

KNOX COUNTY AUDITOR

"Hotel Curtis" overlooking Public Square. Mt. Vernon, Ohio.



KNOX COUNTY, OHIO COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2015

ADDITIONAL COPIES OF THIS
REPORT MAY BE OBTAINED
BY CONTACTING:

THE KNOX COUNTY AUDITOR'S OFFICE
117 EAST HIGH STREET, SUITE 120
MOUNT VERNON, OHIO 43050
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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2015

*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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June 27, 2016

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

I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Knox County, Ohio, for the year ended December 31, 2015. 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, 2015. 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, 2015

The County Auditor is elected to a four year term and has as one of her most important functions, the task of assessing real property for tax purposes. Under state law, a complete reappraisal must be conducted every six years as well as a triennial update every third year between reappraisals. After the County Treasurer collects taxes, the County Auditor is responsible for distributing certain taxes to various government units. The Auditor is also the chief fiscal officer of the County, and no County contract or obligation may be made without her certification that funds for that contract or obligation have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, no account may be paid except by the Auditor's warrant drawn upon the County Treasury. The Auditor is responsible for the County payroll and has other statutory accounting responsibilities. The Auditor is also in charge of the County's bond retirement fund. She is, by state law, secretary of the County Board of Revision and the County Budget Commission, and the administrator and supervisor of the County Data Processing Board. In 2015, the Auditor employed eight full-time employees and one part-time employee.

The County Treasurer is required by state law to collect certain locally assessed taxes. She is the distributing agent for expenditures authorized by the Board upon the Auditor's warrant. The Treasurer must make daily reports showing receipt, payments and balances to the County Auditor, and the books of account must always balance with those of the County Auditor. The Treasurer is responsible for investing all funds of the County. The Treasurer is elected to a four year term and in 2015 employed three full-time and two part-time employees. The Treasurer is a member of the County Board of Revision. In addition, the Treasurer, the Auditor and the Prosecuting Attorney form the County Budget Commission which plays an important part in the financial administration of County government as well as all local governments throughout the County.

The County Prosecuting Attorney is elected to a four year term and is responsible for all legal matters for the County and Township officials. He prosecutes all felonies, child support delinquencies and tax foreclosures. The office is also the contact for victim assistance. In 2015 the Prosecuting Attorney employed two attorneys and five full-time employees.

The County Recorder is elected to a four year term and is responsible for recording all deeds, mortgages, and liens. The Recorder oversees the Microfilm/Retention Office and is Secretary of the Records Retention Board and the Microfilm Board for the County. In addition to the Recorder, the office employs two other full-time workers. The recorder's office had an increase of 589 documents from 2014 with a total of 10,219 documents recorded in 2015.

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

Letter of Transmittal

For the Year Ended December 31, 2015

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

The Clerk of Courts is elected to a four year term and is responsible for the Legal Division and the Title Division. The Legal Division's main function is to file, process and preserve papers for cases that will be handled by the Knox County Common Pleas Court and Fifth District Court of Appeals. The Legal Division has four full-time employees and one part-time employee and received 2,558 cases filed in 2015. Of those cases 648 were certificates of judgments. The Title Division has three full-time employees and one part-time employee, with a main function to issue vehicle titles, which serve as a person's only proof of ownership. In 2015, 28,981 titles were issued, an increase of 1,328 from 2014.

The Knox County Common Pleas Judge is elected to a six year term and is responsible for hearing all domestic relations, criminal and civil cases. The Common Pleas Court had 9 full-time employees and 2 part-time employees in 2015.

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 2015, the estate cases totaled 295, which was a slight decrease of 12 cases from 2014. Overall cases filed in Probate Court totaled 816 in 2015, which was an increase of 29 cases from 2014. In 2015, the Juvenile Court cases filed totaled 883, which was an increase of 34 over 2014. This court also performs miscellaneous tasks such as assigning foreign judges and appointing the Humane Officer and members to the Board of Development Disabilities, and the Knox County Metropolitan Housing Authority. The Probate Court houses old birth, death and marriage records where many people work on genealogy research.

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

The Board of Elections is a statutory board, the same as the budget commission and the board of revision, with the exception that this board has no elected officials as board members. The four member board, made up of two Republicans and two Democrats, meets monthly to conduct board business. The Board of Elections oversees all primary, general and special elections. Registered voters in 2015 totaled 38,359, a slight decrease of 976 from 2014.

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, 2015

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

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

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

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

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

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

Economic Condition and Outlook

Knox County has always been a large agricultural area and this is their ninth 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 eleventh 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.

2015 was another great year for the Park District; several acquisitions took place along with recently awarded grants for the projects.

***Letter of Transmittal
For the Year Ended December 31, 2015***

Employee Relations

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

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

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

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

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

The Board of Developmental Disabilities has 22 members in the Knox New Hope Education Association (OEA) Union 1. This contract commenced on January 1, 2015, and it expires on December 31, 2017.

Major Initiatives

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

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

The Knox County Commissioners in conjunction with the Knox County Engineer constructed a brand new office building for the Engineer that replaces a small structure that was built in the 1970's. The new building is approximately 2500 square feet and offers individual offices and includes two meeting rooms. Total construction cost was slightly over \$500,000 and both parties split the cost.

***Letter of Transmittal
For the Year Ended December 31, 2015***

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, 2015***

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, 2015, by our independent auditor, Dave Yost, Auditor of State. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996, related OMB Circular A-133 and Uniform Guidance, which results are not included in this report.

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

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Knox County, Ohio, for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2014. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for a period of one year only. Knox County has received a Certificate of Achievement for the last twenty-five 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, 2015***

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

A final note of appreciation is extended to the auditing staff of the State Auditor's office for their cooperation and guidance for our twenty-fifth 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,

A handwritten signature in cursive script that reads "Jonette Curry".

Jonette Curry
Knox County Auditor

KNOX COUNTY, OHIO

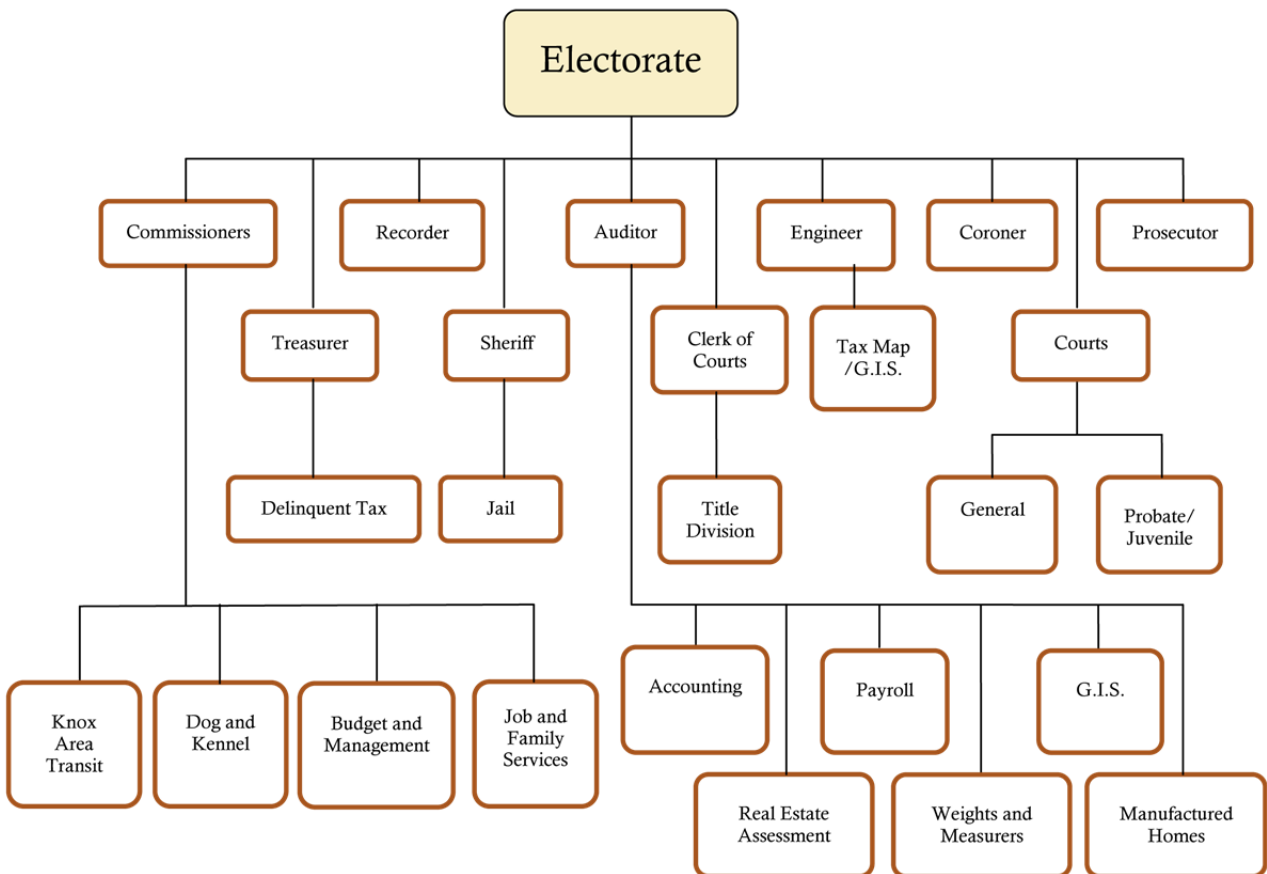
***List of Elected Officials
For the Year Ended December 31, 2015***

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

JUDGES

Common Pleas Judge	Otho Eyster
Juvenile/Probate	Jennifer Springer

County Organizational Chart
For the Year Ended December 31, 2015



Statutory Boards and Committees

County Budget Commission
 Auditor *
 Treasurer
 Prosecutor

Board of Elections
 Data Board
 Veterans Commission

* Serve as Secretary

Appointed Board

Board of Development Disabilities

Board of Revision
 Auditor *
 Treasurer
 Commissioners

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



Government Finance Officers Association

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

Presented to

**Knox County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO



FINANCIAL SECTION





Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Knox County
117 East High Street
Mount Vernon, Ohio 43050

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and the remaining fund information of Knox County, Ohio (the County), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the aggregate discretely presented component unit and the remaining fund information of Knox County, Ohio, as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Public Assistance, Motor Vehicle and Gasoline Tax, Children Services Board and Developmental Disabilities Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 2 to the financial statements, during the year ended December 31, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. 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 liabilities and pension contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2016, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to read "Dave Yost". The signature is fluid and cursive, with the first name "Dave" and last name "Yost" clearly distinguishable.

Dave Yost
Auditor of State
Columbus, Ohio

June 27, 2016



***Management's Discussion and Analysis
For the Year Ended December 31, 2015***

Unaudited

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, 2015. 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 2015 are as follows:

- ❑ In total, net position increased \$1,317,318. Net position of governmental activities increased \$1,154,884, which represents a 1.5% increase from 2014. Net position of business-type activities increased \$162,434 or 2.3% from 2014.
- ❑ General revenues accounted for \$22,547,036 in revenue or 49.0% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$23,458,202 or 51.0% of total revenues of \$46,005,238.
- ❑ The County had \$42,562,442 in expenses related to governmental activities; only \$21,323,477 of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$14,826,828 in revenues and \$13,762,001 in expenditures. The general fund's fund balance increased \$372,329 to a balance of \$4,562,258. This increase is attributable to increased sales tax revenue and real estate tax revenue.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

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

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

***Management's Discussion and Analysis
For the Year Ended December 31, 2015***

Unaudited

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, 2015**
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 2015 compared to 2014:

	Governmental Activities		Business-type Activities		Total	
	2015	Restated 2014	2015	Restated 2014	2015	Restated 2014
Current and other assets	\$51,235,483	\$50,750,664	\$3,221,145	\$3,281,656	\$54,456,628	\$54,032,320
Capital assets, Net	58,809,261	58,352,202	12,731,826	13,061,079	71,541,087	71,413,281
Total assets	110,044,744	109,102,866	15,952,971	16,342,735	125,997,715	125,445,601
Deferred outflows of resources	2,929,349	2,116,296	69,118	47,376	2,998,467	2,163,672
Long-term liabilities outstanding	8,716,573	8,674,481	8,197,732	8,717,251	16,914,305	17,391,732
Net Pension Liability	14,997,351	14,658,611	388,413	379,640	15,385,764	15,038,251
Other liabilities	2,462,905	2,647,499	94,705	121,239	2,557,610	2,768,738
Total liabilities	26,176,829	25,980,591	8,680,850	9,218,130	34,857,679	35,198,721
Deferred inflows of resources	10,670,904	10,267,095	6,824	0	10,677,728	10,267,095
Net position:						
Net investment in capital assets	52,230,095	51,802,500	5,267,852	5,175,769	57,497,947	56,978,269
Restricted	27,883,770	28,482,641	0	0	27,883,770	28,482,641
Unrestricted	(3,987,505)	(5,313,665)	2,066,563	1,996,212	(1,920,942)	(3,317,453)
Total net position	\$76,126,360	\$74,971,476	\$7,334,415	\$7,171,981	\$83,460,775	\$82,143,457

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

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

***Management's Discussion and Analysis
For the Year Ended December 31, 2015***

Unaudited

Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

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

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

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

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

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

As a result of implementing GASB 68, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014. The net pension liability reduced beginning of year net position by \$12,824,243 in governmental activities and \$332,264 in business-type activities.

KNOX COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2015****Unaudited**

Changes in Net Position – The following table shows the changes in net position for 2015 compared to 2014:

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues						
Program Revenues:						
Charges for Services and Sales	\$4,591,961	\$4,637,393	\$1,972,877	\$2,031,173	\$6,564,838	\$6,668,566
Operating Grants and Contributions	14,330,767	15,030,805	125,469	128,493	14,456,236	15,159,298
Capital Grants and Contributions	2,400,749	3,444,812	36,379	39,713	2,437,128	3,484,525
Total Program Revenues	21,323,477	23,113,010	2,134,725	2,199,379	23,458,202	25,312,389
General Revenues:						
Property Taxes	11,061,995	10,716,794	0	0	11,061,995	10,716,794
Sales Taxes	7,008,914	6,853,635	0	0	7,008,914	6,853,635
Intergovernmental Revenues, Unrestricted	2,801,438	2,762,484	0	0	2,801,438	2,762,484
Investment Earnings	345,717	(10,169)	37,345	36,215	383,062	26,046
Miscellaneous	1,291,627	1,215,152	0	0	1,291,627	1,215,152
Total General Revenues	22,509,691	21,537,896	37,345	36,215	22,547,036	21,574,111
Total Revenues	43,833,168	44,650,906	2,172,070	2,235,594	46,005,238	46,886,500
Program Expenses						
General Government						
Legislative and Executive	6,843,613	6,744,339	0	0	6,843,613	6,744,339
Judicial	2,322,686	2,251,321	0	0	2,322,686	2,251,321
Public Safety	7,260,387	7,855,799	0	0	7,260,387	7,855,799
Public Works	7,185,042	6,831,713	0	0	7,185,042	6,831,713
Health	529,545	556,544	0	0	529,545	556,544
Human Services	18,192,793	18,335,487	0	0	18,192,793	18,335,487
Interest and Fiscal Charges	228,376	255,178	0	0	228,376	255,178
Sewer	0	0	2,125,478	2,165,264	2,125,478	2,165,264
Total Expenses	42,562,442	42,830,381	2,125,478	2,165,264	44,687,920	44,995,645
Change in Net Position Before Transfers	1,270,726	1,820,525	46,592	70,330	1,317,318	1,890,855
Transfers	(115,842)	(122,548)	115,842	122,548	0	0
Total Change in Net Position	1,154,884	1,697,977	162,434	192,878	1,317,318	1,890,855
Beginning Net Position, Restated	74,971,476	N/A	7,171,981	N/A	82,143,457	N/A
Ending Net Position	\$76,126,360	\$74,971,476	\$7,334,415	\$7,171,981	\$83,460,775	\$82,143,457

KNOX COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2015

Unaudited

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$1,834,368 for Governmental Activities and \$47,376 for Business-type Activities computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of \$1,636,369 for Governmental Activities and \$42,248 for Business-type Activities.

Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

	Governmental Activities	Business-type Activities
Total 2015 program expenses under GASB 68	\$42,562,442	\$2,125,478
Pension expense under GASB 68	(1,636,369)	(42,248)
2015 contractually required contribution	1,887,483	48,393
Adjusted 2015 program expenses	42,813,556	2,131,623
Total 2014 program expenses under GASB 27	42,830,381	2,165,264
Increase in program expenses not related to pension	(\$16,825)	(\$33,641)

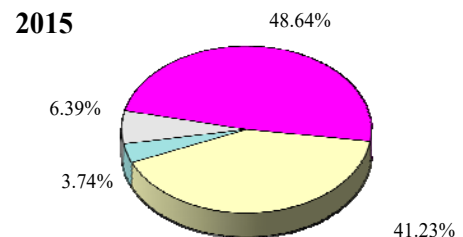
Governmental Activities

Net position of the County's governmental activities increased by \$1,154,884. This was due to increased sales tax revenue and real estate tax revenue as a result of the 2014 reappraisal of property.

Tax revenue accounts for \$18,070,909 of the \$43,833,168 in total revenues for governmental activities. Sales tax accounted for \$7,008,914, or approximately 38.9% of total tax revenue.

The County's direct charges to users of governmental services totaled \$4,591,961. This amount represents 10.5% of total revenues for governmental activities and 21.5% of program specific revenues.

Revenue Sources	2015	Percent of Total
Intergovernmental Revenues	\$2,801,438	6.39%
Program Revenues	21,323,477	48.64%
General Tax Revenues	18,070,909	41.23%
General Other	1,637,344	3.74%
Total Revenue	\$43,833,168	100.00%



KNOX COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2015****Unaudited****Business-Type Activities**

Net position of the business-type activities increased by \$162,434. This increase is attributable to increased investment income. Business type activities receive no support from tax revenues and remain self-supporting.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$29,906,633, which is lower than last year's total of \$29,953,637. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2015 and 2014.

	Fund Balance December 31, 2015	Fund Balance December 31, 2014	Increase (Decrease)
General	\$4,562,258	\$4,189,929	\$372,329
Public Assistance	3,240,055	3,427,770	(187,715)
Motor Vehicle and Gasoline Tax	1,319,353	1,909,593	(590,240)
Children Services Board	2,728,980	3,540,108	(811,128)
Development Disabilities	13,160,298	12,370,237	790,061
Other Governmental	4,895,689	4,516,000	379,689
Total	<u>\$29,906,633</u>	<u>\$29,953,637</u>	<u>(\$47,004)</u>

General Fund – The County's General Fund balance increased from 2014 to 2015. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2015 Revenues	2014 Revenues	Increase (Decrease)
Taxes	\$9,692,402	\$9,177,845	\$514,557
Intergovernmental Revenues	2,014,563	1,918,217	96,346
Charges for Services	2,200,090	2,354,716	(154,626)
Licenses and Permits	3,722	4,136	(414)
Investment Earnings	314,649	(41,221)	355,870
Fines and Forfeitures	60,922	58,236	2,686
All Other Revenue	540,480	663,490	(123,010)
Total	<u>\$14,826,828</u>	<u>\$14,135,419</u>	<u>\$691,409</u>

General Fund revenues in 2015 increased 4.9% compared to revenues in 2014. This increase in Taxes is the result of the 2014 reappraisal of property and a significant increase in CAUV values. Positive investment earnings are the result of rates gradually getting better and investing securities for a longer period of time. (less 1-2 years, more 4-5 years)

KNOX COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2015****Unaudited**

	2015 Expenditures	2014 Expenditures	Increase (Decrease)
General Government:			
Legislative and Executive	\$5,520,177	\$5,543,836	(\$23,659)
Judicial	2,110,900	2,122,114	(11,214)
Public Safety	4,439,276	4,208,419	230,857
Public Works	68,702	65,927	2,775
Health	175,431	171,136	4,295
Human Services	600,664	596,676	3,988
Capital Outlay	809,601	119,202	690,399
Debt Service:			
Principal Retirement	36,940	0	36,940
Interest and Fiscal Charges	310	0	310
Total	<u>\$13,762,001</u>	<u>\$12,827,310</u>	<u>\$934,691</u>

Expenditures increased by \$934,691 or 7.2% from the prior year. Public Safety expenditures increased due to vehicle purchases for the Sheriff's Office and KAT. Capital Outlay increases were based on two land acquisitions by the County.

Public Assistance Fund – The County's Public Assistance Fund balance decreased by 5.5%. This decrease in fund balance was the result of increased spending for personnel costs and increased services.

Motor Vehicle and Gasoline Tax Fund – The County's Motor Vehicle and Gasoline Tax Fund balance decreased by 30.9%. This decrease in fund balance was the result of increased local match for the critical bridge projects.

Children Services Board Fund – The fund balance reported in the Children Services Board Fund decreased 22.9% due to personnel and increased services.

Development Disabilities Fund – The fund balance reported in the Development Disabilities Fund increased by 6.4%. This increase in fund balance was the result of decreased expenditures.

GENERAL FUND BUDGETING HIGHLIGHTS

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

During the course of 2015 the County amended its General Fund budget several times. The final budget of \$15.7 million increased over the original budget of \$14.6 million. The increase was due to transfers out for the Mohican Trail and other anticipated building repairs. The \$593,786 positive variance with the final budget was as a result of reduced expenditures.

For the General Fund, budget basis revenue of \$12.9 million did not change compared to the original budget estimates. The \$1.5 million positive variance with the final budget was the result of conservative revenue estimates with increased sales tax and real estate tax.

**Management's Discussion and Analysis
For the Year Ended December 31, 2015****Unaudited****CAPITAL ASSETS AND DEBT ADMINISTRATION****Capital Assets**

At the end of 2015 the County had \$71,541,087 net of accumulated depreciation invested in land, buildings, equipment, vehicles and infrastructure. Of this total, \$58,809,261 was related to governmental activities and \$12,731,826 to the business-type activities. The following table shows 2015 and 2014 balances:

	Governmental Activities		Increase (Decrease)
	2015	2014	
Land	\$4,274,959	\$4,116,752	\$158,207
Construction in Progress	61,000	0	61,000
Capital Assets not Being Depreciated	<u>4,335,959</u>	<u>4,116,752</u>	<u>219,207</u>
Buildings and Improvements	29,368,713	28,889,466	479,247
Machinery and Equipment	4,611,539	4,783,044	(171,505)
Vehicles	3,585,762	2,969,230	616,532
Computer Equipment	1,389,672	1,365,588	24,084
Infrastructure	53,135,805	51,842,582	1,293,223
Capital Assets Being Depreciated	<u>92,091,491</u>	<u>89,849,910</u>	<u>2,241,581</u>
Less: Accumulated Depreciation	<u>(37,618,189)</u>	<u>(35,614,460)</u>	<u>(2,003,729)</u>
Totals	<u>\$58,809,261</u>	<u>\$58,352,202</u>	<u>\$457,059</u>

Buildings and Improvements increased due to the construction of the Engineer's office. Infrastructure increased due to bridge projects and the connector trail project. Vehicles increased based on cruisers being purchased and new vehicles for KAT.

	Business-Type Activities		Increase (Decrease)
	2015	2014	
Land	\$347,189	\$347,189	\$0
Capital Assets Not Being Depreciated	<u>347,189</u>	<u>347,189</u>	<u>0</u>
Buildings and Improvements	11,382,666	11,382,666	0
Machinery and Equipment	1,983,294	1,981,267	2,027
Vehicles	272,514	272,514	0
Computer Equipment	68,160	71,254	(3,094)
Sewer and Water Lines	2,211,932	2,211,932	0
Capital Assets Being Depreciated	<u>15,918,566</u>	<u>15,919,633</u>	<u>(1,067)</u>
Less: Accumulated Depreciation	<u>(3,533,929)</u>	<u>(3,205,743)</u>	<u>(328,186)</u>
Totals	<u>\$12,731,826</u>	<u>\$13,061,079</u>	<u>(\$329,253)</u>

Business-type activities decreased from 2014 due to depreciation expense. Additional information on the County's capital assets can be found in Note 11.

**Management's Discussion and Analysis
For the Year Ended December 31, 2015****Unaudited**

Debt

At December 31, 2015, the County had \$5.8 million in general obligation bonds outstanding, \$1,129,000 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2015 and 2014:

	2015	2014
Governmental Activities:		
General Obligation Bonds	\$5,831,482	\$6,375,062
OPWC Loan Payable	600,303	615,514
Loan Payable	350,000	344,135
Capital Leases Payable	707,034	164,919
Net Pension Liability	14,997,351	14,658,611
Compensated Absences	1,227,754	1,174,851
Total Governmental Activities	23,713,924	23,333,092
Business-Type Activities:		
OWDA Loan Payable	832,506	898,602
Recovery Zone Economic Development Bonds Payable	5,815,000	6,140,000
OPWC Loan Payable	816,468	846,708
Landfill Postclosure Care Liability	715,741	810,936
Net Pension Liability	388,413	379,640
Compensated Absences	18,017	21,005
Total Business-Type Activities	8,586,145	9,096,891
Totals	\$32,300,069	\$32,429,983

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 2016 budget is consistent and conservative as it was in 2015. The county does not anticipate any major changes in revenue. Sales Tax and Real Estate Tax continue to remain consistent with a slight increase. State funding remains stable with no projected increases to local government.

