Materials and Supplies	7,805	7,247	7,032	215
Contractual Services	7,466	16,625	16,623	2
Other Expenditures	1,600	340	338	2
Total Clerk of Courts	233,935	243,935	239,863	4,072
Municipal Court:				
Personal Services	103,150	103,150	99,908	3,242
Contractual Services	15,750	15,750	14,290	1,460
Other Expenditures	0	3,023	3,023	0
Total Municipal Court	118,900	121,923	117,221	4,702

(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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Public Defender:				
Personal Services	387,217	376,879	373,679	3,200
Materials and Supplies	1,975	1,725	1,725	0
Contractual Services	22,461	32,550	32,325	225
Total Public Defender	<u>411,653</u>	<u>411,154</u>	<u>407,729</u>	<u>3,425</u>
Total General Government - Judicial	<u>2,018,841</u>	<u>2,019,466</u>	<u>1,983,487</u>	<u>35,979</u>
Public Safety:				
Sheriff:				
Personal Services	1,860,872	1,878,944	1,859,932	19,012
Materials and Supplies	22,682	26,782	24,764	2,018
Contractual Services	236,289	244,369	237,591	6,778
Other Expenditures	17,000	4,656	4,656	0
Total Sheriff	<u>2,136,843</u>	<u>2,154,751</u>	<u>2,126,943</u>	<u>27,808</u>
Jail:				
Personal Services	1,560,800	1,542,892	1,514,036	28,856
Materials and Supplies	14,619	14,619	13,304	1,315
Contractual Services	450,123	506,623	452,311	54,312
Other Expenditures	3,000	3,000	3,000	0
Total Jail	<u>2,028,542</u>	<u>2,067,134</u>	<u>1,982,651</u>	<u>84,483</u>
Coroner:				
Personal Services	64,815	66,640	66,566	74
Materials and Supplies	1,500	300	226	74
Contractual Services	54,125	76,035	75,786	249
Other Expenditures	1,500	1,725	1,571	154
Total Coroner	<u>121,940</u>	<u>144,700</u>	<u>144,149</u>	<u>551</u>
Total Public Safety	<u>4,287,325</u>	<u>4,366,585</u>	<u>4,253,743</u>	<u>112,842</u>
Public Works:				
Map Department:				
Personal Services	64,635	64,635	63,929	706
Materials and Supplies	2,000	2,000	1,560	440
Other Expenditures	2,300	2,300	129	2,171
Total Map Department	<u>68,935</u>	<u>68,935</u>	<u>65,618</u>	<u>3,317</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, 2014***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Buildings and Grounds:				
Contractual Services	<u>150,000</u>	<u>2</u>	<u>0</u>	<u>2</u>
Total Buildings and Grounds	<u>150,000</u>	<u>2</u>	<u>0</u>	<u>2</u>
Total Public Works	<u>218,935</u>	<u>68,937</u>	<u>65,618</u>	<u>3,319</u>
Health:				
Vital Statistics:				
Other Expenditures	<u>1,000</u>	<u>1,000</u>	<u>754</u>	<u>246</u>
Total Vital Statistics	<u>1,000</u>	<u>1,000</u>	<u>754</u>	<u>246</u>
Other Health:				
Other Expenditures	<u>116,300</u>	<u>116,300</u>	<u>116,277</u>	<u>23</u>
Total Other Health	<u>116,300</u>	<u>116,300</u>	<u>116,277</u>	<u>23</u>
Humane Society:				
Personal Services	8,500	6,803	6,500	303
Materials and Supplies	950	100	83	17
Contractual Services	2,055	6,552	5,703	849
Other Expenditures	<u>2,666</u>	<u>1,066</u>	<u>787</u>	<u>279</u>
Total Humane Society	<u>14,171</u>	<u>14,521</u>	<u>13,073</u>	<u>1,448</u>
Animal Control Officer:				
Personal Services	49,500	40,890	38,873	2,017
Other Expenditures	<u>2,510</u>	<u>6,120</u>	<u>5,465</u>	<u>655</u>
Total Animal Control Officer	<u>52,010</u>	<u>47,010</u>	<u>44,338</u>	<u>2,672</u>
Total Health	<u>183,481</u>	<u>178,831</u>	<u>174,442</u>	<u>4,389</u>
Human Services:				
Soldiers Relief:				
Personal Services	39,700	41,500	41,232	268
Materials and Supplies	8,000	6,700	6,678	22
Contractual Services	<u>205,000</u>	<u>199,750</u>	<u>198,641</u>	<u>1,109</u>
Total Soldiers Relief	<u>252,700</u>	<u>247,950</u>	<u>246,551</u>	<u>1,399</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Veterans Relief:				
Personal Services	278,449	284,249	282,753	1,496
Contractual Services	5,000	3,576	3,576	0
Other Expenditures	55,000	57,924	57,053	871
Total Veterans Relief	338,449	345,749	343,382	2,367
Total Human Services	591,149	593,699	589,933	3,766
Capital Outlay	156,230	172,525	141,605	30,920
Total Expenditures	13,247,328	13,226,806	12,906,583	320,223
Excess (Deficiency) of Revenues Over (Under) Expenditures	(782,295)	(761,773)	966,625	1,728,398
Other Financing Sources (Uses):				
Other Financing Uses	(112,136)	(122,136)	(113,542)	8,594
Transfers In	150,000	150,000	132,654	(17,346)
Transfers Out	(761,104)	(828,877)	(828,877)	0
Advances Out	0	(30,000)	0	30,000
Total Other Financing Sources (Uses)	(723,240)	(831,013)	(809,765)	21,248
Net Change in Fund Balance	(1,505,535)	(1,592,786)	156,860	1,749,646
Fund Balance at Beginning of Year	2,695,564	2,695,564	2,695,564	0
Prior Year Encumbrances	316,631	316,631	316,631	0
Fund Balance at End of Year	<u>\$ 1,506,660</u>	<u>\$ 1,419,409</u>	<u>\$ 3,169,055</u>	<u>\$ 1,749,646</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 3,330,000	\$ 3,330,000	\$ 3,833,235	\$ 503,235
All Other Revenues	351,180	351,180	145,813	(205,367)
Total Revenues	<u>3,681,180</u>	<u>3,681,180</u>	<u>3,979,048</u>	<u>297,868</u>
Expenditures:				
Human Services:				
Personal Services	3,399,600	3,126,600	2,998,925	127,675
Materials and Supplies	83,700	102,700	76,439	26,261
Contractual Services	560,691	559,646	528,844	30,802
Other Expenditures	426,068	403,519	347,424	56,095
Capital Outlay	93,016	179,508	156,528	22,980
Total Expenditures	<u>4,563,075</u>	<u>4,371,973</u>	<u>4,108,160</u>	<u>263,813</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(881,895)	(690,793)	(129,112)	561,681
Other Financing Sources (Uses):				
Transfers In	120,000	120,000	120,104	104
Transfers Out	(290,000)	(269,057)	(269,057)	0
Advances Out	0	(212,045)	(200,000)	12,045
Total Other Financing Sources (Uses)	<u>(170,000)</u>	<u>(361,102)</u>	<u>(348,953)</u>	<u>12,149</u>
Net Change in Fund Balance	(1,051,895)	(1,051,895)	(478,065)	573,830
Fund Balance at Beginning of Year	2,356,139	2,356,139	2,356,139	0
Prior Year Encumbrances	229,375	229,375	229,375	0
Fund Balance at End of Year	<u>\$ 1,533,619</u>	<u>\$ 1,533,619</u>	<u>\$ 2,107,449</u>	<u>\$ 573,830</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, 2014****MOTOR VEHICLE AND GASOLINE TAX FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 4,890,000	\$ 4,890,000	\$ 4,999,332	\$ 109,332
Charges for Services	4,000	4,000	16,460	12,460
Investment Earnings	3,000	3,000	667	(2,333)
Fines and Forfeitures	9,000	9,000	10,567	1,567
All Other Revenues	15,500	15,500	30,638	15,138
Total Revenues	<u>4,921,500</u>	<u>4,921,500</u>	<u>5,057,664</u>	<u>136,164</u>
Expenditures:				
Public Works:				
Personal Services	2,423,535	2,373,315	2,266,087	107,228
Materials and Supplies	755,900	878,279	756,490	121,789
Contractual Services	1,616,300	1,701,820	1,511,725	190,095
Other Expenditures	36,042	58,742	58,501	241
Intergovernmental	109,600	180,000	179,591	409
Capital Outlay	110,120	265,307	265,306	1
Total Expenditures	<u>5,051,497</u>	<u>5,457,463</u>	<u>5,037,700</u>	<u>419,763</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(129,997)	(535,963)	19,964	555,927
Fund Balance at Beginning of Year	1,007,319	1,007,319	1,007,319	0
Prior Year Encumbrances	129,997	129,997	129,997	0
Fund Balance at End of Year	<u>\$ 1,007,319</u>	<u>\$ 601,353</u>	<u>\$ 1,157,280</u>	<u>\$ 555,927</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 830,879	\$ 830,879	\$ 911,303	\$ 80,424
Intergovernmental Revenues	602,694	602,694	1,293,814	691,120
Charges for Services	115,000	115,000	98,894	(16,106)
All Other Revenues	<u>7,100</u>	<u>7,100</u>	<u>13,124</u>	<u>6,024</u>
Total Revenues	<u>1,555,673</u>	<u>1,555,673</u>	<u>2,317,135</u>	<u>761,462</u>
Expenditures:				
Human Services:				
Personal Services	1,193,000	1,243,000	1,192,405	50,595
Materials and Supplies	17,000	17,000	5,692	11,308
Contractual Services	962,000	1,092,000	1,001,085	90,915
Other Expenditures	776,086	596,086	402,021	194,065
Capital Outlay	<u>25,000</u>	<u>25,000</u>	<u>1,011</u>	<u>23,989</u>
Total Expenditures	<u>2,973,086</u>	<u>2,973,086</u>	<u>2,602,214</u>	<u>370,872</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,417,413)	(1,417,413)	(285,079)	1,132,334
Fund Balance at Beginning of Year	3,648,844	3,648,844	3,648,844	0
Prior Year Encumbrances	<u>56,086</u>	<u>56,086</u>	<u>56,086</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,287,517</u>	<u>\$ 2,287,517</u>	<u>\$ 3,419,851</u>	<u>\$ 1,132,334</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
DEVELOPMENT DISABILITIES FUND				
Revenues:				
Taxes	\$ 3,800,000	\$ 3,800,000	\$ 3,902,386	\$ 102,386
Intergovernmental Revenues	2,245,543	2,245,543	2,682,709	437,166
All Other Revenues	372,571	372,571	189,086	(183,485)
Total Revenues	<u>6,418,114</u>	<u>6,418,114</u>	<u>6,774,181</u>	<u>356,067</u>
Expenditures:				
Human Services:				
Personal Services	2,538,375	2,530,375	2,110,556	419,819
Materials and Supplies	200,368	190,868	42,158	148,710
Contractual Services	3,932,654	3,945,654	3,673,642	272,012
Other Expenditures	24,100	24,100	11,436	12,664
Capital Outlay	106,200	110,700	46,025	64,675
Total Expenditures	<u>6,801,697</u>	<u>6,801,697</u>	<u>5,883,817</u>	<u>917,880</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(383,583)	(383,583)	890,364	1,273,947
Other Financing Sources (Uses):				
Transfers In	2,190,500	2,190,500	0	(2,190,500)
Transfers Out	<u>(2,161,500)</u>	<u>(2,161,500)</u>	<u>0</u>	<u>2,161,500</u>
Total Other Financing Sources (Uses)	<u>29,000</u>	<u>29,000</u>	<u>0</u>	<u>(29,000)</u>
Net Change in Fund Balance	(354,583)	(354,583)	890,364	1,244,947
Fund Balance at Beginning of Year	6,384,164	6,384,164	6,384,164	0
Prior Year Encumbrances	<u>11,468</u>	<u>11,468</u>	<u>11,468</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 6,041,049</u>	<u>\$ 6,041,049</u>	<u>\$ 7,285,996</u>	<u>\$ 1,244,947</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, 2014***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 23,400	\$ 23,400	\$ 36,204	\$ 12,804
Licenses and Permits	176,000	176,000	177,625	1,625
Fines and Forfeitures	2,000	2,000	1,575	(425)
All Other Revenues	<u>10,200</u>	<u>10,200</u>	<u>1,086</u>	<u>(9,114)</u>
Total Revenues	<u>211,600</u>	<u>211,600</u>	<u>216,490</u>	<u>4,890</u>
Expenditures:				
Health:				
Personal Services	164,100	158,100	157,398	702
Materials and Supplies	28,700	25,000	23,912	1,088
Contractual Services	81,296	84,021	79,874	4,147
Other Expenditures	9,038	7,738	7,689	49
Capital Outlay	<u>2,680</u>	<u>27,455</u>	<u>1,854</u>	<u>25,601</u>
Total Expenditures	<u>285,814</u>	<u>302,314</u>	<u>270,727</u>	<u>31,587</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(74,214)	(90,714)	(54,237)	36,477
Fund Balance at Beginning of Year	81,530	81,530	81,530	0
Prior Year Encumbrances	<u>9,413</u>	<u>9,413</u>	<u>9,413</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 16,729</u>	<u>\$ 229</u>	<u>\$ 36,706</u>	<u>\$ 36,477</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 7,300	\$ 7,300	\$ 7,260	\$ (40)
All Other Revenues	<u>200</u>	<u>200</u>	<u>0</u>	<u>(200)</u>
Total Revenues	<u>7,500</u>	<u>7,500</u>	<u>7,260</u>	<u>(240)</u>
Expenditures:				
General Government - Judicial:				
Contractual Services	<u>7,579</u>	<u>7,579</u>	<u>6,686</u>	<u>893</u>
Total Expenditures	<u>7,579</u>	<u>7,579</u>	<u>6,686</u>	<u>893</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(79)	(79)	574	653
Fund Balance at Beginning of Year	<u>79</u>	<u>79</u>	<u>79</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 653</u>	<u>\$ 653</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,164</u>	<u>\$ 164</u>
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>1,164</u>	<u>164</u>
Expenditures:				
General Government - Judicial:				
Other Expenditures	<u>5,446</u>	<u>5,446</u>	<u>0</u>	<u>5,446</u>
Total Expenditures	<u>5,446</u>	<u>5,446</u>	<u>0</u>	<u>5,446</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,446)	(4,446)	1,164	5,610
Fund Balance at Beginning of Year	<u>4,447</u>	<u>4,447</u>	<u>4,447</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 5,611</u>	<u>\$ 5,610</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, 2014****COURTS COMPUTER FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 33,900	\$ 33,900	\$ 89,660	\$ 55,760
Investment Earnings	20	20	19	(1)
All Other Revenues	<u>100</u>	<u>100</u>	<u>0</u>	<u>(100)</u>
Total Revenues	<u>34,020</u>	<u>34,020</u>	<u>89,679</u>	<u>55,659</u>
Expenditures:				
General Government - Judicial:				
Materials and Supplies	6,000	6,000	0	6,000
Contractual Services	7,659	7,659	2,046	5,613
Other Expenditures	29,396	29,396	26,287	3,109
Capital Outlay	<u>28,431</u>	<u>28,431</u>	<u>15,289</u>	<u>13,142</u>
Total Expenditures	<u>71,486</u>	<u>71,486</u>	<u>43,622</u>	<u>27,864</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(37,466)	(37,466)	46,057	83,523
Fund Balance at Beginning of Year	47,436	47,436	47,436	0
Prior Year Encumbrances	<u>1,396</u>	<u>1,396</u>	<u>1,396</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 11,366</u>	<u>\$ 11,366</u>	<u>\$ 94,889</u>	<u>\$ 83,523</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	<u>\$ 43,000</u>	<u>\$ 43,000</u>	<u>\$ 37,572</u>	<u>\$ (5,428)</u>
Total Revenues	<u>43,000</u>	<u>43,000</u>	<u>37,572</u>	<u>(5,428)</u>
Expenditures:				
General Government - Legislative and Executive:				
Contractual Services	43,662	43,662	37,647	6,015
Other Expenditures	8,000	10,000	8,379	1,621
Capital Outlay	<u>10,000</u>	<u>8,000</u>	<u>0</u>	<u>8,000</u>
Total Expenditures	<u>61,662</u>	<u>61,662</u>	<u>46,026</u>	<u>15,636</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,662)	(18,662)	(8,454)	10,208
Fund Balance at Beginning of Year	15,537	15,537	15,537	0
Prior Year Encumbrances	<u>3,662</u>	<u>3,662</u>	<u>3,662</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 537</u>	<u>\$ 537</u>	<u>\$ 10,745</u>	<u>\$ 10,208</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	<u>\$ 2,700</u>	<u>\$ 2,700</u>	<u>\$ 2,655</u>	<u>\$ (45)</u>
Total Revenues	<u>2,700</u>	<u>2,700</u>	<u>2,655</u>	<u>(45)</u>
Expenditures:				
General Government - Judicial:				
Other Expenditures	<u>11,829</u>	<u>11,829</u>	<u>5,190</u>	<u>6,639</u>
Total Expenditures	<u>11,829</u>	<u>11,829</u>	<u>5,190</u>	<u>6,639</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,129)	(9,129)	(2,535)	6,594
Fund Balance at Beginning of Year	<u>9,129</u>	<u>9,129</u>	<u>9,129</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,594</u>	<u>\$ 6,594</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, 2014***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	<u>\$ 6,000</u>	<u>\$ 7,491</u>	<u>\$ 7,584</u>	<u>\$ 93</u>
Total Revenues	<u>6,000</u>	<u>7,491</u>	<u>7,584</u>	<u>93</u>
Expenditures:				
Public Safety:				
Personal Services	14,170	16,347	16,255	92
Other Expenditures	<u>872</u>	<u>186</u>	<u>0</u>	<u>186</u>
Total Expenditures	<u>15,042</u>	<u>16,533</u>	<u>16,255</u>	<u>278</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,042)	(9,042)	(8,671)	371
Other Financing Sources (Uses):				
Transfers In	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>0</u>
Net Change in Fund Balance	(1,042)	(1,042)	(671)	371
Fund Balance at Beginning of Year	<u>1,042</u>	<u>1,042</u>	<u>1,042</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 371</u>	<u>\$ 371</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, 2014****PROBATE - JUVENILE SPECIAL PROJECT FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 27,000	\$ 27,000	\$ 20,865	\$ (6,135)
All Other Revenues	20	20	578	558
Total Revenues	<u>27,020</u>	<u>27,020</u>	<u>21,443</u>	<u>(5,577)</u>
Expenditures:				
Public Safety:				
Personal Services	23,550	47,599	46,483	1,116
Other Expenditures	<u>73,535</u>	<u>49,486</u>	<u>5,036</u>	<u>44,450</u>
Total Expenditures	<u>97,085</u>	<u>97,085</u>	<u>51,519</u>	<u>45,566</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(70,065)	(70,065)	(30,076)	39,989
Fund Balance at Beginning of Year	<u>70,065</u>	<u>70,065</u>	<u>70,065</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 39,989</u>	<u>\$ 39,989</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 10,000	\$ 10,000	\$ 0
All Other Revenues	<u>0</u>	<u>1,111</u>	<u>1,111</u>	<u>0</u>
Total Revenues	<u>0</u>	<u>11,111</u>	<u>11,111</u>	<u>0</u>
Expenditures:				
Public Safety:				
Contractual Services	<u>0</u>	<u>11,111</u>	<u>8,468</u>	<u>2,643</u>
Total Expenditures	<u>0</u>	<u>11,111</u>	<u>8,468</u>	<u>2,643</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	2,643	2,643
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>\$ 2,643</u>	<u>\$ 2,643</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 75	\$ 75	\$ 0	\$ (75)
All Other Revenues	<u>10,000</u>	<u>10,000</u>	<u>2,609</u>	<u>(7,391)</u>
Total Revenues	<u>10,075</u>	<u>10,075</u>	<u>2,609</u>	<u>(7,466)</u>
Expenditures:				
Public Safety:				
Personal Services	29,300	19,800	18,109	1,691
Contractual Services	1,392	1,392	0	1,392
Other Expenditures	<u>34,470</u>	<u>3,417</u>	<u>1,111</u>	<u>2,306</u>
Total Expenditures	<u>65,162</u>	<u>24,609</u>	<u>19,220</u>	<u>5,389</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(55,087)	(14,534)	(16,611)	(2,077)
Other Financing Sources (Uses):				
Advances In	0	0	10,500	10,500
Advances Out	<u>0</u>	<u>(40,553)</u>	<u>(36,053)</u>	<u>4,500</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>(40,553)</u>	<u>(25,553)</u>	<u>15,000</u>
Net Change in Fund Balance	(55,087)	(55,087)	(42,164)	12,923
Fund Balance at Beginning of Year	<u>55,087</u>	<u>55,087</u>	<u>55,087</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 12,923</u>	<u>\$ 12,923</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, 2014***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
General Government - Judicial:				
Personal Services	<u>0</u>	<u>36,053</u>	<u>16,735</u>	<u>19,318</u>
Total Expenditures	<u>0</u>	<u>36,053</u>	<u>16,735</u>	<u>19,318</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(36,053)	(16,735)	19,318
Other Financing Sources (Uses):				
Advances In	<u>0</u>	<u>36,053</u>	<u>36,053</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>36,053</u>	<u>36,053</u>	<u>0</u>
Net Change in Fund Balance	0	0	19,318	19,318
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>\$ 19,318</u>	<u>\$ 19,318</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 300,000	\$ 372,500	\$ 382,519	\$ 10,019
All Other Revenues	200	200	932	732
Total Revenues	<u>300,200</u>	<u>372,700</u>	<u>383,451</u>	<u>10,751</u>
Expenditures:				
General Government - Judicial:				
Personal Services	251,365	251,365	220,945	30,420
Materials and Supplies	8,500	6,500	3,614	2,886
Contractual Services	30,032	30,032	29,465	567
Other Expenditures	<u>5,500</u>	<u>7,500</u>	<u>7,311</u>	<u>189</u>
Total Expenditures	<u>295,397</u>	<u>295,397</u>	<u>261,335</u>	<u>34,062</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,803	77,303	122,116	44,813
Other Financing Sources (Uses):				
Transfers Out	<u>(57,500)</u>	<u>(130,000)</u>	<u>(130,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(57,500)</u>	<u>(130,000)</u>	<u>(130,000)</u>	<u>0</u>
Net Change in Fund Balance	(52,697)	(52,697)	(7,884)	44,813
Fund Balance at Beginning of Year	47,553	47,553	47,553	0
Prior Year Encumbrances	<u>5,231</u>	<u>5,231</u>	<u>5,231</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 87</u>	<u>\$ 87</u>	<u>\$ 44,900</u>	<u>\$ 44,813</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, 2014**

