

Knox County Auditor



Knox County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2020

ADDITIONAL COPIES OF THIS
REPORT MAY BE OBTAINED
BY CONTACTING:

THE KNOX COUNTY AUDITOR'S OFFICE
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MOUNT VERNON, OHIO 43050
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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2020

*Jonette Curry
County Auditor*

*Prepared by the
Knox County Auditor's Office*



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KNOX COUNTY, OHIO

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INTRODUCTORY SECTION



Knox County Auditor

Jonette Curry
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Fax (740) 393-6806



June 24, 2021

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

I am pleased to present the Comprehensive Annual Financial Report of Knox County, Ohio, for the year ended December 31, 2020. 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, 2020. 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, 2020***

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.

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. 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.

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. The recorder's office had a increase of 1,855 documents from 2019 with a total of 11,803 documents recorded in 2020.

The County Engineer is elected to a four year term and whose employees 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, 2020***

The County Sheriff is elected to a four year term and is the head of six divisions. The Patrol Division provides protection for a total of 532 square miles of Knox County. The Detective Division is responsible for investigating all major criminal cases in Knox County. The Jail Division runs a full service jail which houses both adult male and female prisoners charged with or convicted of felony and misdemeanor offenses. The Civil Process Division 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 received 3,427 cases filed in 2020. Of those cases 459 were certificates of judgments. The Title Division's main function to issue vehicle titles, which serve as a person's only proof of ownership. In 2020, 31,601 vehicle titles were issued, a decrease of 101 from 2019.

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

The Knox County Common Pleas Probate and Juvenile Judge is elected to a six year term and is responsible for hearing all probate and juvenile cases. In 2020, the estate cases totaled 313, which was an increase of 51 cases from 2019. Overall cases filed in Probate Court totaled 843 in 2020, which was an increase of 116 cases from 2019. In 2020, the Juvenile Court cases filed totaled 600, which was a decrease of 104 over 2019. 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 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 2020 totaled 42,321 an increase of 1,734 from 2019.

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, 2020***

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 two component units the Knox County Airport and the Knox County Land Reutilization Corporation, aka: Knox County Land Bank.

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 District Board of Health, 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 custodial 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, 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 Communications Division handles Enhanced 9-1-1 dispatching, and is 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 thirteenth 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 sixteenth year serving as a produce auction house selling everything from truckload quantities to grocery store chains, all the way down to individuals buying single vegetables.

***Letter of Transmittal
For the Year Ended December 31, 2020***

Employee Relations

Knox County has seven separate unions, whose labor contracts commence at various times. The County Engineer has 25 members in the American Federation of State, County and Municipal Employees (A.F.S.C.M.E.) Local 2803. This contract commenced July 1, 2020, and it expires on June 30, 2023.

The County Sheriff has 54 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, 2018 for a three year period and expires on December 31, 2020.

The Cooks & Secretaries Union (Sheriff's Office) are members of the Fraternal Order of Police, Ohio Labor Council, Inc. and has 3 members. This contract commenced on August 1, 2019 for a three year period and expires on July 31, 2022.

The Department of Job and Family Services has 44 members in the A.F.S.C.M.E. Local 657. This contract commenced on July 1, 2020 for a three-year period and expires on June 30, 2023.

The Emergency Management 9-1-1 has 17 members in the Fraternal Order of Police, Ohio Labor Council, Inc. This contract commenced January 1, 2019 for a three-year period. It expires on December 31, 2021. The remaining departments along with department heads are not represented by any union.

The Water and Wastewater has 5 members in the American Federation of State, County and Municipal Employees (A.F.S.C.M.E.) Local 2803 (B). The contract commenced January 1, 2018 and it expires on December 31, 2020.

The Board of Developmental Disabilities has 9 members in the Knox New Hope Education Association (OEA) Union 1. This contract commenced on January 1, 2018, and it expires on December 31, 2020.

Major Initiatives

The County had a few major projects in 2020: The Engineer's Office entered into a contract for Apple Valley Phase II paving project, total cost of approximately \$1 million. The Engineer also had two Bridge Replacements – Magers Road Bridge completed in 2020 and Lower Gambier Road Bridge started in 2020 will be completed fall of 2021 for a combined total project of \$660,000. The Water/Wastewater Office completed a Water Meter install project in 2020 that cost approximately \$1.1 million.

***Letter of Transmittal
For the Year Ended December 31, 2020***

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, 2020***

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, 2020, by our independent auditor, Keith Faber, 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 Uniform Guidance, which results are not included in this report.

County management plans to continue to subject financial statements to an annual independent audit as part of the preparation of a Comprehensive Annual Financial Report. 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 for the fiscal year ended December 31, 2019. 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 Comprehensive Annual Financial Report 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 thirty 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, 2020***

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 fourteenth 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

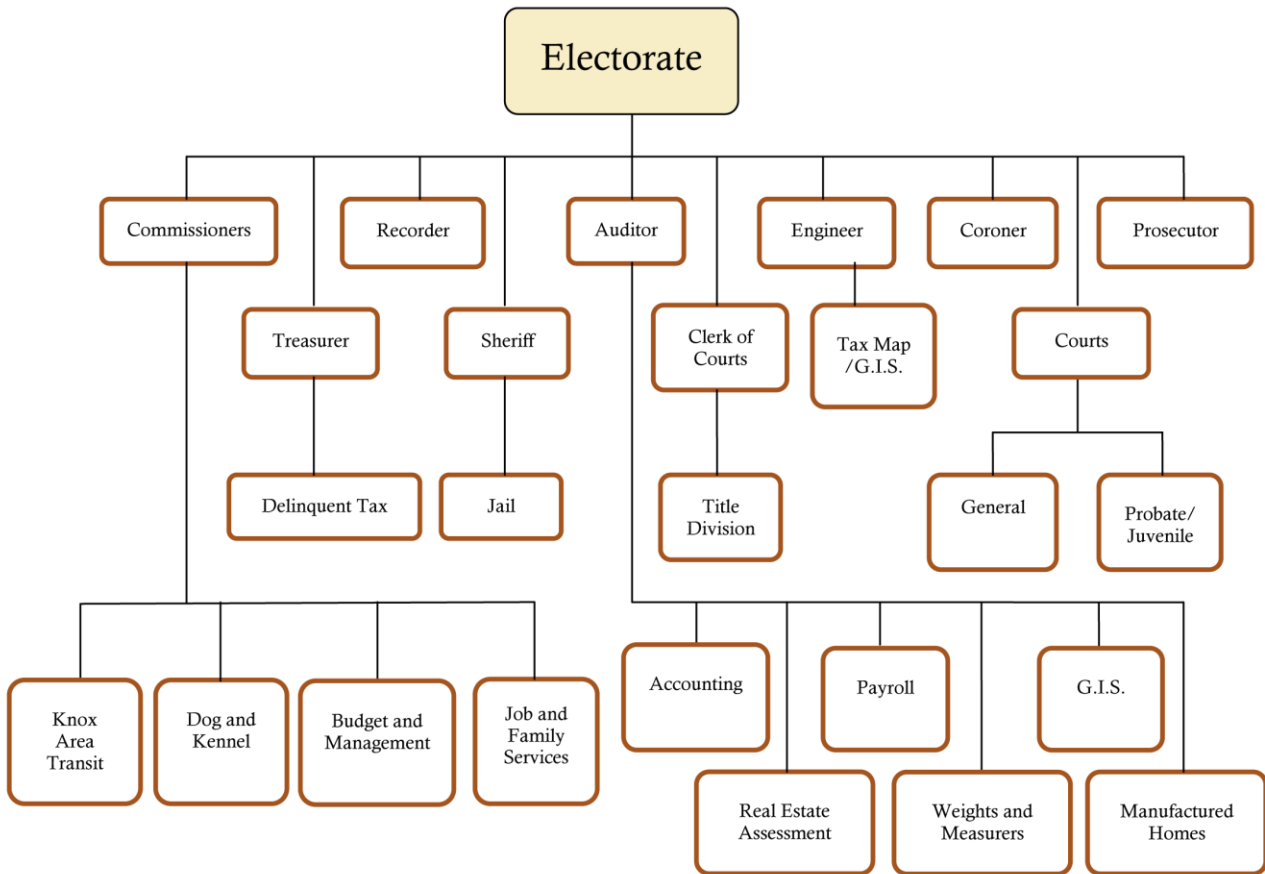
***List of Elected Officials
For the Year Ended December 31, 2020***

OFFICE HELD	NAME OF OFFICIAL
Commissioners	Thom Collier Bill Pursel Teresa A. Bemiller
Auditor	Jonette Curry
Clerk of Courts	Christy Staton
Coroner	Jennifer Ogle
Engineer	Cameron Keaton
Prosecutor	Chip McConville
Recorder	John L. Lybarger
Sheriff	David Shaffer
Treasurer	Shelley Coon

JUDGES

Common Pleas Judge	Rick Wetzell
Juvenile/Probate	Jay Nixon

**County Organizational Chart
For the Year Ended December 31, 2020**



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
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Presented to

**Knox County
Ohio**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO



FINANCIAL SECTION



OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

Knox County
117 East High Street
Mount Vernon, Ohio 43050

To the 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 aggregate discretely presented component units and remaining fund information of Knox County, Ohio (the County), as of and for the year ended December 31, 2020, 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 such 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, and the aggregate discretely presented component units and remaining fund information of the County, as of December 31, 2020, 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 for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 2 to the financial statements, during 2020, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. We did not modify our opinion regarding this matter.

As discussed in Note 27 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

The statements and schedules are management's responsibility, and derives from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information 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 information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical 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 24, 2021, 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.



Keith Faber
Auditor of State
Columbus, Ohio

June 24, 2021



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, 2020. 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 2020 are as follows:

- ❑ In total, net position increased \$3,589,686. Net position of governmental activities increased \$3,866,823, which represents a 5.8% increase from 2019. Net position of business-type activities decreased \$277,137 or 3.9% from 2019.
- ❑ General revenues accounted for \$32,850,636 in revenue or 50.1% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$32,715,967 or 49.9% of total revenues of \$65,566,603.
- ❑ The County had \$58,889,529 in expenses related to governmental activities; only \$30,011,426 of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$21,885,136 in revenues and \$15,480,743 in expenditures. The general fund's fund balance increased \$3,442,765 to a balance of \$12,665,654. The increase was primarily due to continued increased collections of sales tax and increased real estate tax due to the 2020 Reappraisal and a refund of previous years' premiums from the Ohio Bureau of Worker's Compensation.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

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

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

Government-wide Statements

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

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

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

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

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

Fund Financial Statements

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

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

***Management’s Discussion and Analysis
For the Year Ended December 31, 2020***

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 2020 compared to 2019:

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$67,616,573	\$67,136,714	\$3,193,208	\$3,196,403	\$70,809,781	\$70,333,117
Capital assets, Net	70,785,675	66,717,952	11,712,580	11,886,231	82,498,255	78,604,183
Total assets	138,402,248	133,854,666	14,905,788	15,082,634	153,308,036	148,937,300
Deferred outflows of resources	7,640,333	12,215,617	372,893	314,396	8,013,226	12,530,013
Long-term liabilities outstanding	8,534,503	9,456,646	6,792,169	6,838,616	15,326,672	16,295,262
Net Pension Liability	25,531,919	34,600,794	763,442	863,429	26,295,361	35,464,223
Net OPEB Liability	17,520,660	16,167,749	530,609	408,688	18,051,269	16,576,437
Other liabilities	3,231,350	5,116,947	80,923	122,663	3,312,273	5,239,610
Total liabilities	54,818,432	65,342,136	8,167,143	8,233,396	62,985,575	73,575,532
Deferred inflows of resources	20,467,429	13,838,250	237,487	12,446	20,704,916	13,850,696
Net position:						
Net investment in capital assets	64,290,843	58,915,855	5,754,874	5,469,361	70,045,717	64,385,216
Restricted	35,939,611	33,573,355	0	0	35,939,611	33,573,355
Unrestricted	(29,473,734)	(25,599,313)	1,119,177	1,681,827	(28,354,557)	(23,917,486)
Total net position	\$70,756,720	\$66,889,897	\$6,874,051	\$7,151,188	\$77,630,771	\$74,041,085

The implementation of GASB Statement 68, “Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27” and GASB Statement 75, “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions,” significantly revised accounting for costs and liabilities related to pensions and other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County’s actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability or net OPEB liability.

GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability and the net OPEB liability to equal the County's proportionate share of each plan's collective:

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

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

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

**Management's Discussion and Analysis
For the Year Ended December 31, 2020**

Unaudited

Changes in Net Position – The following table shows the changes in net position for 2020 compared to 2019:

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues						
Program Revenues:						
Charges for Services and Sales	\$4,553,296	\$4,761,051	\$2,534,970	\$2,460,353	\$7,088,266	\$7,221,404
Operating Grants and Contributions	23,476,115	20,260,853	0	0	23,476,115	20,260,853
Capital Grants and Contributions	1,982,015	3,722,832	169,571	107,418	2,151,586	3,830,250
Total Program Revenues	<u>30,011,426</u>	<u>28,744,736</u>	<u>2,704,541</u>	<u>2,567,771</u>	<u>32,715,967</u>	<u>31,312,507</u>
General Revenues:						
Property Taxes	13,618,495	13,067,548	0	0	13,618,495	13,067,548
Sales Taxes	12,272,604	11,710,406	0	0	12,272,604	11,710,406
Other Local Taxes	166,597	0	0	0	166,597	0
Intergovernmental Revenues, Unrestricted	2,385,220	2,641,330	0	0	2,385,220	2,641,330
Investment Earnings	927,579	1,183,565	33,465	57,582	961,044	1,241,147
Miscellaneous	3,446,676	2,527,175	0	0	3,446,676	2,527,175
Total General Revenues	<u>32,817,171</u>	<u>31,130,024</u>	<u>33,465</u>	<u>57,582</u>	<u>32,850,636</u>	<u>31,187,606</u>
Total Revenues	<u>62,828,597</u>	<u>59,874,760</u>	<u>2,738,006</u>	<u>2,625,353</u>	<u>65,566,603</u>	<u>62,500,113</u>
Program Expenses						
General Government						
Legislative and Executive	11,979,114	9,492,287	0	0	11,979,114	9,492,287
Judicial	3,316,970	3,526,872	0	0	3,316,970	3,526,872
Public Safety	10,064,056	10,913,439	0	0	10,064,056	10,913,439
Public Works	7,321,021	6,616,529	0	0	7,321,021	6,616,529
Health	666,392	697,302	0	0	666,392	697,302
Human Services	25,288,715	24,279,811	0	0	25,288,715	24,279,811
Interest and Fiscal Charges	253,261	249,442	0	0	253,261	249,442
Sewer	0	0	3,073,893	2,963,015	3,073,893	2,963,015
Landfill	0	0	13,495	3,782	13,495	3,782
Total Expenses	<u>58,889,529</u>	<u>55,775,682</u>	<u>3,087,388</u>	<u>2,966,797</u>	<u>61,976,917</u>	<u>58,742,479</u>
Change in Net Position Before Transfers	3,939,068	4,099,078	(349,382)	(341,444)	3,589,686	3,757,634
Transfers	(72,245)	(35,576)	72,245	35,576	0	0
Total Change in Net Position	<u>3,866,823</u>	<u>4,063,502</u>	<u>(277,137)</u>	<u>(305,868)</u>	<u>3,589,686</u>	<u>3,757,634</u>
Beginning Net Position	<u>66,889,897</u>	<u>62,826,395</u>	<u>7,151,188</u>	<u>7,457,056</u>	<u>74,041,085</u>	<u>70,283,451</u>
Ending Net Position	<u>\$70,756,720</u>	<u>\$66,889,897</u>	<u>\$6,874,051</u>	<u>\$7,151,188</u>	<u>\$77,630,771</u>	<u>\$74,041,085</u>

KNOX COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2020**

Unaudited

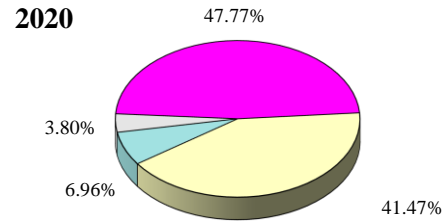
Governmental Activities

Net position of the County's governmental activities increased by \$3,866,823. This was due to continued increases of sales tax collections and the 2020 reappraisal.

Tax revenue accounts for \$26,057,696 of the \$62,828,597 in total revenues for governmental activities. Sales tax accounted for \$12,272,604, or approximately 47.1% of total tax revenue.

The County's direct charges to users of governmental services totaled \$4,553,296. This amount represents 7.2% of total revenues for governmental activities and 15.2% of program specific revenues.

Revenue Sources	2020	Percent of Total
Intergovernmental Revenues	\$2,385,220	3.80%
Program Revenues	30,011,426	47.77%
General Tax Revenues	26,057,696	41.47%
General Other	4,374,255	6.96%
Total Revenue	\$62,828,597	100.00%



Business-Type Activities

Net position of the business-type activities decreased by \$277,137. This decrease is attributable to a Meter Replacement Project that started in 2020. 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 \$43,644,930, which is higher than last year's total of \$40,609,942. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2020 and 2019.

	Fund Balance December 31, 2020	Fund Balance December 31, 2019	Increase (Decrease)
General	\$12,665,654	\$9,222,889	\$3,442,765
Public Assistance	3,136,067	1,089,519	2,046,548
Motor Vehicle and Gasoline Tax	3,435,055	2,594,890	840,165
Children Services Board	(2,213,731)	(73,241)	(2,140,490)
Development Disabilities	18,652,927	17,521,876	1,131,051
Other Governmental	7,968,958	10,254,009	(2,285,051)
Total	\$43,644,930	\$40,609,942	\$3,034,988

KNOX COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2020****Unaudited**

General Fund – The County's General Fund balance increased from 2019 to 2020. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2020 <u>Revenues</u>	2019 <u>Revenues</u>	Increase <u>(Decrease)</u>
Taxes	\$15,417,546	\$14,524,638	\$892,908
Intergovernmental Revenues	2,279,435	2,786,249	(506,814)
Charges for Services	1,930,534	1,980,876	(50,342)
Licenses and Permits	4,394	4,704	(310)
Investment Earnings	830,819	1,055,787	(224,968)
Fines and Forfeitures	41,657	60,328	(18,671)
All Other Revenue	1,380,751	589,542	791,209
Total	<u>\$21,885,136</u>	<u>\$21,002,124</u>	<u>\$883,012</u>

General Fund revenues in 2020 increased 4.2% compared to revenues in 2019. The increase in Taxes is the result of the 2020 Reappraisal which increased values for both residential and commercial properties. The decrease in Intergovernmental Revenue is due to decreased Casino Fee revenue due to COVID-19 shutdown. The decrease in Investment Earnings is due to lower return on investments. The increase in All Other Revenue was a refund of previous years' premiums from the Ohio Bureau of Worker's Compensation.

	2020 <u>Expenditures</u>	2019 <u>Expenditures</u>	Increase <u>(Decrease)</u>
General Government:			
Legislative and Executive	\$6,868,956	\$6,491,297	\$377,659
Judicial	2,447,820	2,482,205	(34,385)
Public Safety	4,160,611	5,240,037	(1,079,426)
Public Works	267,850	175,030	92,820
Health	209,419	209,234	185
Human Services	589,943	710,694	(120,751)
Capital Outlay	886,494	510,680	375,814
Debt Service:			
Principal Retirement	40,952	34,539	6,413
Interst and Fiscal Charges	8,698	1,205	7,493
Total	<u>\$15,480,743</u>	<u>\$15,854,921</u>	<u>(\$374,178)</u>

Expenditures decreased by \$374,178 or 2.4% from the prior year. The decrease was the result of Coronavirus Relief grants being used to pay for Public Safety salaries and fringe benefits, which were accounted for in a special revenue fund. This decrease was somewhat offset by increases in General Government and Capital Outlay, which consisted of annual salary increases and fringe benefits and a purchase of a dental practice for the Board of Health.

***Management's Discussion and Analysis
For the Year Ended December 31, 2020***

Unaudited

Public Assistance Fund – The County's Public Assistance Fund balance increased by 187.8%. This increase in fund balance was due to the fact that the Children Services Board fund is in arrears 6 quarters for shared services.

Motor Vehicle and Gasoline Tax Fund – The County's Motor Vehicle and Gasoline Tax Fund balance increased by 32.3%. This increase in fund balance was the result of Gas Tax revenue increases.

Children Services Board Fund – The fund deficit reported in the Children Services Board Fund increased by 2,922.5% due to the six quarters in arrears as mentioned above under the Public Assistance Fund.

Development Disabilities Fund – The fund balance reported in the Development Disabilities Fund increased by 6.5%. This increase in fund balance was the result of higher real estate collections for the 2020 reappraisal.

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 2020 the County amended its General Fund budget several times. The final budget of \$21.4 million increased \$2.4 million from the original budget of \$19.0 million due to an increase in Transfers Out for Permanent Improvements. The \$1.8 million positive variance with the final budget was a result of Coronavirus Relief grant monies being used for Public Safety and Legislative and Executive expenditures. The grant monies were accounted for in a special revenue fund.

For the General Fund, budget basis revenue of \$18.6 million did not significantly change compared to the original budget estimates. The \$3.2 million positive variance with the final budget was the result of conservative revenue estimates for sales, additional increase of real estate tax due to the 2020 reappraisal and unanticipated Cares Act funds.

***Management's Discussion and Analysis
For the Year Ended December 31, 2020***

Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2020 the County had \$82,498,255 net of accumulated depreciation invested in land, buildings, equipment, vehicles and infrastructure. Of this total, \$70,785,675 was related to governmental activities and \$11,712,580 to the business-type activities. The following table shows 2020 and 2019 balances:

	Governmental Activities		Increase (Decrease)
	2020	2019	
Land	\$4,612,483	\$4,612,483	\$0
Construction in Progress	1,917,895	4,289,674	(2,371,779)
Capital Assets not Being Depreciated	6,530,378	8,902,157	(2,371,779)
Buildings and Improvements	36,738,586	31,880,069	4,858,517
Machinery and Equipment	5,977,983	5,367,742	610,241
Vehicles	5,310,570	4,457,765	852,805
Computer Equipment	1,281,704	1,232,643	49,061
Infrastructure	61,968,861	59,511,566	2,457,295
Capital Assets Being Depreciated	111,277,704	102,449,785	8,827,919
Less: Accumulated Depreciation	(47,022,407)	(44,633,990)	(2,388,417)
Totals	<u>\$70,785,675</u>	<u>\$66,717,952</u>	<u>\$4,067,723</u>

Construction in Progress decreased due to the completion of these projects which consisted of revitalizing a County owned building with a local grant and relocating two offices to this location along with another local grant to build a new maintenance building and the replacement of Parrott Street Bridge. Buildings and Improvements increased due to the completion of the projects that were previously stated under Construction in Progress. Vehicles increased due to purchasing 5 new Knox Area Transit vehicles. Infrastructure increased due to Phase II of the repaving of Apple Valley Drive, the completion of Parrott Street Bridge, Magers Bridge and General Paving Projects.

KNOX COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2020****Unaudited**

	Business-Type Activities		Increase (Decrease)
	2020	2019	
Land	\$347,189	\$347,189	\$0
Construction in Progress	0	380,638	(380,638)
Capital Assets Not Being Depreciated	347,189	727,827	(380,638)
Buildings and Improvements	11,220,325	11,109,222	111,103
Machinery and Equipment	1,975,957	2,042,519	(66,562)
Vehicles	744,048	329,769	414,279
Computer Equipment	64,083	64,083	0
Sewer and Water Lines	2,254,456	2,211,932	42,524
Capital Assets Being Depreciated	16,258,869	15,757,525	501,344
Less: Accumulated Depreciation	(4,893,478)	(4,599,121)	(294,357)
Totals	\$11,712,580	\$11,886,231	(\$173,651)

Business-type activities decreased from 2019 due to accumulated depreciation, partially offset by improvements to buildings. A special order build of a 2020 Freightliner 108-900-ECO 9 yard Truck Mounted Combination Sewer Cleaning was begun by Water/Wastewater Department in 2019 and completed in 2020. Additional information on the County's capital assets can be found in Note 11.

Debt

At December 31, 2020, the County had \$9.8 million in general obligation bonds outstanding, \$940,469 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2020 and 2019:

	2020	2019
Governmental Activities:		
General Obligation Bonds	\$5,551,606	\$6,665,189
OPWC Loan Payable	845,817	662,495
Loan Payable	183,750	218,750
Capital Leases Payable	458,437	573,216
Compensated Absences	1,494,893	1,336,996
Total Governmental Activities	8,534,503	9,456,646
Business-Type Activities:		
OWDA Loan Payable	765,134	794,983
General Obligation Bonds	4,203,546	4,574,901
OPWC Loan Payable	680,390	695,510
Installment Loan	493,437	0
Landfill Postclosure Care Liability	259,894	352,109
Capital Leases Payable	332,302	380,638
Compensated Absences	57,466	40,475
Total Business-Type Activities	6,792,169	6,838,616
Totals	\$15,326,672	\$16,295,262

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 2021 budget is consistent and conservative as it was in 2020. The County anticipates consistent/moderate increases in Sales Tax. State funding remains stable with no projected increases to local government.

REQUESTS FOR INFORMATION

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

KNOX COUNTY, OHIO

**Statement of Net Position
December 31, 2020**

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Knox County Airport	Knox County Land Reutilization Corporation
Assets:					
Cash and Cash Equivalents	\$ 36,306,817	\$ 2,781,039	\$ 39,087,856	\$ 0	\$ 0
Cash and Cash Equivalents in Segregated Accounts	91,711	7,866	99,577	257,027	428,874
Cash and Cash Equivalents with Fiscal Agent	6,412,662	0	6,412,662	0	0
Receivables:					
Taxes	16,114,514	0	16,114,514	0	0
Accounts	377,923	388,204	766,127	8,864	0
Intergovernmental	6,371,228	0	6,371,228	0	0
Interest	69,643	0	69,643	0	0
Lease	120,000	0	120,000	0	0
Special Assessments	16,511	0	16,511	0	0
Loans	887,028	0	887,028	0	0
Internal Balances	87,364	(87,364)	0	0	0
Due from Component Unit	61,049	0	61,049	0	0
Inventory of Supplies	244,281	95,668	339,949	87,461	0
Prepaid Items	210,018	7,795	217,813	0	2,474
Restricted Assets:					
Cash and Cash Equivalents	245,590	0	245,590	0	0
Cash and Cash Equivalents with Fiscal Agent	234	0	234		
Investments	0	0	0		
Investments with Fiscal Agent	0	0	0		
Other Assets	0	0	0	0	496,048
Capital Assets not Being Depreciated	6,530,378	347,189	6,877,567	3,400,057	0
Capital Assets Being Depreciated, net	64,255,297	11,365,391	75,620,688	5,165,282	0
Total Assets	138,402,248	14,905,788	153,308,036	8,918,691	927,396
Deferred Outflows of Resources:					
Deferred Charge on Refunding	40,278	23,666	63,944	0	0
Pension	4,491,001	211,731	4,702,732	0	0
OPEB	3,109,054	137,496	3,246,550	0	0
Total Deferred Outflows of Resources	7,640,333	372,893	8,013,226	0	0
Liabilities:					
Accounts Payable	1,437,164	51,554	1,488,718	17,525	264,172
Accrued Wages and Benefits	301,343	9,190	310,533	0	0
Intergovernmental Payable	541,394	9,919	551,313	0	0
Contracts Payable	129,462	0	129,462	0	0
Claims Payable	514,318	0	514,318	0	0
Due to Others	245,590	0	245,590	0	0
Matured Bonds and Interest Payable	48,379	0	48,379	0	0
Due to Primary Government	0	0	0	61,049	0
Accrued Interest Payable	13,700	10,260	23,960	0	0
Long Term Liabilities:					
Due Within One Year	1,963,399	647,818	2,611,217	24,800	0
Due in More Than One Year:					
Net Pension Liability	25,531,919	763,442	26,295,361	0	0
Net OPEB Liability	17,520,660	530,609	18,051,269	0	0
Other Amounts Due in More Than One Year	6,571,104	6,144,351	12,715,455	476,700	0
Total Liabilities	54,818,432	8,167,143	62,985,575	580,074	264,172

KNOX COUNTY, OHIO

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Knox County Airport	Knox County Land Reutilization Corporation
Deferred Inflows of Resources:					
Property Taxes	12,548,072	0	12,548,072	0	0
Pension	5,415,860	161,942	5,577,802	0	0
OPEB	2,503,497	75,545	2,579,042	0	0
Total Deferred Inflows of Resources	<u>20,467,429</u>	<u>237,487</u>	<u>20,704,916</u>	<u>0</u>	<u>0</u>
Net Position:					
Net Investment in Capital Assets	64,290,843	5,754,874	70,045,717	8,063,839	0
Restricted For:					
Public Safety	2,159,549	0	2,159,549	0	0
Public Works	6,133,865	0	6,133,865	0	0
Human Services	21,873,951	0	21,873,951	0	0
Capital Projects	666,976	0	666,976	0	0
Debt Service	0	0	0	58,101	0
Other Purposes	5,105,270	0	5,105,270	0	30,383
Unrestricted (Deficit)	(29,473,734)	1,119,177	(28,354,557)	216,677	632,841
Total Net Position	<u>\$ 70,756,720</u>	<u>\$ 6,874,051</u>	<u>\$ 77,630,771</u>	<u>\$ 8,338,617</u>	<u>\$ 663,224</u>

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Activities
For the Year Ended December 31, 2020**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 11,979,114	\$ 1,929,400	\$ 2,385,566	\$ 475,106
Judicial	3,316,970	887,763	405,529	0
Public Safety	10,064,056	667,987	2,214,601	0
Public Works	7,321,021	63,502	7,010,227	1,342,819
Health	666,392	222,601	99,185	0
Human Services	25,288,715	782,043	11,361,007	164,090
Interest and Fiscal Charges	253,261	0	0	0
Total Governmental Activities	58,889,529	4,553,296	23,476,115	1,982,015
Business-Type Activities:				
Sewer District Fund	3,073,893	2,534,970	0	169,571
Landfill Fund	13,495	0	0	0
Total Business-Type Activities	3,087,388	2,534,970	0	169,571
Total Primary Government	\$ 61,976,917	\$ 7,088,266	\$ 23,476,115	\$ 2,151,586
Component Units:				
Knox County Airport	\$ 684,293	\$ 290,360	\$ 147,062	\$ 2,793,463
Knox County Land Reutilization Corporation	519,997	0	681,103	0
Total Component Units	\$ 1,204,290	\$ 290,360	\$ 828,165	\$ 2,793,463

General Revenues

- Property Taxes Levied for:
 - General Purposes
 - Special Purposes
- Sales Tax
- Other Local Tax
- Intergovernmental Revenues, Unrestricted
- Investment Earnings
- Miscellaneous
- Loss on Disposal of Capital Assets
- 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				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Knox County Airport	Knox County Land Reutilization Corporation
\$ (7,189,042)	\$ 0	\$ (7,189,042)		
(2,023,678)	0	(2,023,678)		
(7,181,468)	0	(7,181,468)		
1,095,527	0	1,095,527		
(344,606)	0	(344,606)		
(12,981,575)	0	(12,981,575)		
(253,261)	0	(253,261)		
<u>(28,878,103)</u>	<u>0</u>	<u>(28,878,103)</u>		
0	(369,352)	(369,352)		
0	(13,495)	(13,495)		
0	(382,847)	(382,847)		
<u>(28,878,103)</u>	<u>(382,847)</u>	<u>(29,260,950)</u>		
			\$ 2,546,592	
			<u>2,546,592</u>	\$ 161,106
				<u>161,106</u>
5,206,900	0	5,206,900	0	0
8,411,595	0	8,411,595	0	0
12,272,604	0	12,272,604	0	0
166,597	0	166,597	0	0
2,385,220	0	2,385,220	0	223,346
927,579	33,465	961,044	0	0
3,446,676	0	3,446,676	0	0
0	0	0	(3,271,171)	(25,398)
(72,245)	72,245	0	0	0
<u>32,744,926</u>	<u>105,710</u>	<u>32,850,636</u>	<u>(3,271,171)</u>	<u>197,948</u>
3,866,823	(277,137)	3,589,686	(724,579)	359,054
<u>66,889,897</u>	<u>7,151,188</u>	<u>74,041,085</u>	<u>9,063,196</u>	<u>304,170</u>
<u>\$ 70,756,720</u>	<u>\$ 6,874,051</u>	<u>\$ 77,630,771</u>	<u>\$ 8,338,617</u>	<u>\$ 663,224</u>