REQUESTS FOR INFORMATION

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



KNOX COUNTY, OHIO**Statement of Net Position
December 31, 2015**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Knox County Airport
Assets:				
Cash and Cash Equivalents	\$ 25,669,894	\$ 2,782,818	\$ 28,452,712	\$ 0
Cash and Cash Equivalents in Segregated Accounts	143,181	5,483	148,664	266,909
Cash and Cash Equivalents with Fiscal Agent	5,738,449	0	5,738,449	0
Receivables:				
Taxes	12,535,086	0	12,535,086	0
Accounts	208,778	313,891	522,669	12,126
Intergovernmental	5,325,855	0	5,325,855	0
Interest	72,129	0	72,129	0
Lease	668,000	0	668,000	0
Special Assessments	136	8,301	8,437	0
Loans	63,944	0	63,944	0
Internal Balances	(8,360)	8,360	0	0
Due from Component Unit	66,453	0	66,453	0
Loans Receivable from Component Unit	112,000	0	112,000	0
Inventory of Supplies	408,820	95,323	504,143	32,301
Prepaid Items	91,664	6,969	98,633	0
Restricted Assets:				
Cash and Cash Equivalents	139,454	0	139,454	0
Capital Assets not Being Depreciated	4,335,959	347,189	4,683,148	758,387
Capital Assets Being Depreciated, net	54,473,302	12,384,637	66,857,939	8,249,168
Total Assets	110,044,744	15,952,971	125,997,715	9,318,891
Deferred Outflows of Resources:				
Deferred Charge on Refunding	241,653	0	241,653	0
Pension	2,687,696	69,118	2,756,814	0
Total Deferred Outflows of Resources	2,929,349	69,118	2,998,467	0
Liabilities:				
Accounts Payable	769,162	33,686	802,848	48,144
Accrued Wages and Benefits	554,187	15,718	569,905	844
Intergovernmental Payable	385,702	10,430	396,132	0
Contracts Payable	64,344	10,510	74,854	0
Claims Payable	487,798	0	487,798	0
Retainage Payable	17,543	0	17,543	0
Due to Others	121,911	0	121,911	0
Matured Bonds and Interest Payable	48,379	0	48,379	0
Due to Primary Government	0	0	0	66,453
Accrued Interest Payable	13,879	24,361	38,240	0
Long Term Liabilities:				
Due Within One Year	2,369,371	475,227	2,844,598	41,100
Due in More Than One Year:				
Net Pension Liability	14,997,351	388,413	15,385,764	0
Other Amounts Due in More Than One Year	6,347,202	7,722,505	14,069,707	716,500
Total Liabilities	26,176,829	8,680,850	34,857,679	873,041

KNOX COUNTY, OHIO

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Knox County Airport
Deferred Inflows of Resources:				
Property Taxes	10,407,430	0	10,407,430	0
Pension	263,474	6,824	270,298	0
Total Deferred Inflows of Resources	<u>10,670,904</u>	<u>6,824</u>	<u>10,677,728</u>	<u>0</u>
Net Position:				
Net Investment in Capital Assets	52,230,095	5,267,852	57,497,947	7,491,568
Restricted For:				
Public Safety	1,452,468	0	1,452,468	0
Public Works	3,274,449	0	3,274,449	0
Human Services	19,273,218	0	19,273,218	0
Capital Projects	676,781	0	676,781	0
Debt Service	0	0	0	58,101
Other Purposes	3,206,854	0	3,206,854	0
Unrestricted (Deficit)	<u>(3,987,505)</u>	<u>2,066,563</u>	<u>(1,920,942)</u>	<u>896,181</u>
Total Net Position	<u>\$ 76,126,360</u>	<u>\$ 7,334,415</u>	<u>\$ 83,460,775</u>	<u>\$ 8,445,850</u>

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO**Statement of Activities
For the Year Ended December 31, 2015**

		Program Revenues		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 6,843,613	\$ 1,757,040	\$ 267,581	\$ 1,381,786
Judicial	2,322,686	884,768	105,534	0
Public Safety	7,260,387	967,753	672,123	0
Public Works	7,185,042	31,322	5,112,258	773,293
Health	529,545	237,238	74,623	0
Human Services	18,192,793	713,840	8,098,648	245,670
Interest and Fiscal Charges	228,376	0	0	0
Total Governmental Activities	42,562,442	4,591,961	14,330,767	2,400,749
Business-Type Activities:				
Sewer District Fund	2,125,478	1,968,393	125,469	36,379
Landfill Fund	0	4,484	0	0
Total Business-Type Activities	2,125,478	1,972,877	125,469	36,379
Total Primary Government	\$ 44,687,920	\$ 6,564,838	\$ 14,456,236	\$ 2,437,128
Component Units:				
Knox County Airport	\$ 703,802	\$ 513,644	\$ 0	\$ 530,135
Total Component Units	\$ 703,802	\$ 513,644	\$ 0	\$ 530,135

General Revenues

Property Taxes Levied for:

General Purposes

Special Purposes

Sales Tax

Intergovernmental Revenues, Unrestricted

Investment Earnings

Miscellaneous

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year, Restated

Net Position End of Year

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

Net (Expense) Revenue and Changes in Net Position			Component Unit
Primary Government			
Governmental Activities	Business-Type Activities	Total	Knox County Airport
\$ (3,437,206)	\$ 0	\$ (3,437,206)	
(1,332,384)	0	(1,332,384)	
(5,620,511)	0	(5,620,511)	
(1,268,169)	0	(1,268,169)	
(217,684)	0	(217,684)	
(9,134,635)	0	(9,134,635)	
(228,376)	0	(228,376)	
(21,238,965)	0	(21,238,965)	
0	4,763	4,763	
0	4,484	4,484	
0	9,247	9,247	
(21,238,965)	9,247	(21,229,718)	
			\$ 339,977
			339,977
4,490,189	0	4,490,189	0
6,571,806	0	6,571,806	0
7,008,914	0	7,008,914	0
2,801,438	0	2,801,438	0
345,717	37,345	383,062	0
1,291,627	0	1,291,627	8,373
(115,842)	115,842	0	0
22,393,849	153,187	22,547,036	8,373
1,154,884	162,434	1,317,318	348,350
74,971,476	7,171,981	82,143,457	8,097,500
\$ 76,126,360	\$ 7,334,415	\$ 83,460,775	\$ 8,445,850

KNOX COUNTY, OHIO**Balance Sheet
Governmental Funds
December 31, 2015**

	General	Public Assistance	Motor Vehicle and Gasoline Tax
Assets:			
Cash and Cash Equivalents	\$ 3,909,486	\$ 2,914,568	\$ 709,481
Cash and Cash Equivalents in Segregated Accounts	32,689	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Receivables:			
Taxes	5,336,491	0	0
Accounts	118,238	0	53
Intergovernmental	1,060,760	393,124	2,457,500
Interest	71,681	0	29
Leases	0	0	0
Special Assessments	0	0	0
Loans	0	0	0
Due from Other Funds	37,000	0	0
Advance to Other Funds	0	200,000	0
Interfund Receivable	0	0	0
Due from Component Unit	66,453	0	0
Loan Receivable from Component Unit	112,000	0	0
Inventory of Supplies	2,930	0	405,890
Prepaid Items	72,243	11,251	0
Restricted Assets:			
Cash and Cash Equivalents	121,911	0	0
Total Assets	\$ 10,941,882	\$ 3,518,943	\$ 3,572,953
Liabilities:			
Accounts Payable	\$ 148,263	\$ 66,821	\$ 50,055
Accrued Wages and Benefits Payable	202,966	83,544	65,670
Intergovernmental Payable	145,463	58,996	40,199
Contracts Payable	28,940	20,027	2,347
Retainage Payable	0	0	0
Due to Others	121,911	0	0
Matured Bonds and Interest Payable	0	0	0
Due to Other Funds	0	25,528	8,203
Advances from Other Funds	0	0	0
Interfund Payable	0	0	0
Total Liabilities	647,543	254,916	166,474
Deferred Inflows of Resources:			
Property Tax	3,854,463	0	0
Unavailable Revenue	1,877,618	23,972	2,087,126
Total Deferred Inflows of Resources	5,732,081	23,972	2,087,126
Fund Balances:			
Nonspendable	187,173	211,251	405,890
Restricted	0	3,028,804	913,463
Assigned	2,287,699	0	0
Unassigned	2,087,386	0	0
Total Fund Balances	4,562,258	3,240,055	1,319,353
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 10,941,882	\$ 3,518,943	\$ 3,572,953

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

<u>Children Services Board</u>	<u>Development Disabilities</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 2,867,382	\$ 7,623,352	\$ 5,057,865	\$ 23,082,134
0	0	110,492	143,181
0	5,738,373	0	5,738,373
940,179	4,024,675	2,233,741	12,535,086
0	400	90,087	208,778
50,246	218,699	1,145,526	5,325,855
0	0	0	71,710
0	0	668,000	668,000
0	0	136	136
0	0	63,944	63,944
0	16,457	6,160	59,617
0	0	0	200,000
0	0	21,104	21,104
0	0	0	66,453
0	0	0	112,000
0	0	0	408,820
0	5,329	2,841	91,664
0	0	17,543	139,454
<u>\$ 3,857,807</u>	<u>\$ 17,627,285</u>	<u>\$ 9,417,439</u>	<u>\$ 48,936,309</u>
\$ 77,072	\$ 139,719	\$ 287,232	\$ 769,162
34,233	60,279	107,495	554,187
23,005	40,617	77,422	385,702
160	0	12,870	64,344
0	0	17,543	17,543
0	0	0	121,911
0	0	48,379	48,379
7,941	370	17,575	59,617
0	0	200,000	200,000
0	0	21,104	21,104
<u>142,411</u>	<u>240,985</u>	<u>789,620</u>	<u>2,241,949</u>
914,024	3,911,335	1,727,608	10,407,430
<u>72,392</u>	<u>314,667</u>	<u>2,004,522</u>	<u>6,380,297</u>
<u>986,416</u>	<u>4,226,002</u>	<u>3,732,130</u>	<u>16,787,727</u>
0	5,329	66,785	876,428
2,728,980	13,154,969	4,337,331	24,163,547
0	0	568,718	2,856,417
0	0	(77,145)	2,010,241
<u>2,728,980</u>	<u>13,160,298</u>	<u>4,895,689</u>	<u>29,906,633</u>
<u>\$ 3,857,807</u>	<u>\$ 17,627,285</u>	<u>\$ 9,417,439</u>	<u>\$ 48,936,309</u>

KNOX COUNTY, OHIO

Reconciliation Of Total Governmental Fund Balances To Net Position Of Governmental Activities December 31, 2015

Total Governmental Fund Balances		\$ 29,906,633
<i>Amounts reported for governmental activities in the statement of net position are different because</i>		
Capital Assets used in governmental activities are not financial resources and therefore are not reported in the funds.		58,809,261
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.		6,380,297
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.		2,092,097
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	2,687,696	
Deferred Inflows - Pension	(263,474)	
Net Pension Liability	<u>(14,997,351)</u>	(12,573,129)
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	(5,831,482)	
Deferred Charge on Refunding	241,653	
Ohio Public Works Commission Loan Payable	(600,303)	
Loan Payable	(350,000)	
Compensated Absences Payable	(1,227,754)	
Capital Lease Payable	(707,034)	
Accrued Interest Payable	<u>(13,879)</u>	<u>(8,488,799)</u>
<i>Net Position of Governmental Activities</i>		<u>\$ 76,126,360</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, 2015

	General	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Board
Revenues:				
Taxes	\$ 9,692,402	\$ 0	\$ 0	\$ 915,798
Intergovernmental Revenues	2,014,563	3,878,019	5,084,265	919,788
Charges for Services	2,200,090	0	14,060	82,547
Licenses and Permits	3,722	0	0	0
Investment Earnings	314,649	0	669	0
Special Assessments	0	0	0	0
Fines and Forfeitures	60,922	0	7,785	0
Donations and Contributions	0	0	0	0
All Other Revenue	540,480	161,504	55,641	40,098
Total Revenue	14,826,828	4,039,523	5,162,420	1,958,231
Expenditures:				
Current:				
General Government:				
Legislative and Executive	5,520,177	0	0	0
Judicial	2,110,900	0	0	0
Public Safety	4,439,276	0	0	0
Public Works	68,702	0	6,142,647	0
Health	175,431	0	0	0
Human Services	600,664	4,070,154	0	2,769,359
Intergovernmental	0	0	0	0
Capital Outlay	809,601	0	0	0
Debt Service:				
Principal Retirement	36,940	0	212,210	0
Interest and Fiscal Charges	310	0	4,469	0
Total Expenditures	13,762,001	4,070,154	6,359,326	2,769,359
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,064,827	(30,631)	(1,196,906)	(811,128)
Other Financing Sources (Uses):				
Inception of Capital Lease	168,265	0	623,000	0
Ohio Public Works Commission Loan	0	0	0	0
General Obligation Bonds Issued	475,000	0	0	0
Installment Loan	0	0	0	0
Transfers In	40,438	123,155	0	0
Transfers Out	(1,376,209)	(280,239)	0	0
Total Other Financing Sources (Uses)	(692,506)	(157,084)	623,000	0
Net Change in Fund Balances	372,321	(187,715)	(573,906)	(811,128)
Fund Balances at Beginning of Year	4,189,929	3,427,770	1,909,593	3,540,108
Decrease in Inventory	8	0	(16,334)	0
Fund Balances End of Year	\$ 4,562,258	\$ 3,240,055	\$ 1,319,353	\$ 2,728,980

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

Development Disabilities	Other Governmental Funds	Total Governmental Funds
\$ 3,922,077	\$ 3,462,863	\$ 17,993,140
2,343,723	5,028,015	19,268,373
0	1,888,938	4,185,635
0	241,807	245,529
0	4,894	320,212
0	95	95
0	92,060	160,767
0	375,535	375,535
129,770	383,857	1,311,350
<u>6,395,570</u>	<u>11,478,064</u>	<u>43,860,636</u>
0	727,420	6,247,597
0	231,604	2,342,504
0	2,487,818	6,927,094
0	2,647	6,213,996
0	309,423	484,854
5,605,509	2,938,482	15,984,168
0	2,013,707	2,013,707
0	2,551,791	3,361,392
0	1,101,645	1,350,795
0	198,150	202,929
<u>5,605,509</u>	<u>12,562,687</u>	<u>45,129,036</u>
790,061	(1,084,623)	(1,268,400)
0	0	791,265
0	81,434	81,434
0	0	475,000
0	5,865	5,865
0	1,473,644	1,637,237
0	(96,631)	(1,753,079)
<u>0</u>	<u>1,464,312</u>	<u>1,237,722</u>
790,061	379,689	(30,678)
12,370,237	4,516,000	29,953,637
0	0	(16,326)
<u>\$ 13,160,298</u>	<u>\$ 4,895,689</u>	<u>\$ 29,906,633</u>

***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, 2015***

Net Change in Fund Balances - Total Governmental Funds		\$ (30,678)
<i>Amounts reported for governmental activities in the statement of activities are different because</i>		
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	4,063,329	
Depreciation Expense	<u>(3,176,122)</u>	887,207
Governmental Funds only report the disposal of assets to the extent proceeds are received from sale. In the statement of activities, the loss is reported for each disposal.		(430,148)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		34,920
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		1,887,483
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.		(1,636,369)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to government funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.		
Local Government Innovation Loan	(5,865)	
General Obligation Bond Payable	(475,000)	
Capital Lease Payable	(791,265)	
Ohio Public Works Commission Loan	(81,434)	
General Obligation Bond Principal Payment	1,005,000	
Ohio Public Works Commission Principal Payment	96,645	
Capital Lease Principal Payment	<u>249,150</u>	(2,769)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		1,248
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	(52,903)	
Change in Inventory	(16,326)	
Amortization of Bond Premium	13,580	
Amortization of Loss on Refunding	<u>(40,275)</u>	(95,924)
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.		<u>539,914</u>
<i>Change in Net Position of Governmental Activities</i>		<u>\$ 1,154,884</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)
General Fund
For the Year Ended December 31, 2015**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 8,351,000	\$ 8,351,000	\$ 9,701,994	\$ 1,350,994
Intergovernmental Revenues	1,713,000	1,713,000	2,016,282	303,282
Charges for Services	1,792,400	1,792,400	1,725,490	(66,910)
Licenses and Permits	4,100	4,100	3,722	(378)
Investment Earnings	200,000	200,000	252,306	52,306
Fines and Forfeitures	76,000	76,000	61,971	(14,029)
All Other Revenues	628,700	628,700	487,338	(141,362)
Total Revenues	12,765,200	12,765,200	14,249,103	1,483,903
Expenditures:				
Current:				
General Government - Legislative and Executive	5,969,182	5,951,182	5,605,215	345,967
General Government - Judicial	2,041,410	2,047,310	1,979,270	68,040
Public Safety	4,483,892	4,466,773	4,380,051	86,722
Public Works	221,148	71,354	67,549	3,805
Health	199,265	199,615	178,102	21,513
Human Services	646,050	646,050	609,631	36,419
Capital Outlay	227,753	848,359	817,039	31,320
Total Expenditures	13,788,700	14,230,643	13,636,857	593,786
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,023,500)	(1,465,443)	612,246	2,077,689
Other Financing Sources (Uses):				
Other Financing Uses	(124,779)	(124,779)	(102,588)	22,191
General Obligation Bonds Issued	0	0	475,000	475,000
Transfers In	150,000	150,000	153,093	3,093
Transfers Out	(764,155)	(1,309,669)	(1,287,857)	21,812
Total Other Financing Sources (Uses)	(738,934)	(1,284,448)	(762,352)	522,096
Net Change in Fund Balance	(1,762,434)	(2,749,891)	(150,106)	2,599,785
Fund Balance at Beginning of Year	3,169,055	3,169,055	3,169,055	0
Prior Year Encumbrances	407,327	407,327	407,327	0
Fund Balance at End of Year	\$ 1,813,948	\$ 826,491	\$ 3,426,276	\$ 2,599,785

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, 2015**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 3,330,000	\$ 3,330,000	\$ 4,571,975	\$ 1,241,975
All Other Revenues	351,180	351,180	162,070	(189,110)
Total Revenues	3,681,180	3,681,180	4,734,045	1,052,865
Expenditures:				
Human Services	4,881,636	4,891,396	4,399,627	491,769
Total Expenditures	4,881,636	4,891,396	4,399,627	491,769
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,200,456)	(1,210,216)	334,418	1,544,634
Other Financing Sources (Uses):				
Transfers In	120,000	120,000	123,155	3,155
Transfers Out	(290,000)	(280,239)	(280,239)	0
Advances In	0	0	100,000	100,000
Advances Out	(100,000)	(100,000)	(100,000)	0
Total Other Financing Sources (Uses)	(270,000)	(260,239)	(157,084)	103,155
Net Change in Fund Balance	(1,470,456)	(1,470,455)	177,334	1,647,789
Fund Balance at Beginning of Year	2,107,449	2,107,449	2,107,449	0
Prior Year Encumbrances	256,636	256,636	256,636	0
Fund Balance at End of Year	<u>\$ 893,629</u>	<u>\$ 893,630</u>	<u>\$ 2,541,419</u>	<u>\$ 1,647,789</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, 2015**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 4,890,000	\$ 4,890,000	\$ 5,090,856	\$ 200,856
Charges for Services	4,000	4,000	14,060	10,060
Investment Earnings	3,000	3,000	695	(2,305)
Fines and Forfeitures	9,000	9,000	8,830	(170)
All Other Revenues	15,500	15,500	55,641	40,141
Total Revenues	4,921,500	4,921,500	5,170,082	248,582
Expenditures:				
Public Works	5,010,343	6,047,345	5,787,891	259,454
Total Expenditures	5,010,343	6,047,345	5,787,891	259,454
Excess (Deficiency) of Revenues Over (Under) Expenditures	(88,843)	(1,125,845)	(617,809)	508,036
Fund Balance at Beginning of Year	1,157,280	1,157,280	1,157,280	0
Prior Year Encumbrances	88,793	88,793	88,793	0
Fund Balance at End of Year	\$ 1,157,230	\$ 120,228	\$ 628,264	\$ 508,036

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, 2015**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 872,423	\$ 872,423	\$ 915,575	\$ 43,152
Intergovernmental Revenues	647,694	748,194	1,069,982	321,788
Charges for Services	120,750	120,750	82,547	(38,203)
All Other Revenues	7,455	7,455	40,098	32,643
Total Revenues	<u>1,648,322</u>	<u>1,748,822</u>	<u>2,108,202</u>	<u>359,380</u>
Expenditures:				
Human Services	<u>3,015,950</u>	<u>3,116,450</u>	<u>2,784,540</u>	<u>331,910</u>
Total Expenditures	<u>3,015,950</u>	<u>3,116,450</u>	<u>2,784,540</u>	<u>331,910</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,367,628)	(1,367,628)	(676,338)	691,290
Fund Balance at Beginning of Year	3,419,851	3,419,851	3,419,851	0
Prior Year Encumbrances	<u>88,950</u>	<u>88,950</u>	<u>88,950</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,141,173</u>	<u>\$ 2,141,173</u>	<u>\$ 2,832,463</u>	<u>\$ 691,290</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, 2015**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 3,800,000	\$ 3,800,000	\$ 3,921,408	\$ 121,408
Intergovernmental Revenues	2,456,186	2,456,186	2,294,829	(161,357)
All Other Revenues	<u>363,800</u>	<u>363,800</u>	<u>151,890</u>	<u>(211,910)</u>
Total Revenues	<u>6,619,986</u>	<u>6,619,986</u>	<u>6,368,127</u>	<u>(251,859)</u>
Expenditures:				
Human Services	<u>7,051,916</u>	<u>7,068,131</u>	<u>6,078,394</u>	<u>989,737</u>
Total Expenditures	<u>7,051,916</u>	<u>7,068,131</u>	<u>6,078,394</u>	<u>989,737</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(431,930)	(448,145)	289,733	737,878
Other Financing Sources (Uses):				
Transfers In	2,317,860	2,317,860	0	(2,317,860)
Transfers Out	<u>(2,299,170)</u>	<u>(2,299,170)</u>	<u>0</u>	<u>2,299,170</u>
Total Other Financing Sources (Uses)	<u>18,690</u>	<u>18,690</u>	<u>0</u>	<u>(18,690)</u>
Net Change in Fund Balance	(413,240)	(429,455)	289,733	719,188
Fund Balance at Beginning of Year	7,285,996	7,285,996	7,285,996	0
Prior Year Encumbrances	<u>28,933</u>	<u>28,933</u>	<u>28,933</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 6,901,689</u>	<u>\$ 6,885,474</u>	<u>\$ 7,604,662</u>	<u>\$ 719,188</u>

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO
Statement of Net Position
Proprietary Funds
December 31, 2015

	Business-Type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Sewer District	Landfill	Total	
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 2,706,878	\$ 75,940	\$ 2,782,818	\$ 2,587,760
Cash and Cash Equivalents in Segregated Accounts	5,483	0	5,483	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	76
Receivables:				
Accounts	313,891	0	313,891	0
Interest	0	0	0	419
Special Assessments	8,301	0	8,301	0
Inventory of Supplies	95,323	0	95,323	0
Prepaid Items	6,969	0	6,969	0
Total Current Assets	3,136,845	75,940	3,212,785	2,588,255
Noncurrent Assets:				
Capital Assets not Being Depreciated	204,025	143,164	347,189	0
Capital Assets being Depreciated, net	12,384,637	0	12,384,637	0
Total Noncurrent Assets	12,588,662	143,164	12,731,826	0
Total Assets	15,725,507	219,104	15,944,611	2,588,255
Deferred Outflows of Resources:				
Pension	69,118	0	69,118	0
Liabilities:				
Current Liabilities:				
Accounts Payable	33,686	0	33,686	0
Accrued Wages and Benefits	15,718	0	15,718	0
Intergovernmental Payable	10,430	0	10,430	0
Contracts Payable	10,510	0	10,510	0
Claims Payable	0	0	0	487,798
Accrued Interest Payable	24,361	0	24,361	0
Compensated Absences - Current	10,154	0	10,154	0
Recovery Zone Economic				
Development Bonds Payable - Current	325,000	0	325,000	0
OWDA Loans Payable - Current	24,658	0	24,658	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	484,757	85,175	569,932	487,798

KNOX COUNTY, OHIO

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
<i>Noncurrent Liabilities</i>				
Compensated Absences Payable	7,863	0	7,863	0
Recovery Zone Economic Development Bonds Payable	5,490,000	0	5,490,000	0
OWDA Loans Payable	807,848	0	807,848	0
OPWC Loans Payable	786,228	0	786,228	0
Landfill Postclosure Care Liability	0	630,566	630,566	0
Net Pension Liability	388,413	0	388,413	0
<i>Total Noncurrent Liabilities</i>	<u>7,480,352</u>	<u>630,566</u>	<u>8,110,918</u>	<u>0</u>
Total Liabilities	<u>7,965,109</u>	<u>715,741</u>	<u>8,680,850</u>	<u>487,798</u>
Deferred Inflows of Resources:				
Pension	<u>6,824</u>	<u>0</u>	<u>6,824</u>	<u>0</u>
Net Position:				
Net Investment in Capital Assets	5,124,688	143,164	5,267,852	0
Unrestricted	<u>2,698,004</u>	<u>(639,801)</u>	<u>2,058,203</u>	<u>2,100,457</u>
Total Net Position	<u>\$ 7,822,692</u>	<u>\$ (496,637)</u>	<u>\$ 7,326,055</u>	<u>\$ 2,100,457</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.			<u>8,360</u>	
Total Net Position of Business Type Activities			<u>\$ 7,334,415</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, 2015

	Business-Type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Sewer District	Landfill	Total	
Operating Revenues:				
Charges for Services	\$ 1,948,190	\$ 0	\$ 1,948,190	\$ 5,275,828
Other Operating Revenue	20,203	0	20,203	0
Total Operating Revenues	<u>1,968,393</u>	<u>0</u>	<u>1,968,393</u>	<u>5,275,828</u>
Operating Expenses:				
Personal Services	627,017	0	627,017	0
Contractual Services	595,087	0	595,087	512,629
Materials and Supplies	202,878	0	202,878	0
Depreciation	351,504	0	351,504	0
Other Operating Expenses	64,076	0	64,076	0
Health Insurance Claims	0	0	0	4,208,213
Total Operating Expenses	<u>1,840,562</u>	<u>0</u>	<u>1,840,562</u>	<u>4,720,842</u>
Operating Income (Loss)	127,831	0	127,831	554,986
Nonoperating Revenue (Expenses):				
Intergovernmental Grants	125,469	0	125,469	0
Investment Earnings	37,345	0	37,345	4,065
Interest Expense	(278,682)	0	(278,682)	0
Loss on Disposal of Capital Assets	(25,126)	0	(25,126)	0
Other Nonoperating Revenue	0	4,484	4,484	0
Other Nonoperating Expense	0	0	0	(245)
Total Nonoperating Revenues (Expenses)	<u>(140,994)</u>	<u>4,484</u>	<u>(136,510)</u>	<u>3,820</u>
Income (Loss) Before Contributions and Transfers	(13,163)	4,484	(8,679)	558,806
Capital Contributions - Tap in Fees	36,379	0	36,379	0
Transfers In	62,476	90,711	153,187	0
Transfers Out	<u>(37,345)</u>	<u>0</u>	<u>(37,345)</u>	<u>0</u>
Change in Net Position	48,347	95,195	143,542	558,806
Net Position (Deficit) Beginning of Year, Restated	7,774,345	(591,832)	7,182,513	1,541,651
Net Position (Deficit) End of Year	<u>\$ 7,822,692</u>	<u>\$ (496,637)</u>	<u>\$ 7,326,055</u>	<u>\$ 2,100,457</u>
Change in Net Position of Enterprise Funds			\$ 143,542	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.			18,892	
Change in Net Position of Business Type Activities			<u>\$ 162,434</u>	

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

Statement of Cash Flows Proprietary Funds For the Year Ended December 31, 2015

	Business Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer District	Landfill	Totals	
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$2,037,625	\$0	\$2,037,625	\$0
Cash Received from Interfund Services	0	0	0	5,319,425
Cash Payments to Suppliers for Goods and Services	(894,568)	(90,711)	(985,279)	(515,174)
Cash Payments to Employees for Service	(636,051)	0	(636,051)	0
Cash Payments for Claims	0	0	0	(4,025,013)
Cash From Other Sources	18,897	0	18,897	0
Net Cash Provided (Used) for Operating Activities	525,903	(90,711)	435,192	779,238
<u>Cash Flows from Noncapital and Related Financing Activities:</u>				
Transfers In	62,476	90,711	153,187	0
Transfers Out	(37,345)	0	(37,345)	0
Intergovernmental Grants	125,469	0	125,469	0
Net Cash Provided by Noncapital and Related Financing Activities	150,600	90,711	241,311	0
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Receipt of Special Assessments	9,301	0	9,301	0
Contributed Capital from Tap-In Fees	36,379	0	36,379	0
Acquisition of Capital Assets	(47,377)	0	(47,377)	0
Principal Paid on Ohio Water Development Loan Payable	(66,096)	0	(66,096)	0
Principal Paid on Ohio Public Works Commission Loan Payable	(30,240)	0	(30,240)	0
Principal Paid on Recovery Zone Economic Development Bonds Payable	(325,000)	0	(325,000)	0
Interest Paid on Debt	(279,372)	0	(279,372)	0
Net Cash Used for Capital and Related Financing Activities	(702,405)	0	(702,405)	0
<u>Cash Flows from Investing Activities:</u>				
Receipts of Interest	37,345	0	37,345	3,933
Net Cash Provided by Investing Activities	37,345	0	37,345	3,933
Net Increase in Cash and Cash Equivalents	11,443	0	11,443	783,171
Cash and Cash Equivalents at Beginning of Year	2,700,918	75,940	2,776,858	1,804,665
Cash and Cash Equivalents at End of Year	\$2,712,361	\$75,940	\$2,788,301	\$2,587,836
<u>Reconciliation of Cash and</u>				
<u>Cash Equivalents per Statement of Net Position:</u>				
Cash and Cash Equivalents in Segregated Accounts	\$2,706,878	\$75,940	\$2,782,818	\$2,587,760
Cash and Cash Equivalents	5,483	0	5,483	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	76
Cash and Cash Equivalents at End of Year	\$2,712,361	\$75,940	\$2,788,301	\$2,587,836

(Continued)

KNOX COUNTY, OHIO

	<u>Business Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Fund
	Sewer District	Landfill	Totals	
<u>Reconciliation of Operating Income to Net Cash</u>				
<u>Provided (Used) for Operating Activities:</u>				
Operating Income	\$127,831	\$0	\$127,831	\$554,986
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) for Operating Activities:				
Depreciation Expense	351,504	0	351,504	0
Miscellaneous Nonoperating Revenue	0	4,484	4,484	0
Miscellaneous Nonoperating Expense	0	0	0	(245)
Changes in Assets, Deferred Outflows of Resources, Liabilities and Deferred Inflows of Resources:				
Decrease in Accounts Receivable	88,129	0	88,129	43,597
Increase in Inventory	(6,572)	0	(6,572)	0
Decrease in Prepaid Items	548	0	548	0
Increase Deferred Outflows-Pension	(21,742)	0	(21,742)	0
Decrease in Accounts Payable	(17,991)	0	(17,991)	(2,300)
Increase in Accrued Wages and Benefits	2,646	0	2,646	0
Decrease in Closure and Postclosure Care Payable	0	(95,195)	(95,195)	0
Decrease in Intergovernmental Payable	(2,547)	0	(2,547)	0
Decrease in Contracts Payable	(7,952)	0	(7,952)	0
Decrease in Due to Other Funds	(560)	0	(560)	0
Decrease in Compensated Absences	(2,988)	0	(2,988)	0
Increase in Claims Payable	0	0	0	183,200
Increase in Net Pension Liability	8,773	0	8,773	0
Increase in Deferred Inflows-Pension	6,824	0	6,824	0
Total Adjustments	398,072	(90,711)	307,361	224,252
Net Cash Provided (Used) for Operating Activities	\$525,903	(\$90,711)	\$435,192	\$779,238

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

Statement of Assets and Liabilities Fiduciary Funds December 31, 2015

	<u>Agency</u>
Assets:	
Equity in Pooled Cash and Cash Equivalents	\$ 6,085,904
Cash and Cash Equivalents in Segregated Accounts	335,809
Receivables:	
Taxes	59,218,383
Accounts	9,700
Special Assessments	44,908
Intergovernmental	<u>2,874,573</u>
Total Assets	<u><u>\$ 68,569,277</u></u>
Liabilities:	
Intergovernmental Payable	\$ 65,270,430
Undistributed Monies	328,505
Due to Others	<u>2,970,342</u>
Total Liabilities	<u><u>\$ 68,569,277</u></u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

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

Joint Ventures:

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

Emergency Management Agency

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

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

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

Eastern Ohio Housing Corporation

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

Jointly Governed Organizations:

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

Joint Solid Waste District

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

Mid Eastern Ohio Regional Council (MEORC)

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

Knox County Family and Children First Council (KCFCFC)

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Heart of Ohio Resource Conservation and Development Council (HOCDC)

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

Perry Multi-County Juvenile Facility (JF)

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

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

Related Organization:

Public Library of Mount Vernon and Knox County

The Commissioners and Judge of Knox County Common Pleas appoint the governing board of the Library, however, the Commissioners and Judge cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The Commissioners serve in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the Commissioners must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2015.