LAW LIBRARY FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 40,000	\$ 40,000	\$ 41,556	\$ 1,556
All Other Revenues	<u>0</u>	<u>0</u>	<u>140</u>	<u>140</u>
Total Revenues	<u>40,000</u>	<u>40,000</u>	<u>41,696</u>	<u>1,696</u>
Expenditures:				
General Government - Judicial:				
Personal Services	1,950	1,950	1,520	430
Materials and Supplies	10,000	10,000	1,747	8,253
Contractual Services	49,000	49,000	37,692	11,308
Other Expenditures	1,850	1,850	37	1,813
Capital Outlay	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
Total Expenditures	<u>64,800</u>	<u>64,800</u>	<u>40,996</u>	<u>23,804</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,800)	(24,800)	700	25,500
Fund Balance at Beginning of Year	<u>36,426</u>	<u>36,426</u>	<u>36,426</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 11,626</u>	<u>\$ 11,626</u>	<u>\$ 37,126</u>	<u>\$ 25,500</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, 2014***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 113,000	\$ 113,000	\$ 104,636	\$ (8,364)
Charges for Services	90,000	90,000	89,012	(988)
Special Assessments	3,700	3,700	6,332	2,632
All Other Revenues	<u>20,000</u>	<u>20,000</u>	<u>11,174</u>	<u>(8,826)</u>
Total Revenues	<u>226,700</u>	<u>226,700</u>	<u>211,154</u>	<u>(15,546)</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	107,270	107,340	104,590	2,750
Materials and Supplies	2,500	2,350	1,847	503
Contractual Services	89,380	88,880	64,051	24,829
Other Expenditures	53,040	52,970	27,329	25,641
Capital Outlay	<u>0</u>	<u>650</u>	<u>604</u>	<u>46</u>
Total Expenditures	<u>252,190</u>	<u>252,190</u>	<u>198,421</u>	<u>53,769</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,490)	(25,490)	12,733	38,223
Fund Balance at Beginning of Year	122,443	122,443	122,443	0
Prior Year Encumbrances	<u>9,950</u>	<u>9,950</u>	<u>9,950</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 106,903</u>	<u>\$ 106,903</u>	<u>\$ 145,126</u>	<u>\$ 38,223</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 28,756	\$ 28,756	\$ 28,555	\$ (201)
All Other Revenues	<u>0</u>	<u>0</u>	<u>227</u>	<u>227</u>
Total Revenues	<u>28,756</u>	<u>28,756</u>	<u>28,782</u>	<u>26</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	36,209	37,136	37,038	98
Materials and Supplies	167	380	221	159
Contractual Services	1,680	1,680	1,680	0
Other Expenditures	<u>360</u>	<u>360</u>	<u>358</u>	<u>2</u>
Total Expenditures	<u>38,416</u>	<u>39,556</u>	<u>39,297</u>	<u>259</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,660)	(10,800)	(10,515)	285
Other Financing Sources (Uses):				
Transfers In	<u>9,052</u>	<u>9,052</u>	<u>9,052</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>9,052</u>	<u>9,052</u>	<u>9,052</u>	<u>0</u>
Net Change in Fund Balance	(608)	(1,748)	(1,463)	285
Fund Balance at Beginning of Year	9,780	9,780	9,780	0
Prior Year Encumbrances	<u>720</u>	<u>720</u>	<u>720</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 9,892</u>	<u>\$ 8,752</u>	<u>\$ 9,037</u>	<u>\$ 285</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 18,600	\$ 18,600	\$ 20,123	\$ 1,523
All Other Revenues	20	20	97	77
Total Revenues	<u>18,620</u>	<u>18,620</u>	<u>20,220</u>	<u>1,600</u>
Expenditures:				
Public Safety:				
Personal Services	18,500	20,000	19,644	356
Materials and Supplies	200	200	0	200
Other Expenditures	2,000	500	486	14
Capital Outlay	<u>1,139</u>	<u>1,139</u>	<u>985</u>	<u>154</u>
Total Expenditures	<u>21,839</u>	<u>21,839</u>	<u>21,115</u>	<u>724</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,219)	(3,219)	(895)	2,324
Other Financing Sources (Uses):				
Transfers In	<u>1,300</u>	<u>1,300</u>	<u>0</u>	<u>(1,300)</u>
Total Other Financing Sources (Uses)	<u>1,300</u>	<u>1,300</u>	<u>0</u>	<u>(1,300)</u>
Net Change in Fund Balance	(1,919)	(1,919)	(895)	1,024
Fund Balance at Beginning of Year	<u>1,919</u>	<u>1,919</u>	<u>1,919</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,024</u>	<u>\$ 1,024</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 35</u>	<u>\$ 35</u>
Total Revenues	<u> 0</u>	<u> 0</u>	<u> 35</u>	<u> 35</u>
Expenditures:				
Public Safety:				
Personal Services	1,500	1,500	1,500	0
Materials and Supplies	<u> 1,768</u>	<u> 1,768</u>	<u> 883</u>	<u> 885</u>
Total Expenditures	<u> 3,268</u>	<u> 3,268</u>	<u> 2,383</u>	<u> 885</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(3,268)	(3,268)	(2,348)	920
Fund Balance at Beginning of Year	<u> 3,268</u>	<u> 3,268</u>	<u> 3,268</u>	<u> 0</u>
Fund Balance at End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 920</u></u>	<u><u>\$ 920</u></u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014**