KNOX COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2020**

	General	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Board
Assets:				
Cash and Cash Equivalents	\$ 11,686,437	\$ 450,771	\$ 2,811,832	\$ 646,886
Cash and Cash Equivalents in Segregated Accounts	21,450	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Taxes	7,982,524	0	0	1,773,271
Accounts	199,549	5,565	1,196	0
Intergovernmental	940,436	166,563	3,401,704	629,363
Interest	67,877	0	1,668	0
Leases	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	35,216	2,743,564	1,887	18,171
Advance to Other Funds	331,765	0	0	0
Due from Component Unit	61,049	0	0	0
Inventory of Supplies	2,762	0	241,519	0
Prepaid Items	114,507	35,879	12,969	0
Restricted Assets:				
Cash and Cash Equivalents	245,590	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Total Assets	\$ 21,689,162	\$ 3,402,342	\$ 6,472,775	\$ 3,067,691
Liabilities:				
Accounts Payable	\$ 276,216	\$ 81,233	\$ 56,018	\$ 604,887
Accrued Wages and Benefits Payable	133,475	52,078	25,502	0
Intergovernmental Payable	390,403	45,251	23,809	0
Contracts Payable	23,021	0	98,578	0
Due to Others	245,590	0	0	0
Matured Bonds and Interest Payable	0	0	0	0
Due to Other Funds	2,503	44,631	0	2,325,878
Advances from Other Funds	0	0	0	0
Total Liabilities	1,071,208	223,193	203,907	2,930,765
Deferred Inflows of Resources:				
Property Tax	5,100,838	0	0	1,746,522
Unavailable Revenue	2,851,462	43,082	2,833,813	604,135
Total Deferred Inflows of Resources	7,952,300	43,082	2,833,813	2,350,657
Fund Balances:				
Nonspendable	340,734	35,879	254,488	0
Restricted	0	3,100,188	3,180,567	0
Assigned	466,253	0	0	0
Unassigned	11,858,667	0	0	(2,213,731)
Total Fund Balances	12,665,654	3,136,067	3,435,055	(2,213,731)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 21,689,162	\$ 3,402,342	\$ 6,472,775	\$ 3,067,691

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

Development Disabilities	Other Governmental Funds	Total Governmental Funds
\$ 12,345,367	\$ 7,764,608	\$ 35,705,901
0	70,261	91,711
6,327,486	0	6,327,486
3,592,023	2,766,696	16,114,514
8,075	50,415	264,800
383,555	849,607	6,371,228
0	98	69,643
0	120,000	120,000
0	16,511	16,511
0	887,028	887,028
8,057	7,197	2,814,092
0	0	331,765
0	0	61,049
0	0	244,281
16,707	29,956	210,018
0	0	245,590
0	234	234
<u>\$ 22,681,270</u>	<u>\$ 12,562,611</u>	<u>\$ 69,875,851</u>
\$ 159,593	\$ 247,892	\$ 1,425,839
31,237	59,051	301,343
28,704	53,227	541,394
0	7,863	129,462
0	0	245,590
0	48,379	48,379
0	441,080	2,814,092
0	331,765	331,765
<u>219,534</u>	<u>1,189,257</u>	<u>5,837,864</u>
3,537,361	2,163,351	12,548,072
271,448	1,241,045	7,844,985
<u>3,808,809</u>	<u>3,404,396</u>	<u>20,393,057</u>
16,707	29,956	677,764
18,636,220	7,357,199	32,274,174
0	673,119	1,139,372
0	(91,316)	9,553,620
<u>18,652,927</u>	<u>7,968,958</u>	<u>43,644,930</u>
<u>\$ 22,681,270</u>	<u>\$ 12,562,611</u>	<u>\$ 69,875,851</u>

KNOX COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Position Of Governmental Activities
December 31, 2020***

Total Governmental Fund Balances		\$ 43,644,930
<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.		70,785,675
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.		7,844,985
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.		360,936
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:		
Deferred Outflows - Pension	4,491,001	
Deferred Inflows - Pension	(5,415,860)	
Net Pension Liability	<u>(25,531,919)</u>	(26,456,778)
The net OPEB liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:		
Deferred Outflows - OPEB	3,109,054	
Deferred Inflows - OPEB	(2,503,497)	
Net OPEB Liability	<u>(17,520,660)</u>	(16,915,103)
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	(5,551,606)	
Deferred Charge on Refunding	40,278	
Ohio Public Works Commission Loan Payable	(845,817)	
Loan Payable	(183,750)	
Compensated Absences Payable	(1,494,893)	
Capital Lease Payable	(458,437)	
Accrued Interest Payable	<u>(13,700)</u>	<u>(8,507,925)</u>
<i>Net Position of Governmental Activities</i>		<u><u>\$ 70,756,720</u></u>

See accompanying notes to the basic financial statements



KNOX COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2020**

	General	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Board
Revenues:				
Taxes	\$ 15,417,546	\$ 0	\$ 0	\$ 1,830,825
Intergovernmental Revenues	2,279,435	3,881,108	6,773,171	3,259,655
Charges for Services	1,930,534	98,842	11,059	118,690
Licenses and Permits	4,394	0	0	0
Investment Earnings	830,819	0	30,954	0
Special Assessments	0	0	0	0
Fines and Forfeitures	41,657	0	23,055	0
Donations and Contributions	0	0	0	0
All Other Revenue	1,380,751	1,253,901	160,415	73,266
Total Revenue	21,885,136	5,233,851	6,998,654	5,282,436
Expenditures:				
Current:				
General Government:				
Legislative and Executive	6,868,956	0	0	0
Judicial	2,447,820	0	0	0
Public Safety	4,160,611	0	0	0
Public Works	267,850	0	6,001,779	0
Health	209,419	0	0	0
Human Services	589,943	3,186,117	0	7,422,926
Intergovernmental	0	0	0	0
Capital Outlay	886,494	0	0	0
Debt Service:				
Principal Retirement	40,952	0	0	0
Interest and Fiscal Charges	8,698	0	0	0
Total Expenditures	15,480,743	3,186,117	6,001,779	7,422,926
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,404,393	2,047,734	996,875	(2,140,490)
Other Financing Sources (Uses):				
Sale of Capital Assets	0	0	0	0
Ohio Public Works Commission Loan	0	0	0	0
General Obligation Bonds Issued	384,500	0	0	0
Transfers In	33,465	91,570	0	0
Transfers Out	(3,379,675)	(92,756)	0	0
Total Other Financing Sources (Uses)	(2,961,710)	(1,186)	0	0
Net Change in Fund Balances	3,442,683	2,046,548	996,875	(2,140,490)
Fund Balances at Beginning of Year	9,222,889	1,089,519	2,594,890	(73,241)
Increase (Decrease) in Inventory	82	0	(156,710)	0
Fund Balances End of Year	\$ 12,665,654	\$ 3,136,067	\$ 3,435,055	\$ (2,213,731)

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

Development Disabilities	Other Governmental Funds	Total Governmental Funds
\$ 4,434,653	\$ 4,369,166	\$ 26,052,190
2,105,355	9,435,519	27,734,243
0	1,953,931	4,113,056
0	259,958	264,352
51,210	22,594	935,577
0	7,589	7,589
0	93,879	158,591
1,400	200,000	201,400
180,830	639,282	3,688,445
<u>6,773,448</u>	<u>16,981,918</u>	<u>63,155,443</u>
0	3,128,059	9,997,015
0	442,807	2,890,627
0	4,199,794	8,360,405
0	10,704	6,280,333
0	357,315	566,734
5,642,397	3,744,700	20,586,083
0	2,535,538	2,535,538
0	5,598,972	6,485,466
0	1,705,142	1,746,094
0	229,456	238,154
<u>5,642,397</u>	<u>21,952,487</u>	<u>59,686,449</u>
1,131,051	(4,970,569)	3,468,994
0	8,000	8,000
0	302,367	302,367
0	0	384,500
0	2,375,151	2,500,186
0	0	(3,472,431)
<u>0</u>	<u>2,685,518</u>	<u>(277,378)</u>
1,131,051	(2,285,051)	3,191,616
17,521,876	10,254,009	40,609,942
0	0	(156,628)
<u>\$ 18,652,927</u>	<u>\$ 7,968,958</u>	<u>\$ 43,644,930</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, 2020***

Net Change in Fund Balances - Total Governmental Funds \$ 3,191,616

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	8,254,645	
Depreciation Expense	(3,938,597)	4,316,048

Governmental Funds only report the disposal of assets to the extent proceeds are received from sale. In the statement of activities, the gain/loss is reported for each disposal. (248,325)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (400,517)

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows. 2,576,799

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities. (4,395,377)

Except for amounts reported as deferred inflows/outflows, changes in the net OPEB liability are reported as OPEB expense in the statement of activities. (2,101,567)

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.

General Obligation Bonds Payable Issued	(384,500)	
Ohio Public Works Commission Loan Proceeds	(302,367)	
General Obligation Bond Principal Payment	1,477,270	
Ohio Public Works Commission Principal Payment	119,045	
Local Government Innovation Loan Principal Payment	35,000	
Capital Lease Principal Payment	114,779	1,059,227

(Continued)

KNOX COUNTY, OHIO

In the statement of activities, interest is accrued on outstanding bonds,
whereas in governmental funds, an interest expenditure is reported when due. 4,355

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	(157,897)	
Change in Inventory	(156,628)	
Amortization of Bond Premium	20,813	
Amortization of Loss on Refunding	<u>(40,275)</u>	(333,987)

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.

198,551

Change in Net Position of Governmental Activities

\$ 3,866,823

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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 13,891,300	\$ 13,891,300	\$ 15,434,962	\$ 1,543,662
Intergovernmental Revenues	2,006,000	2,006,000	2,305,749	299,749
Charges for Services	1,447,600	1,447,600	1,445,456	(2,144)
Licenses and Permits	3,100	3,100	4,394	1,294
Investment Earnings	600,000	600,000	519,459	(80,541)
Fines and Forfeitures	48,000	48,000	44,496	(3,504)
All Other Revenues	435,160	435,494	1,470,449	1,034,955
Total Revenues	18,431,160	18,431,494	21,224,965	2,793,471
Expenditures:				
Current:				
General Government - Legislative and Executive	7,687,591	7,506,973	7,156,799	350,174
General Government - Judicial	2,517,614	2,539,544	2,274,910	264,634
Public Safety	5,675,929	5,271,805	4,336,550	935,255
Public Works	289,085	327,775	320,220	7,555
Health	225,114	225,114	216,959	8,155
Human Services	752,782	752,782	643,895	108,887
Debt Service:				
Principal	40,952	40,952	40,952	0
Interest and Fiscal Charges	8,698	8,698	8,698	0
Capital Outlay	545,233	968,770	927,513	41,257
Total Expenditures	17,742,998	17,642,413	15,926,496	1,715,917
Excess (Deficiency) of Revenues Over (Under) Expenditures	688,162	789,081	5,298,469	4,509,388
Other Financing Sources (Uses):				
Other Financing Uses	(174,387)	(174,387)	(118,252)	56,135
General Obligation Bonds Issued	0	0	384,500	384,500
Transfers In	200,000	200,000	125,000	(75,000)
Transfers Out	(1,068,215)	(3,575,635)	(3,573,965)	1,670
Advances In	5,000	5,000	111,184	106,184
Total Other Financing Sources (Uses)	(1,037,602)	(3,545,022)	(3,071,533)	473,489
Net Change in Fund Balance	(349,440)	(2,755,941)	2,226,936	4,982,877
Fund Balance at Beginning of Year	7,229,965	7,229,965	7,229,965	0
Prior Year Encumbrances	495,001	495,001	495,001	0
Fund Balance at End of Year	\$ 7,375,526	\$ 4,969,025	\$ 9,951,902	\$ 4,982,877

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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 5,325,719	\$ 5,325,719	\$ 4,439,270	\$ (886,449)
Charges for Services	120,000	120,000	98,842	(21,158)
All Other Revenues	310,000	310,000	323,314	13,314
Total Revenues	<u>5,755,719</u>	<u>5,755,719</u>	<u>4,861,426</u>	<u>(894,293)</u>
Expenditures:				
Human Services	<u>7,764,552</u>	<u>7,779,552</u>	<u>4,645,369</u>	<u>3,134,183</u>
Total Expenditures	<u>7,764,552</u>	<u>7,779,552</u>	<u>4,645,369</u>	<u>3,134,183</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,008,833)	(2,023,833)	216,057	2,239,890
Other Financing Sources (Uses):				
Transfers In	2,130,000	2,130,000	91,570	(2,038,430)
Transfers Out	<u>(175,000)</u>	<u>(160,000)</u>	<u>(92,756)</u>	<u>67,244</u>
Total Other Financing Sources (Uses)	<u>1,955,000</u>	<u>1,970,000</u>	<u>(1,186)</u>	<u>(1,971,186)</u>
Net Change in Fund Balance	(53,833)	(53,833)	214,871	268,704
Fund Balance at Beginning of Year	135,433	135,433	135,433	0
Prior Year Encumbrances	<u>55,052</u>	<u>55,052</u>	<u>55,052</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 136,652</u>	<u>\$ 136,652</u>	<u>\$ 405,356</u>	<u>\$ 268,704</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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 6,902,071	\$ 6,902,071	\$ 6,726,026	\$ (176,045)
Charges for Services	4,300	4,300	11,059	6,759
Investment Earnings	35,000	35,000	34,209	(791)
Fines and Forfeitures	10,500	10,500	22,354	11,854
All Other Revenues	64,500	64,500	158,528	94,028
Total Revenues	<u>7,016,371</u>	<u>7,016,371</u>	<u>6,952,176</u>	<u>(64,195)</u>
Expenditures:				
Public Works	7,430,620	7,699,936	6,564,737	1,135,199
Total Expenditures	<u>7,430,620</u>	<u>7,699,936</u>	<u>6,564,737</u>	<u>1,135,199</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(414,249)	(683,565)	387,439	1,071,004
Fund Balance at Beginning of Year	1,378,120	1,378,120	1,378,120	0
Prior Year Encumbrances	414,249	414,249	414,249	0
Fund Balance at End of Year	<u>\$ 1,378,120</u>	<u>\$ 1,108,804</u>	<u>\$ 2,179,808</u>	<u>\$ 1,071,004</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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,668,200	\$ 1,668,200	\$ 1,833,522	\$ 165,322
Intergovernmental Revenues	4,177,333	4,177,333	3,310,530	(866,803)
Charges for Services	155,000	155,000	118,690	(36,310)
All Other Revenues	15,500	15,500	55,212	39,712
Total Revenues	<u>6,016,033</u>	<u>6,016,033</u>	<u>5,317,954</u>	<u>(698,079)</u>
Expenditures:				
Human Services	<u>4,626,401</u>	<u>5,837,228</u>	<u>5,203,425</u>	<u>633,803</u>
Total Expenditures	<u>4,626,401</u>	<u>5,837,228</u>	<u>5,203,425</u>	<u>633,803</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,389,632	178,805	114,529	(64,276)
Other Financing Sources (Uses):				
Transfers Out	<u>(1,500,000)</u>	<u>(289,173)</u>	<u>0</u>	<u>289,173</u>
Total Other Financing Sources (Uses)	<u>(1,500,000)</u>	<u>(289,173)</u>	<u>0</u>	<u>289,173</u>
Net Change in Fund Balance	(110,368)	(110,368)	114,529	224,897
Fund Balance at Beginning of Year	377,014	377,014	377,014	0
Prior Year Encumbrances	111,401	111,401	111,401	0
Fund Balance at End of Year	<u>\$ 378,047</u>	<u>\$ 378,047</u>	<u>\$ 602,944</u>	<u>\$ 224,897</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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 4,100,000	\$ 4,100,000	\$ 4,442,731	\$ 342,731
Intergovernmental Revenues	2,101,834	2,101,834	2,039,547	(62,287)
All Other Revenues	434,527	434,527	181,766	(252,761)
Donations and Contributions	3,000	3,000	1,400	(1,600)
Total Revenues	<u>6,639,361</u>	<u>6,639,361</u>	<u>6,665,444</u>	<u>26,083</u>
Expenditures:				
Human Services	6,749,781	6,873,047	4,891,010	1,982,037
Total Expenditures	<u>6,749,781</u>	<u>6,873,047</u>	<u>4,891,010</u>	<u>1,982,037</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(110,420)	(233,686)	1,774,434	2,008,120
Other Financing Sources (Uses):				
Transfers In	51,317	51,317	0	(51,317)
Transfers Out	(51,317)	(51,317)	0	51,317
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(110,420)	(233,686)	1,774,434	2,008,120
Fund Balance at Beginning of Year	10,424,315	10,424,315	10,424,315	0
Prior Year Encumbrances	130,747	130,747	130,747	0
Fund Balance at End of Year	<u>\$ 10,444,642</u>	<u>\$ 10,321,376</u>	<u>\$ 12,329,496</u>	<u>\$ 2,008,120</u>

See accompanying notes to the basic financial statements



KNOX COUNTY, OHIO

**Statement of Net Position
Proprietary Funds
December 31, 2020**

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 2,705,099	\$ 75,940	\$ 2,781,039	\$ 600,916
Cash and Cash Equivalents in Segregated Accounts	7,866	0	7,866	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	85,176
Receivables:				
Accounts	388,204	0	388,204	113,123
Inventory of Supplies	95,668	0	95,668	0
Prepaid Items	7,795	0	7,795	0
Total Current Assets	3,204,632	75,940	3,280,572	799,215
Noncurrent Assets:				
Capital Assets not Being Depreciated	204,025	143,164	347,189	0
Capital Assets being Depreciated, net	11,365,391	0	11,365,391	0
Total Noncurrent Assets	11,569,416	143,164	11,712,580	0
Total Assets	14,774,048	219,104	14,993,152	799,215
Deferred Outflows of Resources:				
Deferred Charge on Refunding	23,666	0	23,666	0
Pension	211,731	0	211,731	0
OPEB	137,496	0	137,496	0
Total Deferred Outflows of Resources	372,893	0	372,893	0
Liabilities:				
Current Liabilities:				
Accounts Payable	51,554	0	51,554	11,325
Accrued Wages and Benefits	9,190	0	9,190	0
Intergovernmental Payable	9,919	0	9,919	0
Claims Payable	0	0	0	514,318
Accrued Interest Payable	10,260	0	10,260	0
Compensated Absences - Current	37,046	0	37,046	0
Capital Leases - Current	50,222	0	50,222	0
General Obligation Bonds - Current	365,000	0	365,000	0
Installment Loans Payable - Current	49,408	0	49,408	0
OWDA Loans Payable - Current	30,727	0	30,727	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	643,566	85,175	728,741	525,643

KNOX COUNTY, OHIO

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
<i>Noncurrent Liabilities</i>				
Compensated Absences Payable	20,420	0	20,420	0
Capital Leases Payable	282,080	0	282,080	0
General Obligation Bonds Payable	3,838,546	0	3,838,546	0
Installment Loans Payable	444,029	0	444,029	0
OWDA Loans Payable	734,407	0	734,407	0
OPWC Loans Payable	650,150	0	650,150	0
Landfill Postclosure Care Liability	0	174,719	174,719	0
Net Pension Liability	763,442	0	763,442	0
Net OPEB Liability	530,609	0	530,609	0
<i>Total Noncurrent Liabilities</i>	7,263,683	174,719	7,438,402	0
Total Liabilities	7,907,249	259,894	8,167,143	525,643
Deferred Inflows of Resources:				
Pension	161,942	0	161,942	0
OPEB	75,545	0	75,545	0
Total Deferred Inflows of Resources	237,487	0	237,487	0
Net Position:				
Net Investment in Capital Assets	5,611,710	143,164	5,754,874	0
Unrestricted	1,390,495	(183,954)	1,206,541	273,572
Total Net Position	<u>\$ 7,002,205</u>	<u>\$ (40,790)</u>	<u>\$ 6,961,415</u>	<u>\$ 273,572</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.			(87,364)	
Total Net Position of Business Type Activities			<u>\$ 6,874,051</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, 2020**

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
Operating Revenues:				
Charges for Services	\$ 2,490,207	\$ 0	\$ 2,490,207	\$ 6,338,717
Other Operating Revenue	44,763	0	44,763	0
Total Operating Revenues	2,534,970	0	2,534,970	6,338,717
Operating Expenses:				
Personal Services	1,025,962	0	1,025,962	0
Contractual Services	1,180,570	0	1,180,570	869,330
Materials and Supplies	253,318	0	253,318	0
Depreciation	392,954	0	392,954	0
Other Operating Expenses	24,884	13,495	38,379	0
Health Insurance Claims	0	0	0	6,352,219
Total Operating Expenses	2,877,688	13,495	2,891,183	7,221,549
Operating Income (Loss)	(342,718)	(13,495)	(356,213)	(882,832)
Nonoperating Revenue (Expenses):				
Investment Earnings	33,465	0	33,465	2,097
Interest Expense	(154,273)	0	(154,273)	0
Loss on Disposal of Capital Assets	(17,295)	0	(17,295)	0
Other Nonoperating Revenue	0	0	0	154,977
Other Nonoperating Expense	0	0	0	(328)
Total Nonoperating Revenues (Expenses)	(138,103)	0	(138,103)	156,746
Income (Loss) Before Contributions and Transfers	(480,821)	(13,495)	(494,316)	(726,086)
Capital Contributions - Tap in Fees	119,205	0	119,205	0
Capital Contributions	50,366	0	50,366	0
Transfers In	0	105,710	105,710	900,000
Transfers Out	(33,465)	0	(33,465)	0
Change in Net Position	(344,715)	92,215	(252,500)	173,914
Net Position (Deficit) Beginning of Year	7,346,920	(133,005)	7,213,915	99,658
Net Position (Deficit) End of Year	<u>\$ 7,002,205</u>	<u>\$ (40,790)</u>	<u>\$ 6,961,415</u>	<u>\$ 273,572</u>
Change in Net Position of Enterprise Funds			\$ (252,500)	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.			(24,637)	
Change in Net Position of Business Type Activities			<u>\$ (277,137)</u>	

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020**

	<u>Business Type Activities - Enterprise Funds</u>			Governmental
	Sewer		Totals	Activities -
	District	Landfill		Internal Service Fund
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$2,496,026	\$0	\$2,496,026	\$0
Cash Received from Interfund Services	0	0	0	6,338,717
Cash Payments to Suppliers for Goods and Services	(1,469,969)	(105,710)	(1,575,679)	(858,333)
Cash Payments to Employees for Service	(833,235)	0	(833,235)	0
Cash Payments for Claims	0	0	0	(6,554,443)
Cash From Other Sources	0	0	0	365,981
Net Cash Provided (Used) for Operating Activities	192,822	(105,710)	87,112	(708,078)
<u>Cash Flows from Noncapital and Related Financing Activities:</u>				
Transfers In	0	105,710	105,710	900,000
Transfers Out	(33,465)	0	(33,465)	0
Advances In	0	0	0	46,317
Advances Out	0	0	0	(46,317)
Proceeds from Installment Loan	541,603	0	541,603	0
Principal Paid in Installment Loan	(48,166)	0	(48,166)	0
Interest Paid on Debt	(13,810)	0	(13,810)	0
Net Cash Provided by Noncapital and Related Financing Activities	446,162	105,710	551,872	900,000
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Contributed Capital from Tap-In Fees	119,205	0	119,205	0
Acquisition of Capital Assets	(186,232)	0	(186,232)	0
Principal Paid on Ohio Water Development Loan Payable	(29,849)	0	(29,849)	0
Principal Paid on Ohio Public Works Commission Loan Pay:	(15,120)	0	(15,120)	0
Principal Paid on General Obligation Bonds Payable	(360,000)	0	(360,000)	0
Principal Paid on Capital Lease Payable	(48,336)	0	(48,336)	0
Interest Paid on Debt	(149,922)	0	(149,922)	0
Net Cash Used for Capital and Related Financing Activities	(670,254)	0	(670,254)	0
<u>Cash Flows from Investing Activities:</u>				
Receipts of Interest	33,465	0	33,465	3,247
Net Cash Provided by Investing Activities	33,465	0	33,465	3,247
Net Increase in Cash and Cash Equivalents	2,195	0	2,195	195,169
Cash and Cash Equivalents at Beginning of Year	2,710,770	75,940	2,786,710	490,923
Cash and Cash Equivalents at End of Year	\$2,712,965	\$75,940	\$2,788,905	\$686,092
<u>Reconciliation of Cash and</u>				
<u>Cash Equivalents per Statement of Net Position:</u>				
Cash and Cash Equivalents	\$2,705,099	\$75,940	\$2,781,039	\$600,916
Cash and Cash Equivalents with Fiscal Agent	7,866	0	7,866	85,176
Cash and Cash Equivalents at End of Year	\$2,712,965	\$75,940	\$2,788,905	\$686,092

(Continued)

KNOX COUNTY, OHIO

	<u>Business Type Activities - Enterprise Funds</u>			Governmental
	Sewer			Activities -
	District	Landfill	Totals	Internal Service Fund
<u>Reconciliation of Operating Loss to Net Cash</u>				
<u>Provided (Used) for Operating Activities:</u>				
Operating Loss	(\$342,718)	(\$13,495)	(\$356,213)	(\$882,832)
Adjustments to Reconcile Operating Loss to				
Net Cash Provided (Used) for Operating Activities:				
Depreciation Expense	392,954	0	392,954	0
Miscellaneous Nonoperating Revenue	0	0	0	365,981
Miscellaneous Nonoperating Expense	0	0	0	(328)
Changes in Assets, Deferred Outflows of Resources,				
Liabilities and Deferred Inflows of Resources:				
Increase in Accounts Receivable	(38,944)	0	(38,944)	0
Decrease in Inventory	18,732	0	18,732	0
Decrease in Prepaid Items	965	0	965	0
Decrease Deferred Outflows-Pension	44,452	0	44,452	0
Increase Deferred Outflows-OPEB	(105,445)	0	(105,445)	0
Increase (Decrease) in Accounts Payable	(29,695)	0	(29,695)	11,325
Decrease in Accrued Wages and Benefits	(14,906)	0	(14,906)	0
Decrease in Closure and Postclosure Care Payable	0	(92,215)	(92,215)	0
Increase in Intergovernmental Payable	3,461	0	3,461	0
Increase in Compensated Absences	16,991	0	16,991	0
Decrease in Claims Payable	0	0	0	(202,224)
Decrease in Net Pension Liability	(99,987)	0	(99,987)	0
Increase in Net OPEB Liability	121,921	0	121,921	0
Increase in Deferred Inflows-Pension	150,605	0	150,605	0
Increase in Deferred Inflows-OPEB	74,436	0	74,436	0
Total Adjustments	535,540	(92,215)	443,325	174,754
Net Cash Provided (Used) for Operating Activities	\$192,822	(\$105,710)	\$87,112	(\$708,078)

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Net Position
Fiduciary Funds
December 31, 2020**

	<u>Custodial Funds</u>
Assets:	
Current Assets:	
Cash and Cash Equivalents	\$ 8,673,239
Cash in segregated Accounts	876,702
Receivables:	
Taxes	71,641,172
Intergovernmental	3,669,647
Special Assessments	27,391
Total Assets	<u>84,888,151</u>
Liabilities:	
Current Liabilities:	
Intergovernmental Payable	<u>2,497,533</u>
Total Liabilities	<u>2,497,533</u>
Deferred Inflows of Resources:	
Property Taxes not Levied to Finance Current Year Operation	<u>70,672,381</u>
Total Deferred Inflows of Resources	<u>70,672,381</u>
Net Position:	
Restricted for Individuals, Organizations and Other Governments	<u>11,718,237</u>
Total Net Position	<u>\$ 11,718,237</u>

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

***Statement of Changes in Net Position
Fiduciary Funds
For the Year Ended December 31, 2020***

	<u>Custodial Funds</u>
Additions:	
Property Tax Collection for Other Governments	\$ 56,143,141
Amounts Received as Fiscal Agent	10,042,366
Intergovernmental	9,864,473
Licenses, Fees and Permits for Other Governments	11,086,750
Special Assessments for Other Governments	289,449
Miscellaneous	179,966
Total Additions	<u>87,606,145</u>
Deductions:	
Taxes Distributed to Other Governments	56,119,881
Payments Made to Other Governments	20,656,581
Payments Made on Behalf of Other Governments	8,832,910
Total Deductions	<u>85,609,372</u>
Net Increase in Fiduciary Net Position	1,996,773
Net Position Beginning of Year, Restated	<u>9,721,464</u>
Net Position End of Year	<u>\$ 11,718,237</u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

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 and the Land Bank 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, two component units and other organizations that are included to insure that the financial statements of the County are not misleading.

The primary government consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Knox County this includes the children services board, the board of 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 sixty-six counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/self-insurance Program, a group primary and excess insurance/self-insurance and risk management program.

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

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 four 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.

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

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 2020.

Discretely Presented Component Units:

The component unit columns in the financial statements identify the financial data of the County's component units, Knox County Airport and Knox County Land Reutilization Corporation. They are reported separately to emphasize that they are legally separate from the County. Knox County Airport does not issue separate financial statements.

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

Knox County Land Reutilization Corporation (the Land Bank) is a legally separate not-for-profit organization, created under Ohio Revised Code Section 5722.02 to 5722.15 and Chapter 1724 on November 17, 2017. The Purpose of the Land bank is to facilitate the effective reutilization of nonproductive land situated with Knox County's boundaries. The Land Bank has been designated as the County's agent for reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed or other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code. The Land Bank will assist and facilitate activities of governmental entities in clearing, assembling and clearing title to land for economic development purposes. The Land Bank operates under a five member Board of Directors, consisting of two County Commissioners, the County Treasurer, one representative from the municipal corporation with the largest population (City of Mount Vernon), and one representative from a Knox County township (Hilliard Township). Because the County makes up and/or appoints a voting majority of the Board of Directors, the County is able to impose its will on the operation of the Land Bank. As a result, the Land Bank is reported as a discretely presented component unit of the County in accordance with GASB 14 as amended by GASB Statements No. 39 and 61. Separately issued financial statements can be obtained from Knox County Land Reutilization Corporation, 507 W High St., Mount Vernon, Ohio 43050.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

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 Custodial 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, 2020***

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 placement costs, 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, 2020***

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 custodial funds. The County’s only fiduciary fund type is its custodial funds. The County’s custodial 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.

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, 2020***

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 and fiduciary 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, 2020***

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 custodial 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.

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 custodial funds, are required to be budgeted and appropriated. The Airport, Land Bank, and five 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, 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, 2020***

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 2020.

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 2020, 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, 2020***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

Budgetary Basis of Accounting

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

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

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

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

F. Cash and Cash Equivalents and Investments

To improve cash management, cash received by the County Treasurer is pooled in a central bank account. Moneys for all funds, including proprietary funds, are maintained in this account or are temporarily used to purchase short term investments. Individual fund integrity is maintained through the County's records. Interest revenue earned by the primary government during 2020 amounted to \$961,044.

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, 2020***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash and Cash Equivalents and Investments (Continued)

The County's investment in the State Treasury Asset Reserve of Ohio (STAR Ohio) is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company and is recognized as an external investment pool by the County. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value. For 2020, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

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

G. Inventories

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

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

Component Unit:

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

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2020, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which it is consumed.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Capital Assets and Depreciation

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

1. Property, Plant and Equipment – Governmental Activities

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

Donated capital assets are recorded at their acquisition value as of 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 their acquisition value as of the date received. These assets are reported in both the Business-Type Activities column of the Government-wide Statement of Net Position and in the respective funds.