Discretely Presented Component Unit:

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Agencies, Boards and Commissions:

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

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

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

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

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

B. Basis of Presentation – Fund Accounting

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

Governmental Fund Types:

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation – Fund Accounting (Continued)

General Fund

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

Public Assistance Fund

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

Motor Vehicle and Gasoline Tax Fund

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

Children Services Board Fund

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

Development Disabilities Fund

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

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

Proprietary Fund Types:

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

Enterprise Funds

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation – Fund Accounting (Continued)

Internal Service Fund

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

Fiduciary Fund Types:

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

C. Basis of Presentation – Financial Statements

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

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

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

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

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

D. Basis of Accounting

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

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

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

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

Component Unit

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

E. Budgetary Process

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

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 2015.

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 2015, 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, 2015***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

Budgetary Basis of Accounting

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

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

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

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

F. Cash and Cash Equivalents and Investments

To improve cash management, cash received by the County Treasurer is pooled in a central bank account. Moneys for all funds, including proprietary funds, are maintained in this account or are temporarily used to purchase short term investments. Individual fund integrity is maintained through the County's records. Interest revenue earned by the primary government during 2015 amounted to \$383,062.

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, 2015***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash and Cash Equivalents and Investments (Continued)

The County has invested funds in the STAR Ohio during 2015. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2015.

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, 2015, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which it is consumed.

I. Capital Assets and Depreciation

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

1. Property, Plant and Equipment – Governmental Activities

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

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**I. Capital Assets and Depreciation (Continued)**

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

2. Property, Plant and Equipment – Business Type Activities

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

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

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

J. Compensated Absences

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

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

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**K. Long-Term Liabilities**

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

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

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Net Position

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

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

M. Interfund Activity

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

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

N. Fund Balance

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Fund Balance (Continued)

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

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

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

O. Operating Revenues and Expenses

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

P. Risk Management

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Deferred Outflows/Inflows of Resources

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

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

R. Pensions

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

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

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

For 2015, the County implemented the Governmental Accounting Standards Board (GASB) Statement No. 68, “Accounting and Financial Reporting for Pensions” and GASB Statement No. 71, “Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68.” GASB 68 established standards for measuring and recognizing pension liabilities, deferred outflows of resources, deferred inflows of resources and expenses/expenditures. The implementation of this pronouncement had the following effect on net position as reported December 31, 2014:

	Governmental Activities	Business-type Activities	Sewer District Fund
Net Position December 31, 2014	\$87,795,719	\$7,504,245	\$8,106,609
Adjustments:			
Net Pension Liability	(14,658,611)	(379,640)	(379,640)
Deferred Outflows -			
Payments Subsequent to Measurement Date	1,834,368	47,376	47,376
Restated Net Position December 31, 2014	<u>\$74,971,476</u>	<u>\$7,171,981</u>	<u>\$7,774,345</u>

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available.

KNOX COUNTY, OHIO**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015****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:							
Advance to Other Funds	\$0	\$200,000	\$0	\$0	\$0	\$0	\$200,000
Long-term Loans Receivable	112,000	0	0	0	0	63,944	175,944
Supplies Inventory	2,930	0	405,890	0	0	0	408,820
Prepaid Items	72,243	11,251	0	0	5,329	2,841	91,664
Total Nonspendable	187,173	211,251	405,890	0	5,329	66,785	876,428
Restricted:							
Job and Family Services	0	3,028,804	0	2,728,980	0	343,058	6,100,842
County Public Works	0	0	913,463	0	0	30,763	944,226
Development Disabilities	0	0	0	0	13,154,969	0	13,154,969
Animal Control	0	0	0	0	0	72,915	72,915
County Courts	0	0	0	0	0	280,987	280,987
County Public Safety	0	0	0	0	0	1,215,209	1,215,209
Tax Assessment and Collections	0	0	0	0	0	2,298,881	2,298,881
Community Development	0	0	0	0	0	44,024	44,024
Community Mental Health	0	0	0	0	0	4,232	4,232
Senior Citizens	0	0	0	0	0	15,229	15,229
Litter Control and Recycling	0	0	0	0	0	10,257	10,257
Debt Service Payments	0	0	0	0	0	180	180
Capital Improvements	0	0	0	0	0	21,596	21,596
Total Restricted	0	3,028,804	913,463	2,728,980	13,154,969	4,337,331	24,163,547
Assigned:							
Projected Budgetary Deficit	2,007,161	0	0	0	0	0	2,007,161
Capital Improvements	0	0	0	0	0	568,718	568,718
Services and Supplies	280,538	0	0	0	0	0	280,538
Total Assigned	2,287,699	0	0	0	0	568,718	2,856,417
Unassigned	2,087,386	0	0	0	0	(77,145)	2,010,241
Total Fund Balances	\$4,562,258	\$3,240,055	\$1,319,353	\$2,728,980	\$13,160,298	\$4,895,689	\$29,906,633

KNOX COUNTY, OHIO**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015****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)	\$372,321	(\$187,715)	(\$573,906)	(\$811,128)	\$790,061
Increase (Decrease):					
Net Adjustments for					
Revenue Accruals	(127,944)	694,522	7,662	149,971	(27,443)
Net Adjustments for					
Expenditure Accruals	93,631	43,676	652,652	(8,550)	(454,195)
Transfers In	112,655	0	0	0	0
Transfers Out	(61,648)	0	0	0	0
Advances Out	0	0	0	0	0
Inception of Capital Lease	(168,265)	0	(623,000)	0	0
Perspective Difference-					
Budgeted Special Revenue Funds					
reclassified as General Fund	5,826	0	0	0	0
Outstanding Encumbrances	(376,682)	(373,149)	(81,217)	(6,631)	(18,690)
Budget Basis	<u>(\$150,106)</u>	<u>\$177,334</u>	<u>(\$617,809)</u>	<u>(\$676,338)</u>	<u>\$289,733</u>

NOTE 5 – COMPLIANCE AND ACCOUNTABILITY

Fund Deficit - The fund deficits of \$47,578 in the KAT Fund, \$691 in the Indigent Guardianship Fund, \$11 in the Help America Vote Fund (special revenue funds) and \$28,865 in the Bond Retirement Fund (debt service fund) arose from the recognition of expenditures on the modified accrual basis which are greater than expenditures recognized on the budgetary basis. A deficit does not exist under the cash basis of accounting. Transfers are provided when cash is required, not when accruals occur. The Landfill Development Fund had deficit net position of \$496,637 as of December 31, 2015. 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, 2015***

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, 2015***

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

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

A. Deposits

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

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

At year-end, \$12,725,285 of the County's bank balance of \$14,052,314 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all state statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

B. Cash with Fiscal Agents

In addition to deposits and investments, the County has uninsured and uncollateralized cash in the amount of \$5,738,373 being held by MEORC and the County had cash with fiscal agents in the amount of \$76 held by an insurance service provider, of which all was insured by FDIC.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)**C. Investments**

The County's investments at December 31, 2015 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	\$4,033,499	AA+ ¹	\$0	\$0	\$4,033,499
FNMA	2,639,172	AA+ ¹	0	1,643,832	995,340
FFCB	2,295,111	AA+ ¹	0	2,295,111	0
Negotiable CD's	12,056,895	AAA ²	2,007,106	5,209,903	4,839,886
STAR Ohio	<u>1,180,995</u>	AAAm ¹	<u>1,180,995</u>	<u>0</u>	<u>0</u>
Total Investments	<u>\$22,205,672</u>		<u>\$3,188,101</u>	<u>\$9,148,846</u>	<u>\$9,868,725</u>

¹ Standard & Poor's

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

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

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

Concentration of Credit Risk – The County places no limit on the amount the County may invest in one issuer. Of the County's total investments, 18.2% are FHLMC, 11.9% are FNMA, 10.3% are FFCB, 54.3% are negotiable CD's, and 5.3% is STAR Ohio.

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

Component Unit

At year end, Knox County Airport's bank balance was \$255,745. All of the bank balance was covered by federal depository insurance. Cash and deposits of the Airport are presented on the financial statements as “Cash and Cash Equivalents in Segregated Accounts.”

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 7 – PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Taxes collected on real property (other than public utility) in one calendar year are levied as of October 1 in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 2014. Real property taxes are payable annually or semiannually. The first payment was due February 6, 2015, with the remainder payable by July 2, 2015.

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

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

Accrued property taxes receivables represent delinquent taxes outstanding and real and public utility taxes which were measurable as of December 31, 2015. 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 2015 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, 2015, was \$12.99 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2015 property tax receipts were based are as follows:

Real Property	\$1,247,961,650
Public Utility Personal Property	<u>65,552,760</u>
Total Assessed Value	<u>\$1,313,514,410</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 8 - PERMISSIVE SALES AND USE TAX

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

Amounts that are measurable and available at year-end are accrued as revenue in governmental funds. Sales tax revenue in 2015 amounted to \$6,940,988 with \$5,205,905 credited to the General Fund and \$1,735,083 credited to the 9-1-1 Emergency Calling System Special Revenue Fund.

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**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015****NOTE 9 - RECEIVABLES**

Receivables at December 31, 2015, consisted of taxes, interest, special assessments, accounts, (billings for user charged services, including unbilled utility services), loans, and intergovernmental receivables arising from grants, entitlements and shared revenues. A summary of the principal items of intergovernmental receivables follows:

<u>Intergovernmental Receivables</u>	<u>Amount</u>	<u>Intergovernmental Receivables</u>	<u>Amount</u>
General Fund		Nonmajor Special Revenue Funds	
Election Costs Receivable	\$49,653	Youth Services Grant	70,750
Sheriff's Contracts	57,681	VOCA Grant	58,187
Prisoner Housing	27,613	Jail Diversion Grant	61,870
Homestead and Rollback Reimbursement	231,429		
Casino Fees	356,954	Child Support Enforcement Grant	94,904
Local Government	273,464	Law Library Quarterly Payment	1,063
Municipal Court Fines & Costs	2,554	Dog and Kennel	569
Public Defender Reimbursement	61,412	Specialized Docket	42,207
Total General Fund	<u>1,060,760</u>	Emergency Management Agency	49,389
		Community Health Homestead	
Public Assistance Fund		and Rollback Reimbursement	56,032
Public Assistance Grant	393,124	Senior Citizen Homestead	
Total Public Assistance Fund	<u>393,124</u>	and Rollback Reimbursement	44,370
		Total Nonmajor Special Revenue Funds	<u>479,341</u>
Motor Vehicle and Gasoline Tax Fund			
Municipal Court Fines & Costs	630	CDBG Grant	666,185
Cents Per Gallon	408,614	Total Nonmajor Capital Projects Funds	<u>666,185</u>
Motor Vehicle District Registration	218,356		
County Motor Vehicle	418,225	Total Governmental Fund Types	<u>\$5,325,855</u>
Road Miles	194,114		
5% County Equalization	87,978	Agency Funds	
New Permissive	234,388	Local Government	\$726,906
Old Permissive	114,367	Library Local Government	825,412
Gasoline Tax	780,828	Cents Per Gallon	339,063
Total Motor Vehicle and Gasoline Tax Fund	<u>2,457,500</u>	Motor Vehicle Registration	84,190
		Township Road Miles	114,336
Children Service Board Fund		New Permissive	72,027
Children Services Homestead		Old Permissive	49,526
and Rollback Reimbursement	50,246	Municipal Court Fines & Costs	224
Total Children Services Board	<u>50,246</u>	Workers Compensation	25,260
		Gasoline Tax	637,629
Development Disabilities Fund		Total Agency Funds	<u>\$2,874,573</u>
Development Disabilities Homestead			
and Rollback Reimbursement	218,699		
	<u>218,699</u>		

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

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, 2015:

<u>Year Ending December 31,</u>	
2016	\$129,143
2017	126,763
2018	127,087
2019	127,000
2020	126,480
2021	<u>124,800</u>
Minimum Lease Payments	761,273
Less amount representing Unearned interest income	<u>(93,273)</u>
Net Investment in Leases	<u><u>\$668,000</u></u>

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**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 11 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2015:

Historical Cost:

Class	December 31, 2014	Additions	Deletions	December 31, 2015
Capital assets not being depreciated:				
Land	\$4,116,752	\$158,207	\$0	\$4,274,959
Construction In Progress	0	61,000	0	61,000
Subtotal	4,116,752	219,207	0	4,335,959
Capital assets being depreciated:				
Buildings and Improvements	28,889,466	502,332	(23,085)	29,368,713
Machinery and Equipment	4,783,044	773,415	(944,920)	4,611,539
Vehicles	2,969,230	651,829	(35,297)	3,585,762
Computer Equipment	1,365,588	122,370	(98,286)	1,389,672
Infrastructure	51,842,582	1,794,176	(500,953)	53,135,805
Subtotal	89,849,910	3,844,122	(1,602,541)	92,091,491
Total Cost	<u>\$93,966,662</u>	<u>\$4,063,329</u>	<u>(\$1,602,541)</u>	<u>\$96,427,450</u>

Accumulated Depreciation:

Class	December 31, 2014	Additions	Deletions	December 31, 2015
Buildings and Improvements	(\$13,585,688)	(\$957,731)	\$23,006	(\$14,520,413)
Machinery and Equipment	(2,370,358)	(161,337)	527,418	(2,004,277)
Vehicles	(1,725,009)	(359,447)	25,256	(2,059,200)
Computer Equipment	(1,064,252)	(120,782)	95,760	(1,089,274)
Infrastructure	(16,869,153)	(1,576,825)	500,953	(17,945,025)
Total Depreciation	<u>(\$35,614,460)</u>	<u>(\$3,176,122) *</u>	<u>\$1,172,393</u>	<u>(\$37,618,189)</u>

Net Value:

<u>\$58,352,202</u>	<u>\$58,809,261</u>
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*Depreciation expenses were charges to governmental functions as follows:

General Government	
Legislative and Executive	\$481,155
Judicial	21,095
Public Safety	477,708
Public Works	1,741,963
Health	50,421
Human Services	403,780
Total Depreciation Expense	<u>\$3,176,122</u>

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 11 - CAPITAL ASSETS (Continued)**B. Business-Type Activities Capital Assets**

Summary by Category at December 31, 2015:

Historical Cost:

Class	December 31, 2014	Additions	Deletions	December 31, 2015
Capital assets not being depreciated:				
Land	\$347,189	\$0	\$0	\$347,189
Subtotal	347,189	0	0	347,189
Capital assets being depreciated:				
Buildings and Improvements	11,382,666	0	0	11,382,666
Machinery and Equipment	1,981,267	47,377	(45,350)	1,983,294
Vehicles	272,514	0	0	272,514
Computer Equipment	71,254	0	(3,094)	68,160
Sewer and Water Lines	2,211,932	0	0	2,211,932
Subtotal	15,919,633	47,377	(48,444)	15,918,566
Total Cost	\$16,266,822	\$47,377	(\$48,444)	\$16,265,755

Accumulated Depreciation:

Class	December 31, 2014	Additions	Deletions	December 31, 2015
Buildings and Improvements	(\$886,351)	(\$227,304)	\$0	(\$1,113,655)
Machinery and Equipment	(631,548)	(65,296)	20,224	(676,620)
Vehicles	(197,659)	(11,752)	0	(209,411)
Computer Equipment	(69,813)	(930)	3,094	(67,649)
Sewer and Water Lines	(1,420,372)	(46,222)	0	(1,466,594)
Total Depreciation	(\$3,205,743)	(\$351,504)	\$23,318	(\$3,533,929)
Net Value:	\$13,061,079			\$12,731,826

KNOX COUNTY, OHIO**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015****NOTE 11 - CAPITAL ASSETS (Continued)****C. Component Unit Capital Assets**

A summary of the Knox County Airport's capital assets at December 31, 2015, follows:

Knox County Airport

Historical Cost:	December 31,			December 31,
Class	2014	Additions	Deletions	2015
Capital assets not being depreciated:				
Land	\$744,837	\$0	\$0	\$744,837
Construction in Progress	13,550	0	0	13,550
Subtotal	758,387	0	0	758,387
Capital assets being depreciated:				
Buildings and Improvements	3,837,994	561,321	0	4,399,315
Infrastructure	5,040,761	0	0	5,040,761
Machinery and Equipment	712,000	23,193	0	735,193
Vehicles	41,000	0	0	41,000
Computer Equipment	4,443	0	0	4,443
Subtotal	9,636,198	584,514	0	10,220,712
Total Cost	\$10,394,585	\$584,514	\$0	\$10,979,099
Accumulated Depreciation:				
Class	December 31,	Additions	Deletions	December 31,
	2014			2015
Buildings and Improvements	(\$555,276)	(\$77,381)	\$0	(\$632,657)
Infrastructure	(889,081)	(99,665)	0	(988,746)
Machinery and Equipment	(280,215)	(24,918)	0	(305,133)
Vehicles	(41,000)	0	0	(41,000)
Computer Equipment	(3,636)	(372)	0	(4,008)
Total Depreciation	(\$1,769,208)	(\$202,336)	\$0	(\$1,971,544)
Net Value:	\$8,625,377			\$9,007,555

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

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 2015. The County has an ongoing financial responsibility for the agency in that the existence of the Agency depends upon the continuing participation of the County. The Agency is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional benefit or burden to the County.

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

The MHR is a joint venture between Knox and Licking counties. The headquarters for the MHR is in Licking County. The MHR provides community services to mentally ill and emotionally disturbed persons. Statutorily created, the MHR is made up of 15 members, with 10 appointed by the county commissioners and five by the State Director of Mental Health. These appointments are based on county population, with the largest county in population having the most appointed members. With respect to the county's population, two of the five members appointed by the State Director of Mental Health are from Knox County, and three of the 10 appointed by the county commissioners are from Knox County. Revenues to provide mental health services are generated through a one mill district wide tax levy and through state and federal grants. The MHR does not have any outstanding debt. The MHR is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional benefit or burden to the County. The existence of the MHR depends upon the continuing participation of the County. The County collected \$964,331 in property taxes for the MHR during 2015. 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 2015. 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, 2015***

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 2015. 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, 2015, MEORC maintained a balance of \$5,738,373 of the Knox County Board's funds. These funds are reported as Cash and Cash Equivalents with Fiscal Agent on Knox County's financial report. The Council does not have any outstanding debt. No contributions were made by the County in 2015.

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

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 13 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

E. Perry Multi-County Juvenile Facility (JF)

The JF is a jointly governed organization created to rehabilitate juvenile offenders in lieu of commitment to the Ohio Department of Youth Services. The JF has an eight member Governing Board that consists of one juvenile court judge, or designee, from each of the eight counties. The JF also has an executive Committee that handles the daily operations of the JF and reports to the Governing Board. The Executive Committee shall be composed of the officers of the Governing Board. The JF's revenues will consist of an annual grant applied for the Director of the JF and charges for services from the participating counties. In 2015, the County made no payments to the JF for housing of juvenile offenders. Continued existence of the Facility is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

NOTE 14 - RISK MANAGEMENT

County Risk Sharing Authority, Inc. (CORSAs) 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 \$227,550 in the form of insurance premiums during 2015 to CORSA.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 14 - RISK MANAGEMENT (Continued)

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

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

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

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

The liability for unpaid claims costs of \$487,798 reported in the fund at December 31, 2015 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.

Fiscal Year	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	End of Year Liability
2014	\$442,782	\$3,823,517	(\$3,961,701)	\$304,598
2015	304,598	4,208,213	(4,025,013)	487,798

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 14 - RISK MANAGEMENT (Continued)

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

NOTE 15 - DEFINED BENEFIT RETIREMENT PLANS

Net Pension Liability

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

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

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 15 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 15 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

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

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C 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
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 15 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

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

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

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

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2015 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2015 Actual Contribution Rates			
Employer:			
Pension	12.0 %	16.1 %	16.1 %
Post-employment Health Care Benefits	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$1,935,876 for 2015.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 15 - DEFINED BENEFIT RETIREMENT PLANS (Continued)***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

The net pension liability for OPERS was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. OPF's total pension liability was measured as of December 31, 2014, and was determined by rolling forward the total pension liability as of January 1, 2014, to December 31, 2014. 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	\$15,385,764
Proportion of the Net Pension Liability	0.127565%
Pension Expense	\$1,678,617

At December 31, 2015, 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	
Net difference between projected and actual earnings on pension plan investments	\$820,938
City contributions subsequent to the measurement date	<u>1,935,876</u>
Total Deferred Outflows of Resources	<u>\$2,756,814</u>
Deferred Inflows of Resources	
Differences between expected and actual experience	<u>\$270,298</u>

\$1,935,876 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	<u>OPERS</u>
Year Ending December 31:	
2016	\$80,518
2017	\$80,518
2018	184,369
2019	<u>205,235</u>
Total	<u>\$550,640</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 15 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 15 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	19.90	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	19.10	7.40
Other investments	18.00	4.59
Total	100.00 %	5.28 %

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

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

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability	\$28,305,398	\$15,385,764	\$4,504,320

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 16 - POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System

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

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

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45. Please see the Plan Statement in the OPERS 2014 CAFR for details.

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

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

Funding Policy – The ORC provides the statutory authority requiring public employers to fund post retirement health care coverage through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care benefits. Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2015, local government employers contributed at a rate of 14.00% of covered payroll. The ORC currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for local government employers. Active members do not make contributions to the OPEB plan.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 16 - POSTEMPLOYMENT BENEFITS (Continued)

OPERS maintains three health care trusts. The two cost-sharing, multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0% during calendar year 2015. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0% for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the VEBA for participants in the Member-Directed Plan for 2015 was 4.5%.

The County's contributions for health care to the OPERS for the years ending December 31, 2015, 2014, and 2013 were \$359,853, \$306,129 and \$154,464, respectively, which were equal to the required contributions for each year.

NOTE 17 - OTHER EMPLOYEE BENEFITS

Compensated Absences - ***County*** employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time and compensatory time is paid upon separation if the employee has acquired at least one year of service with the County. Twenty-five percent up to a maximum of thirty days accumulated unused sick leave is paid to employees upon retirement after ten years of service. As of December 31, 2015, the liability for compensated absences was \$1,245,771 for the entire County.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 18 - CAPITAL LEASES - LESSEE DISCLOSURE

One capital lease was entered into during 2012 for a tractor, one during 2014 for a dump truck and two leases in 2015 for 4 new trucks and new radios. The leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds. Equipment acquired by lease has been capitalized in the governmental activities capital assets in the amount of \$49,614 for the tractor, \$124,382 for the dump truck, \$623,000 for the 4 trucks and \$168,265 for the Radios, which is equal to the lesser of the fair market value or the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the governmental activities long-term liabilities.