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

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	<u>\$ 61,870</u>	<u>\$ 61,870</u>	<u>\$ 61,870</u>	<u>\$ 0</u>
Total Revenues	<u>61,870</u>	<u>61,870</u>	<u>61,870</u>	<u>0</u>
Expenditures:				
Public Safety:				
Personal Services	69,021	69,021	61,870	7,151
Materials and Supplies	3,600	3,600	0	3,600
Capital Outlay	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
Total Expenditures	<u>73,621</u>	<u>73,621</u>	<u>61,870</u>	<u>11,751</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,751)	(11,751)	0	11,751
Fund Balance at Beginning of Year	<u>11,751</u>	<u>11,751</u>	<u>11,751</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 11,751</u>	<u>\$ 11,751</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Public Safety:				
Contractual Services	<u>10,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>10,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,500)	0	0	0
Other Financing Sources (Uses):				
Advances Out	<u>0</u>	<u>(10,500)</u>	<u>(10,500)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>(10,500)</u>	<u>(10,500)</u>	<u>0</u>
Net Change in Fund Balance	(10,500)	(10,500)	(10,500)	0
Fund Balance at Beginning of Year	<u>10,500</u>	<u>10,500</u>	<u>10,500</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, 2014*****911 EMERGENCY CALLING SYSTEM FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,350,000	\$ 1,350,000	\$ 1,668,499	\$ 318,499
Intergovernmental Revenues	130,000	130,000	120,177	(9,823)
All Other Revenues	<u>1,000</u>	<u>1,000</u>	<u>7,198</u>	<u>6,198</u>
Total Revenues	<u>1,481,000</u>	<u>1,481,000</u>	<u>1,795,874</u>	<u>314,874</u>
Expenditures:				
Public Safety:				
Personal Services	1,462,587	1,462,587	1,375,930	86,657
Materials and Supplies	11,025	11,025	5,415	5,610
Contractual Services	191,549	351,549	327,409	24,140
Other Expenditures	27,500	27,500	11,873	15,627
Capital Outlay	<u>464,354</u>	<u>654,354</u>	<u>581,638</u>	<u>72,716</u>
Total Expenditures	<u>2,157,015</u>	<u>2,507,015</u>	<u>2,302,265</u>	<u>204,750</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(676,015)	(1,026,015)	(506,391)	519,624
Other Financing Sources (Uses):				
Installment Loan	0	350,000	344,135	(5,865)
Transfers Out	<u>(89,254)</u>	<u>(89,254)</u>	<u>(88,939)</u>	<u>315</u>
Total Other Financing Sources (Uses)	<u>(89,254)</u>	<u>260,746</u>	<u>255,196</u>	<u>(5,550)</u>
Net Change in Fund Balance	(765,269)	(765,269)	(251,195)	514,074
Fund Balance at Beginning of Year	717,608	717,608	717,608	0
Prior Year Encumbrances	<u>47,661</u>	<u>47,661</u>	<u>47,661</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 514,074</u>	<u>\$ 514,074</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, 2014**

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

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014****LITTER CONTROL AND RECYCLING FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 64,400	\$ 64,400	\$ 68,620	\$ 4,220
All Other Revenues	600	600	1,576	976
Total Revenues	<u>65,000</u>	<u>65,000</u>	<u>70,196</u>	<u>5,196</u>
Expenditures:				
Health:				
Personal Services	46,161	46,911	46,144	767
Materials and Supplies	11,500	8,300	6,775	1,525
Contractual Services	16,266	18,716	16,944	1,772
Other Expenditures	750	750	124	626
Capital Outlay	750	750	0	750
Total Expenditures	<u>75,427</u>	<u>75,427</u>	<u>69,987</u>	<u>5,440</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,427)	(10,427)	209	10,636
Fund Balance at Beginning of Year	5,525	5,525	5,525	0
Prior Year Encumbrances	4,902	4,902	4,902	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,636</u>	<u>\$ 10,636</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
CHILD SUPPORT ENFORCEMENT AGENCY FUND				
Revenues:				
Intergovernmental Revenues	\$ 409,000	\$ 444,000	\$ 629,424	\$ 185,424
Charges for Services	175,000	175,000	164,287	(10,713)
All Other Revenues	10,000	53,000	19,653	(33,347)
Total Revenues	<u>594,000</u>	<u>672,000</u>	<u>813,364</u>	<u>141,364</u>
Expenditures:				
Human Services:				
Personal Services	593,000	662,192	640,177	22,015
Materials and Supplies	1,055	1,463	725	738
Contractual Services	87,636	90,036	86,548	3,488
Other Expenditures	7,500	13,500	10,247	3,253
Capital Outlay	1,140	1,140	157	983
Total Expenditures	<u>690,331</u>	<u>768,331</u>	<u>737,854</u>	<u>30,477</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(96,331)	(96,331)	75,510	171,841
Fund Balance at Beginning of Year	74,717	74,717	74,717	0
Prior Year Encumbrances	21,831	21,831	21,831	0
Fund Balance at End of Year	<u>\$ 217</u>	<u>\$ 217</u>	<u>\$ 172,058</u>	<u>\$ 171,841</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
REAL ESTATE ASSESSMENT FUND				
Revenues:				
Charges for Services	\$ 705,100	\$ 705,100	\$ 781,472	\$ 76,372
All Other Revenues	<u>2,700</u>	<u>2,700</u>	<u>8,308</u>	<u>5,608</u>
Total Revenues	<u>707,800</u>	<u>707,800</u>	<u>789,780</u>	<u>81,980</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	296,550	309,650	305,963	3,687
Materials and Supplies	7,401	7,401	6,014	1,387
Contractual Services	257,652	259,152	257,067	2,085
Other Expenditures	4,000	23,000	16,104	6,896
Capital Outlay	<u>6,208</u>	<u>26,608</u>	<u>2,637</u>	<u>23,971</u>
Total Expenditures	<u>571,811</u>	<u>625,811</u>	<u>587,785</u>	<u>38,026</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	135,989	81,989	201,995	120,006
Fund Balance at Beginning of Year	1,466,424	1,466,424	1,466,424	0
Prior Year Encumbrances	<u>152,261</u>	<u>152,261</u>	<u>152,261</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,754,674</u>	<u>\$ 1,700,674</u>	<u>\$ 1,820,680</u>	<u>\$ 120,006</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 455,500	\$ 455,500	\$ 362,053	\$ (93,447)
All Other Revenues	<u>500</u>	<u>500</u>	<u>4,164</u>	<u>3,664</u>
Total Revenues	<u>456,000</u>	<u>456,000</u>	<u>366,217</u>	<u>(89,783)</u>
Expenditures:				
Public Safety:				
Personal Services	373,695	382,126	329,904	52,222
Contractual Services	94,072	94,072	65,944	28,128
Other Expenditures	<u>176,227</u>	<u>167,796</u>	<u>0</u>	<u>167,796</u>
Total Expenditures	<u>643,994</u>	<u>643,994</u>	<u>395,848</u>	<u>248,146</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(187,994)	(187,994)	(29,631)	158,363
Fund Balance at Beginning of Year	<u>187,995</u>	<u>187,995</u>	<u>187,995</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 158,364</u>	<u>\$ 158,363</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, 2014***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Special Assessments	<u>\$ 6,900</u>	<u>\$ 6,900</u>	<u>\$ 4,573</u>	<u>\$ (2,327)</u>
Total Revenues	<u>6,900</u>	<u>6,900</u>	<u>4,573</u>	<u>(2,327)</u>
Expenditures:				
Capital Outlay:				
Contractual Services	<u>42,700</u>	<u>42,700</u>	<u>5,360</u>	<u>37,340</u>
Other Expenditures	<u>80</u>	<u>80</u>	<u>0</u>	<u>80</u>
Total Expenditures	<u>42,780</u>	<u>42,780</u>	<u>5,360</u>	<u>37,420</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(35,880)</u>	<u>(35,880)</u>	<u>(787)</u>	<u>35,093</u>
Fund Balance at Beginning of Year	<u>36,199</u>	<u>36,199</u>	<u>36,199</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 319</u>	<u>\$ 319</u>	<u>\$ 35,412</u>	<u>\$ 35,093</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, 2014***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	<u>\$ 17,492</u>	<u>\$ 17,492</u>	<u>\$ 11,619</u>	<u>\$ (5,873)</u>
Total Revenues	<u>17,492</u>	<u>17,492</u>	<u>11,619</u>	<u>(5,873)</u>
Expenditures:				
Health:				
Contractual Services	<u>17,492</u>	<u>17,492</u>	<u>11,155</u>	<u>6,337</u>
Total Expenditures	<u>17,492</u>	<u>17,492</u>	<u>11,155</u>	<u>6,337</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	464	464
Other Financing Sources (Uses):				
Transfers In	<u>2,720</u>	<u>2,720</u>	<u>0</u>	<u>(2,720)</u>
Total Other Financing Sources (Uses)	<u>2,720</u>	<u>2,720</u>	<u>0</u>	<u>(2,720)</u>
Net Change in Fund Balance	2,720	2,720	464	(2,256)
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>\$ 2,720</u>	<u>\$ 2,720</u>	<u>\$ 464</u>	<u>\$ (2,256)</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, 2014****EMERGENCY MANAGEMENT AGENCY FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 110,446	\$ 110,446	\$ 105,273	\$ (5,173)
All Other Revenues	<u>0</u>	<u>0</u>	<u>3,344</u>	<u>3,344</u>
Total Revenues	<u>110,446</u>	<u>110,446</u>	<u>108,617</u>	<u>(1,829)</u>
Expenditures:				
Public Safety:				
Personal Services	62,225	62,245	61,236	1,009
Materials and Supplies	5,075	5,075	3,756	1,319
Contractual Services	15,720	15,720	9,000	6,720
Other Expenditures	6,020	6,020	3,784	2,236
Capital Outlay	<u>55,500</u>	<u>55,480</u>	<u>54,107</u>	<u>1,373</u>
Total Expenditures	<u>144,540</u>	<u>144,540</u>	<u>131,883</u>	<u>12,657</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(34,094)	(34,094)	(23,266)	10,828
Other Financing Sources (Uses):				
Transfers In	24,000	24,000	24,000	0
Transfers Out	<u>(14,000)</u>	<u>(14,000)</u>	<u>0</u>	<u>14,000</u>
Total Other Financing Sources (Uses)	<u>10,000</u>	<u>10,000</u>	<u>24,000</u>	<u>14,000</u>
Net Change in Fund Balance	(24,094)	(24,094)	734	24,828
Fund Balance at Beginning of Year	105,156	105,156	105,156	0
Prior Year Encumbrances	<u>7,815</u>	<u>7,815</u>	<u>7,815</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 88,877</u>	<u>\$ 88,877</u>	<u>\$ 113,705</u>	<u>\$ 24,828</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, 2014**

	HOME FUND			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Intergovernmental Revenues	<u>\$ 194,007</u>	<u>\$ 194,007</u>	<u>\$ 194,007</u>	<u>\$ 0</u>
Total Revenues	<u>194,007</u>	<u>194,007</u>	<u>194,007</u>	<u>0</u>
Expenditures:				
Human Services:				
Capital Outlay	<u>236,002</u>	<u>236,002</u>	<u>236,002</u>	<u>0</u>
Total Expenditures	<u>236,002</u>	<u>236,002</u>	<u>236,002</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(41,995)	(41,995)	(41,995)	0
Fund Balance at Beginning of Year	656	656	656	0
Prior Year Encumbrances	<u>41,339</u>	<u>41,339</u>	<u>41,339</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, 2014**

MARRIAGE LICENSE FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 13,098</u>	<u>\$ (902)</u>
Total Revenues	<u>14,000</u>	<u>14,000</u>	<u>13,098</u>	<u>(902)</u>
Expenditures:				
Health:				
Contractual Services	<u>14,000</u>	<u>14,000</u>	<u>13,098</u>	<u>902</u>
Total Expenditures	<u>14,000</u>	<u>14,000</u>	<u>13,098</u>	<u>902</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 883,053	\$ 816,683	\$ (66,370)
Charges for Services	0	599,729	426,151	(173,578)
All Other Revenues	0	193,022	54,463	(138,559)
Total Revenues	0	1,675,804	1,297,297	(378,507)
Expenditures:				
Human Services:				
Personal Services	0	1,006,508	906,015	100,493
Materials and Supplies	0	339,599	287,404	52,195
Contractual Services	0	197,969	185,333	12,636
Other Expenditures	0	13,000	11,309	1,691
Capital Outlay	0	115,065	55,461	59,604
Total Expenditures	0	1,672,141	1,445,522	226,619
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	3,663	(148,225)	(151,888)
Other Financing Sources (Uses):				
Advances In	0	150,000	200,000	50,000
Total Other Financing Sources (Uses)	0	150,000	200,000	50,000
Net Change in Fund Balance	0	153,663	51,775	(101,888)
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$ 0	\$ 153,663	\$ 51,775	\$ (101,888)

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, 2014***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 2,000	\$ 4,226	\$ 4,183	\$ (43)
All Other Revenues	<u>5</u>	<u>5</u>	<u>48</u>	<u>43</u>
Total Revenues	<u>2,005</u>	<u>4,231</u>	<u>4,231</u>	<u>0</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	4,066	5,927	5,927	0
Contractual Services	<u>0</u>	<u>365</u>	<u>365</u>	<u>0</u>
Total Expenditures	<u>4,066</u>	<u>6,292</u>	<u>6,292</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,061)	(2,061)	(2,061)	0
Fund Balance at Beginning of Year	<u>2,061</u>	<u>2,061</u>	<u>2,061</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 8,000	\$ 8,000	\$ 6,860	\$ (1,140)
All Other Revenues	<u>0</u>	<u>0</u>	<u>14</u>	<u>14</u>
Total Revenues	<u>8,000</u>	<u>8,000</u>	<u>6,874</u>	<u>(1,126)</u>
Expenditures:				
Public Works:				
Personal Services	5,950	5,950	2,678	3,272
Contractual Services	500	500	0	500
Other Expenditures	<u>1,085</u>	<u>1,085</u>	<u>585</u>	<u>500</u>
Total Expenditures	<u>7,535</u>	<u>7,535</u>	<u>3,263</u>	<u>4,272</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	465	465	3,611	3,146
Other Financing Sources (Uses):				
Transfers Out	<u>(3,973)</u>	<u>(3,973)</u>	<u>(2,654)</u>	<u>1,319</u>
Total Other Financing Sources (Uses)	<u>(3,973)</u>	<u>(3,973)</u>	<u>(2,654)</u>	<u>1,319</u>
Net Change in Fund Balance	(3,508)	(3,508)	957	4,465
Fund Balance at Beginning of Year	<u>3,508</u>	<u>3,508</u>	<u>3,508</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,465</u>	<u>\$ 4,465</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, 2014**