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Compensated Absences

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

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

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**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

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

L. Net Position

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Interfund Activity

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

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

N. Fund Balance

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

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Fund Balance (Continued)

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

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

O. Operating Revenues and Expenses

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

P. Risk Management

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

Q. Other Assets

Other Assets represent properties purchased by or donated to the Land Bank. These properties are valued based upon the purchase price plus any costs of significant maintenance, rehabilitation, or betterment of homes on the properties. The Land Bank holds properties until the home is either sold to a new homeowner, sold to an individual who will rehabilitate the home, or the home on the property is demolished. The Land Bank may sell other lots to the owners of adjacent parcels for a nominal cost.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding, for pension and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunding debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 15 and 16.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB and unavailable revenue. On the government-wide statement of net position and governmental funds balance sheet, property taxes that are intended to finance future fiscal periods are reported as deferred inflows. In addition, the governmental funds balance sheet reports deferred inflows which arise only under a modified accrual basis of accounting. Accordingly, the item, unavailable amounts, is reported only in the governmental funds balance sheet. The governmental funds report unavailable amounts for property taxes, sales taxes, special assessments, and state levied shared taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position explained in Notes 15 and 16.

S. Pensions/Other Postemployment Benefits (OPEB)

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

T. Fair Value

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 2 – CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF NET POSITION

For 2020, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 83, “Certain Asset Retirement Obligations,” Statement No. 84, “Fiduciary Activities,” Statement No. 88, “Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements,” and Statement No. 90, “Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61.”

GASB Statement No. 83 establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for asset retirement obligations.

GASB Statement No. 84 establishes criteria for identifying fiduciary activities of all state and local governments.

GASB Statement No. 88 revises the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements.

GASB Statement No. 90 establishes criteria for reporting a government’s majority equity interest in a legally separate organization.

The implementation of GASB 84 had the following effect on net position as reported December 31, 2019:

	Custodial Funds
Net Position at December 31, 2019	\$0
Adjustments:	
GASB Statement 84 Fund Reclassification	<u>9,721,464</u>
Restated Net Position at December 31, 2019	<u><u>\$9,721,464</u></u>

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

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 portion of Advance	\$223,465	\$0	\$0	\$0	\$0	\$0	\$223,465
Supplies Inventory	2,762	0	241,519	0	0	0	244,281
Prepaid Items	114,507	35,879	12,969	0	16,707	29,956	210,018
Total Nonspendable	340,734	35,879	254,488	0	16,707	29,956	677,764
Restricted:							
Job and Family Services	0	3,100,188	0	0	0	204,288	3,304,476
County Public Works	0	0	3,180,567	0	0	17,289	3,197,856
Development Disabilities	0	0	0	0	18,636,220	0	18,636,220
Animal Control	0	0	0	0	0	76,687	76,687
County Courts	0	0	0	0	0	282,925	282,925
County Public Safety	0	0	0	0	0	1,650,978	1,650,978
Tax Assessment and Collections	0	0	0	0	0	3,119,113	3,119,113
Public Transit	0	0	0	0	0	114,503	114,503
Community Development	0	0	0	0	0	1,110,985	1,110,985
Community Mental Health	0	0	0	0	0	1,048	1,048
Senior Citizens	0	0	0	0	0	80,790	80,790
Litter Control and Recycling	0	0	0	0	0	9,348	9,348
Elections	0	0	0	0	0	22,155	22,155
Visitor's Bureau	0	0	0	0	0	114	114
Capital Improvements	0	0	0	0	0	666,976	666,976
Total Restricted	0	3,100,188	3,180,567	0	18,636,220	7,357,199	32,274,174
Assigned:							
Projected Budgetary Deficit	30,387	0	0	0	0	0	30,387
Capital Improvements	0	0	0	0	0	673,119	673,119
Services and Supplies	435,866	0	0	0	0	0	435,866
Total Assigned	466,253	0	0	0	0	673,119	1,139,372
Unassigned	11,858,667	0	0	(2,213,731)	0	(91,316)	9,553,620
Total Fund Balances	\$12,665,654	\$3,136,067	\$3,435,055	(\$2,213,731)	\$18,652,927	\$7,968,958	\$43,644,930

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

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)	\$3,442,683	\$2,046,548	\$996,875	(\$2,140,490)	\$1,131,051
Increase (Decrease):					
Net Adjustments for					
Revenue Accruals	(130,662)	(372,425)	(46,478)	35,518	(108,004)
Net Adjustments for					
Expenditure Accruals	(847,593)	(1,413,837)	69,066	2,263,442	767,258
Transfers	202,719	0	0	0	0
Transfers Out	(319,290)	0	0	0	0
Perspective Difference-					
Budgeted Special Revenue Funds					
reclassified as General Fund	423,813	0	0	0	0
Outstanding Encumbrances	(544,734)	(45,415)	(632,024)	(43,941)	(15,871)
Budget Basis	<u>\$2,226,936</u>	<u>\$214,871</u>	<u>\$387,439</u>	<u>\$114,529</u>	<u>\$1,774,434</u>

NOTE 5 – COMPLIANCE AND ACCOUNTABILITY

Fund Deficit - The fund deficits of \$2,213,731 in the Children’s Services Board, \$55,304 in the Child Support Enforcement fund, and \$32,051 in the Bond Retirement 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 \$40,790 as of December 31, 2020. 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, 2020***

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, 2020***

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, or participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

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, \$17,980,283 of the County's bank balance of \$18,794,859 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 \$6,327,486 being held by MEORC and the County had cash with fiscal agents in the amount of \$85,176 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, 2020

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

C. Investments

The County's investments at December 31, 2020 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	\$3,366,612	AA+ ¹	\$0	\$1,949,510	\$1,417,102
FNMA	1,028,037	AA+ ¹	0	0	1,028,037
FFCB	5,321,039	AA+ ¹	0	3,458,025	1,863,014
FHLB	1,373,850	AA+ ¹	0	499,830	874,020
Negotiable CD's	14,591,826	AAA ²	4,574,656	5,473,967	4,543,203
Commercial Paper	2,318,168	A-1	2,318,168	0	0
STAR Ohio	3,549,034	AAAm ¹	3,549,034	0	0
Total Investments	<u>\$31,548,566</u>		<u>\$10,441,858</u>	<u>\$11,381,332</u>	<u>\$9,725,376</u>

¹ Standard & Poor's

² All are fully FDIC insured and therefore have an implied AAA credit rating

The County's investments in federal agency securities (FHLMC, FNMA, FFCB, FHLB), commercial paper and negotiable CD's are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. (Level 2 inputs).

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, 10.7% are FHLMC, 3.3% are FNMA, 16.9% are FFCB, 4.4% are FHLB, 46.3% are negotiable CD's, 7.3% are Commercial Paper, and 11.2% 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."

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

Component Units

At year end, Knox County Airport's bank balance was \$246,282. 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." The Airport has \$6,820 in investments.

At December 31, 2020, the carrying amount of the Knox County Land Reutilization Corporation's deposits was \$428,874. Based on the criteria described in GASB Statement Number 40, Deposits and Investment Risk Disclosures, as of December 31, 2020, \$250,000 was covered by the Federal Deposit Insurance Corporation (FDIC). Custodial credit risk is the risk that in the event of bank failure, that the Corporation's deposits may not be returned to it. The Corporation was not exposed to custodial credit risk.

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

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 2020. Real property taxes are payable annually or semiannually. The first payment was due February 7, 2020, with the remainder payable by July 10, 2020.

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 custodial funds of the County.

Accrued property taxes receivables represent delinquent taxes outstanding and real and public utility taxes which were measurable as of December 31, 2020. 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 2020 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, 2020, was \$12.99 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2020 property tax receipts were based are as follows:

Real Property	\$1,329,549,490
Public Utility Personal Property	<u>142,142,110</u>
Total Assessed Value	<u>\$1,471,691,600</u>

Real Estate Tax Abatements

As of December 31, 2020, the County provides tax abatements through two programs—Community Reinvestment Area (CRA) and Enterprise Zone (Ezone). These programs relate to the abatement of property taxes.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 7 – PROPERTY TAXES (Continued)

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

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

The County has entered into agreements to abate property taxes through these programs. During 2020, the County's property tax revenues were reduced as a result of these agreements as follows:

<u>Tax Abatement Program</u>	<u>County Taxes Abated</u>
Ezone	\$ 41,873
Total	<u>\$ 41,873</u>

The County also incurs a reduction in property taxes by agreements entered into by other governments that reduce the County's taxes. The County's property taxes were reduced by the same programs mentioned above that were entered into by other governments. During 2020, the County's property tax revenues were reduced under agreements entered into by other governments as follows:

<u>Government Entering Into Agreement</u>	<u>Tax Abatement Program</u>		<u>County</u>
	<u>CRA</u>	<u>Ezone</u>	<u>Taxes Abated</u>
City of Mount Vernon	\$ 16,916	\$ 34,285	\$ 51,201
Total	<u>\$ 16,916</u>	<u>\$ 34,285</u>	<u>\$ 51,201</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

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, in 1994, the County Commissioners imposed a quarter percent tax on all retail sales made in the County and in 2017 the County Commissioners passed an additional half percent 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 2020 amounted to \$12,264,361 with \$10,220,574 credited to the General Fund and \$2,043,788 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, 2020**

NOTE 9 - RECEIVABLES

Receivables at December 31, 2020, consisted of taxes, interest, special assessments, accounts, (billings for user charged services, including unbilled utility services), leases, 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	\$8,574	Youth Services Grant	290,978
Sheriff's Contracts	20,140	VOCA Grant	45,195
Homestead and Rollback Reimbursement	241,185	Jail Diversion Grant	25,660
Casino Fees	226,398	Child Support Enforcement Grant	43,194
Local Government	322,862	Law Library Quarterly Payment	8,522
Municipal Court Fines & Costs	1,670	Dog and Kennel	245
Humane Officer	12,512	Emergency Management Agency	55,046
Public Defender	95,396	Community Health Homestead and Rollback Reimbursement	56,907
Prisoner Housing	3,720	Senior Citizen Homestead and Rollback Reimbursement	10,697
Compost Facility	6,130	Justice Reinvestment/Incentive	67,750
Prosecutor/Sheriff	1,849	Knox Area Transit	135,273
Total General Fund	<u>940,436</u>	Targeted Comm Alt to Prison	65,140
Public Assistance Fund	<u>166,563</u>	Hazard Mitigation	7,500
Total Public Assistance Fund	<u>166,563</u>	Adult Probation	37,500
Motor Vehicle and Gasoline Tax Fund	1,128	Total Nonmajor Special Revenue Funds	<u>849,607</u>
Motor Vehicle District Registration	272,783	Total Governmental Fund Types	<u>\$6,371,228</u>
County Motor Vehicle	503,659	Custodial Funds	
Road Miles	225,936	Local Government	\$838,092
5% County Equalization	102,252	Library Local Government	954,476
New Permissive	282,988	Motor Vehicle Registration	85,177
Old Permissive	142,044	Township Road Miles	127,067
Gasoline Tax	1,870,914	New Permissive	94,912
Total Motor Vehicle and Gasoline Tax Fund	<u>3,401,704</u>	Old Permissive	52,481
Children Service Board Fund		Gasoline Tax	1,517,442
Homestead and Rollback Reimbursement	629,363	Total Custodial Funds	<u>\$3,669,647</u>
Total Children Services Board	<u>629,363</u>		
Development Disabilities Fund			
Homestead and Rollback Reimbursement	383,555		
	<u>383,555</u>		

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

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, 2020:

<u>Year Ending December 31,</u>	
2021	124,800
Minimum Lease Payments	<u>124,800</u>
Less amount representing	
Unearned interest income	<u>(4,800)</u>
Net Investment in Leases	<u><u>\$120,000</u></u>

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KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

NOTE 11 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2020:

Historical Cost:

Class	December 31, 2019	Additions	Deletions	December 31, 2020
Capital assets not being depreciated:				
Land	\$4,612,483	\$0	\$0	\$4,612,483
Construction In Progress	4,289,674	1,917,895	(4,289,674)	1,917,895
Subtotal	8,902,157	1,917,895	(4,289,674)	6,530,378
Capital assets being depreciated:				
Buildings and Improvements	31,880,069	4,861,693	(3,176)	36,738,586
Machinery and Equipment	5,367,742	670,726	(60,485)	5,977,983
Vehicles	4,457,765	1,211,679	(358,874)	5,310,570
Computer Equipment	1,232,643	97,022	(47,961)	1,281,704
Infrastructure	59,511,566	3,785,304	(1,328,009)	61,968,861
Subtotal	102,449,785	10,626,424	(1,798,505)	111,277,704
Total Cost	\$111,351,942	\$12,544,319	(\$6,088,179)	\$117,808,082

Accumulated Depreciation:

Class	December 31, 2019	Additions	Deletions	December 31, 2020
Buildings and Improvements	(\$18,488,208)	(\$1,152,698)	\$604	(\$19,640,302)
Machinery and Equipment	(2,499,298)	(344,096)	33,819	(2,809,575)
Vehicles	(2,239,913)	(435,998)	301,770	(2,374,141)
Computer Equipment	(1,173,236)	(49,675)	41,336	(1,181,575)
Infrastructure	(20,233,335)	(1,956,130)	1,172,651	(21,016,814)
Total Depreciation	(\$44,633,990)	(\$3,938,597) *	\$1,550,180	(\$47,022,407)

Net Value:

\$66,717,952	\$70,785,675
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*Depreciation expenses were charges to governmental functions as follows:

General Government	
Legislative and Executive	\$722,393
Judicial	17,183
Public Safety	620,283
Public Works	2,160,975
Health	53,218
Human Services	364,545
Total Depreciation Expense	\$3,938,597

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

NOTE 11 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2020:

Historical Cost:

Class	December 31, 2019	Additions	Deletions	December 31, 2020
Capital assets not being depreciated:				
Land	\$347,189	\$0	\$0	\$347,189
Construction in Progress	380,638	0	(380,638)	0
Subtotal	727,827	0	(380,638)	347,189
Capital assets being depreciated:				
Buildings and Improvements	11,109,222	111,103	0	11,220,325
Machinery and Equipment	2,042,519	0	(66,562)	1,975,957
Vehicles	329,769	463,609	(49,330)	744,048
Computer Equipment	64,083	0	0	64,083
Sewer and Water Lines	2,211,932	42,524	0	2,254,456
Subtotal	15,757,525	617,236	(115,892)	16,258,869
Total Cost	\$16,485,352	\$617,236	(\$496,530)	\$16,606,058

Accumulated Depreciation:

Class	December 31, 2019	Additions	Deletions	December 31, 2020
Buildings and Improvements	(\$1,760,363)	(\$224,436)	\$0	(\$1,984,799)
Machinery and Equipment	(917,680)	(71,291)	49,267	(939,704)
Vehicles	(205,517)	(50,330)	49,330	(206,517)
Computer Equipment	(64,083)	0	0	(64,083)
Sewer and Water Lines	(1,651,478)	(46,897)	0	(1,698,375)
Total Depreciation	(\$4,599,121)	(\$392,954)	\$98,597	(\$4,893,478)
Net Value:	\$11,886,231			\$11,712,580

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

NOTE 11 - CAPITAL ASSETS (Continued)

C. Component Unit Capital Assets

A summary of the Knox County Airport's capital assets at December 31, 2020, follows:

Knox County Airport

<i>Historical Cost:</i>	December 31,			December 31,
Class	2019	Additions	Deletions	2020
<i>Capital assets not being depreciated:</i>				
Land	\$744,837	\$0	\$0	\$744,837
Construction in Progress	332,892	2,463,905	(141,577)	2,655,220
Subtotal	<u>1,077,729</u>	<u>2,463,905</u>	<u>(141,577)</u>	<u>3,400,057</u>
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	4,547,956	585,490	(493,338)	4,640,108
Infrastructure	5,837,770	0	(4,178,235)	1,659,535
Machinery and Equipment	611,880	0	0	611,880
Vehicles	10,000	0	0	10,000
Computer Equipment	1,861	0	0	1,861
Subtotal	<u>11,009,467</u>	<u>585,490</u>	<u>(4,671,573)</u>	<u>6,923,384</u>
Total Cost	<u>\$12,087,196</u>	<u>\$3,049,395</u>	<u>(\$4,813,150)</u>	<u>\$10,323,441</u>
<i>Accumulated Depreciation:</i>				
Class	December 31,			December 31,
	2019	Additions	Deletions	2020
Buildings and Improvements	(\$1,168,693)	(\$105,085)	\$192,234	(\$1,081,544)
Infrastructure	(1,356,467)	(177,755)	1,210,026	(324,196)
Machinery and Equipment	(319,796)	(20,705)	0	(340,501)
Vehicles	(10,000)	0	0	(10,000)
Computer Equipment	(1,861)	0	0	(1,861)
Total Depreciation	<u>(\$2,856,817)</u>	<u>(\$303,545)</u>	<u>\$1,402,260</u>	<u>(\$1,758,102)</u>
<i>Net Value:</i>	<u>\$9,230,379</u>			<u>\$8,565,339</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

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 2020. 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 comprised of up to 18 local volunteers from Licking and Knox Counties. These board volunteers are appointed by the Ohio Department of Mental Health (ODMH), Ohio Department of Alcohol and Drug Addiction Services (ODADAS) and our local County Commissioners. These members represent community leaders, professionals in the mental health, alcohol and drug addiction fields, persons receiving services, family members or individuals interested in helping people with issues pertaining to mental health, alcohol and other drug abuse, frequently referred to as Behavioral Health Care. 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 \$1,069,162 in property taxes for the MHR during 2020. Separate financial statements may be obtained by contacting the MHR at 1435 W Main St, Ste B, Newark, Ohio.

C. Eastern Ohio Housing Corporation

The Knox County Board of Development Disabilities, along with five other county boards of Development Disabilities entered into a contract with the Eastern Ohio Housing Corporation. This Corporation is a non-profit charitable corporation which is responsible for developing dwellings, providing affordable housing and managing a range of residential alternatives and support services to persons with disabilities. The housing purchases are financed by State grants that are distributed to each Development Disabilities Board and then to the Corporation. No contributions were made by the County during 2020. 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, 2020***

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 2020. 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, 2020, MEORC maintained a balance of \$6,327,486 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.

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. 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 2020, 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

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 \$235,915 in the form of insurance premiums during 2020 to CORSA.

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 14 - RISK MANAGEMENT (Continued)

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 \$514,318 reported in the fund at December 31, 2020 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>Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>End of Year Liability</u>
2019	\$ 645,571	\$ 6,634,013	\$ (6,563,042)	\$ 716,542
2020	\$ 716,542	\$ 6,352,219	\$ (6,554,443)	\$ 514,318

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 15 – DEFINED BENEFIT PENSION PLANS

Net Pension Liability

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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

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

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

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

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3.00% simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3.00%.

Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for State and Local members in transition Groups A and B applies a factor of 1.00% to the member’s FAS for the first 30 years of service.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.0% to the member’s FAS and the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions. Members retiring under the Combined Plan receive a 3.00% COLA adjustment on the defined benefit portion of their benefit.

Defined contribution plan benefits are established in the plan documents, which may be amended by the OPERS’s Board of Trustees. Member-Directed Plan and Combined Plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the Combined Plan consists of the member’s contributions plus or minus the investment gains or losses resulting from the member’s investment selections. The amount available for defined contribution benefits in the Member-Directed Plan consists of the members’ contributions, vested employer contributions and investment gains or losses resulting from the members’ investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20% each year. For additional information, see the Plan Statement in the OPERS Comprehensive Annual Financial Report.

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2020 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee *	10.0%	**	***
2020 Actual Contribution Rates			
Employer:			
Pension	14.0%	18.1%	18.1%
Post-employment health care benefits ***	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>
Total Employer	<u>14.0%</u>	<u>18.1%</u>	<u>18.1%</u>
Employee	<u>10.0%</u>	<u>12.0%</u>	<u>13.0%</u>

* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

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

*** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2.0 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County’s contractually required contribution was \$2,654,226 for 2020. Of this amount, \$264,577 is reported as an intergovernmental payable.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

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

The net pension liability for OPERS was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County’s proportion of the net pension liability was based on the County’s share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u>
Proportionate Share of the Net Pension Liability	\$26,295,361
Proportion of the Net Pension Liability-2020	0.133035%
Proportion of the Net Pension Liability-2019	<u>0.129488%</u>
Percentage Change	<u>0.003547%</u>
Pension Expense	\$4,567,874

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>
Deferred Outflows of Resources	
Changes in assumptions	\$1,404,480
Change in proportionate share	644,026
County contributions subsequent to the measurement date	<u>2,654,226</u>
Total Deferred Outflows of Resources	<u>\$4,702,732</u>
Deferred Inflows of Resources	
Net difference between projected and actual earnings on pension plan investments	\$5,245,336
Differences between expected and actual experience	<u>\$332,466</u>
Total Deferred Inflows of Resources	<u>\$5,577,802</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

\$2,654,226 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	<u>OPERS</u>
2021	(\$136,619)
2022	(1,527,140)
2023	217,207
2024	<u>(2,082,744)</u>
Total	<u><u>(\$3,529,296)</u></u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2019 and December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>December 31, 2019</u>
Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA (Pre 1/7/13 retirees)	3 percent simple
COLA or Ad Hoc COLA (Post 1/7/13 retirees)	1.4 percent simple through 2020. 2.15 percent simple, thereafter
Investment Rate of Return	7.2 percent
Actuarial Cost Method	Individual Entry Age
	<u>December 31, 2018</u>
Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA (Pre 1/7/13 retirees)	3 percent simple
COLA or Ad Hoc COLA (Post 1/7/13 retirees)	3 percent simple through 2018. 2.15 percent simple, thereafter
Investment Rate of Return	7.2 percent
Actuarial Cost Method	Individual Entry Age

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 17.2% for 2019.

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2019 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.83 %
Domestic Equities	19.00	5.75
Real Estate	10.00	5.20
Private Equity	12.00	10.70
International Equities	21.00	7.66
Other investments	13.00	4.98
Total	100.00 %	5.61 %

Discount Rate The discount rate used to measure the total pension liability was 7.2 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.2 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability	\$43,369,560	\$26,295,361	\$10,946,158

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 16 - DEFINED BENEFIT OPEB PLANS

Net OPEB Liability

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

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

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

GASB 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability. Resulting adjustments to the net OPEB liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Comprehensive Annual Financial Report referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care is not being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2020. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2020 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2020.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. OP&F's total OPEB liability was measured as of December 31, 2019, and was determined by rolling forward the total OPEB liability as of January 1, 2019, to December 31, 2019. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>
Proportionate Share of the Net OPEB Liability	\$18,051,269
Proportion of the Net OPEB Liability-2020	0.130687%
Proportion of the Net OPEB Liability-2019	<u>0.127143%</u>
Percentage Change	<u>0.003544%</u>
OPEB Expense	\$2,192,479

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
Deferred Outflows of Resources	
Changes in assumptions	\$2,857,323
Differences between expected and actual experience	485
Change in proportionate share	<u>388,742</u>
Total Deferred Outflows of Resources	<u>\$3,246,550</u>
Deferred Inflows of Resources	
Net difference between projected and actual earnings on OPEB plan investments	\$919,167
Differences between expected and actual experience	1,650,870
Change in proportionate share	<u>9,005</u>
Total Deferred Inflows of Resources	<u>\$2,579,042</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>OPERS</u>
Year Ending December 31:	
2021	\$729,794
2022	329,748
2023	734
2024	<u>(392,768)</u>
Total	<u>\$667,508</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.16 percent
Prior Measurement date	3.96 percent
Investment Rate of Return:	
Current measurement date	6.00 percent
Prior Measurement date	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.75 percent
Prior Measurement date	3.71 percent
Health Care Cost Trend Rate:	
Current measurement date	10.5 percent initial, 3.5 percent ultimate in 2030
Prior Measurement date	10.0 percent, initial 3.25 percent, ultimate in 2029
Actuarial Cost Method	Individual Entry Age Normal

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 19.7 percent for 2019.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2019 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trust	6.00	5.69
International Equities	23.00	7.66
Other investments	14.00	4.90
Total	100.00 %	4.55 %

Discount Rate A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.75 percent.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.16 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.16 percent) or one-percentage-point higher (4.16 percent) than the current rate:

	1% Decrease (2.16%)	Current Discount Rate (3.16%)	1% Increase (4.16%)
County's proportionate share of the net OPEB liability	\$23,622,982	\$18,051,269	\$13,590,141

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$17,518,592	\$18,051,269	\$18,577,157

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

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, 2020, the liability for compensated absences was \$1,552,359 for the entire County.

NOTE 18 - CAPITAL LEASES - LESSEE DISCLOSURE

Two capital leases were entered into during 2015 for 4 new trucks and for new radios and one lease in 2016 for a hydraulic excavator. The leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds. Equipment acquired by lease has been capitalized in the governmental activities capital assets in the amount of \$623,000 for the 4 trucks, \$168,265 for the radios and \$123,972 for the excavator, which is equal to the lesser of the fair market value or the present value of the future minimum lease payments at the time of acquisition. Sewer and Water acquired a lease in 2019 for a 2020 freightliner for \$380,638. 9-1-1 and Sheriff acquired a lease for a CAD system for \$400,000 and 9-1-1 acquired a new lease for phone system for \$212,485. A corresponding liability was recorded in the governmental activities long-term liabilities.

Future minimum lease payments as of December 31, 2020 are as follows:

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>	<u>Business Type Activities</u>
2021	\$137,331	\$63,189
2022	137,331	63,189
2023	137,331	63,189
2024	89,667	63,189
2025	0	63,188
2026	0	63,188
Minimum Lease Payments	<u>501,660</u>	<u>379,132</u>
Less amount representing interest at the County's incremental borrowing rate of interest	<u>(43,223)</u>	<u>(46,830)</u>
Present value of minimum lease payments	<u><u>\$458,437</u></u>	<u><u>\$332,302</u></u>

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

NOTE 19 - LONG-TERM LIABILITIES

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

	Balance December 31, 2019	Additions	(Reductions)	Balance December 31, 2020	Due Within One Year
Governmental Activities:					
General Obligation Bonds Payable					
2010 2.0-4.0% Facilities Refunding Bonds	\$1,185,000	\$0	(\$1,065,000)	\$120,000	\$120,000
2013 2.15% Refunding JFS Training Center	267,000	0	(87,000)	180,000	89,000
2013 2.15% Fairgrounds	183,495	0	(59,460)	124,035	61,379
2013 2.15% Columbus Road	103,505	0	(33,540)	69,965	34,621
2017 2.0-4.0% Children's Resource Center 2	2,390,000	0	(55,000)	2,335,000	55,000
2017 2.0-4.0% Jail Improvements	220,000	0	(15,000)	205,000	15,000
2017 2.0-4.0% Parking Lot	600,000	0	(25,000)	575,000	25,000
2017 2.0-4.0% Service Center	95,000	0	(5,000)	90,000	5,000
2019 2.75% Building Bonds	1,500,000	0	(132,270)	1,367,730	136,020
Unamortized Premium	121,189	0	(20,813)	100,376	0
2020 2.42% Health Building Bonds	0	384,500	0	384,500	34,449
Total General Obligation Bonds	<u>6,665,189</u>	<u>384,500</u>	<u>(1,498,083)</u>	<u>5,551,606</u>	<u>575,469</u>
Ohio Public Works Commission Loan Payable	664	0	(664)	0	0
Ohio Public Works Commission Loan Payable	238,614	0	(59,653)	178,961	59,654
Ohio Public Works Commission Loan Payable	40,717	0	(10,179)	30,538	10,179
Ohio Public Works Commission Loan Payable	382,500	0	(45,000)	337,500	45,000
Ohio Public Works Commission Loan Payable	0	35,490	(3,549)	31,941	3,549
Ohio Public Works Commission Loan Payable	0	266,877	0	266,877	26,688
Total OPWC Loans Payable*	<u>662,495</u>	<u>302,367</u>	<u>(119,045)</u>	<u>845,817</u>	<u>145,070</u>
2014 0.00% Local Government Innovation Loan*	218,750	0	(35,000)	183,750	35,000
Total Loans Payable	<u>218,750</u>	<u>0</u>	<u>(35,000)</u>	<u>183,750</u>	<u>35,000</u>
Capital Leases	573,216	0	(114,779)	458,437	119,296
Compensated Absences	1,336,996	1,645,149	(1,487,252)	1,494,893	1,088,564
Total Governmental Activities	<u>\$9,456,646</u>	<u>\$2,332,016</u>	<u>(\$3,254,159)</u>	<u>\$8,534,503</u>	<u>\$1,963,399</u>
Business-Type Activities:					
Ohio Water Development Authority Loans (OWDA):					
2000 2.00% Water Treatment Plant/Clearwells/Wellfield	\$25,496	\$0	(\$4,556)	\$20,940	\$4,813
2013 2.43% Jelloway WWTP Upgrades	769,487	0	(25,293)	744,194	25,914
Total Ohio Water Development Authority Loans*	<u>794,983</u>	<u>0</u>	<u>(29,849)</u>	<u>765,134</u>	<u>30,727</u>
General Obligation Bonds Payable:					
2017 2-3% Wastewater Refunding Bonds	4,450,000	0	(360,000)	4,090,000	365,000
Premium	124,901	0	(11,355)	113,546	0
Total General Obligation Bonds Payable	<u>4,574,901</u>	<u>0</u>	<u>(371,355)</u>	<u>4,203,546</u>	<u>365,000</u>
Ohio Public Works Commission Loan Payable*	695,510	0	(15,120)	680,390	30,240
2020 2.55% Installment Loan - Water Meters*	0	541,603	(48,166)	493,437	49,408
Landfill Postclosure Care Liability	352,109	0	(92,215)	259,894	85,175
Capital Leases	380,638	0	(48,336)	332,302	50,222
Compensated Absences	40,475	57,405	(40,414)	57,466	37,046
Total Business-Type Activities	<u>\$6,838,616</u>	<u>\$599,008</u>	<u>(\$645,455)</u>	<u>\$6,792,169</u>	<u>\$647,818</u>

*The Ohio Public Works Commission Loans, Local Government Innovation Loan, Ohio Water Development Authority Loans and Installment Loan are direct borrowings.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

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
2017 2.0-4.0% Children's Resource Center 2	2,500,000
2017 2.0-4.0% Jail Improvements	250,000
2017 2.0-4.0% Parking Lot	650,000
2017 2.0-4.0% Service Center	105,000
2019 2.75% Building Bonds	1,500,000
2020 2.42% Health Building Bonds	384,500
Total General Obligation Bonds	<u>14,415,500</u>
Ohio Public Works Commission Loan Payable-Sycamore Road	450,000
Ohio Public Works Commission Loan Payable-Road Improvements-2013	81,434
Ohio Public Works Commission Loan Payable-Bridge Replacement	13,276
Ohio Public Works Commission Loan Payable-Bridge Replacement	596,536
Ohio Public Works Commission Loan Payable-Apple Valley Phase I	35,490
Ohio Public Works Commission Loan Payable-Apple Valley Phase II	266,877
Total OPWC Loans Payable	<u>1,443,613</u>
2014 3.50% Local Government Innovation Loan Payable	350,000
Total Governmental Activities	<u>\$16,209,113</u>
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>
General Obligation Bonds Payable	
2017 2.0-4.0% Refunding Wastewater System Improvement	5,150,000
Ohio Public Works Commission Loan Payable	907,186
Total Business-Type Long-Term Liabilities	<u>\$7,066,873</u>

The capital leases will be paid from the general fund and a special revenue fund. The JFS Training Center bonds will be paid from the Department of Job and Family Services, which is mostly funded by grants. The Facilities Refunding bonds are paid from several sources including general fund monies, the Department of Job and Family Services and the Boy's Village Inc. If Boy's Village Inc. does not pay their portion, the bonds will be paid by Children Services monies. The Columbus Road and Fairgrounds general obligation bonds are being paid from general fund and by the County Fair Board, respectively. The Local Government Innovation Loan used for 911 system upgrades will 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 refunded with the General Obligation Bonds Payable. The bonds were originally 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.