Future minimum lease payments as of December 31, 2015 are as follows:

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>
2016	\$252,424
2017	\$166,598
2018	\$166,598
2019	166,598
Minimum Lease Payments	<u>752,218</u>
Less amount representing interest at the County's incremental borrowing rate of interest	<u>(45,184)</u>
Present value of minimum lease payments	<u><u>\$707,034</u></u>

KNOX COUNTY, OHIO**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015****NOTE 19 - LONG-TERM LIABILITIES**

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

	Balance December 31, 2014	Additions	(Reductions)	Balance December 31, 2015	Due Within One Year
Governmental Activities:					
General Obligation Bonds Payable					
2010 2.0-4.0% Facilities Refunding Bonds	\$4,690,000	\$0	(\$750,000)	\$3,940,000	\$775,000
2013 2.15% Refunding JFS Training Center	678,000	0	(79,000)	599,000	80,000
2013 2.15% Fairgrounds	464,812	0	(53,706)	411,106	54,985
2013 2.15% Columbus Road	262,188	0	(30,294)	231,894	31,015
2013 0.95% 911 Equipment	185,000	0	(92,000)	93,000	93,000
2015 1.65% Voting Machines	0	475,000	0	475,000	95,000
Unamortized Premium	95,062	0	(13,580)	81,482	0
Total General Obligation Bonds	6,375,062	475,000	(1,018,580)	5,831,482	1,129,000
Ohio Public Works Commission Loan Payable	71,331	0	(35,665)	35,666	35,666
Ohio Public Works Commission Loan Payable	7,301	0	(1,327)	5,974	1,328
Ohio Public Works Commission Loan Payable	536,882	0	(59,653)	477,229	59,654
Ohio Public Works Commission Loan Payable	0	81,434	0	81,434	10,180
Total OPWC Loans Payable	615,514	81,434	(96,645)	600,303	106,828
2014 0.00% Local Government Innovation Loan	344,135	5,865	0	350,000	26,250
Total Loans Payable	344,135	5,865	0	350,000	26,250
Net Pension Liability-					
Ohio Public Employees Retirement System	14,658,611	338,740	0	14,997,351	0
Capital Leases	164,919	791,265	(249,150)	707,034	233,224
Compensated Absences	1,174,851	1,418,945	(1,366,042)	1,227,754	874,069
Total Governmental Activities	\$23,333,092	\$3,111,249	(\$2,730,417)	\$23,713,924	\$2,369,371
Business-Type Activities:					
Ohio Water Development Authority Loans (OWDA):					
2000 2.00% Water Treatment Plant/Clearwells/Wellfield	\$44,877	\$0	(\$3,463)	\$41,414	\$3,658
2013 2.43% Jelloway WWTP Upgrades	853,725	0	(62,633)	791,092	21,000
Total Ohio Water Development Authority Loans	898,602	0	(66,096)	832,506	24,658
Recovery Zone Economic Development Bonds					
2010 1.5-5.95% Wastewater System Improvement	6,140,000	0	(325,000)	5,815,000	325,000
Ohio Public Works Commission Loan Payable	846,708	0	(30,240)	816,468	30,240
Landfill Postclosure Care Liability	810,936	0	(95,195)	715,741	85,175
Net Pension Liability-					
Ohio Public Employees Retirement System	379,640	8,773	0	388,413	0
Compensated Absences	21,005	27,387	(30,375)	18,017	10,154
Total Business-Type Long-Term Liabilities	\$9,096,891	\$36,160	(\$546,906)	\$8,586,145	\$475,227

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 19 - LONG-TERM LIABILITIES (Continued)

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

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

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

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
NOTE 19 - LONG-TERM LIABILITIES (Continued)**A. Principal and Interest Requirements**

Principal and interest requirements to retire long-term debt liabilities outstanding at December 31, 2015 are as follows:

Governmental Activities:

Years	General Obligation Bonds		OPWC Loans Payable
	Principal	Interest	Principal
2016	\$1,129,000	\$181,153	\$106,827
2017	1,050,000	150,030	71,161
2018	899,000	117,321	71,161
2019	838,000	88,377	71,161
2020	860,000	60,420	70,498
2021-2022	974,000	35,059	209,495
Totals	<u>\$5,750,000</u>	<u>\$632,360</u>	<u>\$600,303</u>

Years	Loan Payable
	Principal
2016	\$26,250
2017	35,000
2018	35,000
2019	35,000
2020	35,000
2021-2025	183,750
Totals	<u>\$350,000</u>

Business-type Activities:

Years	OWDA Loan Payable		Recovery Zone Economic Development Bonds Payable		OPWC Loan Payable
	Principal	Interest	Principal	Interest	Principal
2016	\$24,659	\$22,423	\$325,000	\$292,328	\$30,239
2017	25,379	21,675	330,000	282,740	30,240
2018	26,127	20,901	335,000	271,685	30,239
2019	26,898	18,504	345,000	259,122	30,239
2020	27,695	18,391	355,000	245,668	30,239
2021-2025	145,441	79,079	1,910,000	962,122	151,198
2026-2030	140,551	60,563	2,215,000	404,005	151,198
2031-2035	158,671	42,205	0	0	151,198
2036-2040	179,127	21,749	0	0	151,198
2041-2042	77,958	2,392	0	0	60,480
Totals	<u>\$832,506</u>	<u>\$307,882</u>	<u>\$5,815,000</u>	<u>\$2,717,670</u>	<u>\$816,468</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

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.

B. Defeased Debt

In December 2010, the County defeased \$675,000 of General Obligation Bonds for the Children's Resource Center (the "1998 Bonds"), \$1,270,000 of General Obligation Bonds for the Corporate Center (the "1997 Bonds"), and \$4,985,000 of General Obligation Bonds for the Correction Facility and Board of Health Center (the "2001 Bonds"), through the issuance of \$7,470,000 of General Obligation Refunding Bonds (the "2010 Bonds"). The net proceeds of the 2010 Bonds have been invested in obligations guaranteed as to both principal and interest by the United States and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds. The refunded bonds, which have an outstanding balance of \$3,890,000 at December 31, 2014, are not included in the County's outstanding debt since the County has in-substance satisfied its obligations through the advance refunding.

NOTE 20 - BONDS PAYABLE AND LOANS PAYABLE

Component Unit

On July 28, 2005 the Airport secured a loan with the United States Department of Agriculture - Rural Development (USDA) for \$775,000 for the purpose of airplane hanger construction which began in 2005. The loan is secured by Airport Revenue Bonds issued by the Airport and purchased by the USDA. The loan is being paid in installments over the next 21 years at an interest rate of 4.125%. At December 31, 2015, \$611,600 has been included in the long term liability section of the Airport's statement of net position.

At December 31, 2015, the Knox County Airport also had \$34,000 in revenue bonds outstanding which were used to remove and replace fuel tanks. The original bonds issued were for \$158,000 and the bonds bear an interest rate of 4.75 percent. The bonds will mature in installments over the next 5 years. The Knox County Airport also has loans payable to the Primary Government outstanding at December 31, 2015, in the amount of \$112,000 that were issued to construct new hangar bays, storage building and land purchase. These loans will be repaid over the next 12 years and are non-interest bearing. They are reported as Long-term Liabilities.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 21 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2015, 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	\$37,000	\$0
Public Assistance Fund	0	25,528
Childrens Services Board	0	7,941
Motor Vehicle and Gasoline Tax Fund	0	8,203
Developmental Disabilities Fund	16,457	370
Other Governmental Funds	6,160	17,575
Total Due from/Due to Other Funds	<u>\$59,617</u>	<u>\$59,617</u>
<u>Interfund Receivables/Payables:</u>		
Other Governmental Funds	<u>\$21,104</u>	<u>\$21,104</u>
Total Interfund Receivables/Payables	<u>\$21,104</u>	<u>\$21,104</u>
<u>Advance from/Advance to Other Funds:</u>		
Public Assistance Fund	\$200,000	\$0
Other Governmental Funds	0	200,000
Total Advance Receivables/Payables	<u>\$200,000</u>	<u>\$200,000</u>

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

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 21 - INTERFUND TRANSACTIONS (Continued)

The following balances at December 31, 2015 represent transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
General Fund	\$40,438	\$1,376,209
Public Assistance Fund	123,155	280,239
Other Governmental Funds	1,473,644	96,631
Total Governmental Funds	1,637,237	1,753,079
Business-Type Activities:		
Sewer District Fund	62,476	37,345
Landfill Fund	90,711	0
Total Enterprise Funds	153,187	37,345
Totals	<u>\$1,790,424</u>	<u>\$1,790,424</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, 2015***

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, 2015 for engineering, monitoring, and testing the landfill closure requirements to Bennett & Williams, Inc. and MASI, Inc. to ensure that requirements are being met. No assets are restricted for payment of closure and postclosure care costs. There is an estimate for postclosure care costs until the year 2023. The estimated costs of postclosure care are subject to changes corresponding to the effects of inflation, revision of laws and other variables. The costs of monitoring the Landfill will be covered by a transfer from the General Fund to the Landfill Development Fund. The County has met State required postclosure care financial assurance requirements.

NOTE 24 - RELATED PARTY TRANSACTIONS

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

NOTE 25 - CONDUIT DEBT OBLIGATIONS

The County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, nor the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. Also, at December 31, 2015, Industrial Revenue Bonds outstanding for Knox Community Hospital totaled \$13,290,000.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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	\$376,682
Public Assistance Fund	373,148
Motor Vehicle and Gasoline Tax Fund	81,217
Children Services Board Fund	34,919
Development Disabilities Fund	18,690
Other Governmental Funds	<u>163,423</u>
Total Governmental Funds	1,048,079
Proprietary Funds:	
Sewer District Fund	143,938
Internal Service Fund	<u>1,680</u>
Total	<u><u>\$1,193,697</u></u>

REQUIRED SUPPLEMENTAL INFORMATION

KNOX COUNTY, OHIO

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

Ohio Public Employees Retirement System

Year	2013	2014
County's proportion of the net pension liability (asset)	0.127565%	0.127565%
County's proportionate share of the net pension liability (asset)	\$15,038,251	\$15,385,764
County's covered-employee payroll	\$14,133,341	\$14,922,633
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	106.40%	103.10%
Plan fiduciary net position as a percentage of the total pension liability	86.36%	86.45%

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

Notes: The County implemented GASB Statement 68 in 2015.

Information prior to 2013 is not available.

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

KNOX COUNTY, OHIO

***Schedule of County Contributions
Last Three 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-employee payroll	\$14,133,341	\$14,922,633	\$15,339,313
Contributions as a percentage of covered-employee 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.

***C*OMBINING AND *I*NDIVIDUAL *F*UND
*S*TATEMENTS AND *S*CHEDULES**

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



Nonmajor Governmental Funds

Special Revenue Funds

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

Dog and Kennel Fund

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

Indigent Guardianship Fund

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

Conduct of Business Fund

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

Courts Computer Fund

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

Recorder's Equipment Fund

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

Courts' Computer Research Fund

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

Time Out Program Fund

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

(Continued)

Special Revenue Funds

Probate-Juvenile Special Project Fund

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

CRC Replacement Fund

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

Juvenile Court Social Workers Fund

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

Specialized Docket Fund

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

Automated Title Processing Fund

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

Law Library Fund

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

Delinquent Tax Assessment Collection Fund

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

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

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

Marine Patrol Grant Fund

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

(Continued)

Special Revenue Funds

Drug Abuse Resistance Education Grant Fund

The fund accounts for a grant received from the Ohio Attorney General to be used for the salary of a certified Drug Abuse Resistance Education (DARE) officer. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Indignant Drivers Monitoring Fund

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

Common Pleas Jail Diversion Grant Fund

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

911 Emergency Calling System Fund

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

Child Abuse Prevention Grant Fund

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

Litter Control and Recycling Fund

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

Child Support Enforcement Agency Fund

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

Real Estate Assessment Fund

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

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

Ditch Maintenance Fund

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

Hazard Mitigation Grant Fund

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

Emergency Management Agency Fund

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

Home Fund

The fund accounts for rehabilitation, tenant-based rental payment assistance and home buyer down payment assistance through a grant received from the Department of Housing and Urban Development. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

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

Concealed Handgun License Fund

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

(Continued)

Special Revenue Funds

Workforce Investment Act (WIA) Programs Fund

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

Flood Assistance Fund

The fund accounts for reimbursement of expenses for flood damage through the Federal Emergency Management Agency. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Citizen Corps Program Grant Fund

The fund accounts for grant monies to provide funding for County Citizen Corps Councils. It is to implement public education, maximize volunteer opportunities and encourage cooperation and collaboration among community leaders. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Common Pleas Special Project Fund

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

Supervision Fee Fund

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

Parenting Seminar Fund

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

Immobilized Vehicle Fund

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

Commissary Fund

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

Law Enforcement Fund

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

(Continued)

Special Revenue Funds

Drug Enforcement Fund

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

Revolving Loan Fund

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

Work Release Fund

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

Social Security Incentives Fund

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

Community Mental Health Fund

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

Senior Citizens Fund

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

Debt Service Funds

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

Bond Retirement Fund

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

Ohio Water Development Authority (OWDA) Fund

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

Ohio Public Works Commission (OPWC) Dan Amity Road Fund

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

Capital Projects Funds

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

Permanent Improvement Fund

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

Dog and Kennel Equipment Fund

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

Community Development Block Grant Fund

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

Engineering Projects Fund

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

KNOX COUNTY, OHIO
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 4,459,107	\$ 19,694	\$ 579,064	\$ 5,057,865
Cash and Cash Equivalents in Segregated Accounts	110,492	0	0	110,492
Receivables:				
Taxes	2,233,741	0	0	2,233,741
Accounts	89,837	0	250	90,087
Intergovernmental	479,341	0	666,185	1,145,526
Leases	0	668,000	0	668,000
Special Assessments	136	0	0	136
Loans	63,944	0	0	63,944
Due from Other Funds	6,160	0	0	6,160
Interfund Receivable	21,104	0	0	21,104
Prepaid Items	2,841	0	0	2,841
Cash and Cash Equivalents	0	0	17,543	17,543
Total Assets	\$ 7,466,703	\$ 687,694	\$ 1,263,042	\$ 9,417,439
Liabilities:				
Accounts Payable	\$ 287,232	\$ 0	\$ 0	\$ 287,232
Accrued Wages and Benefits Payable	107,495	0	0	107,495
Intergovernmental Payable	77,422	0	0	77,422
Contracts Payable	12,870	0	0	12,870
Retainage Payable	0	0	17,543	17,543
Matured Bonds and Interest Payable	0	48,379	0	48,379
Due to Other Funds	17,575	0	0	17,575
Advances from Other Funds	200,000	0	0	200,000
Interfund Payable	21,104	0	0	21,104
Total Liabilities	723,698	48,379	17,543	789,620
Deferred Inflows of Resources:				
Property Taxes	1,727,608	0	0	1,727,608
Unavailable Revenue	681,337	668,000	655,185	2,004,522
Total Deferred Inflows of Resources	2,408,945	668,000	655,185	3,732,130
Fund Balances:				
Nonspendable	66,785	0	0	66,785
Restricted	4,315,555	180	21,596	4,337,331
Assigned	0	0	568,718	568,718
Unassigned	(48,280)	(28,865)	0	(77,145)
Total Fund Balances	4,334,060	(28,685)	590,314	4,895,689
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 7,466,703	\$ 687,694	\$ 1,263,042	\$ 9,417,439

KNOX COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 3,462,863	\$ 0	\$ 0	\$ 3,462,863
Intergovernmental Revenues	3,530,225	0	1,497,790	5,028,015
Charges for Services	1,888,938	0	0	1,888,938
Licenses and Permits	241,807	0	0	241,807
Investment Earnings	4,889	0	5	4,894
Special Assessments	95	0	0	95
Fines and Forfeitures	92,060	0	0	92,060
Donations and Contributions	0	0	375,535	375,535
All Other Revenue	125,161	251,113	7,583	383,857
Total Revenue	9,346,038	251,113	1,880,913	11,478,064
Expenditures:				
Current:				
General Government				
Legislative and Executive	727,420	0	0	727,420
Judicial	231,604	0	0	231,604
Public Safety	2,487,818	0	0	2,487,818
Public Works	2,647	0	0	2,647
Health	309,423	0	0	309,423
Human Services	2,938,482	0	0	2,938,482
Intergovernmental	2,013,707	0	0	2,013,707
Capital Outlay	7,605	0	2,544,186	2,551,791
Debt Service:				
Principal Retirement	0	1,101,645	0	1,101,645
Interest and Fiscal Charges	0	198,150	0	198,150
Total Expenditures	8,718,706	1,299,795	2,544,186	12,562,687
Excess (Deficiency) of Revenues Over Expenditures	627,332	(1,048,682)	(663,273)	(1,084,623)
Other Financing Sources (Uses):				
Ohio Public Works Commission Loan	0	0	81,434	81,434
Installment Loan	5,865	0	0	5,865
Transfers In	64,112	984,532	425,000	1,473,644
Transfers Out	(96,631)	0	0	(96,631)
Total Other Financing Sources (Uses)	(26,654)	984,532	506,434	1,464,312
Net Change in Fund Balances	600,678	(64,150)	(156,839)	379,689
Fund Balances at Beginning of Year	3,733,382	35,465	747,153	4,516,000
Fund Balances End of Year	\$ 4,334,060	\$ (28,685)	\$ 590,314	\$ 4,895,689

KNOX COUNTY, OHIO**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015**

	<u>Dog and Kennel</u>	<u>Indigent Guardianship</u>	<u>Conduct of Business</u>	<u>Courts Computer</u>
Assets:				
Cash and Cash Equivalents	\$ 79,573	\$ 326	\$ 6,775	\$ 144,064
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	4,606	570	87	6,989
Intergovernmental	569	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 84,748</u>	<u>\$ 896</u>	<u>\$ 6,862</u>	<u>\$ 151,053</u>
Liabilities:				
Accounts Payable	\$ 712	\$ 1,587	\$ 0	\$ 0
Accrued Wages and Benefits Payable	3,494	0	0	0
Intergovernmental Payable	2,533	0	0	0
Contracts Payable	5,094	0	0	0
Due to Other Funds	0	0	0	0
Advances from Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
Total Liabilities	<u>11,833</u>	<u>1,587</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	72,915	0	6,862	151,053
Unassigned	0	(691)	0	0
Total Fund Balances	<u>72,915</u>	<u>(691)</u>	<u>6,862</u>	<u>151,053</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 84,748</u>	<u>\$ 896</u>	<u>\$ 6,862</u>	<u>\$ 151,053</u>

KNOX COUNTY, OHIO

Courts' Computer Research	Time Out Program	Probate-Juvenile Special Project	CRC Placement	Juvenile Court Social Workers	Specialized Docket
\$ 1,934	\$ 1,072	\$ 46,956	\$ 2,643	\$ 30,983	\$ 1,159
0	0	0	0	0	0
0	0	0	0	0	0
243	9	2,242	0	71	0
0	0	0	0	0	42,207
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	21,104	0
0	0	0	0	0	0
<u>\$ 2,177</u>	<u>\$ 1,081</u>	<u>\$ 49,198</u>	<u>\$ 2,643</u>	<u>\$ 52,158</u>	<u>\$ 43,366</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	921
0	0	125	0	0	12
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	21,104
<u>0</u>	<u>0</u>	<u>125</u>	<u>0</u>	<u>0</u>	<u>22,037</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
2,177	1,081	49,073	2,643	52,158	21,329
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>2,177</u>	<u>1,081</u>	<u>49,073</u>	<u>2,643</u>	<u>52,158</u>	<u>21,329</u>
<u>\$ 2,177</u>	<u>\$ 1,081</u>	<u>\$ 49,198</u>	<u>\$ 2,643</u>	<u>\$ 52,158</u>	<u>\$ 43,366</u>

(Continued)

KNOX COUNTY, OHIO**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015**

	Law Library	Delinquent Tax Assessment Collection	VOCA and SVAA Grant	Marine Patrol Grant
Assets:				
Cash and Cash Equivalents	\$ 29,501	\$ 139,821	\$ 6,965	\$ 213
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	4,500	0	0
Intergovernmental	1,063	0	58,187	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$ 30,564	\$ 144,321	\$ 65,152	\$ 213
Liabilities:				
Accounts Payable	\$ 1,702	\$ 867	\$ 0	\$ 0
Accrued Wages and Benefits Payable	45	2,505	1,584	0
Intergovernmental Payable	34	2,442	1,059	150
Contracts Payable	0	7,613	62	0
Due to Other Funds	0	0	0	0
Advances from Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
Total Liabilities	1,781	13,427	2,705	150
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	54,910	0
Total Deferred Inflows of Resources	0	0	54,910	0
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	28,783	130,894	7,537	63
Unassigned	0	0	0	0
Total Fund Balances	28,783	130,894	7,537	63
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 30,564	\$ 144,321	\$ 65,152	\$ 213

KNOX COUNTY, OHIO

Indigent Drivers Monitoring	Common Pleas Jail Diversion Grant	911 Emergency Calling System	Litter Control and Recycling	Child Support Enforcement Agency	Real Estate Assessment
\$ 250	\$ 11,767	\$ 617,678	\$ 12,448	\$ 196,689	\$ 2,180,110
0	0	0	0	0	0
0	0	456,729	0	0	0
0	0	0	0	17,268	0
0	61,870	0	0	94,904	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	2,096	0	0	0
<u>\$ 250</u>	<u>\$ 73,637</u>	<u>\$ 1,076,503</u>	<u>\$ 12,448</u>	<u>\$ 308,861</u>	<u>\$ 2,180,110</u>
\$ 0	\$ 0	\$ 14,839	\$ 250	\$ 31	\$ 0
0	2,141	38,670	1,071	18,022	7,041
0	996	25,498	806	13,100	4,981
0	0	0	0	0	101
0	0	115	64	16,755	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>3,137</u>	<u>79,122</u>	<u>2,191</u>	<u>47,908</u>	<u>12,123</u>
0	0	0	0	0	0
0	46,403	317,516	0	0	0
<u>0</u>	<u>46,403</u>	<u>317,516</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	2,096	0	0	0
250	24,097	677,769	10,257	260,953	2,167,987
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>250</u>	<u>24,097</u>	<u>679,865</u>	<u>10,257</u>	<u>260,953</u>	<u>2,167,987</u>
<u>\$ 250</u>	<u>\$ 73,637</u>	<u>\$ 1,076,503</u>	<u>\$ 12,448</u>	<u>\$ 308,861</u>	<u>\$ 2,180,110</u>

(Continued)

KNOX COUNTY, OHIO**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015**

	Youth Services Grant	Ditch Maintenance	Hazard Mitigation Grant	Emergency Management Agency
Assets:				
Cash and Cash Equivalents	\$ 232,324	\$ 27,902	\$ 384	\$ 119,089
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	345	0	0	0
Intergovernmental	70,750	0	0	49,389
Special Assessments	0	136	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Receivable	0	0	0	0
Prepaid Items	0	0	0	745
Total Assets	\$ 303,419	\$ 28,038	\$ 384	\$ 169,223
Liabilities:				
Accounts Payable	\$ 4,741	\$ 0	\$ 0	\$ 764
Accrued Wages and Benefits Payable	5,028	0	0	1,854
Intergovernmental Payable	4,125	0	0	1,345
Contracts Payable	0	0	0	0
Due to Other Funds	0	0	0	641
Advances from Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
Total Liabilities	13,894	0	0	4,604
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	70,750	136	0	49,389
Total Deferred Inflows of Resources	70,750	136	0	49,389
Fund Balances:				
Nonspendable	0	0	0	745
Restricted	218,775	27,902	384	114,485
Unassigned	0	0	0	0
Total Fund Balances	218,775	27,902	384	115,230
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 303,419	\$ 28,038	\$ 384	\$ 169,223

KNOX COUNTY, OHIO

Marriage License	Knox Area Transit	Help America Vote Act	Storm Water Management	Concealed Handgun License	WIA Programs
\$ 323	\$ 164,261	\$ 3	\$ 2,882	\$ 13,693	\$ 87,825
0	0	0	0	0	0
0	0	0	0	0	0
941	45,271	0	0	3,757	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	6,096	0	0	64	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 1,264</u>	<u>\$ 215,628</u>	<u>\$ 3</u>	<u>\$ 2,882</u>	<u>\$ 17,514</u>	<u>\$ 87,825</u>
\$ 0	\$ 24,427	\$ 0	\$ 0	\$ 6,537	\$ 5,720
0	21,475	0	0	2,744	0
0	17,304	14	21	1,928	0
0	0	0	0	0	0
0	0	0	0	0	0
0	200,000	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>263,206</u>	<u>14</u>	<u>21</u>	<u>11,209</u>	<u>5,720</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
1,264	0	0	2,861	6,305	82,105
<u>0</u>	<u>(47,578)</u>	<u>(11)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,264</u>	<u>(47,578)</u>	<u>(11)</u>	<u>2,861</u>	<u>6,305</u>	<u>82,105</u>
<u>\$ 1,264</u>	<u>\$ 215,628</u>	<u>\$ 3</u>	<u>\$ 2,882</u>	<u>\$ 17,514</u>	<u>\$ 87,825</u>

(Continued)

KNOX COUNTY, OHIO**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015**

	Common Pleas Special Project	Supervision Fee	Parenting Seminar	Immobilized Vehicle
Assets:				
Cash and Cash Equivalents	\$ 43,316	\$ 11,277	\$ 5,782	\$ 2,338
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	2,700	238	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 46,016</u>	<u>\$ 11,515</u>	<u>\$ 5,782</u>	<u>\$ 2,338</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 162	\$ 0	\$ 0
Accrued Wages and Benefits Payable	900	0	0	0
Intergovernmental Payable	419	496	34	0
Contracts Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Advances from Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
Total Liabilities	<u>1,319</u>	<u>658</u>	<u>34</u>	<u>0</u>
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	44,697	10,857	5,748	2,338
Unassigned	0	0	0	0
Total Fund Balances	<u>44,697</u>	<u>10,857</u>	<u>5,748</u>	<u>2,338</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 46,016</u>	<u>\$ 11,515</u>	<u>\$ 5,782</u>	<u>\$ 2,338</u>

KNOX COUNTY, OHIO

Commissary	Law Enforcement	Drug Enforcement	Revolving Loan	Work Release	Social Security Incentives
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
9,231	28,895	23,952	44,024	1,457	2,933
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	63,944	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>9,231</u>	<u>28,895</u>	<u>23,952</u>	<u>107,968</u>	<u>1,457</u>	<u>2,933</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	63,944	0	0
9,231	28,895	23,952	44,024	1,457	2,933
0	0	0	0	0	0
<u>9,231</u>	<u>28,895</u>	<u>23,952</u>	<u>107,968</u>	<u>1,457</u>	<u>2,933</u>
<u>\$ 9,231</u>	<u>\$ 28,895</u>	<u>\$ 23,952</u>	<u>\$ 107,968</u>	<u>\$ 1,457</u>	<u>\$ 2,933</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015**

	Community Mental Health	Senior Citizens	Total Nonmajor Special Revenue Funds
Assets:			
Cash and Cash Equivalents	\$ 0	\$ 236,781	\$ 4,459,107
Cash and Cash Equivalents in Segregated Accounts	0	0	110,492
Receivables:			
Taxes	991,558	785,454	2,233,741
Accounts	0	0	89,837
Intergovernmental	56,032	44,370	479,341
Special Assessments	0	0	136
Loans	0	0	63,944
Due from Other Funds	0	0	6,160
Interfund Receivable	0	0	21,104
Prepaid Items	0	0	2,841
Total Assets	<u>\$ 1,047,590</u>	<u>\$ 1,066,605</u>	<u>\$ 7,466,703</u>
Liabilities:			
Accounts Payable	\$ 0	\$ 224,893	\$ 287,232
Accrued Wages and Benefits Payable	0	0	107,495
Intergovernmental Payable	0	0	77,422
Contracts Payable	0	0	12,870
Due to Other Funds	0	0	17,575
Advances from Other Funds	0	0	200,000
Interfund Payable	0	0	21,104
Total Liabilities	<u>0</u>	<u>224,893</u>	<u>723,698</u>
Deferred Inflows of Resources:			
Property Taxes	963,950	763,658	1,727,608
Unavailable Revenue	79,408	62,825	681,337
Total Deferred Inflows of Resources	<u>1,043,358</u>	<u>826,483</u>	<u>2,408,945</u>
Fund Balances:			
Nonspendable	0	0	66,785
Restricted	4,232	15,229	4,315,555
Unassigned	0	0	(48,280)
Total Fund Balances	<u>4,232</u>	<u>15,229</u>	<u>4,334,060</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,047,590</u>	<u>\$ 1,066,605</u>	<u>\$ 7,466,703</u>



KNOX COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	<u>Dog and Kennel</u>	<u>Indigent Guardianship</u>	<u>Conduct of Business</u>	<u>Courts Computer</u>
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	27,274
Charges for Services	36,923	7,740	1,194	94,735
Licenses and Permits	181,575	0	0	0
Investment Earnings	0	0	0	104
Special Assessments	0	0	0	0
Fines and Forfeitures	4,391	0	0	0
All Other Revenue	2,628	0	0	0
Total Revenue	<u>225,517</u>	<u>7,740</u>	<u>1,194</u>	<u>122,113</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	9,564	0	74,852
Public Safety	0	0	0	976
Public Works	0	0	0	0
Health	222,175	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	<u>222,175</u>	<u>9,564</u>	<u>0</u>	<u>75,828</u>
Excess (Deficiency) of Revenues Over Expenditures	3,342	(1,824)	1,194	46,285
Other Financing Sources (Uses):				
Installment Loan	0	0	0	0
Transfers In	30,000	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	33,342	(1,824)	1,194	46,285
Fund Balances at Beginning of Year	<u>39,573</u>	<u>1,133</u>	<u>5,668</u>	<u>104,768</u>
Fund Balances End of Year	<u>\$ 72,915</u>	<u>\$ (691)</u>	<u>\$ 6,862</u>	<u>\$ 151,053</u>