CONTINUING PROFESSIONAL TRAINING FUND

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

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 25,000	\$ 25,000	\$ 31,698	\$ 6,698
Licenses and Permits	60,000	60,000	41,383	(18,617)
All Other Revenues	0	0	153	153
Total Revenues	<u>85,000</u>	<u>85,000</u>	<u>73,234</u>	<u>(11,766)</u>
Expenditures:				
Public Safety:				
Personal Services	46,290	46,290	29,228	17,062
Materials and Supplies	3,000	4,800	4,311	489
Contractual Services	78,808	71,931	49,857	22,074
Capital Outlay	1,500	6,577	5,517	1,060
Total Expenditures	<u>129,598</u>	<u>129,598</u>	<u>88,913</u>	<u>40,685</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(44,598)	(44,598)	(15,679)	28,919
Fund Balance at Beginning of Year	44,551	44,551	44,551	0
Prior Year Encumbrances	47	47	47	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 28,919</u>	<u>\$ 28,919</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

WIA PROGRAMS FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 440,000	\$ 440,000	\$ 394,675	\$ (45,325)
All Other Revenues	<u>2,000</u>	<u>2,000</u>	<u>2,548</u>	<u>548</u>
Total Revenues	<u>442,000</u>	<u>442,000</u>	<u>397,223</u>	<u>(44,777)</u>
Expenditures:				
Human Services:				
Personal Services	0	18,557	17,147	1,410
Contractual Services	<u>500,450</u>	<u>481,893</u>	<u>390,695</u>	<u>91,198</u>
Total Expenditures	<u>500,450</u>	<u>500,450</u>	<u>407,842</u>	<u>92,608</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(58,450)	(58,450)	(10,619)	47,831
Fund Balance at Beginning of Year	47,892	47,892	47,892	0
Prior Year Encumbrances	<u>11,450</u>	<u>11,450</u>	<u>11,450</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 892</u>	<u>\$ 892</u>	<u>\$ 48,723</u>	<u>\$ 47,831</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, 2014**

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

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014**

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

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 30,000	\$ 30,000	\$ 29,550	\$ (450)
All Other Revenues	<u>0</u>	<u>0</u>	<u>53</u>	<u>53</u>
Total Revenues	<u>30,000</u>	<u>30,000</u>	<u>29,603</u>	<u>(397)</u>
Expenditures:				
General Government - Judicial:				
Personal Services	47,000	47,000	32,159	14,841
Other Expenditures	30,000	30,000	9,529	20,471
Capital Outlay	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>
Total Expenditures	<u>80,000</u>	<u>80,000</u>	<u>41,688</u>	<u>38,312</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	(50,000)	(12,085)	37,915
Fund Balance at Beginning of Year	<u>55,407</u>	<u>55,407</u>	<u>55,407</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 5,407</u>	<u>\$ 5,407</u>	<u>\$ 43,322</u>	<u>\$ 37,915</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, 2014**

SUPERVISION FEE FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 13,000	\$ 13,000	\$ 17,640	\$ 4,640
All Other Revenues	<u>50</u>	<u>50</u>	<u>14</u>	<u>(36)</u>
Total Revenues	<u>13,050</u>	<u>13,050</u>	<u>17,654</u>	<u>4,604</u>
Expenditures:				
General Government - Judicial:				
Personal Services	14,600	15,160	7,179	7,981
Other Expenditures	11,638	11,078	5,708	5,370
Capital Outlay	<u>4,000</u>	<u>4,000</u>	<u>3,934</u>	<u>66</u>
Total Expenditures	<u>30,238</u>	<u>30,238</u>	<u>16,821</u>	<u>13,417</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,188)	(17,188)	833	18,021
Fund Balance at Beginning of Year	<u>17,188</u>	<u>17,188</u>	<u>17,188</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 18,021</u>	<u>\$ 18,021</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014**

PARENTING SEMINAR FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 6,000	\$ 6,000	\$ 5,033	\$ (967)
All Other Revenues	<u>0</u>	<u>0</u>	<u>6</u>	<u>6</u>
Total Revenues	<u>6,000</u>	<u>6,000</u>	<u>5,039</u>	<u>(961)</u>
Expenditures:				
General Government - Judicial:				
Personal Services	0	96	96	0
Contractual Services	5,000	5,000	4,200	800
Other Expenditures	<u>4,696</u>	<u>4,601</u>	<u>0</u>	<u>4,601</u>
Total Expenditures	<u>9,696</u>	<u>9,697</u>	<u>4,296</u>	<u>5,401</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,696)	(3,697)	743	4,440
Fund Balance at Beginning of Year	<u>3,697</u>	<u>3,697</u>	<u>3,697</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 4,440</u>	<u>\$ 4,440</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 292</u>	<u>\$ 92</u>
Total Revenues	<u>200</u>	<u>200</u>	<u>292</u>	<u>92</u>
Expenditures:				
Public Safety:				
Contractual Services	<u>2,071</u>	<u>2,071</u>	<u>0</u>	<u>2,071</u>
Total Expenditures	<u>2,071</u>	<u>2,071</u>	<u>0</u>	<u>2,071</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,871)	(1,871)	292	2,163
Fund Balance at Beginning of Year	<u>1,871</u>	<u>1,871</u>	<u>1,871</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,163</u>	<u>\$ 2,163</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 892,368	\$ 992,368	\$ 959,544	\$ (32,824)
Intergovernmental Revenues	<u>110,400</u>	<u>110,400</u>	<u>138,881</u>	<u>28,481</u>
Total Revenues	<u>1,002,768</u>	<u>1,102,768</u>	<u>1,098,425</u>	<u>(4,343)</u>
Expenditures:				
Intergovernmental:				
Contractual Services	<u>1,002,768</u>	<u>1,102,768</u>	<u>1,098,425</u>	<u>4,343</u>
Total Expenditures	<u>1,002,768</u>	<u>1,102,768</u>	<u>1,098,425</u>	<u>4,343</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014***

SENIOR CITIZENS FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 692,400	\$ 710,205	\$ 759,835	\$ 49,630
Intergovernmental Revenues	131,054	131,054	128,431	(2,623)
All Other Revenues	<u>0</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>
Total Revenues	<u>823,454</u>	<u>841,259</u>	<u>889,766</u>	<u>48,507</u>
Expenditures:				
Intergovernmental:				
Contractual Services	<u>869,325</u>	<u>887,130</u>	<u>886,419</u>	<u>711</u>
Total Expenditures	<u>869,325</u>	<u>887,130</u>	<u>886,419</u>	<u>711</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(45,871)	(45,871)	3,347	49,218
Fund Balance at Beginning of Year	<u>45,871</u>	<u>45,871</u>	<u>45,871</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 49,218</u>	<u>\$ 49,218</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	<u>\$ 215,157</u>	<u>\$ 355,157</u>	<u>\$ 215,089</u>	<u>\$ (140,068)</u>
Total Revenues	<u>215,157</u>	<u>355,157</u>	<u>215,089</u>	<u>(140,068)</u>
Expenditures:				
Debt Service:				
Principal Retirement	1,273,000	2,323,291	2,008,291	315,000
Interest and Fiscal Charges	<u>1,585,077</u>	<u>534,786</u>	<u>226,825</u>	<u>307,961</u>
Total Expenditures	<u>2,858,077</u>	<u>2,858,077</u>	<u>2,235,116</u>	<u>622,961</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,642,920)	(2,502,920)	(2,020,027)	482,893
Other Financing Sources (Uses):				
Payment to Refunded Bond Escrow Agent	(738,289)	(738,289)	(738,289)	0
Transfers In	<u>1,446,743</u>	<u>1,446,743</u>	<u>960,717</u>	<u>(486,026)</u>
Total Other Financing Sources (Uses)	<u>708,454</u>	<u>708,454</u>	<u>222,428</u>	<u>(486,026)</u>
Net Change in Fund Balance	(1,934,466)	(1,794,466)	(1,797,599)	(3,133)
Fund Balance at Beginning of Year	<u>1,807,850</u>	<u>1,807,850</u>	<u>1,807,850</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ (126,616)</u>	<u>\$ 13,384</u>	<u>\$ 10,251</u>	<u>\$ (3,133)</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, 2014***

OHIO WATER DEVELOPMENT AUTHORITY FUND

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

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	<u>\$ 40,264</u>	<u>\$ 100,264</u>	<u>\$ 110,855</u>	<u>\$ 10,591</u>
Total Revenues	<u>40,264</u>	<u>100,264</u>	<u>110,855</u>	<u>10,591</u>
Expenditures:				
Debt Service:				
Principal Retirement	<u>40,264</u>	<u>100,264</u>	<u>99,918</u>	<u>346</u>
Total Expenditures	<u>40,264</u>	<u>100,264</u>	<u>99,918</u>	<u>346</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	0	10,937	10,937
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>\$ 10,937</u>	<u>\$ 10,937</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, 2014***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 1,996,203	\$ 1,996,203	\$ 36,952	\$ (1,959,251)
Donations and Contributions	<u>125,000</u>	<u>125,000</u>	<u>566,049</u>	<u>441,049</u>
Total Revenues	<u>2,121,203</u>	<u>2,121,203</u>	<u>603,001</u>	<u>(1,518,202)</u>
Expenditures:				
Capital Outlay:				
Contractual Services	<u>2,614,320</u>	<u>2,614,320</u>	<u>505,870</u>	<u>2,108,450</u>
Total Expenditures	<u>2,614,320</u>	<u>2,614,320</u>	<u>505,870</u>	<u>2,108,450</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(493,117)	(493,117)	97,131	590,248
Fund Balance at Beginning of Year	547,534	547,534	547,534	0
Prior Year Encumbrances	<u>14,320</u>	<u>14,320</u>	<u>14,320</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 68,737</u>	<u>\$ 68,737</u>	<u>\$ 658,985</u>	<u>\$ 590,248</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 4,053</u>	<u>\$ (947)</u>
Total Revenues	<u>5,000</u>	<u>5,000</u>	<u>4,053</u>	<u>(947)</u>
Expenditures:				
Capital Outlay:				
Other Expenditures	8,999	8,524	8,491	33
Capital Outlay	<u>4,600</u>	<u>5,075</u>	<u>3,135</u>	<u>1,940</u>
Total Expenditures	<u>13,599</u>	<u>13,599</u>	<u>11,626</u>	<u>1,973</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(8,599)	(8,599)	(7,573)	1,026
Fund Balance at Beginning of Year	7,185	7,185	7,185	0
Prior Year Encumbrances	<u>1,499</u>	<u>1,499</u>	<u>1,499</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 85</u>	<u>\$ 85</u>	<u>\$ 1,111</u>	<u>\$ 1,026</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 1,183,179	\$ 1,202,251	\$ 826,960	\$ (375,291)
Investment Earnings	<u>100</u>	<u>100</u>	<u>2</u>	<u>(98)</u>
Total Revenues	<u>1,183,279</u>	<u>1,202,351</u>	<u>826,962</u>	<u>(375,389)</u>
Expenditures:				
Capital Outlay:				
Capital Outlay	<u>1,179,798</u>	<u>1,198,871</u>	<u>852,078</u>	<u>346,793</u>
Total Expenditures	<u>1,179,798</u>	<u>1,198,871</u>	<u>852,078</u>	<u>346,793</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	3,481	3,480	(25,116)	(28,596)
Fund Balance at Beginning of Year	10,411	10,411	10,411	0
Prior Year Encumbrances	<u>18,709</u>	<u>18,709</u>	<u>18,709</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 32,601</u>	<u>\$ 32,600</u>	<u>\$ 4,004</u>	<u>\$ (28,596)</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	<u>\$ 4,448,082</u>	<u>\$ 4,448,082</u>	<u>\$ 2,643,084</u>	<u>\$ (1,804,998)</u>
Total Revenues	<u>4,448,082</u>	<u>4,448,082</u>	<u>2,643,084</u>	<u>(1,804,998)</u>
Expenditures:				
Capital Outlay:				
Contractual Services	<u>4,448,082</u>	<u>4,448,082</u>	<u>2,643,084</u>	<u>1,804,998</u>
Total Expenditures	<u>4,448,082</u>	<u>4,448,082</u>	<u>2,643,084</u>	<u>1,804,998</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

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

Agency Funds

District Board of Health Fund

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

Soil and Water Conservation Fund

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

Corporation Fund

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

Local Government Fund

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

Library Support Fund

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

Lodging Tax Fund

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

Cigarette Tax Fund

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

(Continued)

Agency Funds

Manufactured Home Tax Fund

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

County Court Agency Fund

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

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

Undivided Personal Property Tax Fund

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

Estate Tax Fund

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

Undivided Real Estate Tax Fund

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

Regional Planning Commission Fund

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

Workers Compensation Fund

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

Public Defender Indigent Fund

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

(Continued)

Agency Funds

Inmate Fund

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

Township Fund

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

Payroll Fund

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

Park District Fund

The fund accounts for the collection of grants and donations to preserve county parks and recreation areas, 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

***Combining Statement Of Assets and Liabilities
Agency Funds
December 31, 2014***

	Undivided Real Estate Tax	All Other Agency	Totals
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$2,679,279	\$2,872,010	\$5,551,289
Cash and Cash Equivalents in Segregated Accounts	0	388,253	388,253
Receivables:			
Taxes	60,847,842	0	60,847,842
Accounts	0	12,764	12,764
Special Assessments	16,816	0	16,816
Intergovernmental	0	2,635,206	2,635,206
Total Assets	<u>\$63,543,937</u>	<u>\$5,908,233</u>	<u>\$69,452,170</u>
Liabilities:			
Intergovernmental Payable	\$63,543,937	\$2,936,413	\$66,480,350
Undistributed Monies	0	378,165	378,165
Due to Others	0	2,593,655	2,593,655
Total Liabilities	<u>\$63,543,937</u>	<u>\$5,908,233</u>	<u>\$69,452,170</u>