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

NOTE 19 - LONG-TERM LIABILITIES (Continued)

Compensated absences are reported as long-term liabilities and will be paid from the fund from which the employee is paid.

Principal and interest requirements to retire long-term debt liabilities outstanding at December 31, 2020 are as follows:

Governmental Activities:

Years	General Obligation Bonds		OPWC Loans	Loan Payable
	Principal	Interest	Payable	Principal
			Principal	Principal
2021	\$575,469	\$172,317	\$145,070	\$35,000
2022	464,043	156,954	145,070	35,000
2023	284,736	146,222	145,070	35,000
2024	294,472	138,863	75,236	35,000
2025	299,516	129,623	75,236	35,000
2026-2030	1,487,994	510,602	260,135	8,750
2031-2035	645,000	348,578	0	0
2036-2040	560,000	231,400	0	0
2041-2045	575,000	124,000	0	0
2046-2047	265,000	16,000	0	0
Totals	\$5,451,230	\$1,974,559	\$845,817	\$183,750

Business-type Activities:

Years	OWDA Loan Payable		General Obligation Bonds Bonds Payable		OPWC Loan Payable
	Principal	Interest	Principal	Interest	Principal
					Principal
2021	\$30,727	\$18,791	\$365,000	\$123,125	\$30,240
2022	31,635	17,960	370,000	115,825	30,239
2023	32,573	17,102	375,000	106,575	30,239
2024	33,543	16,216	385,000	97,200	30,239
2025	28,554	15,361	400,000	81,850	30,239
2026-2030	153,637	65,941	2,195,000	201,600	151,198
2031-2035	173,444	46,134	0	0	151,198
2036-2040	195,804	23,774	0	0	151,198
2041-2043	85,217	2,615	0	0	75,600
Totals	\$765,134	\$223,894	\$4,090,000	\$726,175	\$680,390

Years	Installment Loan Payable	
	Principal	Interest
2021	\$49,408	\$12,583
2022	50,683	11,323
2023	51,991	10,030
2024	53,332	8,705
2025	54,708	7,345
2026-2030	233,315	15,063
Totals	\$493,437	\$65,049

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

NOTE 19 - LONG-TERM LIABILITIES (Continued)

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

NOTE 20 - BONDS PAYABLE AND LOANS PAYABLE

Component Unit

On July 28, 2005 the Airport secured a loan with the United States Department of Agriculture - Rural Development (USDA) for \$775,000 for the purpose of airplane hangar 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 18 years at an interest rate of 4.125%. At December 31, 2020, \$501,500 has been included in the long term liability section of the Airport's statement of net position.

NOTE 21 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2020, 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	\$35,216	\$2,503
Public Assistance Fund	2,743,564	44,631
Childrens Services Board	18,171	2,325,878
Developmental Disabilities Fund	8,057	0
Motor Vehicle and Gasoline Tax Fund	1,887	0
Other Governmental Funds	7,197	441,080
Total Due from/Due to Other Funds	<u>\$2,814,092</u>	<u>\$2,814,092</u>
<u>Advance from/Advance to Other Funds:</u>		
General Fund	\$331,765	\$0
Other Governmental Funds	0	331,765
Total Advance Receivables/Payables	<u>\$331,765</u>	<u>\$331,765</u>

The Due to/Due from Other Funds is for services provided by one fund for another fund. The Advance to/Advance from Other Funds is for a long-term loan.

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

NOTE 21 - INTERFUND TRANSACTIONS (Continued)

The following balances at December 31, 2020 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	\$33,465	\$3,379,675
Public Assistance Fund	91,570	92,756
Development Disabilities Fund	0	0
Other Governmental Funds	2,375,151	0
Total Governmental Funds	2,500,186	3,472,431
Business-Type Activities:		
Sewer District Fund	0	33,465
Landfill Fund	105,710	0
Internal Service Fund	900,000	0
Totals	<u>\$3,505,896</u>	<u>\$3,505,896</u>

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

NOTE 22 - CONTINGENT LIABILITIES

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

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, 2020 for engineering, monitoring, and testing the landfill closure requirements to Bennett & Williams, Inc. and MASI, Inc. to ensure that requirements are being met. No assets are restricted for payment of closure and postclosure care costs. There is an estimate for postclosure care costs until the year 2023. The estimated costs of postclosure care are subject to changes corresponding to the effects of inflation, revision of laws and other variables. The costs of monitoring the Landfill will be covered by a transfer from the General Fund to the Landfill Development Fund. The County has met State required postclosure care financial assurance requirements.

NOTE 24 - RELATED PARTY TRANSACTIONS

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

The County also has a Due from Component Unit at year-end of \$61,049 for salaries and wages for the Airport and paid by the County.

Pursuant to and in accordance with Section 321.261 (B) of the Ohio Revised Code, the Knox County Land Reutilization Corporation has been authorized by the Knox County Board of Commissioners to receive 5% of all collections of delinquent real property, personal property, and manufactured home taxes that are deposited into the County's DETAC fund and will be available for appropriation by the Corporation to fund operations.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

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, 2020, Industrial Revenue Bonds outstanding for Knox Community Hospital totaled \$9,020,000.

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	\$544,734
Public Assistance Fund	45,415
Motor Vehicle and Gasoline Tax Fund	632,024
Children Services Board Fund	43,941
Development Disabilities Fund	15,871
Other Governmental Funds	<u>1,027,746</u>
Total Governmental Funds	2,309,731
Proprietary Funds:	
Sewer District Fund	177,490
Internal Service Fund	<u>11,325</u>
Total	<u><u>\$2,498,546</u></u>

NOTE 27 – COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. In addition, the impact of the County’s future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.



REQUIRED SUPPLEMENTARY INFORMATION

KNOX COUNTY, OHIO

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

Ohio Public Employees Retirement System

Year	<u>2014</u>	<u>2015</u>	<u>2016</u>
County's proportion of the net pension liability (asset)	0.127565%	0.127565%	0.129128%
County's proportionate share of the net pension liability (asset)	\$15,038,251	\$15,385,764	\$22,366,632
County's covered payroll	\$14,133,341	\$14,922,633	\$15,339,313
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	106.40%	103.10%	145.81%
Plan fiduciary net position as a percentage of the total pension liability	86.36%	86.45%	81.08%

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

Notes: The County implemented GASB Statement 68 in 2015.

The schedule is intended to show ten years of information. Additional years will be displayed as they become available. Information prior to 2014 is not available. The schedule is reported as of the measurement date of the Net Pension Liability.

KNOX COUNTY, OHIO

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
0.130429%	0.126165%	0.129488%	0.133035%
\$29,618,291	\$19,792,816	\$35,464,223	\$26,295,361
\$16,089,217	\$15,912,718	\$16,699,921	\$17,846,879
184.09%	124.38%	212.36%	147.34%
77.25%	84.66%	74.70%	82.17%

KNOX COUNTY, OHIO

***Schedule of County Pension Contributions
Last Eight Years***

Ohio Public Employees Retirement System

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

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

Notes: The County implemented GASB Statement 68 in 2015.

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

KNOX COUNTY, OHIO

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$2,032,875	\$2,167,777	\$2,443,008	\$2,609,172	\$2,654,226
<u>2,032,875</u>	<u>2,167,777</u>	<u>2,443,008</u>	<u>2,609,172</u>	<u>2,654,226</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$16,089,217	\$15,912,718	\$16,699,921	\$17,846,879	\$18,172,840
12.64%	13.62%	14.63%	14.62%	14.61%



KNOX COUNTY, OHIO

***Schedule of County's Proportionate Share of the Net Other Postemployment Benefits (OPEB) Liability
Last Four Years***

Ohio Public Employees Retirement System

Year	2017	2018	2019	2020
County's proportion of the net OPEB liability (asset)	0.126906%	0.123819%	0.127143%	0.130687%
County's proportionate share of the net OPEB liability (asset)	\$12,817,927	\$13,445,852	\$16,576,437	\$18,051,269
County's covered payroll	\$16,089,217	\$15,912,718	\$16,699,921	\$17,846,879
County's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	79.67%	84.50%	99.26%	101.15%
Plan fiduciary net position as a percentage of the total OPEB liability	54.50%	54.14%	46.33%	47.80%

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

Notes: The County implemented GASB Statement 75 in 2018.

The schedule is intended to show ten years of information. Additional years will be displayed as they become available. Information prior to 2017 is not available.

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

KNOX COUNTY, OHIO

***Schedule of County's Other Postemployment Benefit (OPEB) Contributions
Last Eight Years***

Ohio Public Employees Retirement System

Year	<u>2013</u>	<u>2014</u>	<u>2015</u>
Contractually required contribution	\$141,333	\$298,453	\$306,786
Contributions in relation to the contractually required contribution	<u>141,333</u>	<u>298,453</u>	<u>306,786</u>
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's covered payroll	\$14,133,341	\$14,922,633	\$15,339,313
Contributions as a percentage of covered payroll	1.00%	2.00%	2.00%

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

Notes: The County implemented GASB Statement 75 in 2018.

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

KNOX COUNTY, OHIO

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$321,784	\$159,127	\$0	\$0	\$0
<u>321,784</u>	<u>159,127</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$16,089,217	\$15,912,718	\$16,699,921	\$17,846,879	\$18,172,840
2.00%	1.00%	0.00%	0.00%	0.00%

***Notes to the Required Supplementary Information
For the Year Ended December 31, 2020***

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

NET PENSION LIABILITY

Changes in benefit terms: There were no changes in benefit terms for the period 2014-2020.

Changes in assumptions:

2014-2016: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

2017: The following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date:

- Reduction in actuarial assumed rate of return from 8.00% to 7.50%
- Decrease in wage inflation from 3.75% to 3.25%
- Change in future salary increases from a range of 4.25%-10.02% to 3.25%-10.75%
- Amounts reported beginning in 2017 use mortality rates based on the RP-2014 Healthy Annuitant mortality Table.

2018: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

2019: The following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date:

- Reduction in actuarial assumed rate of return from 7.50% to 7.20%

2020: The following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date:

- Change in COLA from 3.00% to 1.4% for post 1/7/13 retirees.

***Notes to the Required Supplementary Information
For the Year Ended December 31, 2020***

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS) (Continued)

NET OPEB LIABILITY

Changes in benefit terms: There were no changes in benefit terms for the periods 2018-2020.

Changes in assumptions:

For 2018, the single discount rate changed from 4.23% to 3.85%.

2019: The following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The single discount rate changed from 3.85% to 3.96%.
- Reduction in actuarial assumed rate of return from 6.50% to 6.00%
- Change in health care cost trend rate from 7.5% to 10%
- The Municipal Bond Rate changed from 3.31% to 3.71%

2020: The following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The single discount rate changed from 3.96% to 3.16%.
- Change in health care cost trend rate from 10.0% to 10.5%
- The Municipal Bond Rate changed from 3.71% to 2.75%



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

(Continued)

Special Revenue Funds (Continued)

Probate-Juvenile Special Project Fund

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

Juvenile Court Social Workers Fund

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

Specialized Docket Fund

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

Justice Reinvestment and Incentive Grant Fund

The fund accounts for grants to be used for adopting policies and practices to reduce the number of offenders on probation supervision who violate the conditions of their supervision.

Presentence Investigation Grant Fund

The fund accounts for grants to be used to reduce or divert the number of persons committed to local corrections agencies.

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.

(Continued)

Special Revenue Funds (Continued)

Marine Patrol Grant Fund

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

Indigent Drivers Monitoring Fund

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

Common Pleas Jail Diversion Grant Fund

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

Targeted Community Alternative to Prison Grant Fund

The fund accounts for grants to effectively supervise, treat and hold accountable low-level, non-violent offenders, and at the same time safely reduce the prison population.

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.

Litter Control and Recycling Fund

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

Child Support Enforcement Agency Fund

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

Real Estate Assessment Fund

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

Youth Services Grant Fund

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

(Continued)

Special Revenue Funds (Continued)

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.

Litter/Recycle Ohio EPA Grant Fund

The fund accounts for grant monies to be used for promotion of litter control and recycling efforts in the County.

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.

Workforce Investment Act (WIA) Programs Fund

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

(Continued)

Special Revenue Funds (Continued)

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.

Adult Probation Grant Fund

The fund accounts for grant monies to enable it to establish and operate full supervision for offenders under community control within its jurisdiction.

Coronavirus Relief Fund

This fund is used to account for Coronavirus Relief funds received through passage of the CARES Act. These funds can be used for necessary expenditures incurred due to the Covid-19 public health emergency. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Budget Stabilization Fund

The fund accounts for the setting aside reserves for years in which there is a 27th pay. (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.).

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 (Continued)

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.

Work Release Fund

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

Social Security Incentives Fund

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

K – 9 Fund

This fund was established to account for donations for the purchase of a canine along with all supplies needed for the care of the canine who will be used by all departments within the Sheriff's Office. (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.

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. (This fund is not part of the County's appropriated budget; therefore no budgetary schedule is presented.)

(Continued)

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 Public Works Commission (OPWC) Dan Amity Road Fund

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

Capital Projects Funds

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.

Children's Resource Center Fund

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

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, 2020**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 6,253,607	\$ 16,328	\$ 1,494,673	\$ 7,764,608
Cash and Cash Equivalents in Segregated Accounts	70,261	0	0	70,261
Receivables:				
Taxes	2,766,696	0	0	2,766,696
Accounts	50,415	0	0	50,415
Intergovernmental	849,607	0	0	849,607
Interest	0	0	98	98
Leases	0	120,000	0	120,000
Special Assessments	16,511	0	0	16,511
Loans	887,028	0	0	887,028
Due from Other Funds	7,197	0	0	7,197
Prepaid Items	29,956	0	0	29,956
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	234	0	0	234
Total Assets	\$ 10,931,512	\$ 136,328	\$ 1,494,771	\$ 12,562,611
Liabilities:				
Accounts Payable	\$ 93,216	\$ 0	\$ 154,676	\$ 247,892
Accrued Wages and Benefits Payable	59,051	0	0	59,051
Intergovernmental Payable	53,227	0	0	53,227
Contracts Payable	7,863	0	0	7,863
Matured Bonds and Interest Payable	0	48,379	0	48,379
Due to Other Funds	441,080	0	0	441,080
Advances from Other Funds	331,765	0	0	331,765
Total Liabilities	986,202	48,379	154,676	1,189,257
Deferred Inflows of Resources:				
Property Taxes	2,163,351	0	0	2,163,351
Unavailable Revenue	1,121,045	120,000	0	1,241,045
Total Deferred Inflows of Resources	3,284,396	120,000	0	3,404,396
Fund Balances:				
Nonspendable	29,956	0	0	29,956
Restricted	6,690,223	0	666,976	7,357,199
Assigned	0	0	673,119	673,119
Unassigned	(59,265)	(32,051)	0	(91,316)
Total Fund Balances	6,660,914	(32,051)	1,340,095	7,968,958
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 10,931,512	\$ 136,328	\$ 1,494,771	\$ 12,562,611

KNOX COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2020**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 4,369,166	\$ 0	\$ 0	\$ 4,369,166
Intergovernmental Revenues	7,816,012	0	1,619,507	9,435,519
Charges for Services	1,953,931	0	0	1,953,931
Licenses and Permits	259,958	0	0	259,958
Investment Earnings	8,036	0	14,558	22,594
Special Assessments	7,589	0	0	7,589
Fines and Forfeitures	93,879	0	0	93,879
Donations and Contributions	0	0	200,000	200,000
All Other Revenue	236,611	402,671	0	639,282
Total Revenue	14,745,182	402,671	1,834,065	16,981,918
Expenditures:				
Current:				
General Government				
Legislative and Executive	3,128,059	0	0	3,128,059
Judicial	442,807	0	0	442,807
Public Safety	4,199,794	0	0	4,199,794
Public Works	10,704	0	0	10,704
Health	357,315	0	0	357,315
Human Services	3,744,700	0	0	3,744,700
Intergovernmental	2,535,538	0	0	2,535,538
Capital Outlay	6,486	0	5,592,486	5,598,972
Debt Service:				
Principal Retirement	108,827	1,596,315	0	1,705,142
Interest and Fiscal Charges	13,854	215,602	0	229,456
Total Expenditures	14,548,084	1,811,917	5,592,486	21,952,487
Excess (Deficiency) of Revenues Over Expenditures	197,098	(1,409,246)	(3,758,421)	(4,970,569)
Other Financing Sources (Uses):				
Sale of Capital Assets	0	0	8,000	8,000
Ohio Public Works Commission Loan	0	0	302,367	302,367
Transfers In	199,607	1,425,544	750,000	2,375,151
Total Other Financing Sources (Uses)	199,607	1,425,544	1,060,367	2,685,518
Net Change in Fund Balances	396,705	16,298	(2,698,054)	(2,285,051)
Fund Balances at Beginning of Year	6,264,209	(48,349)	4,038,149	10,254,009
Fund Balances End of Year	\$ 6,660,914	\$ (32,051)	\$ 1,340,095	\$ 7,968,958

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020**

	Dog and Kennel	Indigent Guardianship	Conduct of Business	Courts Computer
Assets:				
Cash and Cash Equivalents	\$ 77,605	\$ 4,426	\$ 8,104	\$ 69,873
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	6,035	1,455	60	9,056
Intergovernmental	245	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	954	0	0	0
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Total Assets	\$ 84,839	\$ 5,881	\$ 8,164	\$ 78,929
Liabilities:				
Accounts Payable	\$ 3,538	\$ 0	\$ 184	\$ 1,608
Accrued Wages and Benefits Payable	1,825	0	0	0
Intergovernmental Payable	1,835	0	0	0
Contracts Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Advances from Other Funds	0	0	0	0
Total Liabilities	7,198	0	184	1,608
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	954	0	0	0
Restricted	76,687	5,881	7,980	77,321
Unassigned	0	0	0	0
Total Fund Balances	77,641	5,881	7,980	77,321
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 84,839	\$ 5,881	\$ 8,164	\$ 78,929

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020**

	Courts' Computer Research	Probate- Juvenile Special Project	Juvenile Court Social Workers	Specialized Docket
Assets:				
Cash and Cash Equivalents	\$ 4,238	\$ 143,657	\$ 71,678	\$ 9,960
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	237	2,331	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
Prepaid Items	0	107	0	0
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Total Assets	\$ 4,475	\$ 146,095	\$ 71,678	\$ 9,960
Liabilities:				
Accounts Payable	\$ 0	\$ 640	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	0	0	1,759
Intergovernmental Payable	0	97	0	1,467
Contracts Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Advances from Other Funds	0	0	0	0
Total Liabilities	0	737	0	3,226
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	107	0	0
Restricted	4,475	145,251	71,678	6,734
Unassigned	0	0	0	0
Total Fund Balances	4,475	145,358	71,678	6,734
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 4,475	\$ 146,095	\$ 71,678	\$ 9,960

KNOX COUNTY, OHIO

Justice Reinvestment and Incentive Grant	Presentence Investigation Grant	Law Library	Delinquent Tax Assessment Collection	VOCA and SVAA Grant	Marine Patrol Grant
\$ 12,842	\$ 4,998	\$ 33,650	\$ 113,579	\$ 32,210	\$ 541
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
67,750	0	8,522	0	45,195	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	521	418	0
0	0	0	0	0	0
<u>\$ 80,592</u>	<u>\$ 4,998</u>	<u>\$ 42,172</u>	<u>\$ 114,100</u>	<u>\$ 77,823</u>	<u>\$ 541</u>
\$ 0	\$ 0	\$ 2,066	\$ 994	\$ 0	\$ 0
1,348	126	20	1,103	820	0
208	108	17	912	765	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,556</u>	<u>234</u>	<u>2,103</u>	<u>3,009</u>	<u>1,585</u>	<u>0</u>
0	0	0	0	0	0
<u>33,875</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>38,006</u>	<u>0</u>
<u>33,875</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>38,006</u>	<u>0</u>
0	0	0	521	418	0
45,161	4,764	40,069	110,570	37,814	541
0	0	0	0	0	0
<u>45,161</u>	<u>4,764</u>	<u>40,069</u>	<u>111,091</u>	<u>38,232</u>	<u>541</u>
<u>\$ 80,592</u>	<u>\$ 4,998</u>	<u>\$ 42,172</u>	<u>\$ 114,100</u>	<u>\$ 77,823</u>	<u>\$ 541</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020**

	Indigent Drivers Monitoring	Common Pleas Jail Diversion Grant	Targeted Community Alternative to Prison Grant	911 Emergency Calling System
Assets:				
Cash and Cash Equivalents	\$ 550	\$ 15,728	\$ 88,216	\$ 872,114
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	560,621
Accounts	0	0	0	0
Intergovernmental	0	25,660	65,140	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	899	0	9,671
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	0	0	0	234
Total Assets	\$ 550	\$ 42,287	\$ 153,356	\$ 1,442,640
Liabilities:				
Accounts Payable	\$ 0	\$ 260	\$ 0	\$ 18,727
Accrued Wages and Benefits Payable	0	501	1,258	19,481
Intergovernmental Payable	0	428	1,108	16,008
Contracts Payable	0	0	0	805
Due to Other Funds	0	0	0	0
Advances from Other Funds	0	0	0	331,765
Total Liabilities	0	1,189	2,366	386,786
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	0	12,692	32,570	390,606
Total Deferred Inflows of Resources	0	12,692	32,570	390,606
Fund Balances:				
Nonspendable	0	899	0	9,671
Restricted	550	27,507	118,420	655,577
Unassigned	0	0	0	0
Total Fund Balances	550	28,406	118,420	665,248
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 550	\$ 42,287	\$ 153,356	\$ 1,442,640

KNOX COUNTY, OHIO

Litter Control and Recycling	Child Support Enforcement Agency	Real Estate Assessment	Youth Services Grant	Ditch Maintenance	Hazard Mitigation Grant
\$ 11,957	\$ 285,985	\$ 3,015,151	\$ 226,132	\$ 13,722	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
0	18,811	750	693	0	0
0	43,194	0	290,978	0	7,500
0	0	0	0	16,511	0
0	0	0	0	0	0
0	0	0	0	0	0
192	3,961	1,565	1,980	0	0
0	0	0	0	0	0
<u>\$ 12,149</u>	<u>\$ 351,951</u>	<u>\$ 3,017,466</u>	<u>\$ 519,783</u>	<u>\$ 30,233</u>	<u>\$ 7,500</u>
\$ 560	\$ 1,983	\$ 0	\$ 2,784	\$ 0	\$ 0
920	7,224	3,224	2,588	0	0
1,388	6,418	2,758	2,625	0	0
0	0	1,376	0	0	0
0	348,436	0	0	0	0
0	0	0	0	0	0
<u>2,868</u>	<u>364,061</u>	<u>7,358</u>	<u>7,997</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	43,194	0	237,717	16,511	7,500
0	43,194	0	237,717	16,511	7,500
192	3,961	1,565	1,980	0	0
9,089	0	3,008,543	272,089	13,722	0
0	(59,265)	0	0	0	0
<u>9,281</u>	<u>(55,304)</u>	<u>3,010,108</u>	<u>274,069</u>	<u>13,722</u>	<u>0</u>
<u>\$ 12,149</u>	<u>\$ 351,951</u>	<u>\$ 3,017,466</u>	<u>\$ 519,783</u>	<u>\$ 30,233</u>	<u>\$ 7,500</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020**

	Emergency Management Agency	Litter/Recycle Ohio EPA Grant	Marriage License	Knox Area Transit
Assets:				
Cash and Cash Equivalents	\$ 109,282	\$ 259	\$ 9,013	\$ 160,874
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	1,384	973
Intergovernmental	55,046	0	0	135,273
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	7,197
Prepaid Items	1,039	0	0	7,905
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Total Assets	\$ 165,367	\$ 259	\$ 10,397	\$ 312,222
Liabilities:				
Accounts Payable	\$ 4,960	\$ 0	\$ 0	\$ 21,902
Accrued Wages and Benefits Payable	984	0	0	14,501
Intergovernmental Payable	891	0	0	14,581
Contracts Payable	0	0	0	0
Due to Other Funds	52	0	0	3,557
Advances from Other Funds	0	0	0	0
Total Liabilities	6,887	0	0	54,541
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	55,046	0	0	135,273
Total Deferred Inflows of Resources	55,046	0	0	135,273
Fund Balances:				
Nonspendable	1,039	0	0	7,905
Restricted	102,395	259	10,397	114,503
Unassigned	0	0	0	0
Total Fund Balances	103,434	259	10,397	122,408
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 165,367	\$ 259	\$ 10,397	\$ 312,222

KNOX COUNTY, OHIO

<u>Help America Vote Act</u>	<u>Storm Water Management</u>	<u>Continuing Professional Training</u>	<u>Concealed Handgun License</u>	<u>WIA Programs</u>	<u>Common Pleas Special Project</u>
\$ 24,431	\$ 3,724	\$ 9,212	\$ 34,225	\$ 305,283	\$ 67,915
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	1,964	0	6,130
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	28	0	305	0	0
0	0	0	0	0	0
<u>\$ 24,431</u>	<u>\$ 3,752</u>	<u>\$ 9,212</u>	<u>\$ 36,494</u>	<u>\$ 305,283</u>	<u>\$ 74,045</u>
\$ 2,276	\$ 0	\$ 0	\$ 0	\$ 11,960	\$ 0
0	93	0	333	0	105
0	64	0	260	0	88
0	0	0	5,682	0	0
0	0	0	0	89,035	0
0	0	0	0	0	0
<u>2,276</u>	<u>157</u>	<u>0</u>	<u>6,275</u>	<u>100,995</u>	<u>193</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	28	0	305	0	0
22,155	3,567	9,212	29,914	204,288	73,852
0	0	0	0	0	0
<u>22,155</u>	<u>3,595</u>	<u>9,212</u>	<u>30,219</u>	<u>204,288</u>	<u>73,852</u>
<u>\$ 24,431</u>	<u>\$ 3,752</u>	<u>\$ 9,212</u>	<u>\$ 36,494</u>	<u>\$ 305,283</u>	<u>\$ 74,045</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020**

	Supervision Fee	Parenting Seminar	Immobilized Vehicle	Adult Probation Grant
Assets:				
Cash and Cash Equivalents	\$ 55,683	\$ 901	\$ 1,298	\$ 43,326
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	536	0	0	0
Intergovernmental	0	0	0	37,500
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	411	0	0	0
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Total Assets	\$ 56,630	\$ 901	\$ 1,298	\$ 80,826
Liabilities:				
Accounts Payable	\$ 2,395	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	154	0	0	684
Intergovernmental Payable	128	0	0	1,073
Contracts Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Advances from Other Funds	0	0	0	0
Total Liabilities	2,677	0	0	1,757
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	18,750
Total Deferred Inflows of Resources	0	0	0	18,750
Fund Balances:				
Nonspendable	411	0	0	0
Restricted	53,542	901	1,298	60,319
Unassigned	0	0	0	0
Total Fund Balances	53,953	901	1,298	60,319
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 56,630	\$ 901	\$ 1,298	\$ 80,826

KNOX COUNTY, OHIO

<u>Commissary</u>	<u>Law Enforcement</u>	<u>Drug Enforcement</u>	<u>Revolving Loan</u>	<u>Work Release</u>	<u>Social Security Incentives</u>
\$ 0	\$ 0	\$ 0	\$ 231,339	\$ 0	\$ 0
21,248	23,856	1,297	0	1,327	15,125
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	887,028	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 21,248</u>	<u>\$ 23,856</u>	<u>\$ 1,297</u>	<u>\$ 1,118,367</u>	<u>\$ 1,327</u>	<u>\$ 15,125</u>
\$ 0	\$ 0	\$ 0	\$ 7,382	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>7,382</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
21,248	23,856	1,297	1,110,985	1,327	15,125
0	0	0	0	0	0
<u>21,248</u>	<u>23,856</u>	<u>1,297</u>	<u>1,110,985</u>	<u>1,327</u>	<u>15,125</u>
<u>\$ 21,248</u>	<u>\$ 23,856</u>	<u>\$ 1,297</u>	<u>\$ 1,118,367</u>	<u>\$ 1,327</u>	<u>\$ 15,125</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020**

	K - 9	Community Mental Health	Senior Citizens	Lodging Tax
Assets:				
Cash and Cash Equivalents	\$ 0	\$ 0	\$ 79,812	\$ 114
Cash and Cash Equivalents in Segregated Accounts	7,408	0	0	0
Receivables:				
Taxes	0	1,143,435	1,053,643	8,997
Accounts	0	0	0	0
Intergovernmental	0	56,907	10,697	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Total Assets	\$ 7,408	\$ 1,200,342	\$ 1,144,152	\$ 9,111
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 8,997
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
Advances from Other Funds	0	0	0	0
Total Liabilities	0	0	0	8,997
Deferred Inflows of Resources:				
Property Taxes	0	1,125,990	1,037,361	0
Unavailable Revenue	0	73,304	26,001	0
Total Deferred Inflows of Resources	0	1,199,294	1,063,362	0
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	7,408	1,048	80,790	114
Unassigned	0	0	0	0
Total Fund Balances	7,408	1,048	80,790	114
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 7,408	\$ 1,200,342	\$ 1,144,152	\$ 9,111

KNOX COUNTY, OHIO

Total Nonmajor
Special
Revenue Funds

\$ 6,253,607
70,261

2,766,696
50,415
849,607
16,511
887,028
7,197
29,956

234
\$ 10,931,512

\$ 93,216
59,051
53,227
7,863
441,080
331,765
986,202

2,163,351
1,121,045
3,284,396

29,956
6,690,223
(59,265)
6,660,914

\$ 10,931,512

KNOX COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020***

	Dog and Kennel	Indigent Guardianship	Conduct of Business	Courts Computer
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	17,564	9,989	1,227	70,298
Licenses and Permits	188,935	0	0	0
Investment Earnings	0	0	0	448
Special Assessments	0	0	0	0
Fines and Forfeitures	1,730	0	0	0
All Other Revenue	11,395	0	0	0
Total Revenue	219,624	9,989	1,227	70,746
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	7,415	1,107	129,232
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	250,682	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	250,682	7,415	1,107	129,232
Excess (Deficiency) of Revenues Over Expenditures	(31,058)	2,574	120	(58,486)
Other Financing Sources (Uses):				
Transfers In	25,000	0	0	0
Total Other Financing Sources (Uses)	25,000	0	0	0
Net Change in Fund Balances	(6,058)	2,574	120	(58,486)
Fund Balances at Beginning of Year	83,699	3,307	7,860	135,807
Fund Balances End of Year	\$ 77,641	\$ 5,881	\$ 7,980	\$ 77,321

KNOX COUNTY, OHIO

Courts' Computer Research	Time Out Program	Probate- Juvenile Special Project	Juvenile Court Social Workers	Specialized Docket	Justice Reinvestment and Incentive Grant
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	20,000	0	70,000	135,500
3,084	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	29,081	19	0	0
0	0	4,914	7,851	680	722
<u>3,084</u>	<u>0</u>	<u>53,995</u>	<u>7,870</u>	<u>70,680</u>	<u>136,222</u>
0	0	0	0	0	0
2,908	0	0	0	72,362	0
0	1,130	26,956	226	0	130,227
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>2,908</u>	<u>1,130</u>	<u>26,956</u>	<u>226</u>	<u>72,362</u>	<u>130,227</u>
176	(1,130)	27,039	7,644	(1,682)	5,995
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
176	(1,130)	27,039	7,644	(1,682)	5,995
4,299	1,130	118,319	64,034	8,416	39,166
<u>\$ 4,475</u>	<u>\$ 0</u>	<u>\$ 145,358</u>	<u>\$ 71,678</u>	<u>\$ 6,734</u>	<u>\$ 45,161</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, 2020**