KNOX COUNTY, OHIO

Courts' Computer Research	Time Out Program	Probate-Juvenile Special Project	CRC Placement	Juvenile Court Social Workers	Specialized Docket
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	78,260
3,168	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	25,165	0	50	0
0	980	286	0	3,602	1
3,168	980	25,451	0	3,652	78,261
0	0	0	0	0	0
7,738	0	0	0	0	39,146
0	0	16,462	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
7,738	0	16,462	0	0	39,146
(4,570)	980	8,989	0	3,652	39,115
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
(4,570)	980	8,989	0	3,652	39,115
6,747	101	40,084	2,643	48,506	(17,786)
\$ 2,177	\$ 1,081	\$ 49,073	\$ 2,643	\$ 52,158	\$ 21,329

(Continued)

KNOX COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Law Library	Delinquent Tax Assessment Collection	VOCA and SVAA Grant	Marine Patrol Grant
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	32,285	23,873
Charges for Services	0	173,770	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	39,154	0	0	0
All Other Revenue	5	7,199	126	64
Total Revenue	39,159	180,969	32,411	23,937
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	205,576	45,995	0
Judicial	50,880	0	0	0
Public Safety	0	0	0	24,656
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	50,880	205,576	45,995	24,656
Excess (Deficiency) of Revenues Over Expenditures	(11,721)	(24,607)	(13,584)	(719)
Other Financing Sources (Uses):				
Installment Loan	0	0	0	0
Transfers In	0	0	10,112	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	10,112	0
Net Change in Fund Balances	(11,721)	(24,607)	(3,472)	(719)
Fund Balances at Beginning of Year	40,504	155,501	11,009	782
Fund Balances End of Year	\$ 28,783	\$ 130,894	\$ 7,537	\$ 63

KNOX COUNTY, OHIO

<u>Drug Abuse Resistance Education Grant</u>	<u>Indigent Drivers Monitoring</u>	<u>Common Pleas Jail Diversion Grant</u>	<u>911 Emergency Calling System</u>	<u>Child Abuse Prevention Grant</u>	<u>Litter Control and Recycling</u>
\$ 0	\$ 0	\$ 0	\$ 1,735,083	\$ 0	\$ 0
0	0	61,870	120,177	9,808	74,623
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	3,823	0	125
<u>0</u>	<u>0</u>	<u>61,870</u>	<u>1,859,083</u>	<u>9,808</u>	<u>74,748</u>
0	0	0	0	0	0
0	0	0	0	0	0
920	0	62,128	1,703,147	0	0
0	0	0	0	0	0
0	0	0	0	0	73,248
0	0	0	0	9,808	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>920</u>	<u>0</u>	<u>62,128</u>	<u>1,703,147</u>	<u>9,808</u>	<u>73,248</u>
(920)	0	(258)	155,936	0	1,500
0	0	0	5,865	0	0
0	0	0	0	0	0
0	0	0	(93,538)	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>(87,673)</u>	<u>0</u>	<u>0</u>
(920)	0	(258)	68,263	0	1,500
<u>920</u>	<u>250</u>	<u>24,355</u>	<u>611,602</u>	<u>0</u>	<u>8,757</u>
<u>\$ 0</u>	<u>\$ 250</u>	<u>\$ 24,097</u>	<u>\$ 679,865</u>	<u>\$ 0</u>	<u>\$ 10,257</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, 2015

	Child Support Enforcement Agency	Real Estate Assessment	Youth Services Grant	Ditch Maintenance
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	558,233	0	418,152	0
Charges for Services	188,442	797,475	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	95
Fines and Forfeitures	0	0	0	0
All Other Revenue	11,436	7,886	5,246	0
Total Revenue	<u>758,111</u>	<u>805,361</u>	<u>423,398</u>	<u>95</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	474,227	0	0
Judicial	0	0	0	0
Public Safety	0	0	350,651	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	789,578	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	7,605
Total Expenditures	<u>789,578</u>	<u>474,227</u>	<u>350,651</u>	<u>7,605</u>
Excess (Deficiency) of Revenues Over Expenditures	(31,467)	331,134	72,747	(7,510)
Other Financing Sources (Uses):				
Installment Loan	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(31,467)	331,134	72,747	(7,510)
Fund Balances at Beginning of Year	<u>292,420</u>	<u>1,836,853</u>	<u>146,028</u>	<u>35,412</u>
Fund Balances End of Year	<u>\$ 260,953</u>	<u>\$ 2,167,987</u>	<u>\$ 218,775</u>	<u>\$ 27,902</u>

KNOX COUNTY, OHIO

Hazard Mitigation Grant	Emergency Management Agency	Home	Marriage License	Knox Area Transit	Help America Vote Act
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4,373	83,218	0	0	1,301,899	1,675
0	0	0	14,349	442,851	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	13,738	0	0	61,572	26
4,373	96,956	0	14,349	1,806,322	1,701
0	0	0	0	0	1,622
0	0	0	0	0	0
4,453	120,555	0	0	0	0
0	0	0	0	0	0
0	0	0	14,000	0	0
0	0	1,263	0	1,681,456	0
0	0	0	0	0	0
0	0	0	0	0	0
4,453	120,555	1,263	14,000	1,681,456	1,622
(80)	(23,599)	(1,263)	349	124,866	79
0	0	0	0	0	0
0	24,000	0	0	0	0
0	0	0	0	0	0
0	24,000	0	0	0	0
(80)	401	(1,263)	349	124,866	79
464	114,829	1,263	915	(172,444)	(90)
\$ 384	\$ 115,230	\$ 0	\$ 1,264	\$ (47,578)	\$ (11)

(Continued)

KNOX COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Storm Water Management	Continuing Professional Training	Concealed Handgun License	WIA Programs
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	485,685
Charges for Services	4,250	0	34,837	0
Licenses and Permits	0	0	60,232	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	7	0	54	5,915
Total Revenue	<u>4,257</u>	<u>0</u>	<u>95,123</u>	<u>491,600</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	840	118,197	0
Public Works	2,456	0	0	0
Health	0	0	0	0
Human Services	0	0	0	451,404
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	<u>2,456</u>	<u>840</u>	<u>118,197</u>	<u>451,404</u>
Excess (Deficiency) of Revenues Over Expenditures	1,801	(840)	(23,074)	40,196
Other Financing Sources (Uses):				
Installment Loan	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	(3,093)	0	0	0
Total Other Financing Sources (Uses)	<u>(3,093)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(1,292)	(840)	(23,074)	40,196
Fund Balances at Beginning of Year	<u>4,153</u>	<u>840</u>	<u>29,379</u>	<u>41,909</u>
Fund Balances End of Year	<u>\$ 2,861</u>	<u>\$ 0</u>	<u>\$ 6,305</u>	<u>\$ 82,105</u>

KNOX COUNTY, OHIO

<u>Flood Assistance</u>	<u>Citizen Corps Program Grant</u>	<u>Common Pleas Special Project</u>	<u>Supervision Fee</u>	<u>Parenting Seminar</u>	<u>Immobilized Vehicle</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	30,689	9,216	5,230	175
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	96	320	26	0
<u>0</u>	<u>0</u>	<u>30,785</u>	<u>9,536</u>	<u>5,256</u>	<u>175</u>
0	0	0	0	0	0
0	0	29,125	16,416	3,883	0
0	26	1,319	0	0	0
191	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>191</u>	<u>26</u>	<u>30,444</u>	<u>16,416</u>	<u>3,883</u>	<u>0</u>
(191)	(26)	341	(6,880)	1,373	175
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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(191)	(26)	341	(6,880)	1,373	175
<u>191</u>	<u>26</u>	<u>44,356</u>	<u>17,737</u>	<u>4,375</u>	<u>2,163</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 44,697</u>	<u>\$ 10,857</u>	<u>\$ 5,748</u>	<u>\$ 2,338</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, 2015

	Commissary	Law Enforcement	Drug Enforcement	Revolving Loan
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	37,484	0	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	2,042	2	2,741
Special Assessments	0	0	0	0
Fines and Forfeitures	0	19,225	4,075	0
All Other Revenue	0	0	0	0
Total Revenue	37,484	21,267	4,077	2,741
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	49,463	23,390	7,354	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	4,973
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	49,463	23,390	7,354	4,973
Excess (Deficiency) of Revenues Over Expenditures	(11,979)	(2,123)	(3,277)	(2,232)
Other Financing Sources (Uses):				
Installment Loan	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	(11,979)	(2,123)	(3,277)	(2,232)
Fund Balances at Beginning of Year	21,210	31,018	27,229	110,200
Fund Balances End of Year	\$ 9,231	\$ 28,895	\$ 23,952	\$ 107,968

KNOX COUNTY, OHIO

Work Release	Social Security Incentives	Community Mental Health	Senior Citizens	Total Nonmajor Special Revenue Funds
\$ 0	\$ 0	\$ 964,331	\$ 763,449	\$ 3,462,863
0	0	133,508	115,312	3,530,225
927	5,483	0	0	1,888,938
0	0	0	0	241,807
0	0	0	0	4,889
0	0	0	0	95
0	0	0	0	92,060
0	0	0	0	125,161
927	5,483	1,097,839	878,761	9,346,038
0	0	0	0	727,420
0	0	0	0	231,604
731	2,550	0	0	2,487,818
0	0	0	0	2,647
0	0	0	0	309,423
0	0	0	0	2,938,482
0	0	1,097,616	916,091	2,013,707
0	0	0	0	7,605
731	2,550	1,097,616	916,091	8,718,706
196	2,933	223	(37,330)	627,332
0	0	0	0	5,865
0	0	0	0	64,112
0	0	0	0	(96,631)
0	0	0	0	(26,654)
196	2,933	223	(37,330)	600,678
1,261	0	4,009	52,559	3,733,382
\$ 1,457	\$ 2,933	\$ 4,232	\$ 15,229	\$ 4,334,060

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2015**

	<u>Bond Retirement</u>	<u>Ohio Water Development Authority</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets:			
Cash and Cash Equivalents	\$ 19,514	\$ 180	\$ 19,694
Receivables:			
Leases	<u>668,000</u>	<u>0</u>	<u>668,000</u>
Total Assets	<u>\$ 687,514</u>	<u>\$ 180</u>	<u>\$ 687,694</u>
Liabilities:			
Matured Bonds and Interest Payable	<u>\$ 48,379</u>	<u>\$ 0</u>	<u>\$ 48,379</u>
Total Liabilities	<u>48,379</u>	<u>0</u>	<u>48,379</u>
Deferred Inflows of Resources:			
Unavailable Revenue	<u>668,000</u>	<u>0</u>	<u>668,000</u>
Total Deferred Inflows of Resources	<u>668,000</u>	<u>0</u>	<u>668,000</u>
Fund Balances:			
Restricted	0	180	180
Unassigned	<u>(28,865)</u>	<u>0</u>	<u>(28,865)</u>
Total Fund Balances	<u>(28,865)</u>	<u>180</u>	<u>(28,685)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 687,514</u>	<u>\$ 180</u>	<u>\$ 687,694</u>

KNOX COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2015**

	<u>Bond Retirement</u>	<u>Ohio Water Development Authority</u>	<u>OPWC - Dan Amity Road</u>	<u>Total Nonmajor Debt Service Funds</u>
Revenues:				
All Other Revenue	\$ 165,405	\$ 0	\$ 85,708	\$ 251,113
Total Revenue	<u>165,405</u>	<u>0</u>	<u>85,708</u>	<u>251,113</u>
Expenditures:				
Current:				
Debt Service:				
Principal Retirement	1,005,000	0	96,645	1,101,645
Interest and Fiscal Charges	198,150	0	0	198,150
Total Expenditures	<u>1,203,150</u>	<u>0</u>	<u>96,645</u>	<u>1,299,795</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,037,745)	0	(10,937)	(1,048,682)
Other Financing Sources (Uses):				
Transfers In	984,532	0	0	984,532
Total Other Financing Sources (Uses)	<u>984,532</u>	<u>0</u>	<u>0</u>	<u>984,532</u>
Net Change in Fund Balances	(53,213)	0	(10,937)	(64,150)
Fund Balances at Beginning of Year	<u>24,348</u>	<u>180</u>	<u>10,937</u>	<u>35,465</u>
Fund Balances End of Year	<u>\$ (28,865)</u>	<u>\$ 180</u>	<u>\$ 0</u>	<u>\$ (28,685)</u>



KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2015**

	Permanent Improvement	Dog and Kennel Equipment	Community Development Block Grant	Total Nonmajor Capital Projects Funds
Assets:				
Cash and Cash Equivalents	\$ 568,718	\$ 4,364	\$ 5,982	\$ 579,064
Receivables:				
Accounts	0	250	0	250
Intergovernmental	0	0	666,185	666,185
Cash and Cash Equivalents	17,543	0	0	17,543
Total Assets	<u>\$ 586,261</u>	<u>\$ 4,614</u>	<u>\$ 672,167</u>	<u>\$ 1,263,042</u>
Liabilities:				
Retainage Payable	17,543	0	0	17,543
Total Liabilities	<u>17,543</u>	<u>0</u>	<u>0</u>	<u>17,543</u>
Deferred Inflows of Resources:				
Unavailable Revenue	0	0	655,185	655,185
Fund Balances:				
Restricted	0	4,614	16,982	21,596
Assigned	568,718	0	0	568,718
Total Fund Balances	<u>568,718</u>	<u>4,614</u>	<u>16,982</u>	<u>590,314</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 586,261</u>	<u>\$ 4,614</u>	<u>\$ 672,167</u>	<u>\$ 1,263,042</u>

KNOX COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2015**

	Permanent Improvement	Dog and Kennel Equipment	Community Development Block Grant
Revenues:			
Intergovernmental Revenues	\$ 435,474	\$ 0	\$ 289,023
Investment Earnings	0	0	5
Donations and Contributions	375,535	0	0
All Other Revenue	0	6,320	1,263
Total Revenue	811,009	6,320	290,291
Expenditures:			
Capital Outlay	1,409,254	2,892	277,313
Total Expenditures	1,409,254	2,892	277,313
Excess (Deficiency) of Revenues Over Expenditures	(598,245)	3,428	12,978
Other Financing Sources (Uses):			
Ohio Public Works Commission Loan	0	0	0
Transfers In	425,000	0	0
Total Other Financing Sources (Uses)	425,000	0	0
Net Change in Fund Balances	(173,245)	3,428	12,978
Fund Balances at Beginning of Year	741,963	1,186	4,004
Fund Balances End of Year	\$ 568,718	\$ 4,614	\$ 16,982

KNOX COUNTY, OHIO

Engineering Projects	Total Nonmajor Capital Project Funds
\$ 773,293	\$ 1,497,790
0	5
0	375,535
0	7,583
<u>773,293</u>	<u>1,880,913</u>
 854,727	 2,544,186
<u>854,727</u>	<u>2,544,186</u>
 (81,434)	 (663,273)
 81,434	 81,434
0	425,000
<u>81,434</u>	<u>506,434</u>
0	(156,839)
0	747,153
<u>\$ 0</u>	<u>\$ 590,314</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, 2015***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 8,351,000	\$ 8,351,000	\$ 9,701,994	\$ 1,350,994
Intergovernmental Revenues	1,713,000	1,713,000	2,016,282	303,282
Charges for Services	1,792,400	1,792,400	1,725,490	(66,910)
Licenses and Permits	4,100	4,100	3,722	(378)
Investment Earnings	200,000	200,000	252,306	52,306
Fines and Forfeitures	76,000	76,000	61,971	(14,029)
All Other Revenues	628,700	628,700	487,338	(141,362)
Total Revenues	12,765,200	12,765,200	14,249,103	1,483,903
Expenditures:				
General Government - Legislative and Executive: Commissioners:				
Personal Services	306,172	304,172	297,763	6,409
Materials and Supplies	189,000	127,677	119,142	8,535
Contractual Services	140,064	125,064	112,539	12,525
Other Expenditures	283,500	321,523	319,982	1,541
Total Commissioners	918,736	878,436	849,426	29,010
County Microfilming:				
Personal Services	27,450	27,450	26,994	456
Total County Microfilming	27,450	27,450	26,994	456
Safe/Loss:				
Personal Services	59,755	59,855	57,737	2,118
Materials and Supplies	1,000	1,000	314	686
Contractual Services	300	300	0	300
Other Expenditures	1,000	900	763	137
Total Safe/Loss	62,055	62,055	58,814	3,241
Regional Planning Commission:				
Contractual Services	26,000	26,000	26,000	0
Total Regional Planning Commission	26,000	26,000	26,000	0
Auditor:				
Personal Services	206,090	206,207	190,303	15,904
Materials and Supplies	5,310	4,679	3,754	925
Contractual Services	23,684	24,315	23,564	751
Other Expenditures	9,500	9,383	6,894	2,489
Total Auditor	244,584	244,584	224,515	20,069

(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, 2015***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Treasurer:				
Personal Services	129,314	127,534	127,483	51
Materials and Supplies	10,116	10,921	10,718	203
Contractual Services	5,709	6,484	6,165	319
Other Expenditures	<u>2,650</u>	<u>2,850</u>	<u>2,849</u>	<u>1</u>
Total Treasurer	147,789	147,789	147,215	574
Prosecuting Attorney:				
Personal Services	373,503	358,753	348,948	9,805
Materials and Supplies	3,500	3,800	3,788	12
Contractual Services	40,643	55,393	55,099	294
Other Expenditures	<u>3,428</u>	<u>3,128</u>	<u>3,093</u>	<u>35</u>
Total Prosecuting Attorney	421,074	421,074	410,928	10,146
Bureau of Inspection:				
Contractual Services	<u>90,545</u>	<u>90,545</u>	<u>85,545</u>	<u>5,000</u>
Total Bureau of Inspection	90,545	90,545	85,545	5,000
Data Processing Board:				
Contractual Services	<u>70,645</u>	<u>75,645</u>	<u>73,833</u>	<u>1,812</u>
Total Data Processing Board	70,645	75,645	73,833	1,812
Board of Elections:				
Personal Services	293,385	288,806	288,129	677
Materials and Supplies	13,000	9,000	7,081	1,919
Contractual Services	79,700	88,279	85,733	2,546
Other Expenditures	<u>5,000</u>	<u>5,000</u>	<u>4,909</u>	<u>91</u>
Total Board of Elections	391,085	391,085	385,852	5,233
Maintenance and Operation:				
Personal Services	268,200	263,487	226,710	36,777
Materials and Supplies	84,895	93,395	75,082	18,313
Contractual Services	638,344	749,307	660,216	89,091
Other Expenditures	<u>15,900</u>	<u>15,900</u>	<u>13,779</u>	<u>2,121</u>
Total Maintenance and Operation	1,007,339	1,122,089	975,787	146,302

(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, 2015***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Recorder:				
Personal Services	<u>156,303</u>	<u>156,303</u>	<u>133,467</u>	<u>22,836</u>
Total Recorder	<u>156,303</u>	<u>156,303</u>	<u>133,467</u>	<u>22,836</u>
Insurance, Pension and Taxes:				
Contractual Services	<u>1,982,000</u>	<u>1,884,550</u>	<u>1,788,079</u>	<u>96,471</u>
Total Insurance, Pension and Taxes	<u>1,982,000</u>	<u>1,884,550</u>	<u>1,788,079</u>	<u>96,471</u>
Agriculture:				
Contractual Services	<u>418,760</u>	<u>418,760</u>	<u>418,760</u>	<u>0</u>
Total Agriculture	<u>418,760</u>	<u>418,760</u>	<u>418,760</u>	<u>0</u>
Bike Path:				
Contractual Services	<u>4,817</u>	<u>4,817</u>	<u>0</u>	<u>4,817</u>
Total Bike Path	<u>4,817</u>	<u>4,817</u>	<u>0</u>	<u>4,817</u>
Total General Government - Legislative and Executive	<u>5,969,182</u>	<u>5,951,182</u>	<u>5,605,215</u>	<u>345,967</u>
General Government - Judicial:				
Court of Appeals:				
Contractual Services	<u>11,000</u>	<u>11,000</u>	<u>8,350</u>	<u>2,650</u>
Total Court of Appeals	<u>11,000</u>	<u>11,000</u>	<u>8,350</u>	<u>2,650</u>
Common Pleas Court:				
Personal Services	<u>393,750</u>	<u>393,750</u>	<u>389,866</u>	<u>3,884</u>
Materials and Supplies	<u>10,741</u>	<u>13,241</u>	<u>13,039</u>	<u>202</u>
Contractual Services	<u>15,890</u>	<u>13,390</u>	<u>7,025</u>	<u>6,365</u>
Other Expenditures	<u>14,266</u>	<u>14,266</u>	<u>12,497</u>	<u>1,769</u>
Total Common Pleas Court	<u>434,647</u>	<u>434,647</u>	<u>422,427</u>	<u>12,220</u>

(Continued)

KNOX COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2015***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Jury Commission:				
Personal Services	2,330	2,333	2,330	3
Contractual Services	500	497	33	464
Total Jury Commission	2,830	2,830	2,363	467
Juvenile Court:				
Materials and Supplies	4,500	4,500	4,500	0
Contractual Services	1,928	1,878	1,878	0
Other Expenditures	17,050	16,550	15,232	1,318
Total Juvenile Court	23,478	22,928	21,610	1,318
Juvenile Probation:				
Personal Services	352,750	330,377	328,923	1,454
Materials and Supplies	17,000	5,500	5,428	72
Contractual Services	293,995	328,918	328,789	129
Other Expenditures	15,000	15,000	15,000	0
Total Juvenile Probation	678,745	679,795	678,140	1,655
Probate Court:				
Personal Services	94,650	85,466	84,230	1,236
Materials and Supplies	6,497	7,497	7,494	3
Contractual Services	17,008	21,958	20,907	1,051
Other Expenditures	3,250	6,484	5,542	942
Total Probate Court	121,405	121,405	118,173	3,232
Clerk of Courts:				
Personal Services	205,014	205,014	166,924	38,090
Materials and Supplies	6,836	6,836	4,452	2,384
Contractual Services	7,275	7,275	5,808	1,467
Other Expenditures	1,600	1,600	947	653
Total Clerk of Courts	220,725	220,725	178,131	42,594
Municipal Court:				
Personal Services	105,300	109,300	107,879	1,421
Contractual Services	15,750	15,750	14,509	1,241
Total Municipal Court	121,050	125,050	122,388	2,662

(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, 2015***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Public Defender:				
Personal Services	393,250	389,526	388,349	1,177
Materials and Supplies	1,896	2,196	2,196	0
Contractual Services	31,084	35,708	35,656	52
Other Expenditures	<u>1,300</u>	<u>1,500</u>	<u>1,487</u>	<u>13</u>
Total Public Defender	<u>427,530</u>	<u>428,930</u>	<u>427,688</u>	<u>1,242</u>
Total General Government - Judicial	<u>2,041,410</u>	<u>2,047,310</u>	<u>1,979,270</u>	<u>68,040</u>
Public Safety:				
Sheriff:				
Personal Services	1,960,272	1,978,831	1,934,006	44,825
Materials and Supplies	26,282	27,630	27,583	47
Contractual Services	270,663	227,791	223,685	4,106
Other Expenditures	<u>5,764</u>	<u>19,314</u>	<u>19,309</u>	<u>5</u>
Total Sheriff	<u>2,262,981</u>	<u>2,253,566</u>	<u>2,204,583</u>	<u>48,983</u>
Jail:				
Personal Services	1,587,500	1,566,553	1,553,443	13,110
Materials and Supplies	15,203	13,466	13,386	80
Contractual Services	478,442	485,442	469,145	16,297
Other Expenditures	<u>3,101</u>	<u>5,101</u>	<u>5,051</u>	<u>50</u>
Total Jail	<u>2,084,246</u>	<u>2,070,562</u>	<u>2,041,025</u>	<u>29,537</u>
Coroner:				
Personal Services	65,865	69,370	69,315	55
Materials and Supplies	1,500	1,175	114	1,061
Contractual Services	67,800	70,600	63,841	6,759
Other Expenditures	<u>1,500</u>	<u>1,500</u>	<u>1,173</u>	<u>327</u>
Total Coroner	<u>136,665</u>	<u>142,645</u>	<u>134,443</u>	<u>8,202</u>
Total Public Safety	<u>4,483,892</u>	<u>4,466,773</u>	<u>4,380,051</u>	<u>86,722</u>
Public Works:				
Map Department:				
Personal Services	66,550	66,550	65,892	658
Materials and Supplies	2,298	2,298	1,508	790
Other Expenditures	<u>2,300</u>	<u>2,300</u>	<u>149</u>	<u>2,151</u>
Total Map Department	<u>71,148</u>	<u>71,148</u>	<u>67,549</u>	<u>3,599</u>

(Continued)

KNOX COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2015***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Buildings and Grounds:				
Contractual Services	<u>150,000</u>	<u>206</u>	<u>0</u>	<u>206</u>
Total Buildings and Grounds	<u>150,000</u>	<u>206</u>	<u>0</u>	<u>206</u>
Total Public Works	<u>221,148</u>	<u>71,354</u>	<u>67,549</u>	<u>3,805</u>
Health:				
Vital Statistics:				
Other Expenditures	<u>1,000</u>	<u>1,000</u>	<u>712</u>	<u>288</u>
Total Vital Statistics	<u>1,000</u>	<u>1,000</u>	<u>712</u>	<u>288</u>
Other Health:				
Other Expenditures	<u>118,700</u>	<u>118,700</u>	<u>118,696</u>	<u>4</u>
Total Other Health	<u>118,700</u>	<u>118,700</u>	<u>118,696</u>	<u>4</u>
Humane Society:				
Personal Services	<u>8,500</u>	<u>7,800</u>	<u>6,653</u>	<u>1,147</u>
Materials and Supplies	<u>950</u>	<u>400</u>	<u>362</u>	<u>38</u>
Contractual Services	<u>3,600</u>	<u>5,500</u>	<u>4,832</u>	<u>668</u>
Other Expenditures	<u>2,500</u>	<u>4,200</u>	<u>4,138</u>	<u>62</u>
Total Humane Society	<u>15,550</u>	<u>17,900</u>	<u>15,985</u>	<u>1,915</u>
Animal Control Officer:				
Personal Services	<u>57,950</u>	<u>55,950</u>	<u>38,397</u>	<u>17,553</u>
Contractual Services	<u>3,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Expenditures	<u>3,065</u>	<u>6,065</u>	<u>4,312</u>	<u>1,753</u>
Total Animal Control Officer	<u>64,015</u>	<u>62,015</u>	<u>42,709</u>	<u>19,306</u>
Total Health	<u>199,265</u>	<u>199,615</u>	<u>178,102</u>	<u>21,513</u>
Human Services:				
Soldiers Relief:				
Personal Services	<u>43,700</u>	<u>43,700</u>	<u>42,143</u>	<u>1,557</u>
Materials and Supplies	<u>12,000</u>	<u>12,000</u>	<u>11,151</u>	<u>849</u>
Contractual Services	<u>218,000</u>	<u>218,000</u>	<u>197,764</u>	<u>20,236</u>
Total Soldiers Relief	<u>273,700</u>	<u>273,700</u>	<u>251,058</u>	<u>22,642</u>

(Continued)