KNOX COUNTY, OHIO

**Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Reductions	Balance December 31, 2014
District Board of Health				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 460,407	\$ 3,474,775	\$ (3,244,470)	\$ 690,712
Total Assets	<u>\$ 460,407</u>	<u>\$ 3,474,775</u>	<u>\$ (3,244,470)</u>	<u>\$ 690,712</u>
Liabilities:				
Due to Others	\$ 460,407	\$ 3,474,775	\$ (3,244,470)	\$ 690,712
Total Liabilities	<u>\$ 460,407</u>	<u>\$ 3,474,775</u>	<u>\$ (3,244,470)</u>	<u>\$ 690,712</u>
Soil and Water Conservation				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 231,464	\$ 300,214	\$ (317,536)	\$ 214,142
Total Assets	<u>\$ 231,464</u>	<u>\$ 300,214</u>	<u>\$ (317,536)</u>	<u>\$ 214,142</u>
Liabilities:				
Due to Others	\$ 231,464	\$ 300,214	\$ (317,536)	\$ 214,142
Total Liabilities	<u>\$ 231,464</u>	<u>\$ 300,214</u>	<u>\$ (317,536)</u>	<u>\$ 214,142</u>
Corporation				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 62,665	\$ 536,515	\$ (521,698)	\$ 77,482
Intergovernmental Receivable	151,096	152,974	(151,096)	152,974
Total Assets	<u>\$ 213,761</u>	<u>\$ 689,489</u>	<u>\$ (672,794)</u>	<u>\$ 230,456</u>
Liabilities:				
Intergovernmental Payable	\$ 213,761	\$ 689,489	\$ (672,794)	\$ 230,456
Total Liabilities	<u>\$ 213,761</u>	<u>\$ 689,489</u>	<u>\$ (672,794)</u>	<u>\$ 230,456</u>
Local Government				
Assets:				
Intergovernmental Receivable	\$ 518,664	\$ 528,216	\$ (518,664)	\$ 528,216
Total Assets	<u>\$ 518,664</u>	<u>\$ 528,216</u>	<u>\$ (518,664)</u>	<u>\$ 528,216</u>
Liabilities:				
Intergovernmental Payable	\$ 518,664	\$ 528,216	\$ (518,664)	\$ 528,216
Total Liabilities	<u>\$ 518,664</u>	<u>\$ 528,216</u>	<u>\$ (518,664)</u>	<u>\$ 528,216</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Reductions	Balance December 31, 2014
Library Support				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 1,456,070	\$ (1,456,070)	\$ 0
Intergovernmental Receivable	714,930	736,835	(714,930)	736,835
Total Assets	<u>\$ 714,930</u>	<u>\$ 2,192,905</u>	<u>\$ (2,171,000)</u>	<u>\$ 736,835</u>
Liabilities:				
Intergovernmental Payable	\$ 714,930	\$ 2,192,905	\$ (2,171,000)	\$ 736,835
Total Liabilities	<u>\$ 714,930</u>	<u>\$ 2,192,905</u>	<u>\$ (2,171,000)</u>	<u>\$ 736,835</u>
Lodging Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,114	\$ 153,678	\$ (154,792)	\$ 0
Accounts Receivable	8,235	12,764	(8,235)	12,764
Total Assets	<u>\$ 9,349</u>	<u>\$ 166,442</u>	<u>\$ (163,027)</u>	<u>\$ 12,764</u>
Liabilities:				
Due to Others	9,349	\$ 166,442	\$ (163,027)	\$ 12,764
Total Liabilities	<u>\$ 9,349</u>	<u>\$ 166,442</u>	<u>\$ (163,027)</u>	<u>\$ 12,764</u>
Cigarette Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 52	\$ 8,065	\$ (8,117)	\$ 0
Total Assets	<u>\$ 52</u>	<u>\$ 8,065</u>	<u>\$ (8,117)</u>	<u>\$ 0</u>
Liabilities:				
Intergovernmental Payable	\$ 52	\$ 8,065	\$ (8,117)	\$ 0
Total Liabilities	<u>\$ 52</u>	<u>\$ 8,065</u>	<u>\$ (8,117)</u>	<u>\$ 0</u>
Manufactured Home Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 19,073	\$ 195,608	\$ (192,877)	\$ 21,804
Total Assets	<u>\$ 19,073</u>	<u>\$ 195,608</u>	<u>\$ (192,877)</u>	<u>\$ 21,804</u>
Liabilities:				
Intergovernmental Payable	\$ 19,073	\$ 195,608	\$ (192,877)	\$ 21,804
Total Liabilities	<u>\$ 19,073</u>	<u>\$ 195,608</u>	<u>\$ (192,877)</u>	<u>\$ 21,804</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Reductions	Balance December 31, 2014
County Court Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 372,947	\$ 8,971,846	\$ (8,966,628)	\$ 378,165
Total Assets	<u>\$ 372,947</u>	<u>\$ 8,971,846</u>	<u>\$ (8,966,628)</u>	<u>\$ 378,165</u>
Liabilities:				
Intergovernmental Payable	\$ 0	\$ 6,019,005	\$ (6,019,005)	\$ 0
Undistributed Monies	372,947	378,165	(372,947)	378,165
Due to Others	0	2,574,676	(2,574,676)	0
Total Liabilities	<u>\$ 372,947</u>	<u>\$ 8,971,846</u>	<u>\$ (8,966,628)</u>	<u>\$ 378,165</u>
Undivided Personal Property Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 137,070	\$ (137,070)	\$ 0
Total Assets	<u>\$ 0</u>	<u>\$ 137,070</u>	<u>\$ (137,070)</u>	<u>\$ 0</u>
Liabilities:				
Intergovernmental Payable	\$ 0	\$ 137,070	\$ (137,070)	\$ 0
Total Liabilities	<u>\$ 0</u>	<u>\$ 137,070</u>	<u>\$ (137,070)</u>	<u>\$ 0</u>
Estate Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 186,121	\$ 167,668	\$ (353,439)	\$ 350
Total Assets	<u>\$ 186,121</u>	<u>\$ 167,668</u>	<u>\$ (353,439)</u>	<u>\$ 350</u>
Liabilities:				
Intergovernmental Payable	\$ 186,121	\$ 167,668	\$ (353,439)	\$ 350
Total Liabilities	<u>\$ 186,121</u>	<u>\$ 167,668</u>	<u>\$ (353,439)</u>	<u>\$ 350</u>
Undivided Real Estate Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 2,555,255	\$ 57,559,550	\$ (57,435,526)	\$ 2,679,279
Receivables:				
Taxes	59,674,858	60,847,842	(59,674,858)	60,847,842
Special Assessments	6,827	16,816	(6,827)	16,816
Total Assets	<u>\$ 62,236,940</u>	<u>\$ 118,424,208</u>	<u>\$ (117,117,211)</u>	<u>\$ 63,543,937</u>
Liabilities:				
Intergovernmental Payable	\$ 62,236,940	\$ 118,424,208	\$ (117,117,211)	\$ 63,543,937
Total Liabilities	<u>\$ 62,236,940</u>	<u>\$ 118,424,208</u>	<u>\$ (117,117,211)</u>	<u>\$ 63,543,937</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Reductions	Balance December 31, 2014
Regional Planning Commission				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 25,661	\$ 51,701	\$ (32,772)	\$ 44,590
Total Assets	<u>\$ 25,661</u>	<u>\$ 51,701</u>	<u>\$ (32,772)</u>	<u>\$ 44,590</u>
Liabilities:				
Due to Others	\$ 25,661	\$ 51,701	\$ (32,772)	\$ 44,590
Total Liabilities	<u>\$ 25,661</u>	<u>\$ 51,701</u>	<u>\$ (32,772)</u>	<u>\$ 44,590</u>
Workers' Compensation				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 337,623	\$ (337,623)	\$ 0
Intergovernmental Receivable	20,847	25,260	(20,847)	25,260
Total Assets	<u>\$ 20,847</u>	<u>\$ 362,883</u>	<u>\$ (358,470)</u>	<u>\$ 25,260</u>
Liabilities:				
Intergovernmental Payable	\$ 20,847	\$ 362,883	\$ (358,470)	\$ 25,260
Total Liabilities	<u>\$ 20,847</u>	<u>\$ 362,883</u>	<u>\$ (358,470)</u>	<u>\$ 25,260</u>
Public Defender Indigent				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 2,416	\$ (2,416)	\$ 0
Intergovernmental Receivable	375	175	(375)	175
Total Assets	<u>\$ 375</u>	<u>\$ 2,591</u>	<u>\$ (2,791)</u>	<u>\$ 175</u>
Liabilities:				
Intergovernmental Payable	\$ 375	\$ 2,591	\$ (2,791)	\$ 175
Total Liabilities	<u>\$ 375</u>	<u>\$ 2,591</u>	<u>\$ (2,791)</u>	<u>\$ 175</u>
Inmate				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 10,410	\$ 164,748	\$ (165,070)	\$ 10,088
Total Assets	<u>\$ 10,410</u>	<u>\$ 164,748</u>	<u>\$ (165,070)</u>	<u>\$ 10,088</u>
Liabilities:				
Due to Others	\$ 10,410	\$ 164,748	\$ (165,070)	\$ 10,088
Total Liabilities	<u>\$ 10,410</u>	<u>\$ 164,748</u>	<u>\$ (165,070)</u>	<u>\$ 10,088</u>

(Continued)

KNOX COUNTY, OHIO**Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Reductions	Balance December 31, 2014
Township				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 2,654,504	\$ (2,654,504)	\$ 0
Intergovernmental Receivable	1,175,247	1,191,746	(1,175,247)	1,191,746
Total Assets	<u>\$ 1,175,247</u>	<u>\$ 3,846,250</u>	<u>\$ (3,829,751)</u>	<u>\$ 1,191,746</u>
Liabilities:				
Intergovernmental Payable	1,175,247	\$ 3,846,250	\$ (3,829,751)	\$ 1,191,746
Total Liabilities	<u>\$ 1,175,247</u>	<u>\$ 3,846,250</u>	<u>\$ (3,829,751)</u>	<u>\$ 1,191,746</u>
Payroll				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 187,260	\$ 19,368,243	\$ (19,350,665)	\$ 204,838
Total Assets	<u>\$ 187,260</u>	<u>\$ 19,368,243</u>	<u>\$ (19,350,665)</u>	<u>\$ 204,838</u>
Liabilities:				
Intergovernmental Payable	\$ 183,830	\$ 6,849,813	\$ (6,832,072)	\$ 201,571
Due to Others	3,430	12,518,430	(12,518,593)	3,267
Total Liabilities	<u>\$ 187,260</u>	<u>\$ 19,368,243</u>	<u>\$ (19,350,665)</u>	<u>\$ 204,838</u>
Park District				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 814,842	\$ 423,084	\$ (529,338)	\$ 708,588
Total Assets	<u>\$ 814,842</u>	<u>\$ 423,084</u>	<u>\$ (529,338)</u>	<u>\$ 708,588</u>
Liabilities:				
Due to Others	\$ 814,842	\$ 423,084	\$ (529,338)	\$ 708,588
Total Liabilities	<u>\$814,842</u>	<u>\$423,084</u>	<u>(\$529,338)</u>	<u>\$708,588</u>
DKMM				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 2,148,148	\$ (1,238,644)	\$ 909,504
Total Assets	<u>\$ 0</u>	<u>\$ 2,148,148</u>	<u>\$ (1,238,644)</u>	<u>\$ 909,504</u>
Liabilities:				
Due to Others	\$ 0	\$ 2,148,148	\$ (1,238,644)	\$ 909,504
Total Liabilities	<u>\$ 0</u>	<u>\$ 2,148,148</u>	<u>\$ (1,238,644)</u>	<u>\$ 909,504</u>

(Continued)

KNOX COUNTY, OHIO**Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2014**

	Balance December 31, 2013	Additions	Reductions	Balance December 31, 2014
All Agency Funds				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 4,543,914	\$ 88,974,932	\$ (87,967,557)	5,551,289
Cash and Cash Equivalents in Segregated Accounts	383,357	9,136,594	(9,131,698)	388,253
Receivables:				
Taxes	59,674,858	60,847,842	(59,674,858)	60,847,842
Accounts	8,235	12,764	(8,235)	12,764
Special Assessments	6,827	16,816	(6,827)	16,816
Intergovernmental	2,581,159	2,635,206	(2,581,159)	2,635,206
Total Assets	<u>\$ 67,198,350</u>	<u>\$ 161,624,154</u>	<u>\$ (159,370,334)</u>	<u>\$ 69,452,170</u>
Liabilities:				
Intergovernmental Payable	\$ 65,269,840	\$ 139,423,771	\$ (138,213,261)	\$ 66,480,350
Undistributed Monies	372,947	378,165	(372,947)	378,165
Due to Others	1,555,563	21,822,218	(20,784,126)	2,593,655
Total Liabilities	<u>\$ 67,198,350</u>	<u>\$ 161,624,154</u>	<u>\$ (159,370,334)</u>	<u>\$ 69,452,170</u>

*C*OMPONENT *U*NITS

KNOX COUNTY, OHIO

**Statement of Cash Flows
Component Unit
For the Year Ended December 31, 2014**

	Knox County Airport
<u>Cash Flows from Operating Activities:</u>	
Cash Received from Customers	\$636,750
Cash Payments to Suppliers for Goods and Services	(452,749)
Cash Payments to Employees for Service	(120,049)
Other Operating Receipts	26,352
Net Cash Provided by Operating Activities	<u>90,304</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>	
Capital Grant	470,712
Acquisition of Capital Assets	(497,538)
Debt Principal Retirement	(40,500)
Interest Paid on Debt	(29,374)
Net Cash Used for Capital and Related Financing Activities	<u>(96,700)</u>
Net Decrease in Cash and Cash Equivalents	(6,396)
Cash and Cash Equivalents at Beginning of Year	346,082
Cash and Cash Equivalents at End of Year	<u><u>\$339,686</u></u>
<u>Reconciliation of Operating Loss to Net Cash Provided by Operating Activities:</u>	
Operating Loss	(\$124,762)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:	
Depreciation Expense	193,774
Changes in Assets and Liabilities:	
Increase in Accounts Receivable	(5,254)
Decrease in Inventory	23,529
Increase in Accounts Payable	3,404
Decrease in Due to Primary Government	(387)
Total Adjustments	<u>215,066</u>
Net Cash Provided by Operating Activities	<u><u>\$90,304</u></u>

STATISTICAL SECTION



STATISTICAL TABLES

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

Contents

Financial Trends	S 2 – S 13
These schedules contain trend information to help the reader understand how the County’s financial position has changed over time.	
Revenue Capacity	S 14 – S 21
These schedules contain information to help the reader understand and assess the factors affecting the County’s ability to generate its most significant local revenue sources, which is property tax.	
Debt Capacity	S 22 – S 31
These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.	
Economic and Demographic Information	S 32 – S 35
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County’s financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
Operating Information	S 36 – S 41
These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.	
Sources Note:	
Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.	