	Presentence Investigation Grant	Law Library	Delinquent Tax Assessment Collection	VOCA and SVAA Grant
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	7,500	0	0	62,203
Charges for Services	0	0	176,343	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	44,303	0	0
All Other Revenue	132	34	9,905	1,301
Total Revenue	7,632	44,337	186,248	63,504
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	161,849	71,113
Judicial	0	27,918	0	0
Public Safety	9,636	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	9,636	27,918	161,849	71,113
Excess (Deficiency) of Revenues Over Expenditures	(2,004)	16,419	24,399	(7,609)
Other Financing Sources (Uses):				
Transfers In	0	0	0	42,962
Total Other Financing Sources (Uses)	0	0	0	42,962
Net Change in Fund Balances	(2,004)	16,419	24,399	35,353
Fund Balances at Beginning of Year	6,768	23,650	86,692	2,879
Fund Balances End of Year	\$ 4,764	\$ 40,069	\$ 111,091	\$ 38,232

KNOX COUNTY, OHIO

Marine Patrol Grant	Indigent Drivers Monitoring	Common Pleas Jail Diversion Grant	Targeted Community Alternative to Prison Grant	911 Emergency Calling System	Litter Control and Recycling
\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,043,788	\$ 0
22,934	0	52,148	130,280	120,177	82,187
0	100	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	1,154	902	29,255	1,026
<u>22,934</u>	<u>100</u>	<u>53,302</u>	<u>131,182</u>	<u>2,193,220</u>	<u>83,213</u>
0	0	0	0	0	0
0	0	0	0	0	0
30,038	0	57,383	115,026	1,604,224	0
0	0	0	0	0	0
0	0	0	0	0	79,716
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	108,827	0
0	0	0	0	13,854	0
<u>30,038</u>	<u>0</u>	<u>57,383</u>	<u>115,026</u>	<u>1,726,905</u>	<u>79,716</u>
(7,104)	100	(4,081)	16,156	466,315	3,497
7,645	0	0	0	0	0
<u>7,645</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
541	100	(4,081)	16,156	466,315	3,497
0	450	32,487	102,264	198,933	5,784
<u>\$ 541</u>	<u>\$ 550</u>	<u>\$ 28,406</u>	<u>\$ 118,420</u>	<u>\$ 665,248</u>	<u>\$ 9,281</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, 2020***

	Child Support Enforcement Agency	Real Estate Assessment	Youth Services Grant	Ditch Maintenance
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	807,550	0	352,225	0
Charges for Services	192,590	888,407	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	7,589
Fines and Forfeitures	0	0	0	0
All Other Revenue	22,586	13,588	15,979	0
Total Revenue	1,022,726	901,995	368,204	7,589
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	821,960	0	0
Judicial	0	0	0	0
Public Safety	0	0	315,892	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,210,506	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	6,486
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	1,210,506	821,960	315,892	6,486
Excess (Deficiency) of Revenues Over Expenditures	(187,780)	80,035	52,312	1,103
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	(187,780)	80,035	52,312	1,103
Fund Balances at Beginning of Year	132,476	2,930,073	221,757	12,619
Fund Balances End of Year	\$ (55,304)	\$ 3,010,108	\$ 274,069	\$ 13,722

KNOX COUNTY, OHIO

Hazard Mitigation Grant	Emergency Management Agency	Litter/Recycle Ohio EPA Grant	Marriage License	Knox Area Transit	Help America Vote Act
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
15,750	94,749	5,729	0	1,658,467	88,737
0	0	0	14,372	371,746	0
0	0	0	0	0	0
0	0	0	0	0	60
0	0	0	0	0	0
0	0	0	0	0	0
0	12,588	0	0	91,504	1
<u>15,750</u>	<u>107,337</u>	<u>5,729</u>	<u>14,372</u>	<u>2,121,717</u>	<u>88,798</u>
0	0	0	0	0	69,493
0	0	0	0	0	0
15,750	143,387	0	0	0	0
0	0	0	0	0	0
0	0	9,918	5,730	0	0
0	0	0	0	2,124,843	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>15,750</u>	<u>143,387</u>	<u>9,918</u>	<u>5,730</u>	<u>2,124,843</u>	<u>69,493</u>
0	(36,050)	(4,189)	8,642	(3,126)	19,305
0	24,000	0	0	0	0
0	24,000	0	0	0	0
0	(12,050)	(4,189)	8,642	(3,126)	19,305
0	115,484	4,448	1,755	125,534	2,850
<u>\$ 0</u>	<u>\$ 103,434</u>	<u>\$ 259</u>	<u>\$ 10,397</u>	<u>\$ 122,408</u>	<u>\$ 22,155</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, 2020***

	Storm Water Management	Continuing Professional Training	Concealed Handgun License	WIA Programs
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	209,916
Charges for Services	10,943	0	37,756	175
Licenses and Permits	0	0	71,023	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	137	0	901	0
Total Revenue	11,080	0	109,680	210,091
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	90	91,506	0
Public Works	9,370	0	0	0
Health	0	0	0	0
Human Services	0	0	0	307,401
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	9,370	90	91,506	307,401
Excess (Deficiency) of Revenues Over Expenditures	1,710	(90)	18,174	(97,310)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	1,710	(90)	18,174	(97,310)
Fund Balances at Beginning of Year	1,885	9,302	12,045	301,598
Fund Balances End of Year	\$ 3,595	\$ 9,212	\$ 30,219	\$ 204,288

KNOX COUNTY, OHIO

Common Pleas Special Project	Supervision Fee	Parenting Seminar	Immobilized Vehicle	Adult Probation Grant	Coronavirus Relief
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	61,455	0	0	75,100	3,572,624
54,959	11,558	2,400	140	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
909	11	115	0	75	0
<u>55,868</u>	<u>73,024</u>	<u>2,515</u>	<u>140</u>	<u>75,175</u>	<u>3,572,624</u>
0	0	0	0	0	1,837,161
9,426	27,290	3,223	0	58,997	102,929
0	0	0	0	571	1,544,270
0	0	0	0	0	1,334
0	0	0	0	0	11,269
0	0	0	0	0	75,661
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>9,426</u>	<u>27,290</u>	<u>3,223</u>	<u>0</u>	<u>59,568</u>	<u>3,572,624</u>
46,442	45,734	(708)	140	15,607	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
46,442	45,734	(708)	140	15,607	0
27,410	8,219	1,609	1,158	44,712	0
<u>\$ 73,852</u>	<u>\$ 53,953</u>	<u>\$ 901</u>	<u>\$ 1,298</u>	<u>\$ 60,319</u>	<u>\$ 0</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, 2020**

	Commissary	Law Enforcement	Drug Enforcement	Revolving Loan
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	10,000
Charges for Services	68,166	0	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	53	0	7,475
Special Assessments	0	0	0	0
Fines and Forfeitures	0	18,746	0	0
All Other Revenue	0	0	0	5,350
Total Revenue	<u>68,166</u>	<u>18,799</u>	<u>0</u>	<u>22,825</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	61,664	20,901	5,600	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	26,289
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>61,664</u>	<u>20,901</u>	<u>5,600</u>	<u>26,289</u>
Excess (Deficiency) of Revenues Over Expenditures	6,502	(2,102)	(5,600)	(3,464)
Other Financing Sources (Uses):				
Transfers In	0	0	0	100,000
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>100,000</u>
Net Change in Fund Balances	6,502	(2,102)	(5,600)	96,536
Fund Balances at Beginning of Year	<u>14,746</u>	<u>25,958</u>	<u>6,897</u>	<u>1,014,449</u>
Fund Balances End of Year	<u>\$ 21,248</u>	<u>\$ 23,856</u>	<u>\$ 1,297</u>	<u>\$ 1,110,985</u>

KNOX COUNTY, OHIO

Work Release	Social Security Incentives	K - 9	Community Mental Health	Senior Citizens	Lodging Tax	Total Nonmajor Special Revenue Funds
\$ 0	\$ 0	\$ 0	\$ 1,069,162	\$ 1,089,619	\$ 166,597	\$ 4,369,166
0	0	0	135,618	25,163	0	7,816,012
0	22,114	0	0	0	0	1,953,931
0	0	0	0	0	0	259,958
0	0	0	0	0	0	8,036
0	0	0	0	0	0	7,589
0	0	0	0	0	0	93,879
0	0	3,596	0	0	0	236,611
<u>0</u>	<u>22,114</u>	<u>3,596</u>	<u>1,204,780</u>	<u>1,114,782</u>	<u>166,597</u>	<u>14,745,182</u>
0	0	0	0	0	166,483	3,128,059
0	0	0	0	0	0	442,807
0	24,299	1,018	0	0	0	4,199,794
0	0	0	0	0	0	10,704
0	0	0	0	0	0	357,315
0	0	0	0	0	0	3,744,700
0	0	0	1,206,486	1,329,052	0	2,535,538
0	0	0	0	0	0	6,486
0	0	0	0	0	0	108,827
0	0	0	0	0	0	13,854
<u>0</u>	<u>24,299</u>	<u>1,018</u>	<u>1,206,486</u>	<u>1,329,052</u>	<u>166,483</u>	<u>14,548,084</u>
0	(2,185)	2,578	(1,706)	(214,270)	114	197,098
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>199,607</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>199,607</u>
0	(2,185)	2,578	(1,706)	(214,270)	114	396,705
1,327	17,310	4,830	2,754	295,060	0	6,264,209
<u>\$ 1,327</u>	<u>\$ 15,125</u>	<u>\$ 7,408</u>	<u>\$ 1,048</u>	<u>\$ 80,790</u>	<u>\$ 114</u>	<u>\$ 6,660,914</u>



KNOX COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2020***

	Bond Retirement	OPWC - Dan Amity Road	Total Nonmajor Debt Service Funds
Revenues:			
All Other Revenue	\$ 283,626	\$ 119,045	\$ 402,671
Total Revenue	<u>283,626</u>	<u>119,045</u>	<u>402,671</u>
Expenditures:			
Debt Service:			
Principal Retirement	1,477,270	119,045	1,596,315
Interest and Fiscal Charges	<u>215,602</u>	<u>0</u>	<u>215,602</u>
Total Expenditures	<u>1,692,872</u>	<u>119,045</u>	<u>1,811,917</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,409,246)	0	(1,409,246)
Other Financing Sources (Uses):			
Transfers In	<u>1,425,544</u>	<u>0</u>	<u>1,425,544</u>
Total Other Financing Sources (Uses)	<u>1,425,544</u>	<u>0</u>	<u>1,425,544</u>
Net Change in Fund Balances	16,298	0	16,298
Fund Balances at Beginning of Year	<u>(48,349)</u>	<u>0</u>	<u>(48,349)</u>
Fund Balances End of Year	<u>\$ (32,051)</u>	<u>\$ 0</u>	<u>\$ (32,051)</u>

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2020**

	Permanent Improvement	Dog and Kennel Equipment	Children's Resource Center
Assets:			
Cash and Cash Equivalents	\$ 717,708	\$ 16,706	\$ 733,782
Receivables:			
Interest	0	0	98
Total Assets	<u>\$ 717,708</u>	<u>\$ 16,706</u>	<u>\$ 733,880</u>
Liabilities:			
Accounts Payable	\$ 44,589	\$ 1,544	\$ 88,379
Total Liabilities	<u>44,589</u>	<u>1,544</u>	<u>88,379</u>
Deferred Inflows of Resources:			
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:			
Restricted	0	15,162	645,501
Assigned	673,119	0	0
Total Fund Balances	<u>673,119</u>	<u>15,162</u>	<u>645,501</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 717,708</u>	<u>\$ 16,706</u>	<u>\$ 733,880</u>

KNOX COUNTY, OHIO

<u>Community Development Block Grant</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 26,477	\$ 1,494,673
0	98
<u>\$ 26,477</u>	<u>\$ 1,494,771</u>
\$ 20,164	\$ 154,676
20,164	154,676
0	0
6,313	666,976
0	673,119
<u>6,313</u>	<u>1,340,095</u>
<u>\$ 26,477</u>	<u>\$ 1,494,771</u>

KNOX COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2020**

	Permanent Improvement	Dog and Kennel Equipment	Children's Resource Center
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 0	\$ 0
Investment Earnings	0	0	14,413
Donations and Contributions	200,000	0	0
Total Revenue	200,000	0	14,413
Expenditures:			
Capital Outlay	2,311,168	7,540	1,482,688
Total Expenditures	2,311,168	7,540	1,482,688
Excess (Deficiency) of Revenues Over Expenditures	(2,111,168)	(7,540)	(1,468,275)
Other Financing Sources (Uses):			
Sale of Capital Assets	0	8,000	0
Ohio Public Works Commission Loan	0	0	0
Transfers In	750,000	0	0
Total Other Financing Sources (Uses)	750,000	8,000	0
Net Change in Fund Balances	(1,361,168)	460	(1,468,275)
Fund Balances at Beginning of Year	2,034,287	14,702	2,113,776
Fund Balances End of Year	\$ 673,119	\$ 15,162	\$ 645,501

KNOX COUNTY, OHIO

Community Development Block Grant	Engineering Projects	Total Nonmajor Capital Project Funds
\$ 276,688	\$ 1,342,819	\$ 1,619,507
145	0	14,558
0	0	200,000
<u>276,833</u>	<u>1,342,819</u>	<u>1,834,065</u>
181,395	1,609,695	5,592,486
<u>181,395</u>	<u>1,609,695</u>	<u>5,592,486</u>
95,438	(266,876)	(3,758,421)
0	0	8,000
0	302,367	302,367
0	0	750,000
<u>0</u>	<u>302,367</u>	<u>1,060,367</u>
95,438	35,491	(2,698,054)
(89,125)	(35,491)	4,038,149
<u>\$ 6,313</u>	<u>\$ 0</u>	<u>\$ 1,340,095</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, 2020***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 13,891,300	\$ 13,891,300	\$ 15,434,962	\$ 1,543,662
Intergovernmental Revenues	2,006,000	2,006,000	2,305,749	299,749
Charges for Services	1,447,600	1,447,600	1,445,456	(2,144)
Licenses and Permits	3,100	3,100	4,394	1,294
Investment Earnings	600,000	600,000	519,459	(80,541)
Fines and Forfeitures	48,000	48,000	44,496	(3,504)
All Other Revenues	435,160	435,494	1,470,449	1,034,955
Total Revenues	18,431,160	18,431,494	21,224,965	2,793,471
Expenditures:				
General Government - Legislative and Executive:				
Commissioners:				
Personal Services	496,544	451,544	442,389	9,155
Materials and Supplies	151,687	173,951	171,470	2,481
Contractual Services	297,127	327,127	307,968	19,159
Other Expenditures	628,649	550,080	509,303	40,777
Total Commissioners	1,574,007	1,502,702	1,431,130	71,572
County Microfilming:				
Personal Services	34,211	34,211	33,923	288
Total County Microfilming	34,211	34,211	33,923	288
Safe/Loss:				
Personal Services	68,458	83,999	80,717	3,282
Materials and Supplies	1,000	2,200	332	1,868
Contractual Services	200	200	0	200
Other Expenditures	1,535	1,535	676	859
Total Safe/Loss	71,193	87,934	81,725	6,209
Information Technology:				
Personal Services	179,250	218,503	215,335	3,168
Materials and Supplies	3,000	3,000	2,420	580
Contractual Services	143,000	112,740	111,330	1,410
Other Expenditures	2,000	2,000	1,986	14
Total Information Technology	327,250	336,243	331,071	5,172
Regional Planning Commission:				
Contractual Services	26,000	26,000	26,000	0
Total Regional Planning Commission	26,000	26,000	26,000	0

(Continued)

KNOX COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2020***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Auditor:				
Personal Services	239,370	239,370	233,348	6,022
Materials and Supplies	5,423	6,923	4,954	1,969
Contractual Services	26,186	26,186	24,442	1,744
Other Expenditures	4,914	4,914	4,432	482
Total Auditor	275,893	277,393	267,176	10,217
Treasurer:				
Personal Services	152,110	150,460	145,176	5,284
Materials and Supplies	17,735	17,735	17,610	125
Contractual Services	8,733	9,883	9,662	221
Other Expenditures	3,600	4,100	3,700	400
Total Treasurer	182,178	182,178	176,148	6,030
Prosecuting Attorney:				
Personal Services	495,118	495,118	461,695	33,423
Materials and Supplies	6,000	6,000	5,993	7
Contractual Services	49,228	49,228	48,033	1,195
Other Expenditures	3,559	3,559	3,344	215
Total Prosecuting Attorney	553,905	553,905	519,065	34,840
Bureau of Inspection:				
Contractual Services	104,825	104,825	97,275	7,550
Total Bureau of Inspection	104,825	104,825	97,275	7,550
Data Processing Board:				
Contractual Services	105,888	93,993	89,848	4,145
Total Data Processing Board	105,888	93,993	89,848	4,145
Board of Elections:				
Personal Services	372,278	387,777	383,013	4,764
Materials and Supplies	17,081	44,081	42,981	1,100
Contractual Services	134,380	144,380	135,382	8,998
Other Expenditures	5,210	5,210	5,050	160
Total Board of Elections	528,949	581,448	566,426	15,022

(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, 2020***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Maintenance and Operation:				
Personal Services	380,990	363,090	339,321	23,769
Materials and Supplies	133,540	133,540	109,882	23,658
Contractual Services	634,439	574,439	467,269	107,170
Other Expenditures	25,787	22,287	18,554	3,733
Total Maintenance and Operation	1,174,756	1,093,356	935,026	158,330
Recorder:				
Personal Services	178,710	178,710	171,499	7,211
Total Recorder	178,710	178,710	171,499	7,211
Insurance, Pension and Taxes:				
Contractual Services	2,086,000	1,955,915	1,932,327	23,588
Total Insurance, Pension and Taxes	2,086,000	1,955,915	1,932,327	23,588
Agriculture:				
Contractual Services	457,260	491,260	491,260	0
Total Agriculture	457,260	491,260	491,260	0
Bike Path:				
Contractual Services	6,566	6,900	6,900	0
Total Bike Path	6,566	6,900	6,900	0
Total General Government - Legislative and Executive	7,687,591	7,506,973	7,156,799	350,174
General Government - Judicial:				
Court of Appeals:				
Contractual Services	10,000	10,000	9,490	510
Total Court of Appeals	10,000	10,000	9,490	510
Common Pleas Court:				
Personal Services	529,247	529,247	483,010	46,237
Materials and Supplies	7,704	7,704	6,953	751
Contractual Services	36,800	36,500	17,111	19,389
Other Expenditures	3,000	3,300	3,240	60
Total Common Pleas Court	576,751	576,751	510,314	66,437

(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, 2020***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Jury Commission:				
Personal Services	3,450	3,470	3,427	43
Materials and Supplies	1,500	1,480	1,212	268
Total Jury Commission	4,950	4,950	4,639	311
Juvenile Court:				
Materials and Supplies	5,500	4,400	4,304	96
Contractual Services	2,381	2,331	2,332	(1)
Other Expenditures	6,045	2,245	2,206	39
Total Juvenile Court	13,926	8,976	8,842	134
Juvenile Probation:				
Personal Services	392,412	366,062	352,303	13,759
Materials and Supplies	5,500	4,750	4,507	243
Contractual Services	323,572	370,552	280,475	90,077
Other Expenditures	10,000	10,000	10,000	0
Total Juvenile Probation	731,484	751,364	647,285	104,079
Probate Court:				
Personal Services	118,325	118,325	110,850	7,475
Materials and Supplies	6,500	6,500	6,500	0
Contractual Services	27,836	26,336	24,237	2,099
Other Expenditures	2,794	4,294	3,923	371
Total Probate Court	155,455	155,455	145,510	9,945
Clerk of Courts:				
Personal Services	259,653	260,633	249,518	11,115
Materials and Supplies	7,000	7,000	6,487	513
Contractual Services	11,189	10,209	8,154	2,055
Other Expenditures	2,016	2,016	922	1,094
Total Clerk of Courts	279,858	279,858	265,081	14,777
Municipal Court:				
Personal Services	135,240	140,883	101,357	39,526
Contractual Services	17,750	18,107	13,107	5,000
Total Municipal Court	152,990	158,990	114,464	44,526

(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, 2020***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Defender:				
Personal Services	584,037	584,037	565,243	18,794
Materials and Supplies	5,663	5,663	2,414	3,249
Other Expenditures	2,500	3,500	1,628	1,872
Total Public Defender	592,200	593,200	569,285	23,915
Total General Government - Judicial	2,517,614	2,539,544	2,274,910	264,634
Public Safety:				
Sheriff:				
Personal Services	2,637,204	2,380,219	1,987,129	393,090
Materials and Supplies	46,179	52,379	52,370	9
Contractual Services	272,329	251,829	242,621	9,208
Other Expenditures	22,736	22,736	22,593	143
Total Sheriff	2,978,448	2,707,163	2,304,713	402,450
Jail:				
Personal Services	1,981,937	1,848,778	1,420,370	428,408
Materials and Supplies	5,002	5,002	5,000	2
Contractual Services	541,107	541,107	443,481	97,626
Other Expenditures	3,000	3,000	3,000	0
Total Jail	2,531,046	2,397,887	1,871,851	526,036
Coroner:				
Personal Services	88,066	94,518	93,341	1,177
Materials and Supplies	1,000	200	0	200
Contractual Services	73,857	68,525	65,173	3,352
Other Expenditures	3,512	3,512	1,472	2,040
Total Coroner	166,435	166,755	159,986	6,769
Total Public Safety	5,675,929	5,271,805	4,336,550	935,255
Public Works:				
Map Department:				
Personal Services	106,817	106,817	106,271	546
Materials and Supplies	1,068	668	394	274
Other Expenditures	1,200	1,600	1,558	42
Total Map Department	109,085	109,085	108,223	862

(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, 2020***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Buildings and Grounds:				
Contractual Services	105,000	133,690	130,722	2,968
Other Expenditures	75,000	85,000	81,275	3,725
Total Buildings and Grounds	180,000	218,690	211,997	6,693
Total Public Works	289,085	327,775	320,220	7,555
Health:				
Vital Statistics:				
Other Expenditures	1,000	1,000	810	190
Total Vital Statistics	1,000	1,000	810	190
Other Health:				
Other Expenditures	139,839	139,839	139,838	1
Total Other Health	139,839	139,839	139,838	1
Humane Society:				
Personal Services	10,287	10,287	9,868	419
Materials and Supplies	500	94	94	0
Contractual Services	5,298	5,298	3,327	1,971
Other Expenditures	5,238	4,583	4,344	239
Total Humane Society	21,323	20,262	17,633	2,629
Animal Control Officer:				
Personal Services	54,375	54,213	50,221	3,992
Contractual Services	1,000	3,093	3,027	66
Other Expenditures	7,577	6,707	5,430	1,277
Total Animal Control Officer	62,952	64,013	58,678	5,335
Total Health	225,114	225,114	216,959	8,155
Human Services:				
Soldiers Relief:				
Personal Services	42,200	34,122	32,952	1,170
Materials and Supplies	13,454	17,532	16,217	1,315
Contractual Services	202,662	180,162	137,948	42,214
Total Soldiers Relief	258,316	231,816	187,117	44,699

(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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Veterans Relief:				
Personal Services	351,200	351,200	309,406	41,794
Materials and Supplies	0	2,500	0	2,500
Contractual Services	52,116	67,116	57,748	9,368
Other Expenditures	91,150	100,150	89,624	10,526
Total Veterans Relief	494,466	520,966	456,778	64,188
Total Human Services	752,782	752,782	643,895	108,887
Debt Service:				
Principal	40,952	40,952	40,952	0
Interest and Fiscal Charges	8,698	8,698	8,698	0
Capital Outlay	545,233	968,770	927,513	41,257
Total Expenditures	17,742,998	17,642,413	15,926,496	1,715,917
Excess (Deficiency) of Revenues Over (Under) Expenditures	688,162	789,081	5,298,469	4,509,388
Other Financing Sources (Uses):				
Other Financing Uses	(174,387)	(174,387)	(118,252)	56,135
General Obligation Bonds Issued	0	0	384,500	384,500
Transfers In	200,000	200,000	125,000	(75,000)
Transfers Out	(1,068,215)	(3,575,635)	(3,573,965)	1,670
Advances In	5,000	5,000	111,184	106,184
Total Other Financing Sources (Uses)	(1,037,602)	(3,545,022)	(3,071,533)	473,489
Net Change in Fund Balance	(349,440)	(2,755,941)	2,226,936	4,982,877
Fund Balance at Beginning of Year	7,229,965	7,229,965	7,229,965	0
Prior Year Encumbrances	495,001	495,001	495,001	0
Fund Balance at End of Year	<u>\$ 7,375,526</u>	<u>\$ 4,969,025</u>	<u>\$ 9,951,902</u>	<u>\$ 4,982,877</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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
PUBLIC ASSISTANCE FUND				
Revenues:				
Intergovernmental Revenues	\$ 5,325,719	\$ 5,325,719	\$ 4,439,270	\$ (886,449)
Charges for Services	120,000	120,000	98,842	(21,158)
All Other Revenues	310,000	310,000	323,314	13,314
Total Revenues	<u>5,755,719</u>	<u>5,755,719</u>	<u>4,861,426</u>	<u>(894,293)</u>
Expenditures:				
Human Services:				
Personal Services	6,154,741	6,160,741	3,839,980	2,320,761
Materials and Supplies	82,455	82,455	42,936	39,519
Contractual Services	1,089,706	927,114	459,416	467,698
Other Expenditures	408,650	480,242	289,760	190,482
Capital Outlay	29,000	129,000	13,277	115,723
Total Expenditures	<u>7,764,552</u>	<u>7,779,552</u>	<u>4,645,369</u>	<u>3,134,183</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,008,833)	(2,023,833)	216,057	2,239,890
Other Financing Sources (Uses):				
Transfers In	2,130,000	2,130,000	91,570	(2,038,430)
Transfers Out	(175,000)	(160,000)	(92,756)	67,244
Total Other Financing Sources (Uses)	<u>1,955,000</u>	<u>1,970,000</u>	<u>(1,186)</u>	<u>(1,971,186)</u>
Net Change in Fund Balance	(53,833)	(53,833)	214,871	268,704
Fund Balance at Beginning of Year	135,433	135,433	135,433	0
Prior Year Encumbrances	55,052	55,052	55,052	0
Fund Balance at End of Year	<u>\$ 136,652</u>	<u>\$ 136,652</u>	<u>\$ 405,356</u>	<u>\$ 268,704</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, 2020****MOTOR VEHICLE AND GASOLINE TAX FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 6,902,071	\$ 6,902,071	\$ 6,726,026	\$ (176,045)
Charges for Services	4,300	4,300	11,059	6,759
Investment Earnings	35,000	35,000	34,209	(791)
Fines and Forfeitures	10,500	10,500	22,354	11,854
All Other Revenues	64,500	64,500	158,528	94,028
Total Revenues	<u>7,016,371</u>	<u>7,016,371</u>	<u>6,952,176</u>	<u>(64,195)</u>
Expenditures:				
Public Works:				
Personal Services	2,847,403	2,773,903	2,517,820	256,083
Materials and Supplies	1,351,596	1,351,596	1,191,761	159,835
Contractual Services	2,455,208	2,704,024	2,012,785	691,239
Other Expenditures	41,021	51,021	47,323	3,698
Intergovernmental	208,160	208,160	193,077	15,083
Capital Outlay	527,232	611,232	601,971	9,261
Total Expenditures	<u>7,430,620</u>	<u>7,699,936</u>	<u>6,564,737</u>	<u>1,135,199</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(414,249)	(683,565)	387,439	1,071,004
Fund Balance at Beginning of Year	1,378,120	1,378,120	1,378,120	0
Prior Year Encumbrances	414,249	414,249	414,249	0
Fund Balance at End of Year	<u>\$ 1,378,120</u>	<u>\$ 1,108,804</u>	<u>\$ 2,179,808</u>	<u>\$ 1,071,004</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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CHILDREN SERVICES BOARD FUND				
Revenues:				
Taxes	\$ 1,668,200	\$ 1,668,200	\$ 1,833,522	\$ 165,322
Intergovernmental Revenues	4,177,333	4,177,333	3,310,530	(866,803)
Charges for Services	155,000	155,000	118,690	(36,310)
All Other Revenues	15,500	15,500	55,212	39,712
Total Revenues	<u>6,016,033</u>	<u>6,016,033</u>	<u>5,317,954</u>	<u>(698,079)</u>
Expenditures:				
Human Services:				
Personal Services	0	989,083	898,399	90,684
Contractual Services	4,178,560	4,406,949	3,869,940	537,009
Other Expenditures	447,841	441,196	435,086	6,110
Total Expenditures	<u>4,626,401</u>	<u>5,837,228</u>	<u>5,203,425</u>	<u>633,803</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,389,632	178,805	114,529	(64,276)
Other Financing Sources (Uses):				
Transfers Out	<u>(1,500,000)</u>	<u>(289,173)</u>	<u>0</u>	<u>289,173</u>
Total Other Financing Sources (Uses)	<u>(1,500,000)</u>	<u>(289,173)</u>	<u>0</u>	<u>289,173</u>
Net Change in Fund Balance	(110,368)	(110,368)	114,529	224,897
Fund Balance at Beginning of Year	377,014	377,014	377,014	0
Prior Year Encumbrances	111,401	111,401	111,401	0
Fund Balance at End of Year	<u>\$ 378,047</u>	<u>\$ 378,047</u>	<u>\$ 602,944</u>	<u>\$ 224,897</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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
DEVELOPMENT DISABILITIES FUND				
Revenues:				
Taxes	\$ 4,100,000	\$ 4,100,000	\$ 4,442,731	\$ 342,731
Intergovernmental Revenues	2,101,834	2,101,834	2,039,547	(62,287)
All Other Revenues	434,527	434,527	181,766	(252,761)
Donations and Contributions	3,000	3,000	1,400	(1,600)
Total Revenues	6,639,361	6,639,361	6,665,444	26,083
Expenditures:				
Human Services:				
Personal Services	2,968,723	3,062,217	2,745,260	316,957
Materials and Supplies	369,610	118,037	97,134	20,903
Contractual Services	1,475,049	1,789,261	1,585,296	203,965
Other Expenditures	95,599	387,599	364,975	22,624
Capital Outlay	1,840,800	1,515,933	98,345	1,417,588
Total Expenditures	6,749,781	6,873,047	4,891,010	1,982,037
Excess (Deficiency) of Revenues Over (Under) Expenditures	(110,420)	(233,686)	1,774,434	2,008,120
Other Financing Sources (Uses):				
Transfers In	51,317	51,317	0	(51,317)
Transfers Out	(51,317)	(51,317)	0	51,317
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	(110,420)	(233,686)	1,774,434	2,008,120
Fund Balance at Beginning of Year	10,424,315	10,424,315	10,424,315	0
Prior Year Encumbrances	130,747	130,747	130,747	0
Fund Balance at End of Year	<u>\$ 10,444,642</u>	<u>\$ 10,321,376</u>	<u>\$ 12,329,496</u>	<u>\$ 2,008,120</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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
DOG AND KENNEL FUND				
Revenues:				
Charges for Services	\$ 28,400	\$ 28,400	\$ 17,444	\$ (10,956)
Licenses and Permits	176,000	176,000	185,449	9,449
Fines and Forfeitures	2,000	2,000	1,586	(414)
All Other Revenues	1,200	1,200	10,326	9,126
Total Revenues	<u>207,600</u>	<u>207,600</u>	<u>214,805</u>	<u>7,205</u>
Expenditures:				
Health:				
Personal Services	198,490	198,490	178,012	20,478
Materials and Supplies	22,148	22,148	20,885	1,263
Contractual Services	66,125	69,880	53,530	16,350
Other Expenditures	5,000	5,000	4,833	167
Capital Outlay	6,985	3,231	2,246	985
Total Expenditures	<u>298,748</u>	<u>298,749</u>	<u>259,506</u>	<u>39,243</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(91,148)	(91,149)	(44,701)	46,448
Other Financing Sources (Uses):				
Transfers In	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>25,000</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>25,000</u>
Net Change in Fund Balance	(91,148)	(91,149)	(19,701)	71,448
Fund Balance at Beginning of Year	83,147	83,147	83,147	0
Prior Year Encumbrances	<u>8,148</u>	<u>8,148</u>	<u>8,148</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 147</u>	<u>\$ 146</u>	<u>\$ 71,594</u>	<u>\$ 71,448</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, 2020***