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2015***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Veterans Relief:				
Personal Services	302,690	302,690	291,336	11,354
Contractual Services	5,000	5,000	4,664	336
Other Expenditures	64,660	64,660	62,573	2,087
Total Veterans Relief	<u>372,350</u>	<u>372,350</u>	<u>358,573</u>	<u>13,777</u>
Total Human Services	<u>646,050</u>	<u>646,050</u>	<u>609,631</u>	<u>36,419</u>
Capital Outlay	<u>227,753</u>	<u>848,359</u>	<u>817,039</u>	<u>31,320</u>
Total Expenditures	<u>13,788,700</u>	<u>14,230,643</u>	<u>13,636,857</u>	<u>593,786</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,023,500)	(1,465,443)	612,246	2,077,689
Other Financing Sources (Uses):				
Other Financing Uses	(124,779)	(124,779)	(102,588)	22,191
General Obligation Bonds Issued	0	0	475,000	475,000
Transfers In	150,000	150,000	153,093	3,093
Transfers Out	<u>(764,155)</u>	<u>(1,309,669)</u>	<u>(1,287,857)</u>	<u>21,812</u>
Total Other Financing Sources (Uses)	<u>(738,934)</u>	<u>(1,284,448)</u>	<u>(762,352)</u>	<u>522,096</u>
Net Change in Fund Balance	(1,762,434)	(2,749,891)	(150,106)	2,599,785
Fund Balance at Beginning of Year	3,169,055	3,169,055	3,169,055	0
Prior Year Encumbrances	<u>407,327</u>	<u>407,327</u>	<u>407,327</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,813,948</u>	<u>\$ 826,491</u>	<u>\$ 3,426,276</u>	<u>\$ 2,599,785</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, 2015***

PUBLIC ASSISTANCE FUND				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Intergovernmental Revenues	\$ 3,330,000	\$ 3,330,000	\$ 4,571,975	\$ 1,241,975
All Other Revenues	351,180	351,180	162,070	(189,110)
Total Revenues	<u>3,681,180</u>	<u>3,681,180</u>	<u>4,734,045</u>	<u>1,052,865</u>
Expenditures:				
Human Services:				
Personal Services	3,246,550	3,249,703	3,026,615	223,088
Materials and Supplies	86,600	86,600	75,210	11,390
Contractual Services	894,800	1,012,578	902,798	109,780
Other Expenditures	478,266	419,095	354,901	64,194
Capital Outlay	175,420	123,420	40,103	83,317
Total Expenditures	<u>4,881,636</u>	<u>4,891,396</u>	<u>4,399,627</u>	<u>491,769</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,200,456)	(1,210,216)	334,418	1,544,634
Other Financing Sources (Uses):				
Transfers In	120,000	120,000	123,155	3,155
Transfers Out	(290,000)	(280,239)	(280,239)	0
Advances In	0	0	100,000	100,000
Advances Out	(100,000)	(100,000)	(100,000)	0
Total Other Financing Sources (Uses)	<u>(270,000)</u>	<u>(260,239)</u>	<u>(157,084)</u>	<u>103,155</u>
Net Change in Fund Balance	(1,470,456)	(1,470,455)	177,334	1,647,789
Fund Balance at Beginning of Year	2,107,449	2,107,449	2,107,449	0
Prior Year Encumbrances	256,636	256,636	256,636	0
Fund Balance at End of Year	<u>\$ 893,629</u>	<u>\$ 893,630</u>	<u>\$ 2,541,419</u>	<u>\$ 1,647,789</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, 2015***

MOTOR VEHICLE AND GASOLINE TAX FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Intergovernmental Revenues	\$ 4,890,000	\$ 4,890,000	\$ 5,090,856	\$ 200,856
Charges for Services	4,000	4,000	14,060	10,060
Investment Earnings	3,000	3,000	695	(2,305)
Fines and Forfeitures	9,000	9,000	8,830	(170)
All Other Revenues	<u>15,500</u>	<u>15,500</u>	<u>55,641</u>	<u>40,141</u>
Total Revenues	<u>4,921,500</u>	<u>4,921,500</u>	<u>5,170,082</u>	<u>248,582</u>
Expenditures:				
Public Works:				
Personal Services	2,381,497	2,391,817	2,317,505	74,312
Materials and Supplies	720,054	1,308,274	1,149,228	159,046
Contractual Services	1,618,679	1,478,072	1,452,161	25,911
Other Expenditures	47,145	100,478	100,387	91
Intergovernmental	155,000	156,134	156,134	0
Capital Outlay	<u>87,968</u>	<u>612,570</u>	<u>612,476</u>	<u>94</u>
Total Expenditures	<u>5,010,343</u>	<u>6,047,345</u>	<u>5,787,891</u>	<u>259,454</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(88,843)	(1,125,845)	(617,809)	508,036
Fund Balance at Beginning of Year	1,157,280	1,157,280	1,157,280	0
Prior Year Encumbrances	<u>88,793</u>	<u>88,793</u>	<u>88,793</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,157,230</u>	<u>\$ 120,228</u>	<u>\$ 628,264</u>	<u>\$ 508,036</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, 2015***

CHILDREN SERVICES BOARD FUND				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 872,423	\$ 872,423	\$ 915,575	\$ 43,152
Intergovernmental Revenues	647,694	748,194	1,069,982	321,788
Charges for Services	120,750	120,750	82,547	(38,203)
All Other Revenues	7,455	7,455	40,098	32,643
Total Revenues	<u>1,648,322</u>	<u>1,748,822</u>	<u>2,108,202</u>	<u>359,380</u>
Expenditures:				
Human Services:				
Personal Services	1,320,000	1,348,928	1,320,846	28,082
Materials and Supplies	18,000	18,000	6,920	11,080
Contractual Services	1,154,202	1,154,202	892,902	261,300
Other Expenditures	515,748	583,748	553,649	30,099
Capital Outlay	8,000	11,572	10,223	1,349
Total Expenditures	<u>3,015,950</u>	<u>3,116,450</u>	<u>2,784,540</u>	<u>331,910</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,367,628)	(1,367,628)	(676,338)	691,290
Fund Balance at Beginning of Year	3,419,851	3,419,851	3,419,851	0
Prior Year Encumbrances	88,950	88,950	88,950	0
Fund Balance at End of Year	<u>\$ 2,141,173</u>	<u>\$ 2,141,173</u>	<u>\$ 2,832,463</u>	<u>\$ 691,290</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, 2015***

DEVELOPMENT DISABILITIES FUND				Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Taxes	\$ 3,800,000	\$ 3,800,000	\$ 3,921,408	\$ 121,408
Intergovernmental Revenues	2,456,186	2,456,186	2,294,829	(161,357)
All Other Revenues	<u>363,800</u>	<u>363,800</u>	<u>151,890</u>	<u>(211,910)</u>
Total Revenues	<u>6,619,986</u>	<u>6,619,986</u>	<u>6,368,127</u>	<u>(251,859)</u>
Expenditures:				
Human Services:				
Personal Services	2,309,765	2,363,580	2,219,974	143,606
Materials and Supplies	360,715	319,115	64,303	254,812
Contractual Services	4,147,988	4,147,988	3,688,662	459,326
Other Expenditures	20,298	20,298	17,642	2,656
Capital Outlay	<u>213,150</u>	<u>217,150</u>	<u>87,813</u>	<u>129,337</u>
Total Expenditures	<u>7,051,916</u>	<u>7,068,131</u>	<u>6,078,394</u>	<u>989,737</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(431,930)	(448,145)	289,733	737,878
Other Financing Sources (Uses):				
Transfers In	2,317,860	2,317,860	0	(2,317,860)
Transfers Out	<u>(2,299,170)</u>	<u>(2,299,170)</u>	<u>0</u>	<u>2,299,170</u>
Total Other Financing Sources (Uses)	<u>18,690</u>	<u>18,690</u>	<u>0</u>	<u>(18,690)</u>
Net Change in Fund Balance	(413,240)	(429,455)	289,733	719,188
Fund Balance at Beginning of Year	7,285,996	7,285,996	7,285,996	0
Prior Year Encumbrances	<u>28,933</u>	<u>28,933</u>	<u>28,933</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 6,901,689</u>	<u>\$ 6,885,474</u>	<u>\$ 7,604,662</u>	<u>\$ 719,188</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, 2015*****DOG AND KENNEL FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 28,400	\$ 28,400	\$ 36,696	\$ 8,296
Licenses and Permits	176,000	176,000	178,074	2,074
Fines and Forfeitures	2,000	2,000	3,822	1,822
All Other Revenues	<u>5,200</u>	<u>5,200</u>	<u>2,628</u>	<u>(2,572)</u>
Total Revenues	<u>211,600</u>	<u>211,600</u>	<u>221,220</u>	<u>9,620</u>
Expenditures:				
Health:				
Personal Services	144,400	140,400	130,428	9,972
Materials and Supplies	24,385	24,385	18,724	5,661
Contractual Services	85,479	88,679	82,048	6,631
Other Expenditures	7,650	7,650	6,427	1,223
Capital Outlay	<u>2,300</u>	<u>3,100</u>	<u>3,056</u>	<u>44</u>
Total Expenditures	<u>264,214</u>	<u>264,214</u>	<u>240,683</u>	<u>23,531</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(52,614)	(52,614)	(19,463)	33,151
Other Financing Sources (Uses):				
Transfers In	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>30,000</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>30,000</u>
Net Change in Fund Balance	(52,614)	(52,614)	10,537	63,151
Fund Balance at Beginning of Year	36,706	36,706	36,706	0
Prior Year Encumbrances	<u>15,914</u>	<u>15,914</u>	<u>15,914</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 63,157</u>	<u>\$ 63,151</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, 2015***

INDIGENT GUARDIANSHIP FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 7,300	\$ 7,300	\$ 7,650	\$ 350
All Other Revenues	<u>200</u>	<u>200</u>	<u>0</u>	<u>(200)</u>
Total Revenues	<u>7,500</u>	<u>7,500</u>	<u>7,650</u>	<u>150</u>
Expenditures:				
General Government - Judicial:				
Contractual Services	<u>8,153</u>	<u>8,153</u>	<u>7,977</u>	<u>176</u>
Total Expenditures	<u>8,153</u>	<u>8,153</u>	<u>7,977</u>	<u>176</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(653)	(653)	(327)	326
Fund Balance at Beginning of Year	<u>653</u>	<u>653</u>	<u>653</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 326</u>	<u>\$ 326</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, 2015***

CONDUCT OF BUSINESS FUND				Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Charges for Services	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,164</u>	<u>\$ 164</u>
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>1,164</u>	<u>164</u>
Expenditures:				
General Government - Judicial:				
Other Expenditures	<u>6,611</u>	<u>6,611</u>	<u>0</u>	<u>6,611</u>
Total Expenditures	<u>6,611</u>	<u>6,611</u>	<u>0</u>	<u>6,611</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(5,611)	(5,611)	1,164	6,775
Fund Balance at Beginning of Year	<u>5,611</u>	<u>5,611</u>	<u>5,611</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,775</u>	<u>\$ 6,775</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, 2015*****COURTS COMPUTER FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 26,104	\$ 27,274	\$ 1,170
Charges for Services	73,900	73,900	95,576	21,676
Investment Earnings	20	20	104	84
All Other Revenues	<u>100</u>	<u>100</u>	<u>0</u>	<u>(100)</u>
Total Revenues	<u>74,020</u>	<u>100,124</u>	<u>122,954</u>	<u>22,830</u>
Expenditures:				
General Government - Judicial:				
Materials and Supplies	6,000	5,000	0	5,000
Contractual Services	6,907	6,907	4,225	2,682
Other Expenditures	35,049	32,049	29,450	2,599
Capital Outlay	<u>25,370</u>	<u>55,474</u>	<u>43,503</u>	<u>11,971</u>
Total Expenditures	<u>73,326</u>	<u>99,430</u>	<u>77,178</u>	<u>22,252</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	694	694	45,776	45,082
Fund Balance at Beginning of Year	94,889	94,889	94,889	0
Prior Year Encumbrances	<u>2,049</u>	<u>2,049</u>	<u>2,049</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 97,632</u>	<u>\$ 97,632</u>	<u>\$ 142,714</u>	<u>\$ 45,082</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, 2015***

RECORDER'S EQUIPMENT FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 43,000	\$ 43,000	\$ 39,088	\$ (3,912)
Total Revenues	<u>43,000</u>	<u>43,000</u>	<u>39,088</u>	<u>(3,912)</u>
Expenditures:				
General Government - Legislative and Executive:				
Contractual Services	43,457	43,357	34,957	8,400
Other Expenditures	11,122	11,222	11,174	48
Capital Outlay	<u>8,745</u>	<u>8,745</u>	<u>8,423</u>	<u>322</u>
Total Expenditures	<u>63,324</u>	<u>63,324</u>	<u>54,554</u>	<u>8,770</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(20,324)	(20,324)	(15,466)	4,858
Fund Balance at Beginning of Year	10,745	10,745	10,745	0
Prior Year Encumbrances	<u>9,579</u>	<u>9,579</u>	<u>9,579</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,858</u>	<u>\$ 4,858</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, 2015***

COURTS' COMPUTER RESEARCH FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	<u>\$ 2,700</u>	<u>\$ 2,700</u>	<u>\$ 3,078</u>	<u>\$ 378</u>
Total Revenues	<u>2,700</u>	<u>2,700</u>	<u>3,078</u>	<u>378</u>
Expenditures:				
General Government - Judicial:				
Other Expenditures	<u>9,294</u>	<u>9,294</u>	<u>7,738</u>	<u>1,556</u>
Total Expenditures	<u>9,294</u>	<u>9,294</u>	<u>7,738</u>	<u>1,556</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,594)	(6,594)	(4,660)	1,934
Fund Balance at Beginning of Year	<u>6,594</u>	<u>6,594</u>	<u>6,594</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 1,934</u></u>	<u><u>\$ 1,934</u></u>

KNOX COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015***

TIME OUT PROGRAM FUND				Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
All Other Revenues	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 1,145</u>	<u>\$ (4,855)</u>
Total Revenues	<u>6,000</u>	<u>6,000</u>	<u>1,145</u>	<u>(4,855)</u>
Expenditures:				
Public Safety:				
Personal Services	<u>0</u>	<u>444</u>	<u>444</u>	<u>0</u>
Other Expenditures	<u>371</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>371</u>	<u>444</u>	<u>444</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,629	5,556	701	(4,855)
Other Financing Sources (Uses):				
Transfers In	<u>8,000</u>	<u>8,000</u>	<u>0</u>	<u>(8,000)</u>
Total Other Financing Sources (Uses)	<u>8,000</u>	<u>8,000</u>	<u>0</u>	<u>(8,000)</u>
Net Change in Fund Balance	13,629	13,556	701	(12,855)
Fund Balance at Beginning of Year	<u>371</u>	<u>371</u>	<u>371</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 14,000</u>	<u>\$ 13,927</u>	<u>\$ 1,072</u>	<u>\$ (12,855)</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, 2015***

PROBATE - JUVENILE SPECIAL PROJECT FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 27,000	\$ 27,000	\$ 24,993	\$ (2,007)
All Other Revenues	<u>20</u>	<u>20</u>	<u>286</u>	<u>266</u>
Total Revenues	<u>27,020</u>	<u>27,020</u>	<u>25,279</u>	<u>(1,741)</u>
Expenditures:				
Public Safety:				
Personal Services	23,550	23,782	6,069	17,713
Other Expenditures	<u>43,459</u>	<u>43,227</u>	<u>12,243</u>	<u>30,984</u>
Total Expenditures	<u>67,009</u>	<u>67,009</u>	<u>18,312</u>	<u>48,697</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(39,989)	(39,989)	6,967	46,956
Fund Balance at Beginning of Year	<u>39,989</u>	<u>39,989</u>	<u>39,989</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 46,956</u>	<u>\$ 46,956</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, 2015***

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

KNOX COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015*****JUVENILE COURT SOCIAL WORKERS FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Intergovernmental Revenues	\$ 75	\$ 75	\$ 0	\$ (75)
Fines and Forfeitures	0	0	50	50
All Other Revenues	<u>10,000</u>	<u>10,000</u>	<u>3,588</u>	<u>(6,412)</u>
Total Revenues	<u>10,075</u>	<u>10,075</u>	<u>3,638</u>	<u>(6,437)</u>
Expenditures:				
Public Safety:				
Personal Services	5,875	6,036	527	5,509
Contractual Services	1,648	1,648	0	1,648
Other Expenditures	<u>15,475</u>	<u>15,314</u>	<u>0</u>	<u>15,314</u>
Total Expenditures	<u>22,998</u>	<u>22,998</u>	<u>527</u>	<u>22,471</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,923)	(12,923)	3,111	16,034
Other Financing Sources (Uses):				
Advances In	0	21,104	36,053	14,949
Advances Out	<u>0</u>	<u>(21,104)</u>	<u>(21,104)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>14,949</u>	<u>14,949</u>
Net Change in Fund Balance	(12,923)	(12,923)	18,060	30,983
Fund Balance at Beginning of Year	<u>12,923</u>	<u>12,923</u>	<u>12,923</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 30,983</u>	<u>\$ 30,983</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, 2015*****SPECIALIZED DOCKET FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 36,053	\$ 36,053	\$ 36,053	\$ 0
All Other Revenues	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>
Total Revenues	<u>36,053</u>	<u>36,053</u>	<u>36,054</u>	<u>1</u>
Expenditures:				
General Government - Judicial:				
Personal Services	<u>19,318</u>	<u>40,422</u>	<u>39,264</u>	<u>1,158</u>
Total Expenditures	<u>19,318</u>	<u>40,422</u>	<u>39,264</u>	<u>1,158</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	16,735	(4,369)	(3,210)	1,159
Other Financing Sources (Uses):				
Advances In	0	21,104	21,104	0
Advances Out	<u>0</u>	<u>(36,053)</u>	<u>(36,053)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>(14,949)</u>	<u>(14,949)</u>	<u>0</u>
Net Change in Fund Balance	16,735	(19,318)	(18,159)	1,159
Fund Balance at Beginning of Year	<u>19,318</u>	<u>19,318</u>	<u>19,318</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 36,053</u>	<u>\$ 0</u>	<u>\$ 1,159</u>	<u>\$ 1,159</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, 2015*****AUTOMATED TITLE PROCESSING FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 300,000	\$ 376,000	\$ 407,082	\$ 31,082
All Other Revenues	200	200	569	369
Total Revenues	<u>300,200</u>	<u>376,200</u>	<u>407,651</u>	<u>31,451</u>
Expenditures:				
General Government - Judicial:				
Personal Services	251,365	232,765	224,200	8,565
Materials and Supplies	8,750	7,250	5,905	1,345
Contractual Services	30,075	30,075	29,520	555
Other Expenditures	<u>4,700</u>	<u>5,700</u>	<u>4,679</u>	<u>1,021</u>
Total Expenditures	<u>294,890</u>	<u>275,790</u>	<u>264,304</u>	<u>11,486</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,310	100,410	143,347	42,937
Other Financing Sources (Uses):				
Transfers Out	<u>(54,900)</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(54,900)</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>0</u>
Net Change in Fund Balance	(49,590)	(49,590)	(6,653)	42,937
Fund Balance at Beginning of Year	44,900	44,900	44,900	0
Prior Year Encumbrances	<u>4,725</u>	<u>4,725</u>	<u>4,725</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 35</u>	<u>\$ 35</u>	<u>\$ 42,972</u>	<u>\$ 42,937</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, 2015***

LAW LIBRARY FUND				Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Fines and Forfeitures	\$ 40,000	\$ 40,000	\$ 45,212	\$ 5,212
All Other Revenues	0	0	5	5
Total Revenues	<u>40,000</u>	<u>40,000</u>	<u>45,217</u>	<u>5,217</u>
Expenditures:				
General Government - Judicial:				
Personal Services	1,950	1,950	1,520	430
Materials and Supplies	10,000	10,000	1,999	8,001
Contractual Services	59,000	59,000	49,323	9,677
Other Expenditures	1,850	1,850	0	1,850
Capital Outlay	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
Total Expenditures	<u>74,800</u>	<u>74,800</u>	<u>52,842</u>	<u>21,958</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(34,800)	(34,800)	(7,625)	27,175
Fund Balance at Beginning of Year	<u>37,126</u>	<u>37,126</u>	<u>37,126</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,326</u>	<u>\$ 2,326</u>	<u>\$ 29,501</u>	<u>\$ 27,175</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, 2015*****DELINQUENT TAX ASSESSMENT COLLECTION FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 113,000	\$ 113,000	\$ 0	\$ (113,000)
Charges for Services	93,700	93,700	173,770	80,070
All Other Revenues	<u>20,000</u>	<u>20,000</u>	<u>8,014</u>	<u>(11,986)</u>
Total Revenues	<u>226,700</u>	<u>226,700</u>	<u>181,784</u>	<u>(44,916)</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	148,595	148,095	134,213	13,882
Materials and Supplies	3,250	2,150	1,664	486
Contractual Services	43,526	62,626	59,276	3,350
Other Expenditures	<u>26,750</u>	<u>28,250</u>	<u>23,763</u>	<u>4,487</u>
Total Expenditures	<u>222,121</u>	<u>241,121</u>	<u>218,916</u>	<u>22,205</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	4,579	(14,421)	(37,132)	(22,711)
Fund Balance at Beginning of Year	145,126	145,126	145,126	0
Prior Year Encumbrances	<u>10,036</u>	<u>10,036</u>	<u>10,036</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 159,741</u>	<u>\$ 140,741</u>	<u>\$ 118,030</u>	<u>\$ (22,711)</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, 2015*****VOCA AND SVAA GRANT FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Intergovernmental Revenues	\$ 32,786	\$ 32,786	\$ 32,300	\$ (486)
All Other Revenues	<u>0</u>	<u>0</u>	<u>126</u>	<u>126</u>
Total Revenues	<u>32,786</u>	<u>32,786</u>	<u>32,426</u>	<u>(360)</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	40,447	43,343	43,009	334
Materials and Supplies	641	641	492	149
Contractual Services	1,680	1,680	1,680	0
Other Expenditures	<u>1,050</u>	<u>1,050</u>	<u>869</u>	<u>181</u>
Total Expenditures	<u>43,818</u>	<u>46,714</u>	<u>46,050</u>	<u>664</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,032)	(13,928)	(13,624)	304
Other Financing Sources (Uses):				
Transfers In	<u>10,112</u>	<u>10,112</u>	<u>10,112</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>10,112</u>	<u>10,112</u>	<u>10,112</u>	<u>0</u>
Net Change in Fund Balance	(920)	(3,816)	(3,512)	304
Fund Balance at Beginning of Year	9,037	9,037	9,037	0
Prior Year Encumbrances	<u>720</u>	<u>720</u>	<u>720</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 8,837</u>	<u>\$ 5,941</u>	<u>\$ 6,245</u>	<u>\$ 304</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, 2015*****MARINE PATROL GRANT FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 18,600	\$ 22,553	\$ 23,873	\$ 1,320
All Other Revenues	20	20	64	44
Total Revenues	<u>18,620</u>	<u>22,573</u>	<u>23,937</u>	<u>1,364</u>
Expenditures:				
Public Safety:				
Personal Services	14,064	22,909	22,825	84
Other Expenditures	200	200	194	6
Capital Outlay	<u>6,680</u>	<u>1,788</u>	<u>1,729</u>	<u>59</u>
Total Expenditures	<u>20,944</u>	<u>24,897</u>	<u>24,748</u>	<u>149</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,324)	(2,324)	(811)	1,513
Other Financing Sources (Uses):				
Transfers In	<u>1,300</u>	<u>1,300</u>	<u>0</u>	<u>(1,300)</u>
Total Other Financing Sources (Uses)	<u>1,300</u>	<u>1,300</u>	<u>0</u>	<u>(1,300)</u>
Net Change in Fund Balance	(1,024)	(1,024)	(811)	213
Fund Balance at Beginning of Year	<u>1,024</u>	<u>1,024</u>	<u>1,024</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 213</u>	<u>\$ 213</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, 2015***

DRUG ABUSE RESISTANCE EDUCATION GRANT FUND				Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Public Safety:				
Materials and Supplies	<u> 920</u>	<u> 920</u>	<u> 920</u>	<u> 0</u>
Total Expenditures	<u> 920</u>	<u> 920</u>	<u> 920</u>	<u> 0</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	<u> (920)</u>	<u> (920)</u>	<u> (920)</u>	<u> 0</u>
Fund Balance at Beginning of Year	<u> 920</u>	<u> 920</u>	<u> 920</u>	<u> 0</u>
Fund Balance at End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015***

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

KNOX COUNTY, OHIO

***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, 2015***

COMMON PLEAS JAIL DIVERSION GRANT FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	<u>\$ 61,870</u>	<u>\$ 61,870</u>	<u>\$ 61,870</u>	<u>\$ 0</u>
Total Revenues	<u>61,870</u>	<u>61,870</u>	<u>61,870</u>	<u>0</u>
Expenditures:				
Public Safety:				
Personal Services	71,621	71,621	61,854	9,767
Capital Outlay	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
Total Expenditures	<u>73,621</u>	<u>73,621</u>	<u>61,854</u>	<u>11,767</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(11,751)	(11,751)	16	11,767
Fund Balance at Beginning of Year	<u>11,751</u>	<u>11,751</u>	<u>11,751</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 11,767</u></u>	<u><u>\$ 11,767</u></u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015***

911 EMERGENCY CALLING SYSTEM FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,350,000	\$ 1,350,000	\$ 1,736,600	\$ 386,600
Intergovernmental Revenues	130,000	130,000	120,177	(9,823)
All Other Revenues	<u>1,000</u>	<u>1,000</u>	<u>3,823</u>	<u>2,823</u>
Total Revenues	<u>1,481,000</u>	<u>1,481,000</u>	<u>1,860,600</u>	<u>379,600</u>
Expenditures:				
Public Safety:				
Personal Services	1,433,500	1,434,500	1,375,626	58,874
Materials and Supplies	6,000	7,000	6,072	928
Contractual Services	325,318	324,318	205,702	118,616
Other Expenditures	15,250	14,250	11,544	2,706
Capital Outlay	<u>145,561</u>	<u>145,561</u>	<u>118,705</u>	<u>26,856</u>
Total Expenditures	<u>1,925,629</u>	<u>1,925,629</u>	<u>1,717,649</u>	<u>207,980</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(444,629)	(444,629)	142,951	587,580
Other Financing Sources (Uses):				
Installment Loan	0	0	5,865	5,865
Transfers Out	<u>(93,538)</u>	<u>(93,538)</u>	<u>(93,538)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(93,538)</u>	<u>(93,538)</u>	<u>(87,673)</u>	<u>5,865</u>
Net Change in Fund Balance	(538,167)	(538,167)	55,278	593,445
Fund Balance at Beginning of Year	514,074	514,074	514,074	0
Prior Year Encumbrances	<u>24,094</u>	<u>24,094</u>	<u>24,094</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 593,446</u>	<u>\$ 593,445</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, 2015***

CHILD ABUSE PREVENTION GRANT FUND				Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Intergovernmental Revenues	<u>\$ 19,616</u>	<u>\$ 19,616</u>	<u>\$ 9,808</u>	<u>\$ (9,808)</u>
Total Revenues	<u>19,616</u>	<u>19,616</u>	<u>9,808</u>	<u>(9,808)</u>
Expenditures:				
Human Services:				
Contractual Services	<u>19,616</u>	<u>19,616</u>	<u>9,808</u>	<u>9,808</u>
Total Expenditures	<u>19,616</u>	<u>19,616</u>	<u>9,808</u>	<u>9,808</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