Knox County, Ohio

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

	2005	2006	2007	2008
Governmental Activities:		(1)		
Net Investment in Capital Assets	\$43,886,006	\$46,821,271	\$46,412,153	\$46,177,057
Restricted	17,680,936	19,237,519	19,198,230	17,732,203
Unrestricted	4,973,565	5,001,152	6,207,084	4,195,953
Total Governmental Activities Net Position	<u>\$66,540,507</u>	<u>\$71,059,942</u>	<u>\$71,817,467</u>	<u>\$68,105,213</u>
Business-type Activities:				
Net Investment in Capital Assets	\$2,865,970	\$2,801,699	\$3,028,127	\$2,759,725
Unrestricted (2)	411,799	673,904	874,504	1,310,052
Total Business-type Activities Net Position	<u>\$3,277,769</u>	<u>\$3,475,603</u>	<u>\$3,902,631</u>	<u>\$4,069,777</u>
Primary Government:				
Net Investment in Capital Assets	\$46,751,976	\$49,622,970	\$49,440,280	\$48,936,782
Restricted	17,680,936	19,237,519	19,198,230	17,732,203
Unrestricted	5,385,364	5,675,056	7,081,588	5,506,005
Total Primary Government Net Position	<u>\$69,818,276</u>	<u>\$74,535,545</u>	<u>\$75,720,098</u>	<u>\$72,174,990</u>

Source: County Auditor's Office

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

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

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

Knox County, Ohio

2009	2010	2011	2012	2013	2014
		(3)			
\$46,246,780	\$49,273,409	\$50,171,806	\$50,381,060	\$51,446,528	\$51,802,500
19,974,016	23,119,705	26,284,909	24,624,520	29,228,233	28,482,641
4,374,081	5,154,707	3,530,088	2,876,152	5,422,981	7,510,578
<u>\$70,594,877</u>	<u>\$77,547,821</u>	<u>\$79,986,803</u>	<u>\$77,881,732</u>	<u>\$86,097,742</u>	<u>\$87,795,719</u>
\$3,214,860	\$3,904,705	\$3,695,596	\$5,308,460	\$5,093,033	\$5,175,769
2,398,616	2,308,792	2,720,479	1,093,682	2,218,334	2,328,476
<u>\$5,613,476</u>	<u>\$6,213,497</u>	<u>\$6,416,075</u>	<u>\$6,402,142</u>	<u>\$7,311,367</u>	<u>\$7,504,245</u>
\$49,461,640	\$53,178,114	\$53,867,402	\$55,689,520	\$56,539,561	\$56,978,269
19,974,016	23,119,705	26,284,909	24,624,520	29,228,233	28,482,641
6,772,697	7,463,499	6,250,567	3,969,834	7,641,315	9,839,054
<u>\$76,208,353</u>	<u>\$83,761,318</u>	<u>\$86,402,878</u>	<u>\$84,283,874</u>	<u>\$93,409,109</u>	<u>\$95,299,964</u>

Knox County, Ohio

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

	2005	2006	2007
Expenses		(1)	
Governmental Activities:			
Legislative and Executive	\$6,122,181	\$6,400,430	\$6,596,815
Judicial	2,039,252	2,229,258	2,178,492
Public Safety	6,043,282	6,107,506	6,023,816
Public Works	5,712,117	5,621,382	6,966,197
Health	395,115	454,620	551,510
Human Services	13,208,704	13,951,835	16,135,467
Interest and Fiscal Charges (3)	553,327	520,280	499,031
<i>Total Governmental Activities Expenses</i>	<u>34,073,978</u>	<u>35,285,311</u>	<u>38,951,328</u>
Business-type Activities:			
Sewer (3)	1,230,448	1,187,566	1,035,406
Landfill	0	34,461	0
<i>Total Business-type Activities Expenses</i>	<u>1,230,448</u>	<u>1,222,027</u>	<u>1,035,406</u>
<i>Total Primary Government Expenses</i>	<u>\$35,304,426</u>	<u>\$36,507,338</u>	<u>\$39,986,734</u>
Program Revenues			
Governmental Activities:			
Charges for Services			
Legislative and Executive	\$1,465,367	\$1,495,793	\$1,333,018
Judicial	614,890	618,580	625,573
Public Safety	723,825	668,569	736,359
Public Works	121,981	88,200	61,676
Health	151,504	148,866	170,066
Human Services	317,279	317,346	230,807
Operating Grants and Contributions	12,593,812	15,852,404	16,638,278
Capital Grants and Contributions	1,309,141	2,514,692	848,177
<i>Total Governmental Activities Program Revenues</i>	<u>17,297,799</u>	<u>21,704,450</u>	<u>20,643,954</u>

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

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

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

Knox County, Ohio

2008	2009	2010	2011	2012	2013	2014
\$7,669,993	\$6,145,058	\$6,035,909	\$7,210,075	\$6,869,622	\$6,494,006	\$6,744,339
2,255,167	2,180,208	2,101,009	2,112,160	2,169,830	2,211,444	2,251,321
6,416,779	6,524,287	6,675,712	7,186,473	7,567,869	6,696,152	7,855,799
6,624,205	5,542,229	6,104,722	6,044,318	6,917,441	6,077,391	6,831,713
473,310	466,915	471,674	517,204	515,608	539,613	556,544
17,704,895	15,780,147	13,571,708	14,412,498	16,987,137	14,130,596	18,335,487
476,946	473,944	272,330	332,106	325,128	328,042	255,178
<u>41,621,295</u>	<u>37,112,788</u>	<u>35,233,064</u>	<u>37,814,834</u>	<u>41,352,635</u>	<u>36,477,244</u>	<u>42,830,381</u>
1,488,318	1,254,142	1,293,085	1,720,573	2,228,748	1,750,524	2,165,264
0	17,563	0	97,909	0	0	0
<u>1,488,318</u>	<u>1,271,705</u>	<u>1,293,085</u>	<u>1,818,482</u>	<u>2,228,748</u>	<u>1,750,524</u>	<u>2,165,264</u>
<u>\$43,109,613</u>	<u>\$38,384,493</u>	<u>\$36,526,149</u>	<u>\$39,633,316</u>	<u>\$43,581,383</u>	<u>\$38,227,768</u>	<u>\$44,995,645</u>
\$1,469,638	\$1,538,388	\$1,536,183	\$1,639,889	\$1,672,400	\$1,677,483	\$1,694,372
610,516	674,700	848,202	852,235	858,571	882,401	864,007
857,152	872,700	996,967	1,230,372	1,011,205	1,096,388	1,117,084
109,294	58,177	67,621	6,555	23,654	25,896	31,530
184,077	220,784	223,267	246,248	246,222	237,273	229,211
305,353	361,484	307,143	323,650	332,691	302,676	701,189
15,860,786	14,313,536	13,682,020	13,668,987	12,682,163	15,202,850	15,030,805
417,569	1,086,915	3,273,856	2,471,982	1,470,590	2,927,456	3,444,812
<u>19,814,385</u>	<u>19,126,684</u>	<u>20,935,259</u>	<u>20,439,918</u>	<u>18,297,496</u>	<u>22,352,423</u>	<u>23,113,010</u>

(Continued)

Knox County, Ohio

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

	2005	2006	2007
Business-type Activities:		(1)	
Charges for Services			
Sewer	1,262,302	1,236,912	1,298,431
Landfill	0	0	21,017
Operating Grants and Contributions	0	0	0
Capital Grants and Contributions (2)	145,523	74,693	56,368
<i>Total Business-type Activities Program Revenues</i>	1,407,825	1,311,605	1,375,816
<i>Total Primary Government Program Revenues</i>	18,705,624	23,016,055	22,019,770
Net (Expense)/Revenue			
Governmental Activities	(16,776,179)	(13,580,861)	(18,307,374)
Business-type Activities	177,377	89,578	340,410
<i>Total Primary Government Net (Expense)/Revenue</i>	(\$16,598,802)	(\$13,491,283)	(\$17,966,964)
General Revenues and Other Changes in Net Position			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	\$3,784,744	\$4,022,446	\$3,823,813
Special Purposes	4,114,004	3,902,459	4,188,238
Sales Taxes	5,262,248	5,359,260	5,404,743
Intergovernmental Revenues, Unrestricted	1,849,740	2,027,126	2,357,839
Investment Earnings	734,177	1,241,601	1,499,020
Miscellaneous	2,161,733	1,561,855	1,784,125
Transfers	(60,645)	(14,451)	7,121
<i>Total Governmental Activities</i>	17,846,001	18,100,296	19,064,899
Business-type Activities:			
Investment Earnings	0	93,805	93,739
Transfers	60,645	14,451	(7,121)
<i>Total Business-type Activities</i>	60,645	108,256	86,618
<i>Total Primary Government</i>	\$17,906,646	\$18,208,552	\$19,151,517
Change in Net Position			
Governmental Activities	\$1,069,822	\$4,519,435	\$757,525
Business-type Activities	238,022	197,834	427,028
<i>Total Primary Government Change in Net Position</i>	\$1,307,844	\$4,717,269	\$1,184,553

Source: County Auditor's Office

Knox County, Ohio

2008	2009	2010	2011	2012	2013	2014
1,340,980	1,418,102	1,450,720	1,742,668	1,862,932	1,999,163	2,023,479
18,635	0	127,089	0	1,489	34,225	7,694
0	0	107,135	140,103	140,103	128,530	128,493
39,998	1,225,478	114,730	146,200	98,081	407,008	39,713
<u>1,399,613</u>	<u>2,643,580</u>	<u>1,799,674</u>	<u>2,028,971</u>	<u>2,102,605</u>	<u>2,568,926</u>	<u>2,199,379</u>
<u>21,213,998</u>	<u>21,770,264</u>	<u>22,734,933</u>	<u>22,468,889</u>	<u>20,400,101</u>	<u>24,921,349</u>	<u>25,312,389</u>
(21,806,910)	(17,986,104)	(14,297,805)	(17,374,916)	(23,055,139)	(14,124,821)	(19,717,371)
(88,705)	1,371,875	506,589	210,489	(126,143)	818,402	34,115
<u>(\$21,895,615)</u>	<u>(\$16,614,229)</u>	<u>(\$13,791,216)</u>	<u>(\$17,164,427)</u>	<u>(\$23,181,282)</u>	<u>(\$13,306,419)</u>	<u>(\$19,683,256)</u>
\$3,653,400	\$3,847,226	\$3,810,053	\$3,823,921	\$3,908,629	\$4,039,454	\$4,105,058
3,989,314	6,352,299	6,350,981	6,398,403	6,459,890	6,641,214	6,611,736
5,439,281	4,951,627	5,726,806	5,465,107	5,920,900	6,180,390	6,853,635
2,758,915	3,259,260	3,175,551	2,906,735	2,604,245	2,915,379	2,762,484
707,531	421,128	150,227	177,190	154,864	162,187	(10,169)
1,732,961	1,777,222	2,106,347	1,336,069	1,996,545	1,495,963	1,215,152
(186,746)	(132,994)	(69,216)	(88,082)	(95,005)	(79,588)	(122,548)
<u>18,094,656</u>	<u>20,475,768</u>	<u>21,250,749</u>	<u>20,019,343</u>	<u>20,950,068</u>	<u>21,354,999</u>	<u>21,415,348</u>
69,105	38,830	24,216	23,818	17,205	11,235	36,215
186,746	132,994	69,216	88,082	95,005	79,588	122,548
<u>255,851</u>	<u>171,824</u>	<u>93,432</u>	<u>111,900</u>	<u>112,210</u>	<u>90,823</u>	<u>158,763</u>
<u>\$18,350,507</u>	<u>\$20,647,592</u>	<u>\$21,344,181</u>	<u>\$20,131,243</u>	<u>\$21,062,278</u>	<u>\$21,445,822</u>	<u>\$21,574,111</u>
(\$3,712,254)	\$2,489,664	\$6,952,944	\$2,644,427	(\$2,105,071)	\$7,230,178	\$1,697,977
167,146	1,543,699	600,021	322,389	(13,933)	909,225	192,878
<u>(\$3,545,108)</u>	<u>\$4,033,363</u>	<u>\$7,552,965</u>	<u>\$2,966,816</u>	<u>(\$2,119,004)</u>	<u>\$8,139,403</u>	<u>\$1,890,855</u>

Knox County, Ohio

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

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

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

2010	2011	2012	2013	2014
\$0	\$229,114	\$216,611	\$211,279	\$202,473
0	1,531,904	1,525,988	1,539,044	1,809,941
0	1,364,951	1,660,248	2,014,337	2,177,515
492,106	0	0	0	0
2,122,349	0	0	0	0
<u>2,614,455</u>	<u>3,125,969</u>	<u>3,402,847</u>	<u>3,764,660</u>	<u>4,189,929</u>
0	352,260	308,489	388,450	526,494
0	22,389,104	21,159,815	26,388,872	24,898,373
0	504,077	593,854	580,346	529,161
0	(89)	(9,683)	(95,828)	(190,320)
1,112,747	0	0	0	0
17,820,875	0	0	0	0
488,410	0	0	0	0
<u>19,422,032</u>	<u>23,245,352</u>	<u>22,052,475</u>	<u>27,261,840</u>	<u>25,763,708</u>
<u>\$22,036,487</u>	<u>\$26,371,321</u>	<u>\$25,455,322</u>	<u>\$31,026,500</u>	<u>\$29,953,637</u>

Knox County, Ohio

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

	2005	2006	2007	2008
Revenues:				
Taxes	\$13,187,367	\$13,209,994	\$13,383,880	\$13,117,298
Intergovernmental Revenues	16,017,172	19,943,838	19,842,435	17,551,214
Charges for Services	3,136,918	3,100,123	2,909,318	3,224,427
Licenses and Permits	128,829	120,094	138,752	167,644
Investment Earnings	690,552	1,150,972	1,380,218	639,692
Special Assessments	47,240	29,938	25,227	46,702
Fines and Forfeitures	81,119	85,710	95,514	93,224
Donations and Contributions	0	0	0	0
All Other Revenue	2,155,115	1,572,986	1,995,442	1,761,323
Total Revenue	35,444,312	39,213,655	39,770,786	36,601,524
Expenditures:				
Current:				
General Government:				
Legislative and Executive	6,733,588	6,377,665	6,437,179	6,880,886
Judicial	2,020,580	2,255,843	2,168,442	2,216,707
Public Safety	5,549,473	5,699,038	5,696,130	6,000,693
Public Works	5,934,571	5,094,317	5,751,430	5,080,715
Health	329,875	385,050	478,587	449,367
Human Services	12,144,183	12,259,649	14,098,762	15,250,656
Intergovernmental	0	1,651,020	2,081,824	2,057,835
Capital Outlay	2,704,731	3,457,932	1,696,281	1,358,922
Debt Service:				
Principal Retirement	666,806	637,433	658,364	732,105
Interest and Fiscal Charges	550,847	524,549	502,744	480,876
Total Expenditures	36,634,654	38,342,496	39,569,743	40,508,762
Excess (Deficiency) of Revenues Over Expenditures	(1,190,342)	871,159	201,043	(3,907,238)