INDIGENT GUARDIANSHIP FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 7,300	\$ 7,300	\$ 9,223	\$ 1,923
All Other Revenues	200	200	0	(200)
Total Revenues	<u>7,500</u>	<u>7,500</u>	<u>9,223</u>	<u>1,723</u>
Expenditures:				
General Government - Judicial:				
Contractual Services	<u>7,500</u>	<u>10,118</u>	<u>7,415</u>	<u>2,703</u>
Total Expenditures	<u>7,500</u>	<u>10,118</u>	<u>7,415</u>	<u>2,703</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(2,618)	1,808	4,426
Fund Balance at Beginning of Year	<u>2,618</u>	<u>2,618</u>	<u>2,618</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,618</u>	<u>\$ 0</u>	<u>\$ 4,426</u>	<u>\$ 4,426</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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 1,000	\$ 1,000	\$ 1,224	\$ 224
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>1,224</u>	<u>224</u>
Expenditures:				
General Government - Judicial:				
Other Expenditures	<u>8,500</u>	<u>8,500</u>	<u>1,107</u>	<u>7,393</u>
Total Expenditures	<u>8,500</u>	<u>8,500</u>	<u>1,107</u>	<u>7,393</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,500)	(7,500)	117	7,617
Fund Balance at Beginning of Year	<u>7,803</u>	<u>7,803</u>	<u>7,803</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 303</u>	<u>\$ 303</u>	<u>\$ 7,920</u>	<u>\$ 7,617</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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 79,900	\$ 79,900	\$ 73,772	\$ (6,128)
Investment Earnings	2,000	2,000	536	(1,464)
All Other Revenues	100	100	0	(100)
Total Revenues	<u>82,000</u>	<u>82,000</u>	<u>74,308</u>	<u>(7,692)</u>
Expenditures:				
General Government - Judicial:				
Materials and Supplies	13,100	2,100	244	1,856
Contractual Services	7,000	61,003	57,212	3,791
Other Expenditures	53,240	43,240	41,624	1,616
Capital Outlay	24,500	48,500	36,161	12,339
Total Expenditures	<u>97,840</u>	<u>154,843</u>	<u>135,241</u>	<u>19,602</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,840)	(72,843)	(60,933)	11,910
Fund Balance at Beginning of Year	116,449	116,449	116,449	0
Prior Year Encumbrances	6,740	6,740	6,740	0
Fund Balance at End of Year	<u>\$ 107,349</u>	<u>\$ 50,346</u>	<u>\$ 62,256</u>	<u>\$ 11,910</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, 2020**

RECORDER'S EQUIPMENT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 43,200	\$ 43,200	\$ 46,572	\$ 3,372
Total Revenues	<u>43,200</u>	<u>43,200</u>	<u>46,572</u>	<u>3,372</u>
Expenditures:				
General Government - Legislative and Executive:				
Contractual Services	43,954	43,354	42,192	1,162
Other Expenditures	5,000	5,600	5,504	96
Capital Outlay	1,923	1,923	1,705	218
Total Expenditures	<u>50,877</u>	<u>50,877</u>	<u>49,401</u>	<u>1,476</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,677)	(7,677)	(2,829)	4,848
Fund Balance at Beginning of Year	4,529	4,529	4,529	0
Prior Year Encumbrances	7,677	7,677	7,677	0
Fund Balance at End of Year	<u>\$ 4,529</u>	<u>\$ 4,529</u>	<u>\$ 9,377</u>	<u>\$ 4,848</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, 2020***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 3,200	\$ 3,200	\$ 3,069	\$ (131)
Total Revenues	<u>3,200</u>	<u>3,200</u>	<u>3,069</u>	<u>(131)</u>
Expenditures:				
General Government - Judicial:				
Other Expenditures	<u>6,300</u>	<u>6,300</u>	<u>2,908</u>	<u>3,392</u>
Total Expenditures	<u>6,300</u>	<u>6,300</u>	<u>2,908</u>	<u>3,392</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,100)	(3,100)	161	3,261
Fund Balance at Beginning of Year	<u>4,077</u>	<u>4,077</u>	<u>4,077</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 977</u>	<u>\$ 977</u>	<u>\$ 4,238</u>	<u>\$ 3,261</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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Public Safety:				
Other Expenditures	1,427	1,427	1,427	0
Total Expenditures	1,427	1,427	1,427	0
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(1,427)	(1,427)	(1,427)	0
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances	1,427	1,427	1,427	0
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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 11,376	\$ 20,000	\$ 8,624
Fines and Forfeitures	39,900	39,900	28,920	(10,980)
All Other Revenues	100	100	4,914	4,814
Total Revenues	<u>40,000</u>	<u>51,376</u>	<u>53,834</u>	<u>2,458</u>
Expenditures:				
Public Safety:				
Personal Services	5,873	30,600	9,121	21,479
Other Expenditures	151,003	137,652	17,933	119,719
Total Expenditures	<u>156,876</u>	<u>168,252</u>	<u>27,054</u>	<u>141,198</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(116,876)	(116,876)	26,780	143,656
Fund Balance at Beginning of Year	116,877	116,877	116,877	0
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 143,657</u>	<u>\$ 143,656</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, 2020****JUVENILE COURT SOCIAL WORKERS FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 80	\$ 80	\$ 19	\$ (61)
All Other Revenues	1,500	1,500	8,180	6,680
Total Revenues	<u>1,580</u>	<u>1,580</u>	<u>8,199</u>	<u>6,619</u>
Expenditures:				
Public Safety:				
Contractual Services	1,818	1,818	0	1,818
Other Expenditures	63,000	63,000	226	62,774
Total Expenditures	<u>64,818</u>	<u>64,818</u>	<u>226</u>	<u>64,592</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(63,238)	(63,238)	7,973	71,211
Fund Balance at Beginning of Year	63,705	63,705	63,705	0
Fund Balance at End of Year	<u>\$ 467</u>	<u>\$ 467</u>	<u>\$ 71,678</u>	<u>\$ 71,211</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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 35,000	\$ 70,000	\$ 70,000	\$ 0
All Other Revenues	0	447	680	233
Total Revenues	<u>35,000</u>	<u>70,447</u>	<u>70,680</u>	<u>233</u>
Expenditures:				
General Government - Judicial:				
Personal Services	30,000	80,064	71,470	8,594
Materials and Supplies	0	2,034	901	1,133
Total Expenditures	<u>30,000</u>	<u>82,098</u>	<u>72,371</u>	<u>9,727</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,000	(11,651)	(1,691)	9,960
Fund Balance at Beginning of Year	<u>11,651</u>	<u>11,651</u>	<u>11,651</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 16,651</u>	<u>\$ 0</u>	<u>\$ 9,960</u>	<u>\$ 9,960</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, 2020***

JUSTICE REINVESTMENT AND INCENTIVE GRANT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 135,500	\$ 135,500	\$ 135,500	\$ 0
All Other Revenues	0	0	722	722
Total Revenues	<u>135,500</u>	<u>135,500</u>	<u>136,222</u>	<u>722</u>
Expenditures:				
Public Safety:				
Personal Services	134,750	134,817	133,476	1,341
Materials and Supplies	750	683	683	0
Total Expenditures	<u>135,500</u>	<u>135,500</u>	<u>134,159</u>	<u>1,341</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	2,063	2,063
Fund Balance at Beginning of Year	<u>10,779</u>	<u>10,779</u>	<u>10,779</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 10,779</u>	<u>\$ 10,779</u>	<u>\$ 12,842</u>	<u>\$ 2,063</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, 2020***

PRESENTENCE INVESTIGATION GRANT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 10,000	\$ 10,000	\$ 10,000	\$ 0
All Other Revenues	0	0	132	132
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>10,132</u>	<u>132</u>
Expenditures:				
Public Safety:				
Personal Services	10,000	10,000	9,945	55
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>9,945</u>	<u>55</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	187	187
Fund Balance at Beginning of Year	<u>4,811</u>	<u>4,811</u>	<u>4,811</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,811</u>	<u>\$ 4,811</u>	<u>\$ 4,998</u>	<u>\$ 187</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, 2020**

AUTOMATED TITLE PROCESSING FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 400,000	\$ 400,000	\$ 392,183	\$ (7,817)
All Other Revenues	500	500	4,592	4,092
Total Revenues	<u>400,500</u>	<u>400,500</u>	<u>396,775</u>	<u>(3,725)</u>
Expenditures:				
General Government - Judicial:				
Personal Services	257,550	257,550	199,439	58,111
Materials and Supplies	10,087	10,087	9,295	792
Contractual Services	59,717	59,717	34,600	25,117
Other Expenditures	7,904	7,904	7,380	524
Total Expenditures	<u>335,258</u>	<u>335,258</u>	<u>250,714</u>	<u>84,544</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	65,242	65,242	146,061	80,819
Other Financing Sources (Uses):				
Transfers Out	(125,000)	(125,000)	(125,000)	0
Total Other Financing Sources (Uses)	<u>(125,000)</u>	<u>(125,000)</u>	<u>(125,000)</u>	<u>0</u>
Net Change in Fund Balance	(59,758)	(59,758)	21,061	80,819
Fund Balance at Beginning of Year	158,925	158,925	158,925	0
Prior Year Encumbrances	18,907	18,907	18,907	0
Fund Balance at End of Year	<u>\$ 118,074</u>	<u>\$ 118,074</u>	<u>\$ 198,893</u>	<u>\$ 80,819</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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 45,000	\$ 45,000	\$ 37,518	\$ (7,482)
All Other Revenues	0	0	34	34
Total Revenues	45,000	45,000	37,552	(7,448)
Expenditures:				
General Government - Judicial:				
Personal Services	1,830	1,830	1,559	271
Materials and Supplies	10,000	10,000	1,440	8,560
Contractual Services	26,965	27,165	27,146	19
Other Expenditures	5,000	4,800	0	4,800
Capital Outlay	1,000	1,000	0	1,000
Total Expenditures	44,795	44,795	30,145	14,650
Excess (Deficiency) of Revenues Over (Under) Expenditures	205	205	7,407	7,202
Fund Balance at Beginning of Year	22,251	22,251	22,251	0
Prior Year Encumbrances	1,965	1,965	1,965	0
Fund Balance at End of Year	\$ 24,421	\$ 24,421	\$ 31,623	\$ 7,202

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, 2020**

DELINQUENT TAX ASSESSMENT COLLECTION FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 219,000	\$ 219,000	\$ 176,343	\$ (42,657)
All Other Revenues	3,500	3,500	10,155	6,655
Total Revenues	<u>222,500</u>	<u>222,500</u>	<u>186,498</u>	<u>(36,002)</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	105,875	104,875	65,085	39,790
Materials and Supplies	2,402	2,402	599	1,803
Contractual Services	6,969	6,969	5,095	1,874
Other Expenditures	15,596	127,596	96,624	30,972
Capital Outlay	1,500	500	0	500
Total Expenditures	<u>132,342</u>	<u>242,342</u>	<u>167,403</u>	<u>74,939</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	90,158	(19,842)	19,095	38,937
Fund Balance at Beginning of Year	88,695	88,695	88,695	0
Prior Year Encumbrances	2,966	2,966	2,966	0
Fund Balance at End of Year	<u>\$ 181,819</u>	<u>\$ 71,819</u>	<u>\$ 110,756</u>	<u>\$ 38,937</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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 54,679	\$ 54,679	\$ 55,014	\$ 335
All Other Revenues	0	0	1,301	1,301
Total Revenues	54,679	54,679	56,315	1,636
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	71,760	71,760	69,769	1,991
Materials and Supplies	491	488	488	0
Contractual Services	1,840	2,784	2,784	0
Other Expenditures	1,200	259	259	0
Total Expenditures	75,291	75,291	73,300	1,991
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,612)	(20,612)	(16,985)	3,627
Other Financing Sources (Uses):				
Transfers In	19,731	19,731	42,962	23,231
Total Other Financing Sources (Uses)	19,731	19,731	42,962	23,231
Net Change in Fund Balance	(881)	(881)	25,977	26,858
Fund Balance at Beginning of Year	4,553	4,553	4,553	0
Prior Year Encumbrances	880	880	880	0
Fund Balance at End of Year	\$ 4,552	\$ 4,552	\$ 31,410	\$ 26,858

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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 21,887	\$ 22,934	\$ 22,934	\$ 0
Total Revenues	21,887	22,934	22,934	0
Expenditures:				
Public Safety:				
Personal Services	27,210	25,305	25,260	45
Materials and Supplies	1,000	1,500	1,500	0
Other Expenditures	972	3,774	3,688	86
Total Expenditures	29,182	30,579	30,448	131
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,295)	(7,645)	(7,514)	131
Other Financing Sources (Uses):				
Transfers In	7,295	7,645	7,645	0
Total Other Financing Sources (Uses)	7,295	7,645	7,645	0
Net Change in Fund Balance	0	0	131	131
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 131	\$ 131

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 50	\$ 50	\$ 100	\$ 50
Total Revenues	<u>50</u>	<u>50</u>	<u>100</u>	<u>50</u>
Expenditures:				
General Government - Judicial:				
Capital Outlay	<u>400</u>	<u>400</u>	<u>0</u>	<u>400</u>
Total Expenditures	<u>400</u>	<u>400</u>	<u>0</u>	<u>400</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(350)	(350)	100	450
Fund Balance at Beginning of Year	<u>450</u>	<u>450</u>	<u>450</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 550</u>	<u>\$ 450</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, 2020**

COMMON PLEAS JAIL DIVERSION GRANT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 51,872	\$ 51,872	\$ 52,148	\$ 276
All Other Revenues	0	0	1,154	1,154
Total Revenues	51,872	51,872	53,302	1,430
Expenditures:				
Public Safety:				
Personal Services	51,172	41,741	39,326	2,415
Materials and Supplies	700	9,569	8,676	893
Contractual Services	0	1,000	960	40
Other Expenditures	0	9,562	9,369	193
Total Expenditures	51,872	61,872	58,331	3,541
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(10,000)	(5,029)	4,971
Fund Balance at Beginning of Year	20,357	20,357	20,357	0
Fund Balance at End of Year	\$ 20,357	\$ 10,357	\$ 15,328	\$ 4,971

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, 2020***

TARGETED COMMUNITY ALTERNATIVE TO PRISON GRANT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 130,281	\$ 130,281	\$ 130,280	\$ (1)
All Other Revenues	0	0	902	902
Total Revenues	<u>130,281</u>	<u>130,281</u>	<u>131,182</u>	<u>901</u>
Expenditures:				
Public Safety:				
Personal Services	128,781	126,781	115,397	11,384
Materials and Supplies	500	2,500	2,180	320
Contractual Services	1,000	1,000	949	51
Total Expenditures	<u>130,281</u>	<u>130,281</u>	<u>118,526</u>	<u>11,755</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	12,656	12,656
Fund Balance at Beginning of Year	<u>75,560</u>	<u>75,560</u>	<u>75,560</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 75,560</u>	<u>\$ 75,560</u>	<u>\$ 88,216</u>	<u>\$ 12,656</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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
911 EMERGENCY CALLING SYSTEM FUND				
Revenues:				
Taxes	\$ 1,800,000	\$ 1,800,000	\$ 2,046,244	\$ 246,244
Intergovernmental Revenues	125,000	125,000	120,177	(4,823)
All Other Revenues	5,000	5,000	29,255	24,255
Total Revenues	1,930,000	1,930,000	2,195,676	265,676
Expenditures:				
Public Safety:				
Personal Services	1,601,627	1,620,856	1,254,166	366,690
Materials and Supplies	9,099	9,099	8,321	778
Contractual Services	244,233	235,233	196,117	39,116
Other Expenditures	55,329	40,100	24,560	15,540
Capital Outlay	139,916	144,916	140,717	4,199
Debt Service:				
Principal Retirement	132,967	132,967	117,795	15,172
Interest and Fiscal Charges	13,854	13,854	13,854	0
Total Expenditures	2,197,025	2,197,025	1,755,530	441,495
Excess (Deficiency) of Revenues Over (Under) Expenditures	(267,025)	(267,025)	440,146	707,171
Other Financing Sources (Uses):				
Advances Out	(105,100)	(105,100)	(105,100)	0
Total Other Financing Sources (Uses)	(105,100)	(105,100)	(105,100)	0
Net Change in Fund Balance	(372,125)	(372,125)	335,046	707,171
Fund Balance at Beginning of Year	443,299	443,299	443,299	0
Prior Year Encumbrances	34,224	34,224	34,224	0
Fund Balance at End of Year	\$ 105,398	\$ 105,398	\$ 812,569	\$ 707,171

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, 2020****LITTER CONTROL AND RECYCLING FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 78,519	\$ 78,519	\$ 82,187	\$ 3,668
All Other Revenues	0	0	1,026	1,026
Total Revenues	<u>78,519</u>	<u>78,519</u>	<u>83,213</u>	<u>4,694</u>
Expenditures:				
Health:				
Personal Services	56,405	63,317	61,311	2,006
Materials and Supplies	6,000	8,743	8,463	280
Contractual Services	14,264	7,548	7,512	36
Other Expenditures	1,050	2,111	2,111	0
Capital Outlay	1,170	170	170	0
Total Expenditures	<u>78,889</u>	<u>81,889</u>	<u>79,567</u>	<u>2,322</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(370)	(3,370)	3,646	7,016
Fund Balance at Beginning of Year	7,741	7,741	7,741	0
Prior Year Encumbrances	370	370	370	0
Fund Balance at End of Year	<u>\$ 7,741</u>	<u>\$ 4,741</u>	<u>\$ 11,757</u>	<u>\$ 7,016</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, 2020***

CHILD SUPPORT ENFORCEMENT AGENCY FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 800,000	\$ 800,000	\$ 854,679	\$ 54,679
Charges for Services	185,000	185,000	190,525	5,525
All Other Revenues	15,000	15,000	22,586	7,586
Total Revenues	1,000,000	1,000,000	1,067,790	67,790
Expenditures:				
Human Services:				
Personal Services	806,213	906,203	884,265	21,938
Materials and Supplies	1,000	500	82	418
Contractual Services	116,740	193,750	187,654	6,096
Other Expenditures	15,924	13,424	13,119	305
Capital Outlay	586	586	199	387
Total Expenditures	940,463	1,114,463	1,085,319	29,144
Excess (Deficiency) of Revenues Over (Under) Expenditures	59,537	(114,463)	(17,529)	96,934
Other Financing Sources (Uses):				
Transfers In	90,000	90,000	0	(90,000)
Transfers Out	(150,000)	0	0	0
Total Other Financing Sources (Uses)	(60,000)	90,000	0	(90,000)
Net Change in Fund Balance	(463)	(24,463)	(17,529)	6,934
Fund Balance at Beginning of Year	299,975	299,975	299,975	0
Prior Year Encumbrances	1,963	1,963	1,963	0
Fund Balance at End of Year	\$ 301,475	\$ 277,475	\$ 284,409	\$ 6,934

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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REAL ESTATE ASSESSMENT FUND				
Revenues:				
Charges for Services	\$ 856,000	\$ 856,000	\$ 888,407	\$ 32,407
All Other Revenues	7,200	7,200	12,838	5,638
Total Revenues	<u>863,200</u>	<u>863,200</u>	<u>901,245</u>	<u>38,045</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	333,050	333,050	282,202	50,848
Materials and Supplies	13,029	13,029	7,970	5,059
Contractual Services	922,268	912,268	856,961	55,307
Other Expenditures	15,330	15,230	515	14,715
Capital Outlay	10,000	20,100	20,059	41
Total Expenditures	<u>1,293,677</u>	<u>1,293,677</u>	<u>1,167,707</u>	<u>125,970</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(430,477)	(430,477)	(266,462)	164,015
Fund Balance at Beginning of Year	2,344,462	2,344,462	2,344,462	0
Prior Year Encumbrances	640,627	640,627	640,627	0
Fund Balance at End of Year	<u>\$ 2,554,612</u>	<u>\$ 2,554,612</u>	<u>\$ 2,718,627</u>	<u>\$ 164,015</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, 2020****YOUTH SERVICES GRANT FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 454,558	\$ 454,558	\$ 355,172	\$ (99,386)
All Other Revenues	750	750	15,361	14,611
Total Revenues	<u>455,308</u>	<u>455,308</u>	<u>370,533</u>	<u>(84,775)</u>
Expenditures:				
Public Safety:				
Personal Services	223,596	356,496	289,220	67,276
Contractual Services	60,470	69,270	36,030	33,240
Other Expenditures	170,492	170,492	0	170,492
Total Expenditures	<u>454,558</u>	<u>596,258</u>	<u>325,250</u>	<u>271,008</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	750	(140,950)	45,283	186,233
Fund Balance at Beginning of Year	<u>180,554</u>	<u>180,554</u>	<u>180,554</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 181,304</u>	<u>\$ 39,604</u>	<u>\$ 225,837</u>	<u>\$ 186,233</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, 2020**

DITCH MAINTENANCE FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Special Assessments	\$ 8,095	\$ 8,095	\$ 7,589	\$ (506)
Total Revenues	8,095	8,095	7,589	(506)
Expenditures:				
Capital Outlay:				
Contractual Services	20,712	20,712	6,486	14,226
Total Expenditures	20,712	20,712	6,486	14,226
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,617)	(12,617)	1,103	13,720
Fund Balance at Beginning of Year	12,619	12,619	12,619	0
Fund Balance at End of Year	\$ 2	\$ 2	\$ 13,722	\$ 13,720

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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 18,250	\$ 18,250	\$ 15,750	\$ (2,500)
Total Revenues	<u>18,250</u>	<u>18,250</u>	<u>15,750</u>	<u>(2,500)</u>
Expenditures:				
Public Safety:				
Contractual Services	<u>0</u>	<u>18,250</u>	<u>15,750</u>	<u>2,500</u>
Total Expenditures	<u>0</u>	<u>18,250</u>	<u>15,750</u>	<u>2,500</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	18,250	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>\$ 18,250</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, 2020****EMERGENCY MANAGEMENT AGENCY FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 88,111	\$ 88,111	\$ 94,749	\$ 6,638
All Other Revenues	14,000	14,000	12,588	(1,412)
Total Revenues	102,111	102,111	107,337	5,226
Expenditures:				
Public Safety:				
Personal Services	81,528	81,528	75,644	5,884
Materials and Supplies	38,504	38,504	37,204	1,300
Contractual Services	70,762	70,762	26,277	44,485
Other Expenditures	10,000	21,000	11,587	9,413
Capital Outlay	19,930	19,930	9,180	10,750
Total Expenditures	220,724	231,724	159,892	71,832
Excess (Deficiency) of Revenues Over (Under) Expenditures	(118,613)	(129,613)	(52,555)	77,058
Other Financing Sources (Uses):				
Transfers In	24,000	24,000	24,000	0
Transfers Out	(14,000)	(3,000)	0	3,000
Total Other Financing Sources (Uses)	10,000	21,000	24,000	3,000
Net Change in Fund Balance	(108,613)	(108,613)	(28,555)	80,058
Fund Balance at Beginning of Year	112,485	112,485	112,485	0
Prior Year Encumbrances	10,224	10,224	10,224	0
Fund Balance at End of Year	\$ 14,096	\$ 14,096	\$ 94,154	\$ 80,058

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, 2020**

LITTER/RECYCLE OHIO EPA GRANT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 5,729	\$ 5,729	\$ 0
Total Revenues	0	5,729	5,729	0
Expenditures:				
Health:				
Contractual Services	7,247	6,953	6,953	0
Other Expenditures	0	3,223	2,965	258
Total Expenditures	7,247	10,176	9,918	258
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,247)	(4,447)	(4,189)	258
Other Financing Sources (Uses):				
Advances Out	0	(6,084)	(6,084)	0
Total Other Financing Sources (Uses)	0	(6,084)	(6,084)	0
Net Change in Fund Balance	(7,247)	(10,531)	(10,273)	258
Fund Balance at Beginning of Year	3,285	3,285	3,285	0
Prior Year Encumbrances	7,247	7,247	7,247	0
Fund Balance at End of Year	\$ 3,285	\$ 1	\$ 259	\$ 258

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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 14,000	\$ 14,000	\$ 13,986	\$ (14)
Total Revenues	<u>14,000</u>	<u>14,000</u>	<u>13,986</u>	<u>(14)</u>
Expenditures:				
Health:				
Contractual Services	<u>24,960</u>	<u>24,960</u>	<u>15,933</u>	<u>9,027</u>
Total Expenditures	<u>24,960</u>	<u>24,960</u>	<u>15,933</u>	<u>9,027</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,960)	(10,960)	(1,947)	9,013
Fund Balance at Beginning of Year	<u>10,960</u>	<u>10,960</u>	<u>10,960</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 9,013</u>	<u>\$ 9,013</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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 1,970,797	\$ 1,970,797	\$ 1,735,129	\$ (235,668)
Charges for Services	660,588	660,588	413,201	(247,387)
All Other Revenues	30,000	30,000	91,504	61,504
Total Revenues	<u>2,661,385</u>	<u>2,661,385</u>	<u>2,239,834</u>	<u>(421,551)</u>
Expenditures:				
Human Services:				
Personal Services	1,513,500	1,606,425	1,368,145	238,280
Materials and Supplies	361,136	355,224	275,723	79,501
Contractual Services	423,604	432,962	384,948	48,014
Other Expenditures	65,507	61,135	47,841	13,294
Capital Outlay	329,250	154,658	124,120	30,538
Total Expenditures	<u>2,692,997</u>	<u>2,610,404</u>	<u>2,200,777</u>	<u>409,627</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(31,612)	50,981	39,057	(11,924)
Other Financing Sources (Uses):				
Advances Out	0	(82,592)	0	82,592
Total Other Financing Sources (Uses)	<u>0</u>	<u>(82,592)</u>	<u>0</u>	<u>82,592</u>
Net Change in Fund Balance	(31,612)	(31,611)	39,057	70,668
Fund Balance at Beginning of Year	44,318	44,318	44,318	0
Prior Year Encumbrances	32,496	32,496	32,496	0
Fund Balance at End of Year	<u>\$ 45,202</u>	<u>\$ 45,203</u>	<u>\$ 115,871</u>	<u>\$ 70,668</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, 2020****HELP AMERICA VOTE ACT FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 88,675	\$ 88,737	\$ 62
Investment Earnings	0	130	130	0
All Other Revenues	0	1	1	0
Total Revenues	0	88,806	88,868	62
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	0	28,606	28,606	0
Materials and Supplies	0	29,716	16,369	13,347
Contractual Services	2,735	996	996	0
Other Expenditures	8,000	21,156	17,306	3,850
Capital Outlay	13,152	32,633	29,644	2,989
Total Expenditures	23,887	113,107	92,921	20,186
Excess (Deficiency) of Revenues Over (Under) Expenditures	(23,887)	(24,301)	(4,053)	20,248
Fund Balance at Beginning of Year	414	414	414	0
Prior Year Encumbrances	23,887	23,887	23,887	0
Fund Balance at End of Year	\$ 414	\$ 0	\$ 20,248	\$ 20,248

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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 7,500	\$ 10,393	\$ 10,943	\$ 550
All Other Revenues	0	1	137	136
Total Revenues	<u>7,500</u>	<u>10,394</u>	<u>11,080</u>	<u>686</u>
Expenditures:				
Public Works:				
Personal Services	6,470	9,514	8,423	1,091
Other Expenditures	6,500	6,350	4,405	1,945
Total Expenditures	<u>12,970</u>	<u>15,864</u>	<u>12,828</u>	<u>3,036</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,470)	(5,470)	(1,748)	3,722
Fund Balance at Beginning of Year	5,472	5,472	5,472	0
Fund Balance at End of Year	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 3,724</u>	<u>\$ 3,722</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, 2020**

CONTINUING PROFESSIONAL TRAINING FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Public Safety:				
Personal Services	359	9,302	90	9,212
Total Expenditures	359	9,302	90	9,212
Excess (Deficiency) of Revenues Over (Under) Expenditures	(359)	(9,302)	(90)	9,212
Fund Balance at Beginning of Year	8,943	8,943	8,943	0
Prior Year Encumbrances	359	359	359	0
Fund Balance at End of Year	<u>\$ 8,943</u>	<u>\$ 0</u>	<u>\$ 9,212</u>	<u>\$ 9,212</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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CONCEALED HANDGUN LICENSE FUND				
Revenues:				
Charges for Services	\$ 25,000	\$ 33,500	\$ 37,116	\$ 3,616
Licenses and Permits	60,000	60,000	71,023	11,023
All Other Revenues	0	0	901	901
Total Revenues	<u>85,000</u>	<u>93,500</u>	<u>109,040</u>	<u>15,540</u>
Expenditures:				
Public Safety:				
Personal Services	40,200	39,350	35,125	4,225
Materials and Supplies	4,000	4,000	4,000	0
Contractual Services	43,522	58,022	58,021	1
Capital Outlay	2,000	0	0	0
Total Expenditures	<u>89,722</u>	<u>101,372</u>	<u>97,146</u>	<u>4,226</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,722)	(7,872)	11,894	19,766
Fund Balance at Beginning of Year	11,231	11,231	11,231	0
Prior Year Encumbrances	4,722	4,722	4,722	0
Fund Balance at End of Year	<u>\$ 11,231</u>	<u>\$ 8,081</u>	<u>\$ 27,847</u>	<u>\$ 19,766</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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 550,000	\$ 550,000	\$ 209,916	\$ (340,084)
Charges for Services	0	0	175	175
All Other Revenues	10,000	10,000	0	(10,000)
Total Revenues	<u>560,000</u>	<u>560,000</u>	<u>210,091</u>	<u>(349,909)</u>
Expenditures:				
Human Services:				
Personal Services	5,000	210,000	143,189	66,811
Contractual Services	561,527	316,527	75,336	241,191
Capital Outlay	0	40,000	27,921	12,079
Total Expenditures	<u>566,527</u>	<u>566,527</u>	<u>246,446</u>	<u>320,081</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,527)	(6,527)	(36,355)	(29,828)
Fund Balance at Beginning of Year	327,552	327,552	327,552	0
Prior Year Encumbrances	6,527	6,527	6,527	0
Fund Balance at End of Year	<u>\$ 327,552</u>	<u>\$ 327,552</u>	<u>\$ 297,724</u>	<u>\$ (29,828)</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, 2020****COMMON PLEAS SPECIAL PROJECT FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 60,000	\$ 60,000	\$ 55,688	\$ (4,312)
All Other Revenues	200	200	909	709
Total Revenues	<u>60,200</u>	<u>60,200</u>	<u>56,597</u>	<u>(3,603)</u>
Expenditures:				
General Government - Judicial:				
Personal Services	41,200	41,277	11,032	30,245
Other Expenditures	3,000	2,923	0	2,923
Capital Outlay	11,000	11,000	0	11,000
Total Expenditures	<u>55,200</u>	<u>55,200</u>	<u>11,032</u>	<u>44,168</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,000	5,000	45,565	40,565
Fund Balance at Beginning of Year	<u>22,350</u>	<u>22,350</u>	<u>22,350</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 27,350</u>	<u>\$ 27,350</u>	<u>\$ 67,915</u>	<u>\$ 40,565</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, 2020***