KNOX COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015*****LITTER CONTROL AND RECYCLING FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 64,400	\$ 66,850	\$ 74,623	\$ 7,773
All Other Revenues	600	600	125	(475)
Total Revenues	<u>65,000</u>	<u>67,450</u>	<u>74,748</u>	<u>7,298</u>
Expenditures:				
Health:				
Personal Services	47,600	50,061	48,077	1,984
Materials and Supplies	7,150	7,775	6,912	863
Contractual Services	18,200	16,550	15,173	1,377
Other Expenditures	571	846	645	201
Capital Outlay	<u>2,500</u>	<u>3,239</u>	<u>2,856</u>	<u>383</u>
Total Expenditures	<u>76,021</u>	<u>78,471</u>	<u>73,663</u>	<u>4,808</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,021)	(11,021)	1,085	12,106
Fund Balance at Beginning of Year	10,636	10,636	10,636	0
Prior Year Encumbrances	<u>385</u>	<u>385</u>	<u>385</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 12,106</u>	<u>\$ 12,106</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, 2015*****CHILD SUPPORT ENFORCEMENT AGENCY FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 410,000	\$ 448,554	\$ 590,136	\$ 141,582
Charges for Services	175,000	175,000	186,573	11,573
All Other Revenues	<u>10,000</u>	<u>10,000</u>	<u>11,436</u>	<u>1,436</u>
Total Revenues	<u>595,000</u>	<u>633,554</u>	<u>788,145</u>	<u>154,591</u>
Expenditures:				
Human Services:				
Personal Services	705,000	735,204	722,841	12,363
Materials and Supplies	1,000	1,000	614	386
Contractual Services	16,750	62,100	61,822	278
Other Expenditures	10,776	10,776	7,292	3,484
Capital Outlay	<u>250</u>	<u>250</u>	<u>171</u>	<u>79</u>
Total Expenditures	<u>733,776</u>	<u>809,330</u>	<u>792,740</u>	<u>16,590</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(138,776)	(175,776)	(4,595)	171,181
Fund Balance at Beginning of Year	172,058	172,058	172,058	0
Prior Year Encumbrances	<u>11,276</u>	<u>11,276</u>	<u>11,276</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 44,558</u>	<u>\$ 7,558</u>	<u>\$ 178,739</u>	<u>\$ 171,181</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, 2015***

REAL ESTATE ASSESSMENT FUND				Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Charges for Services	\$ 755,100	\$ 755,100	\$ 797,475	\$ 42,375
All Other Revenues	2,700	2,700	7,886	5,186
Total Revenues	757,800	757,800	805,361	47,561
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	336,650	337,150	309,430	27,720
Materials and Supplies	10,011	10,011	3,311	6,700
Contractual Services	114,026	159,474	148,886	10,588
Other Expenditures	45,038	36,538	27,152	9,386
Capital Outlay	25,203	24,696	15,094	9,602
Total Expenditures	530,928	567,869	503,873	63,996
Excess (Deficiency) of Revenues Over (Under) Expenditures	226,872	189,931	301,488	111,557
Other Financing Sources (Uses):				
Advances Out	0	(51,059)	0	51,059
Total Other Financing Sources (Uses)	0	(51,059)	0	51,059
Net Change in Fund Balance	226,872	138,872	301,488	162,616
Fund Balance at Beginning of Year	1,820,680	1,820,680	1,820,680	0
Prior Year Encumbrances	29,278	29,278	29,278	0
Fund Balance at End of Year	\$ 2,076,830	\$ 1,988,830	\$ 2,151,446	\$ 162,616

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, 2015***

YOUTH SERVICES GRANT FUND				Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental Revenues	\$ 480,500	\$ 480,500	\$ 418,152	\$ (62,348)
All Other Revenues	500	500	5,029	4,529
Total Revenues	481,000	481,000	423,181	(57,819)
Expenditures:				
Public Safety:				
Personal Services	376,095	380,144	243,364	136,780
Materials and Supplies	0	15,000	0	15,000
Contractual Services	63,000	175,866	96,857	79,009
Other Expenditures	48,902	28,274	0	28,274
Capital Outlay	0	12,000	12,000	0
Total Expenditures	487,997	611,284	352,221	259,063
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,997)	(130,284)	70,960	201,244
Fund Balance at Beginning of Year	158,364	158,364	158,364	0
Prior Year Encumbrances	3,000	3,000	3,000	0
Fund Balance at End of Year	\$ 154,367	\$ 31,080	\$ 232,324	\$ 201,244

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, 2015***

DITCH MAINTENANCE FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Special Assessments	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 95</u>	<u>\$ 95</u>
Total Revenues	<u> 0</u>	<u> 0</u>	<u> 95</u>	<u> 95</u>
Expenditures:				
Capital Outlay:				
Contractual Services	<u> 35,257</u>	<u> 35,257</u>	<u> 7,605</u>	<u> 27,652</u>
Other Expenditures	<u> 80</u>	<u> 80</u>	<u> 0</u>	<u> 80</u>
Total Expenditures	<u> 35,337</u>	<u> 35,337</u>	<u> 7,605</u>	<u> 27,732</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> (35,337)</u>	<u> (35,337)</u>	<u> (7,510)</u>	<u> 27,827</u>
Fund Balance at Beginning of Year	<u> 35,412</u>	<u> 35,412</u>	<u> 35,412</u>	<u> 0</u>
Fund Balance at End of Year	<u><u> 75</u></u>	<u><u> 75</u></u>	<u><u> 27,902</u></u>	<u><u> 27,827</u></u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015***

HAZARD MITIGATION GRANT FUND				Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Intergovernmental Revenues	<u>\$ 4,373</u>	<u>\$ 4,373</u>	<u>\$ 4,373</u>	<u>\$ 0</u>
Total Revenues	<u>4,373</u>	<u>4,373</u>	<u>4,373</u>	<u>0</u>
Expenditures:				
Health:				
Contractual Services	<u>4,837</u>	<u>4,837</u>	<u>4,453</u>	<u>384</u>
Total Expenditures	<u>4,837</u>	<u>4,837</u>	<u>4,453</u>	<u>384</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(464)	(464)	(80)	384
Fund Balance at Beginning of Year	<u>464</u>	<u>464</u>	<u>464</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 384</u>	<u>\$ 384</u>

KNOX COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015*****EMERGENCY MANAGEMENT AGENCY FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Intergovernmental Revenues	\$ 92,466	\$ 92,466	\$ 83,218	\$ (9,248)
All Other Revenues	<u>0</u>	<u>0</u>	<u>13,738</u>	<u>13,738</u>
Total Revenues	<u>92,466</u>	<u>92,466</u>	<u>96,956</u>	<u>4,490</u>
Expenditures:				
Public Safety:				
Personal Services	65,000	65,000	63,115	1,885
Materials and Supplies	3,604	3,604	2,422	1,182
Contractual Services	38,711	38,711	26,782	11,929
Other Expenditures	6,025	6,025	5,099	926
Capital Outlay	<u>29,677</u>	<u>29,677</u>	<u>25,896</u>	<u>3,781</u>
Total Expenditures	<u>143,017</u>	<u>143,017</u>	<u>123,314</u>	<u>19,703</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,551)	(50,551)	(26,358)	24,193
Other Financing Sources (Uses):				
Transfers In	24,000	24,000	24,000	0
Transfers Out	<u>(14,000)</u>	<u>(14,000)</u>	<u>0</u>	<u>14,000</u>
Total Other Financing Sources (Uses)	<u>10,000</u>	<u>10,000</u>	<u>24,000</u>	<u>14,000</u>
Net Change in Fund Balance	(40,551)	(40,551)	(2,358)	38,193
Fund Balance at Beginning of Year	113,705	113,705	113,705	0
Prior Year Encumbrances	<u>3,517</u>	<u>3,517</u>	<u>3,517</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 76,671</u>	<u>\$ 76,671</u>	<u>\$ 114,864</u>	<u>\$ 38,193</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, 2015***

	HOME FUND			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u></u>
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Human Services:				
Capital Outlay	<u> 1,263</u>	<u> 1,263</u>	<u> 1,263</u>	<u> 0</u>
Total Expenditures	<u> 1,263</u>	<u> 1,263</u>	<u> 1,263</u>	<u> 0</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	<u> (1,263)</u>	<u> (1,263)</u>	<u> (1,263)</u>	<u> 0</u>
Fund Balance at Beginning of Year	<u> 0</u>	<u> 0</u>	<u> 0</u>	<u> 0</u>
Prior Year Encumbrances	<u> 1,263</u>	<u> 1,263</u>	<u> 1,263</u>	<u> 0</u>
Fund Balance at End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015***

MARRIAGE LICENSE FUND				Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Charges for Services	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 14,323</u>	<u>\$ 323</u>
Total Revenues	<u>14,000</u>	<u>14,000</u>	<u>14,323</u>	<u>323</u>
Expenditures:				
Health:				
Contractual Services	<u>14,000</u>	<u>14,000</u>	<u>14,000</u>	<u>0</u>
Total Expenditures	<u>14,000</u>	<u>14,000</u>	<u>14,000</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	323	323
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>\$ 323</u>	<u>\$ 323</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, 2015***

KNOX AREA TRANSIT (KAT) FUND				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Intergovernmental Revenues	\$ 561,221	\$ 1,035,075	\$ 1,301,899	\$ 266,824
Charges for Services	430,845	430,845	449,536	18,691
All Other Revenues	193,022	237,957	48,434	(189,523)
Total Revenues	<u>1,185,088</u>	<u>1,703,877</u>	<u>1,799,869</u>	<u>95,992</u>
Expenditures:				
Human Services:				
Personal Services	895,250	1,006,390	976,102	30,288
Materials and Supplies	267,964	254,920	230,932	23,988
Contractual Services	186,565	256,880	231,089	25,791
Other Expenditures	24,560	59,646	58,372	1,274
Capital Outlay	66,675	282,330	275,464	6,866
Total Expenditures	<u>1,441,014</u>	<u>1,860,166</u>	<u>1,771,959</u>	<u>88,207</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(255,926)	(156,289)	27,910	184,199
Other Financing Sources (Uses):				
Advances In	150,000	150,000	100,000	(50,000)
Advances Out	<u>0</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>150,000</u>	<u>50,000</u>	<u>0</u>	<u>(50,000)</u>
Net Change in Fund Balance	(105,926)	(106,289)	27,910	134,199
Fund Balance at Beginning of Year	<u>106,289</u>	<u>106,289</u>	<u>106,289</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 363</u>	<u>\$ 0</u>	<u>\$ 134,199</u>	<u>\$ 134,199</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, 2015***

HELP AMERICA VOTE ACT FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 3,500	\$ 3,500	\$ 1,675	\$ (1,825)
All Other Revenues	<u>5</u>	<u>5</u>	<u>26</u>	<u>21</u>
Total Revenues	<u>3,505</u>	<u>3,505</u>	<u>1,701</u>	<u>(1,804)</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	<u>3,505</u>	<u>3,505</u>	<u>1,698</u>	<u>1,807</u>
Total Expenditures	<u>3,505</u>	<u>3,505</u>	<u>1,698</u>	<u>1,807</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	3	3
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>\$ 3</u>	<u>\$ 3</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, 2015***

	STORM WATER MANAGEMENT FUND			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 8,000	\$ 8,000	\$ 4,250	\$ (3,750)
All Other Revenues	0	0	7	7
Total Revenues	8,000	8,000	4,257	(3,743)
Expenditures:				
Public Works:				
Personal Services	5,950	5,950	2,059	3,891
Contractual Services	500	500	0	500
Other Expenditures	1,188	1,188	688	500
Total Expenditures	7,638	7,638	2,747	4,891
Excess (Deficiency) of Revenues Over (Under) Expenditures	362	362	1,510	1,148
Other Financing Sources (Uses):				
Transfers Out	(4,827)	(4,827)	(3,093)	1,734
Total Other Financing Sources (Uses)	(4,827)	(4,827)	(3,093)	1,734
Net Change in Fund Balance	(4,465)	(4,465)	(1,583)	2,882
Fund Balance at Beginning of Year	4,465	4,465	4,465	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 2,882	\$ 2,882

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, 2015***

CONTINUING PROFESSIONAL TRAINING FUND

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

KNOX COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015*****CONCEALED HANDGUN LICENSE FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 25,000	\$ 25,000	\$ 34,773	\$ 9,773
Licenses and Permits	60,000	60,000	56,475	(3,525)
All Other Revenues	0	0	54	54
Total Revenues	<u>85,000</u>	<u>85,000</u>	<u>91,302</u>	<u>6,302</u>
Expenditures:				
Public Safety:				
Personal Services	46,580	58,062	57,235	827
Materials and Supplies	4,782	10,782	10,351	431
Contractual Services	71,498	54,016	53,656	360
Capital Outlay	<u>7,295</u>	<u>7,295</u>	<u>5,522</u>	<u>1,773</u>
Total Expenditures	<u>130,155</u>	<u>130,155</u>	<u>126,764</u>	<u>3,391</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(45,155)	(45,155)	(35,462)	9,693
Fund Balance at Beginning of Year	28,919	28,919	28,919	0
Prior Year Encumbrances	<u>16,236</u>	<u>16,236</u>	<u>16,236</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 9,693</u>	<u>\$ 9,693</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, 2015***

WIA PROGRAMS FUND				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 440,000	\$ 440,000	\$ 485,685	\$ 45,685
All Other Revenues	<u>2,000</u>	<u>2,000</u>	<u>5,915</u>	<u>3,915</u>
Total Revenues	<u>442,000</u>	<u>442,000</u>	<u>491,600</u>	<u>49,600</u>
Expenditures:				
Human Services:				
Personal Services	15,000	7,000	4,332	2,668
Contractual Services	<u>481,500</u>	<u>489,500</u>	<u>456,266</u>	<u>33,234</u>
Total Expenditures	<u>496,500</u>	<u>496,500</u>	<u>460,598</u>	<u>35,902</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(54,500)	(54,500)	31,002	85,502
Fund Balance at Beginning of Year	48,723	48,723	48,723	0
Prior Year Encumbrances	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 723</u>	<u>\$ 723</u>	<u>\$ 86,225</u>	<u>\$ 85,502</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, 2015***

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

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015***

CITIZEN CORPS PROGRAM GRANT FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Public Safety:				
Contractual Services	<u> 26</u>	<u> 26</u>	<u> 26</u>	<u> 0</u>
Total Expenditures	<u> 26</u>	<u> 26</u>	<u> 26</u>	<u> 0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> (26)</u>	<u> (26)</u>	<u> (26)</u>	<u> 0</u>
Fund Balance at Beginning of Year	<u> 26</u>	<u> 26</u>	<u> 26</u>	<u> 0</u>
Fund Balance at End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015***

COMMON PLEAS SPECIAL PROJECT FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 30,000	\$ 30,000	\$ 30,227	\$ 227
All Other Revenues	<u>0</u>	<u>0</u>	<u>96</u>	<u>96</u>
Total Revenues	<u>30,000</u>	<u>30,000</u>	<u>30,323</u>	<u>323</u>
Expenditures:				
General Government - Judicial:				
Personal Services	30,000	30,640	30,329	311
Other Expenditures	<u>10,000</u>	<u>9,360</u>	<u>0</u>	<u>9,360</u>
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>30,329</u>	<u>9,671</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(10,000)	(10,000)	(6)	9,994
Fund Balance at Beginning of Year	<u>43,322</u>	<u>43,322</u>	<u>43,322</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 33,322</u>	<u>\$ 33,322</u>	<u>\$ 43,316</u>	<u>\$ 9,994</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, 2015***

SUPERVISION FEE FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 13,000	\$ 13,000	\$ 9,497	\$ (3,503)
All Other Revenues	<u>50</u>	<u>50</u>	<u>320</u>	<u>270</u>
Total Revenues	<u>13,050</u>	<u>13,050</u>	<u>9,817</u>	<u>(3,233)</u>
Expenditures:				
General Government - Judicial:				
Personal Services	14,925	13,925	5,691	8,234
Other Expenditures	11,000	9,000	4,976	4,024
Capital Outlay	<u>5,146</u>	<u>8,146</u>	<u>6,056</u>	<u>2,090</u>
Total Expenditures	<u>31,071</u>	<u>31,071</u>	<u>16,723</u>	<u>14,348</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,021)	(18,021)	(6,906)	11,115
Fund Balance at Beginning of Year	<u>18,021</u>	<u>18,021</u>	<u>18,021</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 11,115</u>	<u>\$ 11,115</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, 2015***

PARENTING SEMINAR FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 6,000	\$ 6,000	\$ 5,230	\$ (770)
All Other Revenues	<u>0</u>	<u>0</u>	<u>26</u>	<u>26</u>
Total Revenues	<u>6,000</u>	<u>6,000</u>	<u>5,256</u>	<u>(744)</u>
Expenditures:				
General Government - Judicial:				
Personal Services	0	65	64	1
Contractual Services	<u>6,000</u>	<u>5,935</u>	<u>3,850</u>	<u>2,085</u>
Total Expenditures	<u>6,000</u>	<u>6,000</u>	<u>3,914</u>	<u>2,086</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	0	1,342	1,342
Fund Balance at Beginning of Year	<u>4,440</u>	<u>4,440</u>	<u>4,440</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 4,440</u></u>	<u><u>\$ 4,440</u></u>	<u><u>\$ 5,782</u></u>	<u><u>\$ 1,342</u></u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015***

IMMOBILIZED VEHICLE FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 175</u>	<u>\$ (25)</u>
Total Revenues	<u>200</u>	<u>200</u>	<u>175</u>	<u>(25)</u>
Expenditures:				
Public Safety:				
Contractual Services	<u>2,363</u>	<u>2,363</u>	<u>0</u>	<u>2,363</u>
Total Expenditures	<u>2,363</u>	<u>2,363</u>	<u>0</u>	<u>2,363</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,163)	(2,163)	175	2,338
Fund Balance at Beginning of Year	<u>2,163</u>	<u>2,163</u>	<u>2,163</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,338</u>	<u>\$ 2,338</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, 2015***

COMMUNITY MENTAL HEALTH FUND				Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Taxes	\$ 940,300	\$ 964,108	\$ 964,108	\$ 0
Intergovernmental Revenues	<u>110,400</u>	<u>133,508</u>	<u>133,508</u>	<u>0</u>
Total Revenues	<u>1,050,700</u>	<u>1,097,616</u>	<u>1,097,616</u>	<u>0</u>
Expenditures:				
Intergovernmental:				
Contractual Services	<u>1,050,700</u>	<u>1,097,616</u>	<u>1,097,616</u>	<u>0</u>
Total Expenditures	<u>1,050,700</u>	<u>1,097,616</u>	<u>1,097,616</u>	<u>0</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015***

SENIOR CITIZENS FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 719,300	\$ 719,300	\$ 763,449	\$ 44,149
Intergovernmental Revenues	<u>131,054</u>	<u>131,054</u>	<u>115,312</u>	<u>(15,742)</u>
Total Revenues	<u>850,354</u>	<u>850,354</u>	<u>878,761</u>	<u>28,407</u>
Expenditures:				
Intergovernmental:				
Contractual Services	<u>1,116,903</u>	<u>1,116,903</u>	<u>908,529</u>	<u>208,374</u>
Total Expenditures	<u>1,116,903</u>	<u>1,116,903</u>	<u>908,529</u>	<u>208,374</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(266,549)	(266,549)	(29,768)	236,781
Fund Balance at Beginning of Year	<u>266,549</u>	<u>266,549</u>	<u>266,549</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 236,781</u>	<u>\$ 236,781</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, 2015***

BOND RETIREMENT FUND				Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
All Other Revenues	<u>\$ 358,694</u>	<u>\$ 358,694</u>	<u>\$ 227,881</u>	<u>\$ (130,813)</u>
Total Revenues	<u>358,694</u>	<u>358,694</u>	<u>227,881</u>	<u>(130,813)</u>
Expenditures:				
Debt Service:				
Principal Retirement	1,316,000	1,330,000	1,005,000	325,000
Interest and Fiscal Charges	<u>513,796</u>	<u>504,373</u>	<u>198,150</u>	<u>306,223</u>
Total Expenditures	<u>1,829,796</u>	<u>1,834,373</u>	<u>1,203,150</u>	<u>631,223</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,471,102)	(1,475,679)	(975,269)	500,410
Other Financing Sources (Uses):				
Transfers In	<u>1,476,346</u>	<u>1,476,346</u>	<u>984,532</u>	<u>(491,814)</u>
Total Other Financing Sources (Uses)	<u>1,476,346</u>	<u>1,476,346</u>	<u>984,532</u>	<u>(491,814)</u>
Net Change in Fund Balance	5,244	667	9,263	8,596
Fund Balance at Beginning of Year	<u>10,251</u>	<u>10,251</u>	<u>10,251</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 15,495</u>	<u>\$ 10,918</u>	<u>\$ 19,514</u>	<u>\$ 8,596</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, 2015***

OHIO WATER DEVELOPMENT AUTHORITY FUND				Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Total Expenditures	<u> 0</u>	<u> 0</u>	<u> 0</u>	<u> 0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u> 180</u>	<u> 180</u>	<u> 180</u>	<u> 0</u>
Fund Balance at End of Year	<u><u>\$ 180</u></u>	<u><u>\$ 180</u></u>	<u><u>\$ 180</u></u>	<u><u>\$ 0</u></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, 2015***

OPWC DAN-AMITY ROAD FUND				Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
All Other Revenues	<u>\$ 111,000</u>	<u>\$ 111,000</u>	<u>\$ 85,708</u>	<u>\$ (25,292)</u>
Total Revenues	<u>111,000</u>	<u>111,000</u>	<u>85,708</u>	<u>(25,292)</u>
Expenditures:				
Debt Service:				
Principal Retirement	<u>96,647</u>	<u>96,647</u>	<u>96,645</u>	<u>2</u>
Total Expenditures	<u>96,647</u>	<u>96,647</u>	<u>96,645</u>	<u>2</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,353	14,353	(10,937)	(25,290)
Fund Balance at Beginning of Year	<u>10,937</u>	<u>10,937</u>	<u>10,937</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 25,290</u>	<u>\$ 25,290</u>	<u>\$ 0</u>	<u>\$ (25,290)</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, 2015***

PERMANENT IMPROVEMENT FUND				Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental Revenues	\$ 996,203	\$ 996,203	\$ 446,203	\$ (550,000)
Donations and Contributions	300,000	300,000	375,535	75,535
Total Revenues	1,296,203	1,296,203	821,738	(474,465)
Expenditures:				
Capital Outlay:				
Contractual Services	730,306	1,576,981	1,346,318	230,663
Capital Outlay	0	80,000	70,993	9,007
Total Expenditures	730,306	1,656,981	1,417,311	239,670
Excess (Deficiency) of Revenues Over (Under) Expenditures	565,897	(360,778)	(595,573)	(234,795)
Other Financing Sources (Uses):				
Transfers In	0	0	425,000	425,000
Total Other Financing Sources (Uses)	0	0	425,000	425,000
Net Change in Fund Balance	565,897	(360,778)	(170,573)	190,205
Fund Balance at Beginning of Year	658,985	658,985	658,985	0
Prior Year Encumbrances	80,306	80,306	80,306	0
Fund Balance at End of Year	\$ 1,305,188	\$ 378,513	\$ 568,718	\$ 190,205

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, 2015***

DOG AND KENNEL EQUIPMENT FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	\$ 5,000	\$ 5,000	\$ 6,145	\$ 1,145
Total Revenues	5,000	5,000	6,145	1,145
Expenditures:				
Capital Outlay:				
Other Expenditures	2,509	2,509	1,709	800
Capital Outlay	2,000	2,000	1,692	308
Total Expenditures	4,509	4,509	3,401	1,108
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	491	491	2,744	2,253
Fund Balance at Beginning of Year	1,111	1,111	1,111	0
Prior Year Encumbrances	509	509	509	0
Fund Balance at End of Year	<u>\$ 2,111</u>	<u>\$ 2,111</u>	<u>\$ 4,364</u>	<u>\$ 2,253</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, 2015***

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 609,208	\$ 609,208	\$ 278,023	\$ (331,185)
Investment Earnings	100	100	5	(95)
All Other Revenues	<u>0</u>	<u>0</u>	<u>1,263</u>	<u>1,263</u>
Total Revenues	<u>609,308</u>	<u>609,308</u>	<u>279,291</u>	<u>(330,017)</u>
Expenditures:				
Capital Outlay:				
Capital Outlay	<u>612,212</u>	<u>612,212</u>	<u>277,313</u>	<u>334,899</u>
Total Expenditures	<u>612,212</u>	<u>612,212</u>	<u>277,313</u>	<u>334,899</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(2,904)	(2,904)	1,978	4,882
Fund Balance at Beginning of Year	<u>4,004</u>	<u>4,004</u>	<u>4,004</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,100</u>	<u>\$ 1,100</u>	<u>\$ 5,982</u>	<u>\$ 4,882</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, 2015***

ENGINEERING PROJECTS FUND				Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Intergovernmental Revenues	<u>\$ 2,305,192</u>	<u>\$ 2,305,192</u>	<u>\$ 773,293</u>	<u>\$ (1,531,899)</u>
Total Revenues	<u>2,305,192</u>	<u>2,305,192</u>	<u>773,293</u>	<u>(1,531,899)</u>
Expenditures:				
Capital Outlay:				
Contractual Services	<u>1,390,946</u>	<u>1,470,925</u>	<u>854,727</u>	<u>616,198</u>
Total Expenditures	<u>1,390,946</u>	<u>1,470,925</u>	<u>854,727</u>	<u>616,198</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	914,246	834,267	(81,434)	(915,701)
Other Financing Sources (Uses):				
Ohio Public Works Commission Loan	<u>0</u>	<u>0</u>	<u>81,434</u>	<u>81,434</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>81,434</u>	<u>81,434</u>
Net Change in Fund Balance	914,246	834,267	0	(834,267)
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>\$ 914,246</u>	<u>\$ 834,267</u>	<u>\$ 0</u>	<u>\$ (834,267)</u>

Fiduciary Funds

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

Agency Funds

District Board of Health Fund

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

Soil and Water Conservation Fund

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

Corporation Fund

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

Local Government Fund

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

Library Support Fund

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

Lodging Tax Fund

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

Cigarette Tax Fund

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

(Continued)

Agency Funds

Manufactured Home Tax Fund

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

County Court Agency Fund

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

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

Undivided Personal Property Tax Fund

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

Estate Tax Fund

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

Undivided Real Estate Tax Fund

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

Regional Planning Commission Fund

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

Workers Compensation Fund

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

Public Defender Indigent Fund

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

(Continued)

Agency Funds

Inmate Fund

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

Township Fund

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

Payroll Fund

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

Park District Fund

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

Delaware, Knox, Marion and Morrow Joint Solid Waste District (DKMM) Fund

The fund accounts for activities of the jointly governed solid waste district for which Knox County is the fiscal agent.