Knox County, Ohio

2009	2010	2011	2012	2013	2014
\$15,086,952	\$15,417,736	\$15,610,959	\$16,277,842	\$16,793,718	\$17,501,042
20,211,095	20,029,661	19,747,429	17,210,507	19,846,448	21,030,530
3,398,465	3,555,170	3,813,643	3,731,180	3,770,142	4,223,287
208,226	213,560	219,933	225,507	270,572	223,640
414,462	147,357	175,371	154,444	161,765	(37,179)
29,374	10,092	12,719	24,059	14,759	10,905
87,929	175,180	285,019	170,037	169,754	191,549
0	0	0	0	0	566,049
1,793,579	1,962,072	1,305,617	2,141,929	1,449,456	1,457,385
<u>41,230,082</u>	<u>41,510,828</u>	<u>41,170,690</u>	<u>39,935,505</u>	<u>42,476,614</u>	<u>45,167,208</u>
6,228,729	5,725,837	5,576,818	6,402,100	6,509,251	6,310,503
2,179,242	2,086,329	2,013,428	2,138,498	2,231,695	2,254,467
6,371,465	6,633,390	6,496,890	6,905,585	6,518,180	7,397,790
4,446,632	4,932,333	4,703,184	5,626,902	4,983,095	5,004,207
415,995	417,456	469,722	463,601	496,063	510,162
13,643,822	11,579,167	11,501,805	14,648,486	12,480,472	16,195,812
2,053,506	2,039,618	2,052,914	1,961,519	1,964,426	1,984,844
1,940,957	3,791,073	2,961,457	2,671,199	2,368,901	3,910,802
769,696	940,226	883,249	1,503,993	947,975	2,200,639
468,746	450,375	307,762	301,486	301,945	234,393
<u>38,518,790</u>	<u>38,595,804</u>	<u>36,967,229</u>	<u>42,623,369</u>	<u>38,802,003</u>	<u>46,003,619</u>
2,711,292	2,915,024	4,203,461	(2,687,864)	3,674,611	(836,411)

(Continued)

Knox County, Ohio

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

	2005	2006	2007	2008
Other Financing Sources (Uses):				
Sale of Capital Assets	0	0	0	0
Insurance Recoveries	0	0	0	0
Refunding General Obligation Bonds Issued	0	0	0	0
Premium on General Obligation Refunding Bonds	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Inception of Capital Lease	135,302	0	165,700	0
Ohio Public Works Commission Loan	0	0	356,656	119,189
Ohio Water Development Authority Loan	0	0	0	0
Loan Issued	0	0	0	0
Installment Loan	0	0	0	0
General Obligation Bonds Issued	0	0	0	0
Transfers In	1,983,541	1,995,279	1,715,767	1,822,278
Transfers Out	(2,044,186)	(2,009,730)	(1,708,646)	(2,009,024)
Total Other Financing Sources (Uses)	<u>74,657</u>	<u>(14,451)</u>	<u>529,477</u>	<u>(67,557)</u>
Net Change in Fund Balance	<u>(\$1,115,685)</u>	<u>\$856,708</u>	<u>\$730,520</u>	<u>(\$3,974,795)</u>
Debt Service as a Percentage of Noncapital Expenditures	3.81%	3.53%	3.14%	3.17%

Source: County Auditor's Office

Knox County, Ohio

2009	2010	2011	2012	2013	2014
0	0	204,700	0	0	0
0	196,488	70,843	0	0	0
0	7,470,000	0	0	751,000	0
0	162,962	0	0	0	0
0	(7,413,303)	0	0	0	(738,289)
144,777	0	0	37,019	119,748	124,382
0	13,276	0	596,536	0	0
661,648	34,483	32,513	0	0	0
600,000	0	0	0	0	0
0	0	0	1,266,846	0	344,135
0	0	0	0	1,077,000	0
1,268,939	1,012,338	1,201,605	1,107,927	1,202,910	1,160,742
(1,401,933)	(1,081,554)	(1,289,687)	(1,202,932)	(1,282,498)	(1,283,290)
1,273,431	394,690	219,974	1,805,396	1,868,160	(392,320)
<u>\$3,984,723</u>	<u>\$3,309,714</u>	<u>\$4,423,435</u>	<u>(\$882,468)</u>	<u>\$5,542,771</u>	<u>(\$1,228,731)</u>
3.56%	4.12%	3.59%	4.62%	3.51%	5.72%

Knox County, Ohio

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

Tax year	2005	2006	2007	2008
Real Property				
Assessed	\$853,649	\$954,584	\$979,076	\$989,454
Actual	2,438,997	2,727,383	2,797,360	2,827,011
Public Utility				
Assessed	39,394	39,517	39,535	33,611
Actual	157,577	158,068	158,140	134,444
Tangible Personal Property				
Assessed	101,788	96,790	77,143	70,367
Actual	407,152	516,213	617,144	1,125,872
Total				
Assessed	994,831	1,090,891	1,095,754	1,093,432
Actual	3,003,726	3,401,664	3,572,644	4,087,327
Assessed Value as a Percentage of Actual Value	33.12%	32.07%	30.67%	26.75%
Total Direct Tax Rate	\$9.70	\$9.70	\$9.70	\$9.49

Source: County Auditor's Office

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

Knox County, Ohio

2009	2010	2011	2012	2013	2014
\$1,117,820	\$1,123,007	\$1,125,887	\$1,119,807	\$1,128,221	\$1,242,275
3,193,771	3,208,591	3,216,820	3,199,449	3,223,489	3,549,357
34,933	37,862	39,934	42,862	46,212	53,694
139,732	151,448	159,736	171,448	184,848	214,776
0	0	0	0	0	0
0	0	0	0	0	0
1,152,753	1,160,869	1,165,821	1,162,669	1,174,433	1,295,969
3,333,503	3,360,039	3,376,556	3,370,897	3,408,337	3,764,133
34.58%	34.55%	34.53%	34.49%	34.46%	34.43%
\$12.59	\$12.59	\$12.59	\$12.59	\$12.59	\$12.99

Knox County, Ohio

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

Collection Year	2005	2006	2007	2008
Direct Rates				
General Fund	3.40	3.40	3.40	3.40
Mental Retardation	2.60	2.60	2.60	2.60
Children Services	1.30	1.30	1.30	1.30
Community Mental Health	1.00	1.00	1.00	1.00
Senior Citizens	1.00	1.00	1.00	0.79
Park District	0.00	0.00	0.00	0.00
Board of Health	0.40	0.40	0.40	0.40
Total	9.70	9.70	9.70	9.49
Overlapping Rates				
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 - 7.60	0.30 - 7.60	0.30 - 9.15	0.30 - 9.15
In County School Districts	35.29 - 54.09	34.00 - 53.40	33.83 - 48.69	33.83 - 48.69
Out of County School Districts	35.17 - 49.25	40.90 - 47.65	34.10 - 47.85	34.10 - 47.85
Joint Vocational School Districts	3.00 - 6.40	3.00 - 6.40	3.00 - 6.40	3.00 - 6.40
Other Units	0.80 - 5.50	0.41 - 5.50	0.41 - 5.91	0.41 - 5.91

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

Source:

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

Knox County, Ohio

2009	2010	2011	2012	2013	2014
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	1.00	1.00	0.80
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	0.40	0.40	1.00
12.59	12.59	12.59	12.59	12.59	12.99
3.20	3.20	3.20	3.20	3.20	3.20
2.50 - 8.60	2.50 - 8.60	2.50 - 8.60	1.80 - 9.40	1.80 - 9.40	1.5-9.4
0.30 - 9.15	0.30 - 9.15	0.30 - 9.15	0.30 - 9.15	0.30 - 9.15	2.1-9.15
33.93 - 47.96	33.01 - 48.06	32.98 - 48.37	33.22 - 48.29	33.25 - 48.20	37.93-47.32
33.90 - 48.25	32.80 - 48.45	34.30 - 48.75	33.40 - 48.75	33.40 - 49.05	33-49.05
2.50 - 6.40	2.50 - 6.40	2.52 - 6.40	2.54 - 6.40	2.48 - 6.40	2.54-6.4
0.43 - 5.93	1.30 - 5.50	1.30 - 5.50	1.30 - 6.80	1.30 - 6.80	1.3-5.5



Knox County, Ohio

*Principal Taxpayers
Property Tax
Current Year and Nine Years Ago*

		2014		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$28,651,180	1	2.21%
Licking Rural Electrification Inc	Public Utility	7,645,790	2	0.59%
Columbia Gas Transmission	Public Utility	7,113,300	3	0.55%
FT Precision Inc	Business	4,563,280	4	0.35%
Ariel Corporation	Business	4,026,420	5	0.31%
AEP	Public Utility	3,688,620	6	0.28%
Kenyon College	School	3,157,230	7	0.24%
WP Knox	Business	2,888,740	8	0.22%
Cooper Cameron	Business	2,822,340	9	0.22%
Columbia Gas of Ohio	Public Utility	2,810,480	10	0.22%
Subtotal		67,367,380		5.19%
All Others		1,228,601,890		94.81%
Total		<u>\$1,295,969,270</u>		<u>100.00%</u>
		2005		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Rolls Royce Energy Systems Inc	Business	\$24,770,830	1	2.49%
Ohio Power Company	Public Utility	16,933,220	2	1.70%
Kenyon College	Education	11,679,290	3	1.17%
Ariel Corporation	Business	10,285,650	4	1.03%
FT Precision Inc	Business	7,790,780	5	0.78%
United Telephone Co of Ohio	Public Utility	7,449,330	6	0.75%
Licking Rural Electrification Inc	Public Utility	5,898,010	7	0.59%
Weyerhaeuser Corporation	Business	5,517,870	8	0.55%
Columbia Gas Transmission	Public Utility	4,964,000	9	0.50%
Jeld-Wen Inc	Business	3,902,040	10	0.39%
Subtotal		99,191,020		9.95%
All Others		895,639,628		90.05%
Total		<u>\$994,830,648</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings
Based on valuation of property in 2014 and 2005

Knox County, Ohio

Property Tax Levies and Collections Last Ten Years

Collection Year	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Current					
Tax Levy (1)	\$8,242,873	\$8,472,409	\$9,312,816	\$12,618,876	\$16,511,797
Current Tax Collections	6,938,026	7,167,658	7,725,912	7,895,631	11,678,794
Percent of Levy Collected	84.17%	84.60%	82.96%	62.57%	70.73%
Delinquent					
Tax Levy (1)	\$465,790	\$385,170	\$519,205	\$468,038	\$603,178
Tax Collections (2)	336,393	290,919	302,540	328,141	420,656
Percent of Levy Collected	72.22%	75.53%	58.27%	70.11%	69.74%
Total					
Tax Levy (1)	\$8,708,663	\$8,857,579	\$9,832,021	\$13,086,914	\$17,114,975
Tax Collections	7,274,419	7,458,577	8,028,452	8,223,772	12,099,450
Percent of Levy Collected	83.53%	84.21%	81.66%	62.84%	70.70%

(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

2010	2011	2012	2013	2014
\$16,493,197	\$16,558,246	\$16,533,498	\$16,731,175	\$17,196,579
11,873,453	11,880,541	12,064,493	12,315,818	12,881,957
71.99%	71.75%	72.97%	73.61%	74.91%
\$658,450	\$626,586	\$687,485	\$703,993	\$571,732
464,537	410,414	438,478	515,675	425,312
70.55%	65.50%	63.78%	73.25%	74.39%
\$17,151,647	\$17,184,832	\$17,220,983	\$17,435,168	\$17,768,311
12,337,990	12,290,955	12,502,971	12,831,493	13,307,269
71.93%	71.52%	72.60%	73.60%	74.89%

Knox County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	2005	2006	2007	2008
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$10,910,000	\$10,380,000	\$9,830,000	\$9,260,000
Installment Note	60,000	0	0	0
OPWC Loan Payable	29,434	26,163	343,883	304,948
Ohio Water Development Authority Loans Payable	0	0	0	112,609
Loan Payable	0	0	0	0
Capital Leases	136,227	92,065	188,337	71,747
Business-type Activities ⁽¹⁾				
Ohio Water Development Authority Loans Payable	\$68,810	\$66,695	\$64,462	\$62,103
Recovery Zone Economic Development Bonds	0	0	0	0
OPWC Loan Payable	0	0	0	0
Total Primary Government	<u>\$11,204,471</u>	<u>\$10,564,923</u>	<u>\$10,426,682</u>	<u>\$9,811,407</u>
Population ⁽²⁾				
Knox County	54,500	58,456	58,561	58,890
Outstanding Debt Per Capita	\$206	\$181	\$178	\$167
Income ⁽²⁾				
Personal (in thousands)	1,415,147	1,597,193	1,666,353	1,743,733
Percentage of Personal Income	0.79%	0.66%	0.63%	0.56%

Sources:

- (1) Source: County Auditor's Office
- (2) US Department of Commerce, Bureau of Economic Analysis

Knox County, Ohio

2009	2010	2011	2012	2013	2014
\$8,665,000	\$8,116,354	\$7,408,049	\$7,032,222	\$8,081,642	\$6,375,062
0	0	0	0	0	0
266,012	239,688	199,424	755,696	715,432	615,514
718,737	714,014	707,321	0	0	0
591,507	571,502	550,637	1,180,671	1,050,291	344,135
144,777	98,362	50,448	25,550	132,967	164,919
\$59,611	\$56,978	\$54,197	\$51,259	\$940,664	\$898,602
0	6,660,000	6,660,000	6,590,000	6,455,000	6,140,000
0	0	0	0	876,947	846,708
<u>\$10,445,644</u>	<u>\$16,456,898</u>	<u>\$15,630,076</u>	<u>\$15,635,398</u>	<u>\$18,252,943</u>	<u>\$15,384,940</u>

59,373	61,016	61,275	60,705	60,810	60,810
\$176	\$270	\$255	\$258	\$300	\$253

1,755,066	1,842,988	1,955,714	2,074,533	2,169,701	2,169,701
0.60%	0.89%	0.80%	0.75%	0.84%	0.71%

Knox County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2005	2006	2007	2008
Population (1)	54,500	58,456	58,561	58,890
Assessed Value (In thousands) (2)	\$994,831	\$1,090,891	\$1,095,754	\$1,093,432
General Bonded Debt (3)				
General Obligation Bonds	\$10,910,000	\$10,380,000	\$9,830,000	\$9,260,000
Resources Available to Pay Principal (4)	\$635,926	\$655,708	\$659,431	\$354,890
Net General Bonded Debt	\$10,274,074	\$9,724,292	\$9,170,569	\$8,905,110
Ratio of Net Bonded Debt to Assessed Value	1.03%	0.89%	0.84%	0.81%
Net Bonded Debt per Capita	\$188.52	\$166.35	\$156.60	\$151.22

Source:

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

Knox County, Ohio

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
59,373	61,016	61,275	60,705	60,810	60,810
\$1,152,753	\$1,160,869	\$1,165,821	\$1,162,669	\$1,174,433	\$1,295,969
\$8,665,000	\$8,116,354	\$7,408,049	\$7,032,222	\$8,081,642	\$6,375,062
\$239,708	\$122,588	\$102,480	\$88,443	\$128,801	\$24,348
\$8,425,292	\$7,993,766	\$7,305,569	\$6,943,779	\$7,952,841	\$6,350,714
0.73%	0.69%	0.63%	0.60%	0.68%	0.49%
\$141.90	\$131.01	\$119.23	\$114.39	\$130.78	\$104.44



Knox County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2014*

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to County (1)</u>	<u>Amount Applicable to County</u>
Direct:			
Knox County	\$7,499,630	100.00%	\$7,499,630
Overlapping:			
All Cities wholly within the County	4,009,039	100.00%	4,009,039
All Townships wholly within the County	198,250	100.00%	198,250
All School Districts wholly within the County	26,268,029	100.00%	26,268,029
Clear Fork School District	4,283,511	9.25%	<u>396,225</u>
		Subtotal	<u>30,871,543</u>
		Total	<u><u>\$38,371,173</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 2014 collection year.