SUPERVISION FEE FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 2,000	\$ 25,141	\$ 61,455	\$ 36,314
Charges for Services	13,000	13,000	11,562	(1,438)
All Other Revenues	100	100	11	(89)
Total Revenues	<u>15,100</u>	<u>38,241</u>	<u>73,028</u>	<u>34,787</u>
Expenditures:				
General Government - Judicial:				
Personal Services	5,300	18,700	9,883	8,817
Contractual Services	0	7,341	4,788	2,553
Other Expenditures	9,311	11,711	11,661	50
Capital Outlay	700	700	568	132
Total Expenditures	<u>15,311</u>	<u>38,452</u>	<u>26,900</u>	<u>11,552</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(211)	(211)	46,128	46,339
Fund Balance at Beginning of Year	9,133	9,133	9,133	0
Prior Year Encumbrances	211	211	211	0
Fund Balance at End of Year	<u>\$ 9,133</u>	<u>\$ 9,133</u>	<u>\$ 55,472</u>	<u>\$ 46,339</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, 2020***

PARENTING SEMINAR FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 5,000	\$ 5,000	\$ 2,400	\$ (2,600)
All Other Revenues	50	50	115	65
Total Revenues	<u>5,050</u>	<u>5,050</u>	<u>2,515</u>	<u>(2,535)</u>
Expenditures:				
General Government - Judicial:				
Personal Services	200	200	35	165
Contractual Services	<u>5,300</u>	<u>5,300</u>	<u>3,500</u>	<u>1,800</u>
Total Expenditures	<u>5,500</u>	<u>5,500</u>	<u>3,535</u>	<u>1,965</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(450)	(450)	(1,020)	(570)
Fund Balance at Beginning of Year	<u>1,571</u>	<u>1,571</u>	<u>1,571</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,121</u>	<u>\$ 1,121</u>	<u>\$ 551</u>	<u>\$ (570)</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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 300	\$ 300	\$ 140	\$ (160)
Total Revenues	<u>300</u>	<u>300</u>	<u>140</u>	<u>(160)</u>
Expenditures:				
Public Safety:				
Contractual Services	<u>300</u>	<u>300</u>	<u>0</u>	<u>300</u>
Total Expenditures	<u>300</u>	<u>300</u>	<u>0</u>	<u>300</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	140	140
Fund Balance at Beginning of Year	<u>1,158</u>	<u>1,158</u>	<u>1,158</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,158</u>	<u>\$ 1,158</u>	<u>\$ 1,298</u>	<u>\$ 140</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, 2020****ADULT PROBATION GRANT FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 37,500	\$ 37,500	\$ 75,100	\$ 37,600
All Other Revenues	0	0	75	75
Total Revenues	<u>37,500</u>	<u>37,500</u>	<u>75,175</u>	<u>37,675</u>
Expenditures:				
General Government - Judicial:				
Personal Services	65,480	64,080	59,830	4,250
Materials and Supplies	0	700	0	700
Contractual Services	0	700	0	700
Total Expenditures	<u>65,480</u>	<u>65,480</u>	<u>59,830</u>	<u>5,650</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,980)	(27,980)	15,345	43,325
Fund Balance at Beginning of Year	<u>27,981</u>	<u>27,981</u>	<u>27,981</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 43,326</u>	<u>\$ 43,325</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, 2020***

CORONAVIRUS RELIEF FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 3,572,624	\$ 3,572,624	\$ 0
Total Revenues	0	3,572,624	3,572,624	0
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	0	116,110	116,110	0
Materials and Supplies	0	38,850	38,850	0
Contractual Services	0	664,327	664,327	0
Other Expenditures	0	702,835	702,835	0
Capital Outlay	0	315,039	315,039	0
Total General Government - Legislative and Executive	0	1,837,161	1,837,161	0
General Government - Judicial:				
Personal Services	0	81,759	81,759	0
Capital Outlay	0	21,170	21,170	0
Total General Government - Judicial	0	102,929	102,929	0
Public Safety:				
Personal Services	0	1,544,270	1,544,270	0
Public Works:				
Personal Services	0	1,334	1,334	0
Health:				
Personal Services	0	11,269	11,269	0
Human Services:				
Personal Services	0	75,661	75,661	0
Total Expenditures	0	3,572,624	3,572,624	0
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 0	\$ 0

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, 2020***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Other Financing Sources (Uses):				
Transfers In	0	0	300,000	300,000
Total Other Financing Sources (Uses)	0	0	300,000	300,000
Net Change in Fund Balance	0	0	300,000	300,000
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 10,000	\$ 10,000	\$ 0
Investment Earnings	25,000	25,000	7,475	(17,525)
All Other Revenues	65,000	65,000	145,964	80,964
Total Revenues	90,000	100,000	163,439	63,439
Expenditures:				
Human Services:				
Personal Services	0	46,407	38,907	7,500
Other Expenditures	90,000	191,593	130,000	61,593
Total Expenditures	90,000	238,000	168,907	69,093
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(138,000)	(5,468)	132,532
Other Financing Sources (Uses):				
Transfers In	0	22,000	100,000	78,000
Total Other Financing Sources (Uses)	0	22,000	100,000	78,000
Net Change in Fund Balance	0	(116,000)	94,532	210,532
Fund Balance at Beginning of Year	116,807	116,807	116,807	0
Fund Balance at End of Year	\$ 116,807	\$ 807	\$ 211,339	\$ 210,532

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, 2020***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 989,000	\$ 1,070,868	\$ 1,070,868	\$ 0
Intergovernmental Revenues	133,700	135,618	135,618	0
Total Revenues	<u>1,122,700</u>	<u>1,206,486</u>	<u>1,206,486</u>	<u>0</u>
Expenditures:				
Intergovernmental:				
Contractual Services	1,122,700	1,206,486	1,206,486	0
Total Expenditures	<u>1,122,700</u>	<u>1,206,486</u>	<u>1,206,486</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, 2020***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,014,700	\$ 1,035,600	\$ 1,091,223	\$ 55,623
Intergovernmental Revenues	26,100	26,100	25,163	(937)
Total Revenues	<u>1,040,800</u>	<u>1,061,700</u>	<u>1,116,386</u>	<u>54,686</u>
Expenditures:				
Intergovernmental:				
Contractual Services	1,308,278	1,329,178	1,329,052	126
Total Expenditures	<u>1,308,278</u>	<u>1,329,178</u>	<u>1,329,052</u>	<u>126</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(267,478)	(267,478)	(212,666)	54,812
Fund Balance at Beginning of Year	34,528	34,528	34,528	0
Prior Year Encumbrances	257,950	257,950	257,950	0
Fund Balance at End of Year	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 79,812</u>	<u>\$ 54,812</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, 2020***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	\$ 267,768	\$ 267,768	\$ 283,626	\$ 15,858
Total Revenues	<u>267,768</u>	<u>267,768</u>	<u>283,626</u>	<u>15,858</u>
Expenditures:				
Debt Service:				
Principal Retirement	1,357,270	1,837,270	1,477,270	360,000
Interest and Fiscal Charges	<u>346,291</u>	<u>346,398</u>	<u>215,602</u>	<u>130,796</u>
Total Expenditures	<u>1,703,561</u>	<u>2,183,668</u>	<u>1,692,872</u>	<u>490,796</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,435,793)	(1,915,900)	(1,409,246)	506,654
Other Financing Sources (Uses):				
Transfers In	<u>1,466,520</u>	<u>1,916,113</u>	<u>1,425,544</u>	<u>(490,569)</u>
Total Other Financing Sources (Uses)	<u>1,466,520</u>	<u>1,916,113</u>	<u>1,425,544</u>	<u>(490,569)</u>
Net Change in Fund Balance	30,727	213	16,298	16,085
Fund Balance at Beginning of Year	<u>30</u>	<u>30</u>	<u>30</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 30,757</u>	<u>\$ 243</u>	<u>\$ 16,328</u>	<u>\$ 16,085</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, 2020***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	\$ 140,000	\$ 140,000	\$ 119,045	\$ (20,955)
Total Revenues	<u>140,000</u>	<u>140,000</u>	<u>119,045</u>	<u>(20,955)</u>
Expenditures:				
Debt Service:				
Principal Retirement	<u>140,000</u>	<u>140,000</u>	<u>119,045</u>	<u>20,955</u>
Total Expenditures	<u>140,000</u>	<u>140,000</u>	<u>119,045</u>	<u>20,955</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 Capital Projects Funds
For the Year Ended December 31, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Donations and Contributions	\$ 200,000	\$ 200,000	\$ 200,000	\$ 0
Total Revenues	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>0</u>
Expenditures:				
Capital Outlay:				
Contractual Services	<u>3,690,944</u>	<u>3,690,944</u>	<u>3,087,619</u>	<u>603,325</u>
Total Expenditures	<u>3,690,944</u>	<u>3,690,944</u>	<u>3,087,619</u>	<u>603,325</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,490,944)	(3,490,944)	(2,887,619)	603,325
Other Financing Sources (Uses):				
Transfers In	<u>700,000</u>	<u>700,000</u>	<u>750,000</u>	<u>50,000</u>
Total Other Financing Sources (Uses)	<u>700,000</u>	<u>700,000</u>	<u>750,000</u>	<u>50,000</u>
Net Change in Fund Balance	(2,790,944)	(2,790,944)	(2,137,619)	653,325
Fund Balance at Beginning of Year	1,918,022	1,918,022	1,918,022	0
Prior Year Encumbrances	<u>872,922</u>	<u>872,922</u>	<u>872,922</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 653,325</u>	<u>\$ 653,325</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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	\$ 2,500	\$ 2,500	\$ 0	\$ (2,500)
Total Revenues	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>(2,500)</u>
Expenditures:				
Capital Outlay:				
Other Expenditures	7,500	7,500	7,277	223
Capital Outlay	<u>7,500</u>	<u>7,500</u>	<u>2,719</u>	<u>4,781</u>
Total Expenditures	<u>15,000</u>	<u>15,000</u>	<u>9,996</u>	<u>5,004</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,500)	(12,500)	(9,996)	2,504
Other Financing Sources (Uses):				
Sale of Capital Assets	<u>0</u>	<u>0</u>	<u>8,000</u>	<u>8,000</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>8,000</u>	<u>8,000</u>
Net Change in Fund Balance	(12,500)	(12,500)	(1,996)	10,504
Fund Balance at Beginning of Year	<u>14,702</u>	<u>14,702</u>	<u>14,702</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,202</u>	<u>\$ 2,202</u>	<u>\$ 12,706</u>	<u>\$ 10,504</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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment Earnings	\$ 15,000	\$ 15,000	\$ 17,687	\$ 2,687
Total Revenues	15,000	15,000	17,687	2,687
Expenditures:				
Capital Outlay:				
Contractual Services	2,149,467	2,149,467	1,886,853	262,614
Total Expenditures	2,149,467	2,149,467	1,886,853	262,614
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,134,467)	(2,134,467)	(1,869,166)	265,301
Fund Balance at Beginning of Year	2,134,467	2,134,467	2,134,467	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 265,301	\$ 265,301

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, 2020***

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 648,000	\$ 648,000	\$ 276,688	\$ (371,312)
Investment Earnings	500	500	178	(322)
Total Revenues	<u>648,500</u>	<u>648,500</u>	<u>276,866</u>	<u>(371,634)</u>
Expenditures:				
Capital Outlay:				
Capital Outlay	668,414	668,414	272,675	395,739
Total Expenditures	<u>668,414</u>	<u>668,414</u>	<u>272,675</u>	<u>395,739</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,914)	(19,914)	4,191	24,105
Fund Balance at Beginning of Year	<u>22,286</u>	<u>22,286</u>	<u>22,286</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,372</u>	<u>\$ 2,372</u>	<u>\$ 26,477</u>	<u>\$ 24,105</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, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 1,613,788	\$ 2,366,809	\$ 2,356,810	\$ (9,999)
Total Revenues	1,613,788	2,366,809	2,356,810	(9,999)
Expenditures:				
Capital Outlay:				
Contractual Services	1,906,155	2,659,177	2,659,177	0
Total Expenditures	1,906,155	2,659,177	2,659,177	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(292,367)	(292,368)	(302,367)	(9,999)
Other Financing Sources (Uses):				
Ohio Public Works Commission Loan	302,367	302,367	302,367	0
Total Other Financing Sources (Uses)	302,367	302,367	302,367	0
Net Change in Fund Balance	10,000	9,999	0	(9,999)
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$ 10,000	\$ 9,999	\$ 0	\$ (9,999)

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.

Custodial Funds

Undivided Monies Fund

The fund accounts for various taxes, special assessments and State undivided monies collected and distributed for the benefit of other governments.

Fiscal Agent Fund

The fund accounts for monies received and disbursed by the County as fiscal agent for the benefit of legally separate entities including the District Board of Health, Soil and Water Conservation District, the Regional Planning Commission, the Park District, the Family and Children First Council and the Delaware, Knox, Marion and Morrow Joint Solid Waste District.

Miscellaneous Court/Safety Fund

The fund accounts for various fines and fees collected and distributed through the courts.

KNOX COUNTY, OHIO

**Combining Statement Of Net Position
Fiduciary Funds
December 31, 2020**

	Undivided Monies Fund	Fiscal Agent Fund	Miscellaneous Court/Safety Fund	Total
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 2,497,533	\$ 6,175,706	\$ 0	\$ 8,673,239
Cash in segregated Accounts	0	0	876,702	876,702
Receivables:				
Taxes	71,641,172	0	0	71,641,172
Intergovernmental	3,669,647	0	0	3,669,647
Special Assessments	27,391	0	0	27,391
Total Assets	<u>77,835,743</u>	<u>6,175,706</u>	<u>876,702</u>	<u>84,888,151</u>
Liabilities:				
Current Liabilities:				
Intergovernmental Payable	<u>2,497,533</u>	<u>0</u>	<u>0</u>	<u>2,497,533</u>
Total Liabilities	<u>2,497,533</u>	<u>0</u>	<u>0</u>	<u>2,497,533</u>
Deferred Inflows of Resources:				
Property Taxes not Levied to Finance Current Year Operations	<u>70,672,381</u>	<u>0</u>	<u>0</u>	<u>70,672,381</u>
Total Deferred Inflows of Resources	<u>70,672,381</u>	<u>0</u>	<u>0</u>	<u>70,672,381</u>
Net Position:				
Restricted for Individuals, Organizations and Other Governments	<u>4,665,829</u>	<u>6,175,706</u>	<u>876,702</u>	<u>11,718,237</u>
Total Net Position	<u>\$ 4,665,829</u>	<u>\$ 6,175,706</u>	<u>\$ 876,702</u>	<u>\$ 11,718,237</u>

KNOX COUNTY, OHIO

**Combining Statement Of Changes in Net Position
Fiduciary Funds
For the Year Ended December 31, 2020**

	Undivided Monies Fund	Fiscal Agent Fund	Miscellaneous Court/Safety Fund	Total
Additions:				
Property Tax Collection for Other Governments	\$ 56,143,141	\$ 0	\$ 0	\$ 56,143,141
Amounts Received as Fiscal Agent	0	10,042,366	0	10,042,366
Intergovernmental	9,864,473	0	0	9,864,473
Licenses, Fees and Permits for Other Governments	0	0	11,086,750	11,086,750
Special Assessments for Other Governments	289,449	0	0	289,449
Miscellaneous	0	0	179,966	179,966
Total Additions	<u>66,297,063</u>	<u>10,042,366</u>	<u>11,266,716</u>	<u>87,606,145</u>
Deductions:				
Taxes Distributed to Other Governments	56,119,881	0	0	56,119,881
Payments Made to Other Governments	9,952,904	0	10,703,677	20,656,581
Payments Made on Behalf of Other Governments	0	8,649,922	182,988	8,832,910
Total Deductions	<u>66,072,785</u>	<u>8,649,922</u>	<u>10,886,665</u>	<u>85,609,372</u>
Net Increase in Fiduciary Net Position	224,278	1,392,444	380,051	1,996,773
Net Position Beginning of Year	<u>4,441,551</u>	<u>4,783,262</u>	<u>496,651</u>	<u>9,721,464</u>
Net Position End of Year	<u>\$ 4,665,829</u>	<u>\$ 6,175,706</u>	<u>\$ 876,702</u>	<u>\$ 11,718,237</u>

COMPONENT UNITS

KNOX COUNTY, OHIO

**Statement of Cash Flows
Component Unit
For the Year Ended December 31, 2020**

	Knox County Airport
<u>Cash Flows from Operating Activities:</u>	
Cash Received from Customers	\$303,160
Cash Payments to Suppliers for Goods and Services	(396,266)
Cash Payments to Employees for Service	(63,192)
Other Operating Receipts	5,638
Net Cash Used by Operating Activities	<u>(150,660)</u>
<u>Cash Flows from Noncapital and Related Financing Activities:</u>	
Operating Grant	147,062
Net Cash Provided by Noncapital and Related Financing Activities	<u>147,062</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>	
Capital Grants	2,793,463
Acquisition of Capital Assets	(2,909,675)
Debt Principal Retirement	(23,800)
Interest Paid on Debt	(21,669)
Net Cash Used for Capital and Related Financing Activities	<u>(161,681)</u>
Net Decrease in Cash and Cash Equivalents	(165,279)
Cash and Cash Equivalents at Beginning of Year	422,306
Cash and Cash Equivalents at End of Year	<u><u>\$257,027</u></u>
<u>Reconciliation of Operating Loss to Net Cash Used by Operating Activities:</u>	
Operating Loss	(\$372,264)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:	
Depreciation Expense	303,545
Changes in Assets and Liabilities:	
Decrease in Accounts Receivable	20,169
Increase in Inventory	(41,117)
Decrease in Accounts Payable	(68,542)
Increase in Due to Primary Government	7,549
Total Adjustments	<u>221,604</u>
Net Cash Used by Operating Activities	<u><u>(\$150,660)</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 29
These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.	
Economic and Demographic Information	S 30 – S 33
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County’s financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
Operating Information	S 34 – S 39
These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.	
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)*

	2011	2012	2013	2014
Governmental Activities:	(1)			(2)
Net Investment in Capital Assets	\$50,171,806	\$50,381,060	\$51,446,528	\$51,802,500
Restricted	26,284,909	24,624,520	29,228,233	28,482,641
Unrestricted	3,530,088	2,876,152	5,422,981	(5,313,665)
Total Governmental Activities Net Position	<u>\$79,986,803</u>	<u>\$77,881,732</u>	<u>\$86,097,742</u>	<u>\$74,971,476</u>
Business-type Activities:				
Net Investment in Capital Assets	\$3,695,596	\$5,308,460	\$5,093,033	\$5,175,769
Unrestricted	2,720,479	1,093,682	2,218,334	1,996,212
Total Business-type Activities Net Position	<u>\$6,416,075</u>	<u>\$6,402,142</u>	<u>\$7,311,367</u>	<u>\$7,171,981</u>
Primary Government:				
Net Investment in Capital Assets	\$53,867,402	\$55,689,520	\$56,539,561	\$56,978,269
Restricted	26,284,909	24,624,520	29,228,233	28,482,641
Unrestricted	6,250,567	3,969,834	7,641,315	(3,317,453)
Total Primary Government Net Position	<u>\$86,402,878</u>	<u>\$84,283,874</u>	<u>\$93,409,109</u>	<u>\$82,143,457</u>

Source: County Auditor's Office

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

(2) Net Position was restated for 2014 as a result of a prior period adjustment for implementing GASB 68.

(3) Net Position was restated for 2017 as a result of a prior period adjustment for implementing GASB75.

Knox County, Ohio

2015	2016	2017	2018	2019	2020
		(3)			
\$52,230,095	\$55,733,167	\$54,042,658	\$55,040,850	\$58,915,855	\$64,290,843
27,883,770	26,900,356	29,767,883	29,304,174	33,573,355	35,939,611
(3,987,505)	(5,124,408)	(22,486,091)	(21,518,629)	(25,599,313)	(29,473,734)
<u>\$76,126,360</u>	<u>\$77,509,115</u>	<u>\$61,324,450</u>	<u>\$62,826,395</u>	<u>\$66,889,897</u>	<u>\$70,756,720</u>
\$5,267,852	\$5,248,223	\$5,154,199	\$5,254,198	\$5,469,361	\$5,754,874
2,066,563	2,403,826	2,144,667	2,202,858	1,681,827	1,119,177
<u>\$7,334,415</u>	<u>\$7,652,049</u>	<u>\$7,298,866</u>	<u>\$7,457,056</u>	<u>\$7,151,188</u>	<u>\$6,874,051</u>
\$57,497,947	\$60,981,390	\$59,196,857	\$60,295,048	\$64,385,216	\$70,045,717
27,883,770	26,900,356	29,767,883	29,304,174	33,573,355	35,939,611
(1,920,942)	(2,720,582)	(20,341,424)	(19,315,771)	(23,917,486)	(28,354,557)
<u>\$83,460,775</u>	<u>\$85,161,164</u>	<u>\$68,623,316</u>	<u>\$70,283,451</u>	<u>\$74,041,085</u>	<u>\$77,630,771</u>

Knox County, Ohio

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

	2011	2012	2013
Expenses			
Governmental Activities:			
Legislative and Executive	\$7,210,075	\$6,869,622	\$6,494,006
Judicial	2,112,160	2,169,830	2,211,444
Public Safety	7,186,473	7,567,869	6,696,152
Public Works	6,044,318	6,917,441	6,077,391
Health	517,204	515,608	539,613
Human Services	14,412,498	16,987,137	14,130,596
Interest and Fiscal Charges (1)	332,106	325,128	328,042
<i>Total Governmental Activities Expenses</i>	<u>37,814,834</u>	<u>41,352,635</u>	<u>36,477,244</u>
Business-type Activities:			
Sewer	1,720,573	2,228,748	1,750,524
Landfill	97,909	0	0
<i>Total Business-type Activities Expenses</i>	<u>1,818,482</u>	<u>2,228,748</u>	<u>1,750,524</u>
<i>Total Primary Government Expenses</i>	<u>\$39,633,316</u>	<u>\$43,581,383</u>	<u>\$38,227,768</u>
Program Revenues			
Governmental Activities:			
Charges for Services			
Legislative and Executive	\$1,639,889	\$1,672,400	\$1,677,483
Judicial	852,235	858,571	882,401
Public Safety	1,230,372	1,011,205	1,096,388
Public Works	6,555	23,654	25,896
Health	246,248	246,222	237,273
Human Services	323,650	332,691	302,676
Operating Grants and Contributions	13,668,987	12,682,163	15,202,850
Capital Grants and Contributions (1)	2,471,982	1,470,590	2,927,456
<i>Total Governmental Activities Program Revenues</i>	<u>20,439,918</u>	<u>18,297,496</u>	<u>22,352,423</u>

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

Knox County, Ohio

2014	2015	2016	2017	2018	2019	2020
\$6,744,339	\$6,843,613	\$7,482,905	\$8,011,057	\$8,820,959	\$9,492,287	\$11,979,114
2,251,321	2,322,686	2,441,954	2,776,834	2,795,402	3,526,872	3,316,970
7,855,799	7,260,387	9,018,814	9,310,707	9,336,537	10,913,439	10,064,056
6,831,713	7,185,042	6,877,824	7,259,397	5,902,284	6,616,529	7,321,021
556,544	529,545	552,016	591,742	628,641	697,302	666,392
18,335,487	18,192,793	19,963,056	24,661,641	25,077,734	24,279,811	25,288,715
255,178	228,376	205,673	269,751	267,014	249,442	253,261
<u>42,830,381</u>	<u>42,562,442</u>	<u>46,542,242</u>	<u>52,881,129</u>	<u>52,828,571</u>	<u>55,775,682</u>	<u>58,889,529</u>
2,165,264	2,125,478	2,073,140	2,367,514	2,423,124	2,963,015	3,073,893
0	0	0	6,976	3,842	3,782	13,495
<u>2,165,264</u>	<u>2,125,478</u>	<u>2,073,140</u>	<u>2,374,490</u>	<u>2,426,966</u>	<u>2,966,797</u>	<u>3,087,388</u>
<u>\$44,995,645</u>	<u>\$44,687,920</u>	<u>\$48,615,382</u>	<u>\$55,255,619</u>	<u>\$55,255,537</u>	<u>\$58,742,479</u>	<u>\$61,976,917</u>
\$1,694,372	\$1,757,040	\$1,744,414	\$1,803,161	\$1,623,578	\$1,920,603	\$1,929,400
864,007	884,768	879,285	870,770	890,807	978,872	887,763
1,117,084	967,753	1,155,970	873,333	746,649	611,725	667,987
31,530	31,322	47,847	48,375	54,403	54,640	63,502
229,211	237,238	232,088	222,711	210,451	228,512	222,601
701,189	713,840	818,714	898,014	959,813	966,699	782,043
15,030,805	14,330,767	15,528,258	18,642,376	20,444,248	20,260,853	23,476,115
3,444,812	2,400,749	5,083,437	2,104,265	1,477,798	3,722,832	1,982,015
<u>23,113,010</u>	<u>21,323,477</u>	<u>25,490,013</u>	<u>25,463,005</u>	<u>26,407,747</u>	<u>28,744,736</u>	<u>30,011,426</u>

(Continued)

Knox County, Ohio

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

	2011	2012	2013
Business-type Activities:			
Charges for Services			
Sewer	1,742,668	1,862,932	1,999,163
Landfill	0	1,489	34,225
Operating Grants and Contributions	140,103	140,103	128,530
Capital Grants and Contributions (2)	146,200	98,081	407,008
<i>Total Business-type Activities Program Revenues</i>	2,028,971	2,102,605	2,568,926
<i>Total Primary Government Program Revenues</i>	22,468,889	20,400,101	24,921,349
Net (Expense)/Revenue			
Governmental Activities	(17,374,916)	(23,055,139)	(14,124,821)
Business-type Activities	210,489	(126,143)	818,402
<i>Total Primary Government Net (Expense)/Revenue</i>	(\$17,164,427)	(\$23,181,282)	(\$13,306,419)
General Revenues and Other Changes in Net Position			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	\$3,823,921	\$3,908,629	\$4,039,454
Special Purposes	6,398,403	6,459,890	6,641,214
Sales Taxes	5,465,107	5,920,900	6,180,390
Other Local Tax	0	0	0
Intergovernmental Revenues, Unrestricted	2,906,735	2,604,245	2,915,379
Investment Earnings	177,190	154,864	162,187
Miscellaneous	1,336,069	1,996,545	1,495,963
Gain on Sale of Capital Assets	0	0	0
Transfers	(88,082)	(95,005)	(79,588)
<i>Total Governmental Activities</i>	20,019,343	20,950,068	21,354,999
Business-type Activities:			
Investment Earnings	23,818	17,205	11,235
Transfers	88,082	95,005	79,588
<i>Total Business-type Activities</i>	111,900	112,210	90,823
<i>Total Primary Government</i>	\$20,131,243	\$21,062,278	\$21,445,822
Change in Net Position			
Governmental Activities	\$2,644,427	(\$2,105,071)	\$7,230,178
Business-type Activities	322,389	(13,933)	909,225
<i>Total Primary Government Change in Net Position</i>	\$2,966,816	(\$2,119,004)	\$8,139,403

Source: County Auditor's Office

Knox County, Ohio

2014	2015	2016	2017	2018	2019	2020
2,023,479	1,968,393	2,112,640	2,075,464	2,250,816	2,460,353	2,534,970
7,694	4,484	9,249	0	0	0	0
128,493	125,469	122,609	117,288	150,000	0	0
39,713	36,379	54,198	50,627	94,032	107,418	169,571
<u>2,199,379</u>	<u>2,134,725</u>	<u>2,298,696</u>	<u>2,243,379</u>	<u>2,494,848</u>	<u>2,567,771</u>	<u>2,704,541</u>
<u>25,312,389</u>	<u>23,458,202</u>	<u>27,788,709</u>	<u>27,706,384</u>	<u>28,902,595</u>	<u>31,312,507</u>	<u>32,715,967</u>
(19,717,371)	(21,238,965)	(21,052,229)	(27,418,124)	(26,420,824)	(27,030,946)	(28,878,103)
34,115	9,247	225,556	(131,111)	67,882	(399,026)	(382,847)
<u>(\$19,683,256)</u>	<u>(\$21,229,718)</u>	<u>(\$20,826,673)</u>	<u>(\$27,549,235)</u>	<u>(\$26,352,942)</u>	<u>(\$27,429,972)</u>	<u>(\$29,260,950)</u>
\$4,105,058	\$4,490,189	\$4,563,169	\$4,706,334	\$4,889,805	\$4,964,149	\$5,206,900
6,611,736	6,571,806	6,697,022	6,850,055	7,207,347	8,103,399	8,411,595
6,853,635	7,008,914	7,110,407	7,138,003	10,716,378	11,710,406	12,272,604
0	0	0	0	0	0	166,597
2,762,484	2,801,438	2,667,093	2,941,577	3,077,803	2,641,330	2,385,220
(10,169)	345,717	213,990	272,841	525,423	1,183,565	927,579
1,215,152	1,291,627	1,233,286	1,708,444	1,540,817	1,839,784	3,446,676
0	0	0	0	0	687,391	0
(122,548)	(115,842)	(49,983)	(40,506)	(34,804)	(35,576)	(72,245)
<u>21,415,348</u>	<u>22,393,849</u>	<u>22,434,984</u>	<u>23,576,748</u>	<u>27,922,769</u>	<u>31,094,448</u>	<u>32,744,926</u>
36,215	37,345	42,095	52,933	55,504	57,582	33,465
122,548	115,842	49,983	40,506	34,804	35,576	72,245
158,763	153,187	92,078	93,439	90,308	93,158	105,710
<u>\$21,574,111</u>	<u>\$22,547,036</u>	<u>\$22,527,062</u>	<u>\$23,670,187</u>	<u>\$28,013,077</u>	<u>\$31,187,606</u>	<u>\$32,850,636</u>
\$1,697,977	\$1,154,884	\$1,382,755	(\$3,841,376)	\$1,501,945	\$4,063,502	\$3,866,823
192,878	162,434	317,634	(37,672)	158,190	(305,868)	(277,137)
<u>\$1,890,855</u>	<u>\$1,317,318</u>	<u>\$1,700,389</u>	<u>(\$3,879,048)</u>	<u>\$1,660,135</u>	<u>\$3,757,634</u>	<u>\$3,589,686</u>

Knox County, Ohio

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
General Fund				
Nonspendable	\$229,114	\$216,611	\$211,279	\$202,473
Assigned	1,531,904	1,525,988	1,539,044	1,809,941
Unassigned	<u>1,364,951</u>	<u>1,660,248</u>	<u>2,014,337</u>	<u>2,177,515</u>
<i>Total General Fund</i>	<u>3,125,969</u>	<u>3,402,847</u>	<u>3,764,660</u>	<u>4,189,929</u>
All Other Governmental Funds				
Nonspendable	352,260	308,489	388,450	526,494
Restricted	22,389,104	21,159,815	26,388,872	24,898,373
Assigned	504,077	593,854	580,346	529,161
Unassigned	<u>(89)</u>	<u>(9,683)</u>	<u>(95,828)</u>	<u>(190,320)</u>
Total All Other Governmental Funds	<u>23,245,352</u>	<u>22,052,475</u>	<u>27,261,840</u>	<u>25,763,708</u>
<i>Total Governmental Funds</i>	<u><u>\$26,371,321</u></u>	<u><u>\$25,455,322</u></u>	<u><u>\$31,026,500</u></u>	<u><u>\$29,953,637</u></u>

Source: County Auditor's Office

Knox County, Ohio

2015	2016	2017	2018	2019	2020
\$187,173	\$171,114	\$168,359	\$597,047	\$467,155	\$340,734
2,287,699	2,892,615	594,229	355,157	375,914	466,253
2,087,386	1,737,954	3,983,550	5,732,415	8,379,820	11,858,667
4,562,258	4,801,683	4,746,138	6,684,619	9,222,889	12,665,654
689,255	447,959	222,052	374,556	520,584	337,030
24,163,547	23,075,557	25,549,620	25,455,397	29,937,126	32,274,174
568,718	794,494	546,718	1,024,720	1,140,058	673,119
(77,145)	(282,775)	(138,075)	(275,277)	(210,715)	(2,305,047)
25,344,375	24,035,235	26,180,315	26,579,396	31,387,053	30,979,276
<u>\$29,906,633</u>	<u>\$28,836,918</u>	<u>\$30,926,453</u>	<u>\$33,264,015</u>	<u>\$40,609,942</u>	<u>\$43,644,930</u>

Knox County, Ohio

Changes in Fund Balances, Governmental Funds

Last Ten Years

(modified accrual basis of accounting)

	2011	2012	2013	2014
Revenues:				
Taxes	\$15,610,959	\$16,277,842	\$16,793,718	\$17,501,042
Intergovernmental Revenues	19,747,429	17,210,507	19,846,448	21,030,530
Charges for Services	3,813,643	3,731,180	3,770,142	4,223,287
Licenses and Permits	219,933	225,507	270,572	223,640
Investment Earnings	175,371	154,444	161,765	(37,179)
Special Assessments	12,719	24,059	14,759	10,905
Fines and Forfeitures	285,019	170,037	169,754	191,549
Donations and Contributions	0	0	0	566,049
All Other Revenue	1,305,617	2,141,929	1,449,456	1,457,385
Total Revenue	41,170,690	39,935,505	42,476,614	45,167,208
Expenditures:				
Current:				
General Government:				
Legislative and Executive	5,576,818	6,402,100	6,509,251	6,310,503
Judicial	2,013,428	2,138,498	2,231,695	2,254,467
Public Safety	6,496,890	6,905,585	6,518,180	7,397,790
Public Works	4,703,184	5,626,902	4,983,095	5,004,207
Health	469,722	463,601	496,063	510,162
Human Services	11,501,805	14,648,486	12,480,472	16,195,812
Intergovernmental	2,052,914	1,961,519	1,964,426	1,984,844
Capital Outlay	2,961,457	2,671,199	2,368,901	3,910,802
Debt Service:				
Principal Retirement	883,249	1,503,993	947,975	2,200,639
Interest and Fiscal Charges	307,762	301,486	301,945	234,393
Total Expenditures	36,967,229	42,623,369	38,802,003	46,003,619
Excess (Deficiency) of Revenues				
Over Expenditures	4,203,461	(2,687,864)	3,674,611	(836,411)

Knox County, Ohio

2015	2016	2017	2018	2019	2020
\$17,993,140	\$18,352,407	\$18,760,405	\$21,957,430	\$24,589,730	\$26,052,190
19,268,373	20,384,306	23,199,896	23,959,033	24,282,851	27,734,243
4,185,635	4,442,874	4,307,170	4,046,601	4,352,863	4,113,056
245,529	280,585	239,899	256,970	234,163	264,352
320,212	220,066	235,585	493,937	1,146,641	935,577
95	1,481	1,434	6,429	6,654	7,589
160,767	152,031	167,895	170,701	167,017	158,591
375,535	209,556	0	475,633	2,075,601	201,400
1,311,350	1,410,368	1,584,140	1,686,655	1,916,737	3,688,445
<u>43,860,636</u>	<u>45,453,674</u>	<u>48,496,424</u>	<u>53,053,389</u>	<u>58,772,257</u>	<u>63,155,443</u>
6,247,597	6,403,724	6,819,970	7,509,017	7,697,020	9,997,015
2,342,504	2,312,065	2,448,737	2,522,007	2,842,894	2,890,627
6,927,094	8,119,581	7,658,281	7,910,365	8,697,719	8,360,405
6,213,996	5,095,645	4,876,786	5,166,203	5,946,007	6,280,333
484,854	486,247	507,378	549,899	561,742	566,734
15,984,168	17,123,837	20,989,204	21,054,672	19,112,640	20,586,083
2,013,707	2,004,959	2,001,658	2,249,678	1,966,510	2,535,538
3,361,392	3,381,825	3,028,885	2,650,650	6,108,414	6,485,466
1,350,795	1,495,300	1,350,288	1,326,877	1,427,868	1,746,094
202,929	187,942	235,131	243,200	229,117	238,154
<u>45,129,036</u>	<u>46,611,125</u>	<u>49,916,318</u>	<u>51,182,568</u>	<u>54,589,931</u>	<u>59,686,449</u>
(1,268,400)	(1,157,451)	(1,419,894)	1,870,821	4,182,326	3,468,994

(Continued)

Knox County, Ohio

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

	2011	2012	2013	2014
Other Financing Sources (Uses):				
Sale of Capital Assets	204,700	0	0	0
Insurance Recoveries	70,843	0	0	0
Refunding General Obligation Bonds Issued	0	0	751,000	0
Payment to Refunded Bond Escrow Agent	0	0	0	(738,289)
Inception of Capital Lease	0	37,019	119,748	124,382
Ohio Public Works Commission Loan	0	596,536	0	0
Ohio Water Development Authority Loan	32,513	0	0	0
General Obligation Bonds Issued	0	0	1,077,000	0
Premium on General Obligation Bonds	0	0	0	0
Transfers In	1,201,605	1,107,927	1,202,910	1,160,742
Transfers Out	(1,289,687)	(1,202,932)	(1,282,498)	(1,283,290)
Total Other Financing Sources (Uses)	219,974	1,805,396	1,868,160	(392,320)
Net Change in Fund Balance	\$4,423,435	(\$882,468)	\$5,542,771	(\$1,228,731)
Debt Service as a Percentage of Noncapital Expenditures	3.59%	4.62%	3.51%	5.72%

Source: County Auditor's Office

Knox County, Ohio

2015	2016	2017	2018	2019	2020
0	0	163,137	0	943,200	8,000
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
791,265	123,972	0	0	612,485	0
81,434	0	0	450,000	0	302,367
0	0	0	0	0	0
475,000	0	3,505,000	0	1,500,000	384,500
0	0	108,493	0	0	0
1,637,237	1,671,526	1,441,445	1,784,111	3,666,503	2,500,186
(1,753,079)	(1,731,509)	(1,481,951)	(1,818,915)	(3,702,079)	(3,472,431)
<u>1,237,722</u>	<u>63,989</u>	<u>3,736,124</u>	<u>415,196</u>	<u>3,020,109</u>	<u>(277,378)</u>
<u>(\$30,678)</u>	<u>(\$1,093,462)</u>	<u>\$2,316,230</u>	<u>\$2,286,017</u>	<u>\$7,202,435</u>	<u>\$3,191,616</u>

3.78%	3.93%	3.43%	3.32%	3.61%	3.86%
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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	2011	2012	2013	2014
Real Property				
Assessed	\$1,125,887	\$1,119,807	\$1,128,221	\$1,242,275
Actual	3,216,820	3,199,449	3,223,489	3,549,357
Public Utility				
Assessed	39,934	42,862	46,212	53,694
Actual	114,097	122,463	132,034	153,411
Total				
Assessed	1,165,821	1,162,669	1,174,433	1,295,969
Actual	3,330,917	3,321,911	3,355,523	3,702,769
Assessed Value as a				
Percentage of Actual Value	35.00%	35.00%	35.00%	35.00%
Total Direct Tax Rate	\$12.59	\$12.59	\$12.59	\$12.99

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 35%.

Knox County, Ohio

2015	2016	2017	2018	2019	2020
\$1,247,962	\$1,258,016	\$1,297,530	\$1,306,682	\$1,329,550	\$1,520,952
3,565,606	3,594,331	3,707,229	3,733,377	3,798,714	4,345,577
65,553	75,635	82,077	93,342	142,142	133,973
187,294	216,100	234,506	266,691	406,120	382,780
1,313,515	1,333,651	1,379,607	1,400,024	1,471,692	1,654,925
3,752,900	3,810,431	3,941,734	4,000,069	4,204,834	4,728,357
35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
\$12.99	\$12.99	\$12.99	\$12.99	\$12.99	\$12.99

Knox County, Ohio

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

Collection Year	2011	2012	2013	2014
Direct Rates				
General Fund	3.40	3.40	3.40	3.40
Board of DD	5.35	5.35	5.35	5.35
Children Services	1.30	1.30	1.30	1.30
Community Mental Health	1.00	1.00	1.00	0.80
Senior Citizens	0.79	0.79	0.79	0.79
Park District	0.35	0.35	0.35	0.35
Board of Health	0.40	0.40	0.40	1.00
Total	12.59	12.59	12.59	12.99
Overlapping Rates				
City of Mount Vernon	3.20	3.20	3.20	3.20
Villages	2.50 - 8.60	1.80 - 9.40	1.80 - 9.40	1.5-9.4
Townships	0.30 - 9.15	0.30 - 9.15	0.30 - 9.15	2.1-9.15
In County School Districts	32.98 - 48.37	33.22 - 48.29	33.25 - 48.20	37.93-47.32
Out of County School Districts	34.30 - 48.75	33.40 - 48.75	33.40 - 49.05	33-49.05
Joint Vocational School Districts	2.52 - 6.40	2.54 - 6.40	2.48 - 6.40	2.54-6.4
Other Units	1.30 - 5.50	1.30 - 6.80	1.30 - 6.80	1.3-5.5

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

Sources:

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

Knox County, Ohio

2015	2016	2017	2018	2019	2020
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	1.00
0.79	0.79	0.79	0.79	0.79	0.79
0.35	0.35	0.35	0.35	0.35	0.35
0.80	0.80	0.80	0.80	0.80	0.80
12.99	12.99	12.99	12.99	12.99	12.99
3.20	3.20	3.20	3.20	3.20	3.20
3.20-9.40	3.2-9.4	3.2-9.4	3.2-9.4	3.2-9.4	3.2-9.4
2.1-9.15	2.1-9.15	2.1-9.15	2.1-9.15	2.1-9.15	2.1-14.75
37.95-47.22	37.73-47.18	37.73-47	37.54-46.71	37.54-46.71	35.53-46.73
33.10-49.05	33.5-49.05	33.8-49.05	32.8-49.05	32.8-49.05	32-49.05
2.58-6.40	2.57-6.4	2.55-6.4	2.55-6.4	2.55-6.4	2.5-6.4
1.3-7.3	1.3-7.3	1.3-7.3	1.3-9.0	1.3-9	1.3-9



Knox County, Ohio

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

Name of Taxpayer	Nature of Business	2020		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$47,648,510	1	2.88%
AEP	Public Utility	44,632,760	2	2.70%
Columbia Gas	Public Utility	27,539,020	3	1.66%
Licking Rural	Public Utility	9,975,390	4	0.60%
Kenneth & Jennifer Mason	Agriculture	3,256,210	5	0.20%
FT Precision	Business	2,908,320	6	0.18%
Douglas & Audrey Cameron	Agriculture	2,553,690	7	0.15%
Cooper Cameron	Business	2,409,070	8	0.15%
Ariel	Business	2,058,940	9	0.12%
Knox County Properties	Commercial	1,876,630	10	0.11%
Subtotal		144,858,540		8.75%
All Others		1,510,066,520		91.27%
Total		\$1,654,925,060		100.02%

Name of Taxpayer	Nature of Business	2011		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$22,786,740	1	1.95%
Licking Rural Electrification Inc	Public Utility	7,057,570	2	0.61%
Columbia Gas Transmission	Public Utility	6,196,580	3	0.53%
FT Precision Inc	Business	4,437,590	4	0.38%
Ariel Corporation	Business	3,308,380	5	0.28%
WP Knox Associates	Business	2,887,240	6	0.25%
Cooper Cameron Corporation	Business	2,825,590	7	0.24%
Columbia Gas of Ohio	Public Utility	2,353,630	8	0.20%
Park National Bank	Business	2,330,010	9	0.20%
Mount Vernon Country Club	Business	1,963,250	10	0.17%
Subtotal		56,146,580		4.81%
All Others		1,109,674,700		95.19%
Total		\$1,165,821,280		100.00%

Source: County Auditor - Land and Buildings

Based on valuation of property in 2020 and 2011

Knox County, Ohio

Property Tax Levies and Collections Last Ten Years

Collection Year	2011	2012	2013	2014
Current				
Tax Levy (1)	\$16,558,246	\$16,533,498	\$16,731,175	\$17,196,579
Current Tax Collections	11,880,541	12,064,493	12,315,818	12,881,957
Percent of Levy Collected	71.75%	72.97%	73.61%	74.91%
Delinquent				
Tax Levy (1)	\$626,586	\$687,485	\$703,993	\$571,732
Tax Collections (2)	410,414	438,478	515,675	425,312
Percent of Levy Collected	65.50%	63.78%	73.25%	74.39%
Total				
Tax Levy (1)	\$17,184,832	\$17,220,983	\$17,435,168	\$17,768,311
Tax Collections	12,290,955	12,502,971	12,831,493	13,307,269
Percent of Levy Collected	71.52%	72.60%	73.60%	74.89%

(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

2015	2016	2017	2018	2019	2020
\$18,241,613	\$18,502,502	\$18,757,850	\$19,280,952	\$20,584,105	\$16,374,913
13,150,379	13,395,811	13,723,243	14,005,619	15,322,090	15,702,096
72.09%	72.40%	73.16%	72.64%	74.44%	95.89%
\$501,110	\$535,625	\$492,071	\$481,809	\$606,240	\$518,918
358,595	403,861	352,913	299,933	418,378	318,267
71.56%	75.40%	71.72%	62.25%	69.01%	61.33%
\$18,742,723	\$19,038,127	\$19,249,921	\$19,762,761	\$21,190,345	\$16,893,831
13,508,974	13,799,672	14,076,156	14,305,552	15,740,468	16,020,363
72.08%	72.48%	73.12%	72.39%	74.28%	94.83%

Knox County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	2011	2012	2013	2014
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$7,408,049	\$7,032,222	\$8,081,642	\$6,375,062
OPWC Loan Payable	199,424	755,696	715,432	615,514
Ohio Water Development Authority Loans Payable	707,321	0	0	0
Loan Payable	550,637	1,180,671	1,050,291	344,135
Capital Leases	50,448	25,550	132,967	164,919
Business-type Activities ⁽¹⁾				
Ohio Water Development Authority Loans Payable	\$54,197	\$51,259	\$940,664	\$898,602
Recovery Zone Economic Development Bonds	6,660,000	6,590,000	6,455,000	6,140,000
General Obligation Bonds Payable	0	0	0	0
OPWC Loan Payable	0	0	876,947	846,708
Installment Loan	0	0	0	0
Capital Leases	0	0	0	0
Total Primary Government	<u>\$15,630,076</u>	<u>\$15,635,398</u>	<u>\$18,252,943</u>	<u>\$15,384,940</u>
Population ⁽²⁾				
Knox County	61,275	60,705	60,810	61,167
Outstanding Debt Per Capita	\$255	\$258	\$300	\$252
Income ⁽²⁾				
Personal (in thousands)	\$1,955,714	\$2,074,533	\$2,169,701	\$2,311,012
Percentage of Personal Income	0.80%	0.75%	0.84%	0.67%

Sources:

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

Knox County, Ohio

2015	2016	2017	2018	2019	2020
\$5,831,482	\$4,688,902	\$7,238,815	\$6,219,002	\$6,665,189	\$5,551,606
600,303	493,477	422,316	778,655	662,495	845,817
0	0	0	0	0	0
350,000	323,750	288,750	253,750	218,750	183,750
707,034	597,782	403,655	204,439	573,216	458,437
\$832,506	\$850,086	\$852,162	\$838,174	\$794,983	\$765,134
5,815,000	5,490,000	0	0	0	0
0	0	5,297,611	4,936,256	4,574,901	4,203,546
816,468	786,228	755,989	740,869	695,510	680,390
0	0	0	0	0	493,437
0	0	0	0	380,638	332,302
\$14,952,793	\$13,230,225	\$15,259,298	\$13,971,145	\$14,565,682	\$13,514,419

61,061	60,814	61,261	61,893	62,322	62,322
\$245	\$218	\$249	\$226	\$234	\$217

\$2,402,445	\$2,410,728	\$2,489,157	\$2,609,533	\$2,743,352	\$2,743,352
0.62%	0.55%	0.61%	0.54%	0.53%	0.49%

Knox County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2011	2012	2013	2014
Population ⁽¹⁾	61,275	60,705	60,810	61,167
Assessed Value (In thousands) ⁽²⁾	\$1,165,821	\$1,162,669	\$1,174,433	\$1,295,969
General Bonded Debt ⁽³⁾				
General Obligation Bonds	\$7,408,049	\$7,032,222	\$8,081,642	\$6,375,062
Resources Available to Pay Principal ⁽⁴⁾	\$102,480	\$88,443	\$128,801	\$24,348
Net General Bonded Debt	\$7,305,569	\$6,943,779	\$7,952,841	\$6,350,714
Ratio of Net Bonded Debt to Assessed Value	0.63%	0.60%	0.68%	0.49%
Net Bonded Debt per Capita	\$119.23	\$114.39	\$130.78	\$103.83

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

2015	2016	2017	2018	2019	2020
61,061	60,814	61,261	61,893	62,322	62,322
\$1,313,515	\$1,333,651	\$1,379,607	\$1,400,024	\$1,471,692	\$1,654,925
\$5,831,482	\$4,688,902	\$7,238,815	\$6,219,002	\$6,665,189	\$5,551,606
\$0	\$0	\$17,128	\$0	\$0	\$0
\$5,831,482	\$4,688,902	\$7,221,687	\$6,219,002	\$6,665,189	\$5,551,606
0.44%	0.35%	0.52%	0.44%	0.45%	0.34%
\$95.50	\$77.10	\$117.88	\$100.48	\$106.95	\$89.08



Knox County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2020*

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to County (1)</u>	<u>Amount Applicable to County</u>
Direct:			
Knox County	\$7,039,610	100.00%	\$7,039,610
Overlapping:			
All Cities wholly within the County	3,157,852	100.00%	3,157,852
All Townships wholly within the County	862,037	100.00%	862,037
All School Districts wholly within the County	40,674,475	100.00%	40,674,475
Clear Fork School District	18,534,964	9.40%	1,742,287
North Fork School District	3,850,840	20.00%	<u>770,168</u>
		Subtotal	<u>47,206,819</u>
		Total	<u><u>\$54,246,429</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 2020 collection year.

Source: Knox County Auditor

Knox County, Ohio

Debt Limitations Last Ten Years

Collection Year	2011	2012	2013	2014
Total Debt				
Net Assessed Valuation	\$1,165,821,280	\$1,162,668,930	\$1,174,433,430	\$1,295,969,270
Legal Debt Limitation (%) (1)(a)	2.37%	2.37%	2.37%	2.38%
Legal Debt Limitation (\$) (1)	27,645,532	27,566,723	27,860,836	30,899,232
County Debt Outstanding (2)	3,196,049	3,196,222	4,621,642	3,303,062
Less: Applicable Debt Service Fund Amounts	(102,480)	(88,443)	(128,801)	(24,348)
Net Indebtedness Subject to Limitation	3,093,569	3,107,779	4,492,841	3,278,714
Overall Legal Debt Margin	<u>\$24,551,963</u>	<u>\$24,458,944</u>	<u>\$23,367,995</u>	<u>\$27,620,518</u>
Unvoted Debt				
Net Assessed Valuation	\$1,165,821,280	\$1,162,668,930	\$1,174,433,430	\$1,295,969,270
Legal Debt Limitation (%) (1)(b)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	11,658,213	11,626,689	11,744,334	12,959,693
County Debt Outstanding (2)	3,196,049	3,196,222	4,621,642	3,303,062
Less: Applicable Debt Service Fund Amounts	(102,480)	(88,443)	(128,801)	(24,348)
Net Indebtedness Subject to Limitation	3,093,569	3,107,779	4,492,841	3,278,714
Overall Legal Debt Margin	<u>\$8,564,644</u>	<u>\$8,518,910</u>	<u>\$7,251,493</u>	<u>\$9,680,979</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

2015	2016	2017	2018	2019	2020
\$1,313,514,410	\$1,333,650,920	\$1,379,606,620	\$1,400,023,930	\$1,471,691,600	\$1,654,925,060
2.39%	2.39%	2.39%	2.39%	2.40%	2.41%
31,337,860	31,841,273	32,990,166	33,500,598	35,292,290	39,873,127
3,159,482	2,432,902	5,402,815	4,819,002	5,717,189	5,551,606
0	0	0	0	0	0
<u>3,159,482</u>	<u>2,432,902</u>	<u>5,402,815</u>	<u>4,819,002</u>	<u>5,717,189</u>	<u>5,551,606</u>
<u>\$28,178,378</u>	<u>\$29,408,371</u>	<u>\$27,587,351</u>	<u>\$28,681,596</u>	<u>\$29,575,101</u>	<u>\$34,321,521</u>
\$1,313,514,410	\$1,333,650,920	\$1,379,606,620	\$1,400,023,930	\$1,471,691,600	\$1,654,925,060
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
13,135,144	13,336,509	13,796,066	14,000,239	14,716,916	16,549,251
3,159,482	2,432,902	5,402,815	4,819,002	5,717,189	5,551,606
0	0	0	0	0	0
<u>3,159,482</u>	<u>2,432,902</u>	<u>5,402,815</u>	<u>4,819,002</u>	<u>5,717,189</u>	<u>5,551,606</u>
<u>\$9,975,662</u>	<u>\$10,903,607</u>	<u>\$8,393,251</u>	<u>\$9,181,237</u>	<u>\$8,999,727</u>	<u>\$10,997,645</u>

Knox County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2011	2012	2013	2014
Population (1)				
Knox County	61,275	60,705	60,810	61,167
Income (1)				
Total Personal (in thousands)	\$ 1,955,714	\$ 2,074,533	\$ 2,169,701	\$ 2,311,012
Per Capita (1)(a)	31,917	34,174	35,680	37,782
Unemployment Rate (2)				
Federal	8.9%	7.6%	7.4%	6.2%
State	8.6%	6.6%	7.4%	5.7%
Knox County	8.7%	6.1%	6.7%	5.2%
Civilian Work Force Estimates (2)				
State	5,806,500	5,701,000	5,765,700	5,719,500
Knox County	29,600	29,400	30,600	31,100

Sources:

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

(a) Information is only available through 2019. For the presentation of 2020 statistics the County is using the latest information available.

(2) State Department of Labor Statistics

Knox County, Ohio

2015	2016	2017	2018	2019	2020
61,061	60,814	61,261	61,893	62,322	62,322
\$ 2,402,445	\$ 2,410,728	\$ 2,489,157	\$ 2,609,533	\$ 2,743,352	\$ 2,743,352
39,345	39,641	40,632	42,162	44,019	44,019
5.0%	4.9%	4.4%	3.9%	3.5%	4.4%
4.5%	4.9%	5.0%	4.3%	4.1%	4.9%
5.2%	4.5%	4.5%	4.5%	4.8%	3.6%
5,469,000	5,713,100	5,780,000	5,787,304	5,811,800	5,758,700
30,600	31,300	31,300	31,015	30,700	31,600



Knox County, Ohio

Principal Employers Current Year and Nine Years Ago

Employer	Nature of Business	2020		
		Number of Employees	Rank	Percentage of Total Employment
Ariel Corporation	Business	1,800	1	5.7%
Knox Community Hospital	Business	1,200	2	3.8%
Kenyon College	Education	797	3	2.5%
Knox County	County Government	530	4	1.7%
Jeld-Wen	Business	470	5	1.5%
Mount Vernon City Schools	Education	391	6	1.2%
FT Precision	Business	310	7	1.0%
Mount Vernon Nazarene University	Education	309	8	1.0%
Wal-Mart Stores	Business	280	9	0.9%
Kokosing Construction Company	Business	200	10	0.6%
Total		<u>6,287</u>		
Total Employment within the County		<u><u>31,600</u></u>		

Employer	Nature of Business	2011		
		Number of Employees	Rank	Percentage of Total Employment
Rolls Royce Energy Systems	Business	1,200	1	4.4%
Ariel Corporation	Business	918	2	3.4%
Knox Community Hospital	Business	816	3	3.0%
Kenyon College	Education	602	4	2.2%
Mount Vernon City Schools	Education	547	5	2.0%
Mount Vernon Developmental Center	Business	465	6	1.7%
Kokosing Construction Company	Business	450	7	1.7%
Knox County	County Government	434	8	1.6%
Mount Vernon Nazarene University	Education	400	9	1.5%
Wal-Mart	Business	365	10	1.4%
Total		<u>6,197</u>		
Total Employment within the County		<u><u>27,000</u></u>		

Sources:

Area Development Foundation

Knox County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2011	2012	2013	2014	2015
Governmental Activities					
General Government					
Legislative and Executive					
Commissioners	18.0	17.0	17.0	18.0	17.0
Auditor	9.0	9.0	9.0	10.0	9.0
Treasurer	5.0	4.0	4.0	4.0	4.0
Prosecutor	8.0	8.0	10.0	9.0	9.0
Board of Elections	4.0	4.0	4.0	4.0	4.0
Recorder	5.0	5.0	5.0	5.0	4.0
Judicial					
Public Defender	6.0	6.0	6.0	5.0	6.0
Probate	3.0	3.0	3.0	3.0	4.0
Clerk of Courts	11.0	10.0	10.0	11.0	9.0
Common Pleas	15.0	13.0	11.0	8.0	10.0
Juvenile	16.0	17.0	15.0	15.0	15.0
Municipal Court	2.0	2.0	2.0	2.0	2.0
Public Safety					
Sheriff	61.0	63.0	64.0	65.0	67.0
911 Emergency Calling	27.0	25.0	32.0	26.0	23.0
Coroner	1.0	1.0	1.0	1.0	1.0
Emergency Management Agency	1.0	1.0	1.0	1.0	1.0
Public Works					
Roads and Bridges	33.0	33.0	33.0	33.0	35.0
Maps	2.0	2.0	2.0	2.0	2.0
Human Services					
Development Disability	29.0	30.0	34.0	31.0	35.0
Public Assistance	52.0	54.0	56.0	65.0	46.0
Child Support Enforcement	11.0	13.0	12.0	13.0	32.0
Children's Services	19.0	20.0	21.0	19.0	20.0
Veterans Services	6.0	5.0	4.0	4.0	4.0
Knox Area Transit	0.0	0.0	0.0	15.0	12.0
Health					
Animal Control	5.0	4.0	3.0	3.0	3.0
Business-Type Activities					
Utilities					
Sewer	9.0	10.0	9.0	10.0	11.0
<i>Total Employees</i>	<u>358.0</u>	<u>359.0</u>	<u>368.0</u>	<u>382.0</u>	<u>385.0</u>

Method: 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee

Knox County, Ohio

2016	2017	2018	2019	2020
18.0	16.0	18.5	20.0	20.5
9.0	8.5	7.5	7.5	7.5
4.0	4.5	4.0	3.5	3.5
8.0	7.5	10.0	9.0	8.0
5.0	5.0	5.0	6.5	21.0
5.0	5.0	4.0	4.0	4.0
6.0	7.0	6.0	6.0	7.0
3.0	4.0	3.0	6.5	6.0
9.0	11.0	11.5	9.5	10.0
10.0	13.0	14.5	14.0	15.0
12.0	12.0	10.0	7.0	9.0
1.5	2.5	2.0	2.5	3.5
70.0	79.5	79.0	78.0	74.0
26.0	23.5	24.0	23.0	27.0
1.0	3.0	1.5	1.5	1.5
1.0	1.0	1.0	1.0	1.0
35.0	34.0	34.0	33.5	35.5
2.0	2.0	2.0	2.0	2.0
34.0	35.0	35.0	36.5	35.5
61.0	64.0	68.0	67.0	59.0
22.0	23.0	11.0	12.0	12.0
28.0	25.5	30.5	29.0	29.5
4.0	4.0	7.5	6.5	7.5
10.0	36.0	36.0	35.5	40.0
4.0	5.0	6.0	6.0	6.0
11.0	7.0	11.0	13.0	12.0
399.5	438.5	442.5	440.5	457.5

Knox County, Ohio

Operating Indicators by Function Last Ten Years

	2011	2012	2013	2014	2015
Governmental Activities					
General Government					
Legislative and Executive					
Number of Tax Bills	33,615	33,498	32,835	33,342	61,518
Number of Registered Voters	41,024	42,674	38,881	39,335	38,359
Number of Documents Recorded	10,391	13,137	13,290	9,630	10,219
Judicial					
Number of Probation Cases	306	326	307	307	295
Number of Traffic Cases	273	303	250	174	187
Number of Marriage Licenses	374	423	374	375	398
Public Safety					
Sheriff					
Number of Burglaries	233	226	195	138	189
Number of Larceny Investigations	332	456	405	317	334
Number of Traffic Accidents	214	179	138	162	129
Public Works					
Roads and Bridges					
Number of Tons of Asphalt Used	6,386	11,499	15,794	3,558	7,647
Number of Bridges Replaced	9	6	7	9	4
Number of Culverts Replaced	23	41	24	52	46
Human Service					
Development Disability					
Number of Programs Offered	15	16	17	16	17
Number of Individuals Served	478	503	556	574	538
Number of Individuals on Waiting Lists	300	319	362	350	312
Health					
Number of Birth & Death Certificates Issued	3,769	3,729	3,621	3,547	3,663
Number of Sewage Permits Issued	74	99	117	119	79
Number of Patients Served in Medical Clinic	1,292	449	1,254	0	138
Business-Type Activities					
Sewer					
Number of Water Leaks	15	12	3	24	25
Number of New Services	18	13	13	14	22
Number of Install of Grinder Units	1	0	0	0	0

Source: Knox County Auditor

Knox County, Ohio

2016	2017	2018	2019	2020
60,452	55,768	58,538	68,775	68,665
40,300	40,300	41,558	40,813	42,321
10,563	10,478	10,946	9,948	11,803
300	255	286	262	313
215	177	196	202	136
418	381	350	346	409
120	128	120	73	67
297	213	199	202	170
161	145	167	219	140
5,903	7,766	20,844	7,626	7,126
3	3	1	1	2
51	89	70	64	55
17	17	17	17	19
555	561	581	605	592
275	295	190	11	0
973	968	4,176	869	4,356
104	131	130	154	158
184	4,144	2,885	2,872	2,639
23	24	17	10	18
37	19	38	44	45
0	0	1	0	0

Knox County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2011	2012	2013	2014	2015
Governmental Activities					
General Government					
Legislative and Executive					
Land (acres)	324.292	324.292	324.292	324.292	324.661
Buildings	55	55	55	55	56
Vehicles	4	2	2	2	5
Judicial					
Buildings	2	2	3	2	2
Public Safety					
Sheriff					
Stations	1	1	1	1	1
Vehicles	31	28	31	35	38
Public Works					
Land (acres)	10.180	10.180	10.180	10.180	10.180
Buildings	8	6	6	6	6
Vehicles	38	43	38	43	48
Health					
Land (acres)	3.180	3.180	3.180	3.180	3.180
Buildings	5	5	5	5	5
Vehicles	5	5	4	5	5
Human Services					
Land (acres)	23.546	23.546	23.540	23.546	23.546
Buildings	13	13	13	15	15
Vehicles	9	8	6	31	36
Business-Type Activities					
Utilities					
Sewer					
Land (acres)	125.540	125.540	125.540	125.540	125.540
Buildings	20	19	19	18	18
Sewerlines (Miles)	1,001,268	1,001,268	1,001,268	1,001,268	1,001,268
Vehicles	9	9	9	11	11
Landfill					
Land (acres)	229.569	229.569	229.569	228.879	228.879

Source: County Auditor's Office

Knox County, Ohio

2016	2017	2018	2019	2020
332.668	332.659	378.488	372.432	378.470
56	55	56	52	59
6	10	10	10	10
2	2	2	2	2
1	1	1	1	1
22	29	31	28	32
10.180	10.180	10.180	10.180	10.180
6	7	7	6	6
35	60	66	35	43
3.180	3.180	3.180	3.180	3.180
5	5	5	5	5
4	6	8	4	4
23.546	23.546	23.546	23.546	23.546
15	15	15	15	15
34	33	28	38	39
125.540	125.540	125.540	125.540	125.540
17	17	20	12	11
1,001,268	1,001,268	1,001,268	1,001,268	1,001,268
11	8	8	13	15
228.879	228.879	228.879	228.879	228.879