Source: Knox County Auditor

Knox County, Ohio

Debt Limitations Last Ten Years

Collection Year	2005	2006	2007	2008
Total Debt				
Net Assessed Valuation	\$994,830,648	\$1,090,891,142	\$1,095,753,457	\$1,093,432,139
Legal Debt Limitation (%) (1)(a)	2.35%	2.36%	2.36%	2.36%
Legal Debt Limitation (\$) (1)	23,370,766	25,772,279	25,893,836	25,835,803
County Debt Outstanding (2)	5,258,000	4,980,000	4,690,000	4,392,000
Less: Applicable Debt Service Fund Amounts	(635,926)	(655,708)	(659,431)	(354,890)
Net Indebtedness Subject to Limitation	<u>4,622,074</u>	<u>4,324,292</u>	<u>4,030,569</u>	<u>4,037,110</u>
Overall Legal Debt Margin	<u>\$18,748,692</u>	<u>\$21,447,987</u>	<u>\$21,863,267</u>	<u>\$21,798,693</u>
Unvoted Debt				
Net Assessed Valuation	\$994,830,648	\$1,090,891,142	\$1,095,753,457	\$1,093,432,139
Legal Debt Limitation (%) (1)(b)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	9,948,306	10,908,911	10,957,535	10,934,321
County Debt Outstanding (2)	5,258,000	4,980,000	4,690,000	4,392,000
Less: Applicable Debt Service Fund Amounts	(635,926)	(655,708)	(659,431)	(354,890)
Net Indebtedness Subject to Limitation	<u>4,622,074</u>	<u>4,324,292</u>	<u>4,030,569</u>	<u>4,037,110</u>
Overall Legal Debt Margin	<u>\$5,326,232</u>	<u>\$6,584,619</u>	<u>\$6,926,966</u>	<u>\$6,897,211</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

2009	2010	2011	2012	2013	2014
\$1,152,752,950	\$1,160,869,260	\$1,165,821,280	\$1,162,668,930	\$1,174,433,430	\$1,295,969,270
2.37%	2.37%	2.37%	2.37%	2.37%	2.38%
27,318,824	27,521,732	27,645,532	27,566,723	27,860,836	30,899,232
4,077,000	3,548,354	3,196,049	3,196,222	4,621,642	3,303,062
(239,708)	(122,588)	(102,480)	(88,443)	(128,801)	(24,348)
3,837,292	3,425,766	3,093,569	3,107,779	4,492,841	3,278,714
<u>\$23,481,532</u>	<u>\$24,095,966</u>	<u>\$24,551,963</u>	<u>\$24,458,944</u>	<u>\$23,367,995</u>	<u>\$27,620,518</u>
\$1,152,752,950	\$1,160,869,260	\$1,165,821,280	\$1,162,668,930	\$1,174,433,430	\$1,295,969,270
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
11,527,530	11,608,693	11,658,213	11,626,689	11,744,334	12,959,693
4,077,000	3,548,354	3,196,049	3,196,222	4,621,642	3,303,062
(239,708)	(122,588)	(102,480)	(88,443)	(128,801)	(24,348)
3,837,292	3,425,766	3,093,569	3,107,779	4,492,841	3,278,714
<u>\$7,690,238</u>	<u>\$8,182,927</u>	<u>\$8,564,644</u>	<u>\$8,518,910</u>	<u>\$7,251,493</u>	<u>\$9,680,979</u>

Knox County, Ohio

*Pledged Revenue Coverage
Last Ten Years*

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Special Assessment Bonds (1)				
Special Assessment Collections	\$37,155	\$18,195	\$12,517	\$32,944
Debt Service				
Principal	90,000	0	0	0
Interest	7,538	0	0	0
Coverage	0.38	N/A	N/A	N/A

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

Source: Knox County Auditor

Knox County, Ohio

2009	2010	2011	2012	2013	2014
\$10,445	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
N/A	N/A	N/A	N/A	N/A	N/A

Knox County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2005	2006	2007	2008
Population (1)				
Knox County	54,500	58,456	58,561	58,890
Income (1)				
Total Personal (in thousands)	1,415,147	1,597,193	1,666,353	1,743,733
Per Capita (1)(a)	25,966	27,323	28,455	29,610
Unemployment Rate (2)				
Federal	5.5%	5.0%	4.6%	5.8%
State	6.0%	5.9%	5.6%	6.6%
Knox County	5.4%	5.1%	5.4%	6.3%
Civilian Work Force Estimates (2)				
State	5,900,400	5,934,000	5,976,500	5,986,400
Knox County	30,100	30,500	31,000	30,800

Sources:

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

(a) Information is only available through 2013. For the presentation of 2014 statistics the County is using the latest information available.

(2) State Department of Labor Statistics

Knox County, Ohio

2009	2010	2011	2012	2013	2014
59,373	61,016	61,275	60,705	60,810	60,810
1,755,066	1,842,988	1,955,714	2,074,533	2,169,701	2,169,701
29,560	30,205	31,917	34,174	35,680	35,680
9.3%	9.4%	8.9%	7.6%	7.4%	6.2%
10.8%	9.5%	8.6%	6.6%	7.4%	5.7%
11.4%	9.0%	8.7%	6.1%	6.7%	5.2%
5,905,107	5,893,907	5,806,500	5,701,000	5,765,700	5,719,500
30,051	30,100	29,600	29,400	30,600	31,100



Knox County, Ohio

Principal Employers Current Year and Nine Years Ago

Employer	Nature of Business	2014		
		Number of Employees	Rank	Percentage of Total Employment
Ariel Corporation	Business	1,550	1	5.2%
Rolls Royce Energy Systems	Business	1,185	2	4.0%
Knox Community Hospital	Business	936	3	3.1%
Kenyon College	Education	575	4	1.9%
Jeld-Wen	Business	495	5	1.7%
FT Precision	Business	492	6	1.6%
Kokosing Construction Company	Business	465	7	1.6%
Knox County	County Government	425	8	1.4%
Mount Vernon City Schools	Education	414	9	1.4%
Mount Vernon Nazarene University	Education	370	10	1.2%
Total		<u>6,907</u>		
Total Employment within the County		<u><u>29,900</u></u>		

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

Sources:

Area Development Foundation

Knox County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2005	2006	2007	2008	2009
Governmental Activities					
General Government					
Legislative and Executive					
Commissioners	18	17	17	18	18
Auditor	10	10	10	10	9
Treasurer	5	5	5	5	5
Prosecutor	8	7	8	10	9
Board of Elections	4	5	5	5	6
Recorder	5	6	5	5	4
Judicial					
Public Defender	6	6	6	6	6
Probate	4	5	5	4	3
Clerk of Courts	11	10	12	12	10
Common Pleas	11	12	11	13	12
Juvenile	15	16	16	19	19
Municipal Court	4	4	4	4	4
Public Safety					
Sheriff	66	65	70	63	60
911 Emergency Calling	26	25	26	27	28
Coroner	1	1	1	1	1
Emergency Management Agency	2	3	2	3	3
Public Works					
Roads and Bridges	39	38	36	37	35
Maps	3	3	3	3	3
Human Services					
Development Disability	83	77	63	59	33
Public Assistance	56	61	63	63	60
Child Support Enforcement	13	13	12	14	14
Children's Services	15	15	18	19	21
Veterans Services	6	6	5	4	5
Knox Area Transit	0	0	0	0	0
Health					
Animal Control	3	5	5	5	5
Business-Type Activities					
Utilities					
Sewer	11	11	11	10	10
<i>Total Employees</i>	<u>425</u>	<u>426</u>	<u>419</u>	<u>419</u>	<u>383</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

2010	2011	2012	2013	2014
17	18	17	17	18
9	9	9	9	10
5	5	4	4	4
8	8	8	10	9
4	4	4	4	4
5	5	5	5	5
6	6	6	6	5
3	3	3	3	3
12	11	10	10	11
12	15	13	11	8
18	16	17	15	15
4	4	4	4	4
63	61	63	64	65
30	27	25	32	26
1	1	1	1	1
2	1	1	1	1
34	33	33	33	33
2	2	2	2	2
31	29	30	34	31
54	52	54	56	65
14	11	13	12	13
21	19	20	21	19
5	6	5	4	4
0	0	0	0	15
4	5	4	3	3
10	9	10	9	10
374	360	361	370	384

Knox County, Ohio

Operating Indicators by Function Last Ten Years

	2005	2006	2007	2008	2009
Governmental Activities					
General Government					
Legislative and Executive					
Number of Tax Bills	40,719	41,374	41,374	41,016	40,678
Number of Registered Voters	34,776	36,349	36,123	38,846	39,072
Number of Documents Recorded	16,242	14,819	12,375	11,162	12,730
Judicial					
Number of Probation Cases	309	277	310	292	305
Number of Traffic Cases	416	442	350	355	288
Number of Marriage Licenses	467	462	412	390	361
Public Safety					
Sheriff					
Number of Burglaries	199	140	203	231	198
Number of Larceny Investigations	381	375	397	391	381
Number of Traffic Accidents	292	249	252	193	141
Public Works					
Roads and Bridges					
Number of Tons of Asphalt Used	13,654	3,816	10,059	10,804	10,692
Number of Bridges Replaced	13	15	6	4	7
Number of Culverts Replaced	117	122	106	38	27
Human Service					
Development Disability					
Number of Programs Offered	5	5	8	6	13
Number of Individuals Served	396	345	365	405	428
Number of Individuals on Waiting Lists	237	289	354	215	235
Health					
Number of Birth & Death Certificates Issued	4,440	4,312	4,230	3,788	3,709
Number of Sewage Permits Issued	218	284	111	126	123
Number of Patients Served in Medical Clinic	1,740	1,662	1,483	1,708	1,529
Business-Type Activities					
Sewer					
Number of Water Leaks	12	12	37	31	28
Number of New Services	101	65	41	37	32
Number of Install of Grinder Units	4	4	3	1	0

Source: Knox County Auditor

Knox County, Ohio

2010	2011	2012	2013	2014
34,561	33,615	33,498	32,835	33,342
40,304	41,024	42,674	38,881	39,335
10,562	10,391	13,137	13,290	9,630
314	306	326	307	307
327	273	303	250	174
353	374	423	374	375
187	233	226	195	138
374	332	456	405	317
194	214	179	138	162
11,744	6,386	11,499	15,794	3,558
13	9	6	7	9
27	23	41	24	52
14	15	16	17	16
444	478	503	556	574
276	300	319	362	350
3,565	3,769	3,729	3,621	3,547
112	74	99	117	119
1,460	1,292	449	1,254	0
26	15	12	3	24
29	18	13	13	14
0	1	0	0	0

Knox County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2005	2006	2007	2008	2009
Governmental Activities					
General Government					
Legislative and Executive					
Land (acres)	272.592	272.592	272.592	272.592	327.232
Buildings	55	55	55	55	55
Vehicles	5	5	5	4	4
Judicial					
Buildings	2	2	2	2	2
Public Safety					
Sheriff					
Stations	1	1	1	1	1
Vehicles	32	33	31	32	32
Public Works					
Land (acres)	10.180	10.180	10.180	10.180	10.180
Buildings	8	8	8	8	8
Vehicles	44	44	35	40	38
Health					
Land (acres)	3.180	3.180	3.180	3.180	3.180
Buildings	3	5	5	5	5
Vehicles	4	4	6	4	4
Human Services					
Land (acres)	23.546	23.546	23.546	23.546	23.546
Buildings	13	13	13	13	13
Vehicles	16	18	17	8	8
Business-Type Activities					
Utilities					
Sewer					
Land (acres)	86.626	86.626	86.626	90.409	90.639
Buildings	19	19	19	19	19
Sewerlines (Miles)	1,001,268	1,001,268	1,001,268	1,001,268	1,001,268
Vehicles	7	7	7	9	8
Landfill					
Land (acres)	229.569	229.569	229.569	229.569	229.569

Source: County Auditor's Office

Knox County, Ohio

2010	2011	2012	2013	2014
327.232	324.292	324.292	324.292	324.292
55	55	55	55	55
4	4	2	2	2
2	2	2	3	2
1	1	1	1	1
32	31	28	31	35
10.180	10.180	10.180	10.180	10.180
8	8	6	6	6
40	38	43	38	43
3.180	3.180	3.180	3.180	3.180
5	5	5	5	5
4	5	5	4	5
23.546	23.546	23.546	23.540	23.546
13	13	13	13	15
9	9	8	6	31
125.540	125.540	125.540	125.540	125.540
20	20	19	19	18
1,001,268	1,001,268	1,001,268	1,001,268	1,001,268
9	9	9	9	11
229.569	229.569	229.569	229.569	228.879





Dave Yost • Auditor of State

KNOX COUNTY FINANCIAL CONDITION

KNOX COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 28, 2015**