KNOX COUNTY, OHIO

**Combining Statement Of Assets and Liabilities
Agency Funds
December 31, 2015**

	Undivided Real Estate Tax	All Other Agency	Totals
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$2,812,025	\$3,273,879	\$6,085,904
Cash and Cash Equivalents in Segregated Accounts	0	335,809	335,809
Receivables:			
Taxes	59,218,383	0	59,218,383
Accounts	0	9,700	9,700
Special Assessments	44,908	0	44,908
Intergovernmental	0	2,874,573	2,874,573
Total Assets	<u>\$62,075,316</u>	<u>\$6,493,961</u>	<u>\$68,569,277</u>
Liabilities:			
Intergovernmental Payable	\$62,075,316	\$3,195,114	\$65,270,430
Undistributed Monies	0	328,505	328,505
Due to Others	0	2,970,342	2,970,342
Total Liabilities	<u>\$62,075,316</u>	<u>\$6,493,961</u>	<u>\$68,569,277</u>

KNOX COUNTY, OHIO
Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015

	Balance December 31, 2014	Additions	Reductions	Balance December 31, 2015
District Board of Health				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 690,712	\$ 3,682,441	\$ (3,452,624)	\$ 920,529
Total Assets	<u>\$ 690,712</u>	<u>\$ 3,682,441</u>	<u>\$ (3,452,624)</u>	<u>\$ 920,529</u>
Liabilities:				
Due to Others	\$ 690,712	\$ 3,682,441	\$ (3,452,624)	\$ 920,529
Total Liabilities	<u>\$ 690,712</u>	<u>\$ 3,682,441</u>	<u>\$ (3,452,624)</u>	<u>\$ 920,529</u>
Soil and Water Conservation				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 214,142	\$ 315,999	\$ (297,420)	\$ 232,721
Total Assets	<u>\$ 214,142</u>	<u>\$ 315,999</u>	<u>\$ (297,420)</u>	<u>\$ 232,721</u>
Liabilities:				
Due to Others	\$ 214,142	\$ 315,999	\$ (297,420)	\$ 232,721
Total Liabilities	<u>\$ 214,142</u>	<u>\$ 315,999</u>	<u>\$ (297,420)</u>	<u>\$ 232,721</u>
Corporation				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 77,482	\$ 578,177	\$ (574,549)	\$ 81,110
Intergovernmental Receivable	152,974	159,957	(152,974)	159,957
Total Assets	<u>\$ 230,456</u>	<u>\$ 738,134</u>	<u>\$ (727,523)</u>	<u>\$ 241,067</u>
Liabilities:				
Intergovernmental Payable	\$ 230,456	\$ 738,134	\$ (727,523)	\$ 241,067
Total Liabilities	<u>\$ 230,456</u>	<u>\$ 738,134</u>	<u>\$ (727,523)</u>	<u>\$ 241,067</u>
Local Government				
Assets:				
Intergovernmental Receivable	\$ 528,216	\$ 660,901	\$ (528,216)	\$ 660,901
Total Assets	<u>\$ 528,216</u>	<u>\$ 660,901</u>	<u>\$ (528,216)</u>	<u>\$ 660,901</u>
Liabilities:				
Intergovernmental Payable	\$ 528,216	\$ 660,901	\$ (528,216)	\$ 660,901
Total Liabilities	<u>\$ 528,216</u>	<u>\$ 660,901</u>	<u>\$ (528,216)</u>	<u>\$ 660,901</u>

(Continued)

KNOX COUNTY, OHIO
Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015

	Balance December 31, 2014	Additions	Reductions	Balance December 31, 2015
Library Support				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 1,621,256	\$ (1,621,256)	\$ 0
Intergovernmental Receivable	736,835	825,413	(736,835)	825,413
Total Assets	<u>\$ 736,835</u>	<u>\$ 2,446,669</u>	<u>\$ (2,358,091)</u>	<u>\$ 825,413</u>
Liabilities:				
Intergovernmental Payable	\$ 736,835	\$ 2,446,669	\$ (2,358,091)	\$ 825,413
Total Liabilities	<u>\$ 736,835</u>	<u>\$ 2,446,669</u>	<u>\$ (2,358,091)</u>	<u>\$ 825,413</u>
Lodging Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 170,486	\$ (170,486)	\$ 0
Accounts Receivable	12,764	9,700	(12,764)	9,700
Total Assets	<u>\$ 12,764</u>	<u>\$ 180,186</u>	<u>\$ (183,250)</u>	<u>\$ 9,700</u>
Liabilities:				
Due to Others	12,764	\$ 180,186	\$ (183,250)	\$ 9,700
Total Liabilities	<u>\$ 12,764</u>	<u>\$ 180,186</u>	<u>\$ (183,250)</u>	<u>\$ 9,700</u>
Cigarette Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 7,925	\$ (7,925)	\$ 0
Total Assets	<u>\$ 0</u>	<u>\$ 7,925</u>	<u>\$ (7,925)</u>	<u>\$ 0</u>
Liabilities:				
Intergovernmental Payable	\$ 0	\$ 7,925	\$ (7,925)	\$ 0
Total Liabilities	<u>\$ 0</u>	<u>\$ 7,925</u>	<u>\$ (7,925)</u>	<u>\$ 0</u>
Manufactured Home Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 21,804	\$ 179,066	\$ (183,129)	\$ 17,741
Total Assets	<u>\$ 21,804</u>	<u>\$ 179,066</u>	<u>\$ (183,129)</u>	<u>\$ 17,741</u>
Liabilities:				
Intergovernmental Payable	\$ 21,804	\$ 179,066	\$ (183,129)	\$ 17,741
Total Liabilities	<u>\$ 21,804</u>	<u>\$ 179,066</u>	<u>\$ (183,129)</u>	<u>\$ 17,741</u>

(Continued)

KNOX COUNTY, OHIO**Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015**

	Balance December 31, 2014	Additions	Reductions	Balance December 31, 2015
County Court Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 378,165	\$ 10,685,488	\$ (10,735,148)	\$ 328,505
Total Assets	<u>\$ 378,165</u>	<u>\$ 10,685,488</u>	<u>\$ (10,735,148)</u>	<u>\$ 328,505</u>
Liabilities:				
Intergovernmental Payable	\$ 0	\$ 6,555,584	\$ (6,555,584)	\$ 0
Undistributed Monies	378,165	328,505	(378,165)	328,505
Due to Others	0	3,801,399	(3,801,399)	0
Total Liabilities	<u>\$ 378,165</u>	<u>\$ 10,685,488</u>	<u>\$ (10,735,148)</u>	<u>\$ 328,505</u>
Undivided Personal Property Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 85,432	\$ (85,432)	\$ 0
Total Assets	<u>\$ 0</u>	<u>\$ 85,432</u>	<u>\$ (85,432)</u>	<u>\$ 0</u>
Liabilities:				
Intergovernmental Payable	\$ 0	\$ 85,432	\$ (85,432)	\$ 0
Total Liabilities	<u>\$ 0</u>	<u>\$ 85,432</u>	<u>\$ (85,432)</u>	<u>\$ 0</u>
Estate Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 350	\$ 90,922	\$ (78,889)	\$ 12,383
Total Assets	<u>\$ 350</u>	<u>\$ 90,922</u>	<u>\$ (78,889)</u>	<u>\$ 12,383</u>
Liabilities:				
Intergovernmental Payable	\$ 350	\$ 90,922	\$ (78,889)	\$ 12,383
Total Liabilities	<u>\$ 350</u>	<u>\$ 90,922</u>	<u>\$ (78,889)</u>	<u>\$ 12,383</u>
Undivided Real Estate Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 2,679,279	\$ 59,991,870	\$ (59,859,124)	\$ 2,812,025
Receivables:				
Taxes	60,847,842	59,218,383	(60,847,842)	59,218,383
Special Assessments	16,816	44,908	(16,816)	44,908
Total Assets	<u>\$ 63,543,937</u>	<u>\$ 119,255,161</u>	<u>\$ (120,723,782)</u>	<u>\$ 62,075,316</u>
Liabilities:				
Intergovernmental Payable	\$ 63,543,937	\$ 119,255,161	\$ (120,723,782)	62,075,316
Total Liabilities	<u>\$ 63,543,937</u>	<u>\$ 119,255,161</u>	<u>\$ (120,723,782)</u>	<u>\$ 62,075,316</u>

(Continued)

KNOX COUNTY, OHIO
Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015

	Balance December 31, 2014	Additions	Reductions	Balance December 31, 2015
Regional Planning Commission				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 44,590	\$ 41,777	\$ (34,065)	\$ 52,302
Total Assets	<u>\$ 44,590</u>	<u>\$ 41,777</u>	<u>\$ (34,065)</u>	<u>\$ 52,302</u>
Liabilities:				
Due to Others	\$ 44,590	\$ 41,777	\$ (34,065)	\$ 52,302
Total Liabilities	<u>\$ 44,590</u>	<u>\$ 41,777</u>	<u>\$ (34,065)</u>	<u>\$ 52,302</u>
Workers' Compensation				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 332,553	\$ (332,553)	\$ 0
Intergovernmental Receivable	25,260	15,475	(15,475)	25,260
Total Assets	<u>\$ 25,260</u>	<u>\$ 348,028</u>	<u>\$ (348,028)</u>	<u>\$ 25,260</u>
Liabilities:				
Intergovernmental Payable	\$ 25,260	\$ 348,028	\$ (348,028)	\$ 25,260
Total Liabilities	<u>\$ 25,260</u>	<u>\$ 348,028</u>	<u>\$ (348,028)</u>	<u>\$ 25,260</u>
Public Defender Indigent				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 3,901	\$ (3,616)	\$ 285
Intergovernmental Receivable	175	224	(175)	224
Total Assets	<u>\$ 175</u>	<u>\$ 4,125</u>	<u>\$ (3,791)</u>	<u>\$ 509</u>
Liabilities:				
Intergovernmental Payable	\$ 175	\$ 4,125	\$ (3,791)	\$ 509
Total Liabilities	<u>\$ 175</u>	<u>\$ 4,125</u>	<u>\$ (3,791)</u>	<u>\$ 509</u>
Inmate				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 10,088	\$ 181,721	\$ (184,505)	\$ 7,304
Total Assets	<u>\$ 10,088</u>	<u>\$ 181,721</u>	<u>\$ (184,505)</u>	<u>\$ 7,304</u>
Liabilities:				
Due to Others	\$ 10,088	\$ 181,721	\$ (184,505)	\$ 7,304
Total Liabilities	<u>\$ 10,088</u>	<u>\$ 181,721</u>	<u>\$ (184,505)</u>	<u>\$ 7,304</u>

(Continued)

KNOX COUNTY, OHIO
Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015

	Balance December 31, 2014	Additions	Reductions	Balance December 31, 2015
Township				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 2,939,179	\$ (2,939,179)	\$ 0
Intergovernmental Receivable	1,191,746	1,202,818	(1,191,746)	1,202,818
Total Assets	<u>\$ 1,191,746</u>	<u>\$ 4,141,997</u>	<u>\$ (4,130,925)</u>	<u>\$ 1,202,818</u>
Liabilities:				
Intergovernmental Payable	1,191,746	\$ 4,141,997	\$ (4,130,925)	\$ 1,202,818
Total Liabilities	<u>\$ 1,191,746</u>	<u>\$ 4,141,997</u>	<u>\$ (4,130,925)</u>	<u>\$ 1,202,818</u>
Payroll				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 204,838	\$ 20,147,345	\$ (20,139,815)	\$ 212,368
Total Assets	<u>\$ 204,838</u>	<u>\$ 20,147,345</u>	<u>\$ (20,139,815)</u>	<u>\$ 212,368</u>
Liabilities:				
Intergovernmental Payable	\$ 201,571	\$ 7,138,014	\$ (7,130,563)	\$ 209,022
Due to Others	3,267	13,009,331	(13,009,252)	3,346
Total Liabilities	<u>\$ 204,838</u>	<u>\$ 20,147,345</u>	<u>\$ (20,139,815)</u>	<u>\$ 212,368</u>
Park District				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 708,588	\$ 419,908	\$ (619,021)	\$ 509,475
Total Assets	<u>\$ 708,588</u>	<u>\$ 419,908</u>	<u>\$ (619,021)</u>	<u>\$ 509,475</u>
Liabilities:				
Due to Others	\$ 708,588	\$ 419,908	\$ (619,021)	\$ 509,475
Total Liabilities	<u>\$708,588</u>	<u>\$419,908</u>	<u>(\$619,021)</u>	<u>\$509,475</u>
DKMM				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 909,504	\$ 1,583,680	\$ (1,258,219)	\$ 1,234,965
Total Assets	<u>\$ 909,504</u>	<u>\$ 1,583,680</u>	<u>\$ (1,258,219)</u>	<u>\$ 1,234,965</u>
Liabilities:				
Due to Others	\$ 909,504	\$ 1,583,680	\$ (1,258,219)	\$ 1,234,965
Total Liabilities	<u>\$ 909,504</u>	<u>\$ 1,583,680</u>	<u>\$ (1,258,219)</u>	<u>\$ 1,234,965</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015**

	Balance December 31, 2014	Additions	Reductions	Balance December 31, 2015
All Agency Funds				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 5,551,289	\$ 92,191,917	\$ (91,657,302)	6,085,904
Cash and Cash Equivalents in Segregated Accounts	388,253	10,867,209	(10,919,653)	335,809
Receivables:				
Taxes	60,847,842	59,218,383	(60,847,842)	59,218,383
Accounts	12,764	9,700	(12,764)	9,700
Special Assessments	16,816	44,908	(16,816)	44,908
Intergovernmental	2,635,206	2,864,788	(2,625,421)	2,874,573
Total Assets	<u>\$ 69,452,170</u>	<u>\$ 165,196,905</u>	<u>\$ (166,079,798)</u>	<u>\$ 68,569,277</u>
Liabilities:				
Intergovernmental Payable	\$ 66,480,350	\$ 141,651,958	\$ (142,861,878)	\$ 65,270,430
Undistributed Monies	378,165	328,505	(378,165)	328,505
Due to Others	2,593,655	23,216,442	(22,839,755)	2,970,342
Total Liabilities	<u>\$ 69,452,170</u>	<u>\$ 165,196,905</u>	<u>\$ (166,079,798)</u>	<u>\$ 68,569,277</u>

*C*_{OMPONENT} *U*_{NITS}

KNOX COUNTY, OHIO

**Statement of Cash Flows
Component Unit
For the Year Ended December 31, 2015**

	Knox County Airport
<u>Cash Flows from Operating Activities:</u>	
Cash Received from Customers	\$512,600
Cash Payments to Suppliers for Goods and Services	(341,230)
Cash Payments to Employees for Service	(123,489)
Other Operating Receipts	10,373
Net Cash Provided by Operating Activities	58,254
<u>Cash Flows from Capital and Related Financing Activities:</u>	
Capital Grant	530,135
Acquisition of Capital Assets	(595,229)
Debt Principal Retirement	(37,800)
Interest Paid on Debt	(28,137)
Net Cash Used for Capital and Related Financing Activities	(131,031)
Net Decrease in Cash and Cash Equivalents	(72,777)
Cash and Cash Equivalents at Beginning of Year	339,686
Cash and Cash Equivalents at End of Year	\$266,909
<u>Reconciliation of Operating Loss to Net Cash Provided by Operating Activities:</u>	
Operating Loss	(\$155,648)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:	
Depreciation Expense	202,336
Miscellaneous Nonoperating Income	2,000
Changes in Assets and Liabilities:	
Decrease in Accounts Receivable	956
Increase in Inventory	10,254
Decrease in Accounts Payable	(9,921)
Increase in Due to Primary Government	8,277
Total Adjustments	213,902
Net Cash Provided by Operating Activities	\$58,254



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)

	2006	2007	2008	2009
Governmental Activities:	(1)			
Net Investment in Capital Assets	\$46,821,271	\$46,412,153	\$46,177,057	\$46,246,780
Restricted	19,237,519	19,198,230	17,732,203	19,974,016
Unrestricted	5,001,152	6,207,084	4,195,953	4,374,081
Total Governmental Activities Net Position	<u>\$71,059,942</u>	<u>\$71,817,467</u>	<u>\$68,105,213</u>	<u>\$70,594,877</u>
Business-type Activities:				
Net Investment in Capital Assets	\$2,801,699	\$3,028,127	\$2,759,725	\$3,214,860
Unrestricted (2)	673,904	874,504	1,310,052	2,398,616
Total Business-type Activities Net Position	<u>\$3,475,603</u>	<u>\$3,902,631</u>	<u>\$4,069,777</u>	<u>\$5,613,476</u>
Primary Government:				
Net Investment in Capital Assets	\$49,622,970	\$49,440,280	\$48,936,782	\$49,461,640
Restricted	19,237,519	19,198,230	17,732,203	19,974,016
Unrestricted	5,675,056	7,081,588	5,506,005	6,772,697
Total Primary Government Net Position	<u>\$74,535,545</u>	<u>\$75,720,098</u>	<u>\$72,174,990</u>	<u>\$76,208,353</u>

Source: County Auditor's Office

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

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

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

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

Knox County, Ohio

2010	2011	2012	2013	2014	2015
	(3)			(4)	
\$49,273,409	\$50,171,806	\$50,381,060	\$51,446,528	\$51,802,500	\$52,230,095
23,119,705	26,284,909	24,624,520	29,228,233	28,482,641	27,883,770
5,154,707	3,530,088	2,876,152	5,422,981	(5,313,665)	(3,987,505)
<u>\$77,547,821</u>	<u>\$79,986,803</u>	<u>\$77,881,732</u>	<u>\$86,097,742</u>	<u>\$74,971,476</u>	<u>\$76,126,360</u>
\$3,904,705	\$3,695,596	\$5,308,460	\$5,093,033	\$5,175,769	\$5,267,852
2,308,792	2,720,479	1,093,682	2,218,334	1,996,212	2,066,563
<u>\$6,213,497</u>	<u>\$6,416,075</u>	<u>\$6,402,142</u>	<u>\$7,311,367</u>	<u>\$7,171,981</u>	<u>\$7,334,415</u>
\$53,178,114	\$53,867,402	\$55,689,520	\$56,539,561	\$56,978,269	\$57,497,947
23,119,705	26,284,909	24,624,520	29,228,233	28,482,641	27,883,770
7,463,499	6,250,567	3,969,834	7,641,315	(3,317,453)	(1,920,942)
<u>\$83,761,318</u>	<u>\$86,402,878</u>	<u>\$84,283,874</u>	<u>\$93,409,109</u>	<u>\$82,143,457</u>	<u>\$83,460,775</u>

Knox County, Ohio

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

	2006 (1)	2007	2008
Expenses			
Governmental Activities:			
Legislative and Executive	\$6,400,430	\$6,596,815	\$7,669,993
Judicial	2,229,258	2,178,492	2,255,167
Public Safety	6,107,506	6,023,816	6,416,779
Public Works	5,621,382	6,966,197	6,624,205
Health	454,620	551,510	473,310
Human Services	13,951,835	16,135,467	17,704,895
Interest and Fiscal Charges (3)	520,280	499,031	476,946
<i>Total Governmental Activities Expenses</i>	<u>35,285,311</u>	<u>38,951,328</u>	<u>41,621,295</u>
Business-type Activities:			
Sewer (3)	1,187,566	1,035,406	1,488,318
Landfill	34,461	0	0
<i>Total Business-type Activities Expenses</i>	<u>1,222,027</u>	<u>1,035,406</u>	<u>1,488,318</u>
<i>Total Primary Government Expenses</i>	<u>\$36,507,338</u>	<u>\$39,986,734</u>	<u>\$43,109,613</u>
Program Revenues			
Governmental Activities:			
Charges for Services			
Legislative and Executive	\$1,495,793	\$1,333,018	\$1,469,638
Judicial	618,580	625,573	610,516
Public Safety	668,569	736,359	857,152
Public Works	88,200	61,676	109,294
Health	148,866	170,066	184,077
Human Services	317,346	230,807	305,353
Operating Grants and Contributions	15,852,404	16,638,278	15,860,786
Capital Grants and Contributions	2,514,692	848,177	417,569
<i>Total Governmental Activities Program Revenues</i>	<u>21,704,450</u>	<u>20,643,954</u>	<u>19,814,385</u>

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

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

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

Knox County, Ohio

2009	2010	2011	2012	2013	2014	2015
\$6,145,058	\$6,035,909	\$7,210,075	\$6,869,622	\$6,494,006	\$6,744,339	\$6,843,613
2,180,208	2,101,009	2,112,160	2,169,830	2,211,444	2,251,321	2,322,686
6,524,287	6,675,712	7,186,473	7,567,869	6,696,152	7,855,799	7,260,387
5,542,229	6,104,722	6,044,318	6,917,441	6,077,391	6,831,713	7,185,042
466,915	471,674	517,204	515,608	539,613	556,544	529,545
15,780,147	13,571,708	14,412,498	16,987,137	14,130,596	18,335,487	18,192,793
473,944	272,330	332,106	325,128	328,042	255,178	228,376
<u>37,112,788</u>	<u>35,233,064</u>	<u>37,814,834</u>	<u>41,352,635</u>	<u>36,477,244</u>	<u>42,830,381</u>	<u>42,562,442</u>
1,254,142	1,293,085	1,720,573	2,228,748	1,750,524	2,165,264	2,125,478
17,563	0	97,909	0	0	0	0
<u>1,271,705</u>	<u>1,293,085</u>	<u>1,818,482</u>	<u>2,228,748</u>	<u>1,750,524</u>	<u>2,165,264</u>	<u>2,125,478</u>
<u>\$38,384,493</u>	<u>\$36,526,149</u>	<u>\$39,633,316</u>	<u>\$43,581,383</u>	<u>\$38,227,768</u>	<u>\$44,995,645</u>	<u>\$44,687,920</u>
\$1,538,388	\$1,536,183	\$1,639,889	\$1,672,400	\$1,677,483	\$1,694,372	\$1,757,040
674,700	848,202	852,235	858,571	882,401	864,007	884,768
872,700	996,967	1,230,372	1,011,205	1,096,388	1,117,084	967,753
58,177	67,621	6,555	23,654	25,896	31,530	31,322
220,784	223,267	246,248	246,222	237,273	229,211	237,238
361,484	307,143	323,650	332,691	302,676	701,189	713,840
14,313,536	13,682,020	13,668,987	12,682,163	15,202,850	15,030,805	14,330,767
1,086,915	3,273,856	2,471,982	1,470,590	2,927,456	3,444,812	2,400,749
<u>19,126,684</u>	<u>20,935,259</u>	<u>20,439,918</u>	<u>18,297,496</u>	<u>22,352,423</u>	<u>23,113,010</u>	<u>21,323,477</u>

(Continued)

Knox County, Ohio

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

	2006	2007	2008
Business-type Activities:	(1)		
Charges for Services			
Sewer	1,236,912	1,298,431	1,340,980
Landfill	0	21,017	18,635
Operating Grants and Contributions	0	0	0
Capital Grants and Contributions (2)	74,693	56,368	39,998
<i>Total Business-type Activities Program Revenues</i>	<u>1,311,605</u>	<u>1,375,816</u>	<u>1,399,613</u>
<i>Total Primary Government Program Revenues</i>	<u>23,016,055</u>	<u>22,019,770</u>	<u>21,213,998</u>
Net (Expense)/Revenue			
Governmental Activities	(13,580,861)	(18,307,374)	(21,806,910)
Business-type Activities	89,578	340,410	(88,705)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u><u>(\$13,491,283)</u></u>	<u><u>(\$17,966,964)</u></u>	<u><u>(\$21,895,615)</u></u>
General Revenues and Other Changes in Net Position			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	\$4,022,446	\$3,823,813	\$3,653,400
Special Purposes	3,902,459	4,188,238	3,989,314
Sales Taxes	5,359,260	5,404,743	5,439,281
Intergovernmental Revenues, Unrestricted	2,027,126	2,357,839	2,758,915
Investment Earnings	1,241,601	1,499,020	707,531
Miscellaneous	1,561,855	1,784,125	1,732,961
Transfers	(14,451)	7,121	(186,746)
<i>Total Governmental Activities</i>	<u>18,100,296</u>	<u>19,064,899</u>	<u>18,094,656</u>
Business-type Activities:			
Investment Earnings	93,805	93,739	69,105
Transfers	14,451	(7,121)	186,746
<i>Total Business-type Activities</i>	<u>108,256</u>	<u>86,618</u>	<u>255,851</u>
<i>Total Primary Government</i>	<u><u>\$18,208,552</u></u>	<u><u>\$19,151,517</u></u>	<u><u>\$18,350,507</u></u>
Change in Net Position			
Governmental Activities	\$4,519,435	\$757,525	(\$3,712,254)
Business-type Activities	197,834	427,028	167,146
<i>Total Primary Government Change in Net Position</i>	<u><u>\$4,717,269</u></u>	<u><u>\$1,184,553</u></u>	<u><u>(\$3,545,108)</u></u>

Source: County Auditor's Office

Knox County, Ohio

2009	2010	2011	2012	2013	2014	2015
1,418,102	1,450,720	1,742,668	1,862,932	1,999,163	2,023,479	1,968,393
0	127,089	0	1,489	34,225	7,694	4,484
0	107,135	140,103	140,103	128,530	128,493	125,469
1,225,478	114,730	146,200	98,081	407,008	39,713	36,379
2,643,580	1,799,674	2,028,971	2,102,605	2,568,926	2,199,379	2,134,725
21,770,264	22,734,933	22,468,889	20,400,101	24,921,349	25,312,389	23,458,202
(17,986,104)	(14,297,805)	(17,374,916)	(23,055,139)	(14,124,821)	(19,717,371)	(21,238,965)
1,371,875	506,589	210,489	(126,143)	818,402	34,115	9,247
(\$16,614,229)	(\$13,791,216)	(\$17,164,427)	(\$23,181,282)	(\$13,306,419)	(\$19,683,256)	(\$21,229,718)
\$3,847,226	\$3,810,053	\$3,823,921	\$3,908,629	\$4,039,454	\$4,105,058	\$4,490,189
6,352,299	6,350,981	6,398,403	6,459,890	6,641,214	6,611,736	6,571,806
4,951,627	5,726,806	5,465,107	5,920,900	6,180,390	6,853,635	7,008,914
3,259,260	3,175,551	2,906,735	2,604,245	2,915,379	2,762,484	2,801,438
421,128	150,227	177,190	154,864	162,187	(10,169)	345,717
1,777,222	2,106,347	1,336,069	1,996,545	1,495,963	1,215,152	1,291,627
(132,994)	(69,216)	(88,082)	(95,005)	(79,588)	(122,548)	(115,842)
20,475,768	21,250,749	20,019,343	20,950,068	21,354,999	21,415,348	22,393,849
38,830	24,216	23,818	17,205	11,235	36,215	37,345
132,994	69,216	88,082	95,005	79,588	122,548	115,842
171,824	93,432	111,900	112,210	90,823	158,763	153,187
\$20,647,592	\$21,344,181	\$20,131,243	\$21,062,278	\$21,445,822	\$21,574,111	\$22,547,036
\$2,489,664	\$6,952,944	\$2,644,427	(\$2,105,071)	\$7,230,178	\$1,697,977	\$1,154,884
1,543,699	600,021	322,389	(13,933)	909,225	192,878	162,434
\$4,033,363	\$7,552,965	\$2,966,816	(\$2,119,004)	\$8,139,403	\$1,890,855	\$1,317,318

Knox County, Ohio

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

	2006	2007	2008	2009	2010
General Fund					
Nonspendable	\$0	\$0	\$0	\$0	\$0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
Reserved	497,138	662,662	601,554	473,903	492,106
Unreserved	1,988,947	2,089,151	1,200,614	1,717,030	2,122,349
<i>Total General Fund</i>	<u>2,486,085</u>	<u>2,751,813</u>	<u>1,802,168</u>	<u>2,190,933</u>	<u>2,614,455</u>
All Other Governmental Funds					
Nonspendable	0	0	0	0	0
Restricted	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
Reserved	2,233,541	2,552,965	1,465,703	1,712,120	1,112,747
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	12,891,879	12,763,343	10,536,832	14,071,965	17,820,875
Capital Projects Funds	411,586	611,413	750,308	727,137	488,410
<i>Total All Other Governmental Funds</i>	<u>15,537,006</u>	<u>15,927,721</u>	<u>12,752,843</u>	<u>16,511,222</u>	<u>19,422,032</u>
<i>Total Governmental Funds</i>	<u>\$18,023,091</u>	<u>\$18,679,534</u>	<u>\$14,555,011</u>	<u>\$18,702,155</u>	<u>\$22,036,487</u>

Source: County Auditor's Office

Note: The County implemented GASB 54 in 2011 which established new fund balance classifications for governmental funds.

Knox County, Ohio

2011	2012	2013	2014	2015
\$229,114	\$216,611	\$211,279	\$202,473	\$187,173
1,531,904	1,525,988	1,539,044	1,809,941	2,287,699
1,364,951	1,660,248	2,014,337	2,177,515	2,087,386
0	0	0	0	0
0	0	0	0	0
3,125,969	3,402,847	3,764,660	4,189,929	4,562,258
352,260	308,489	388,450	526,494	689,255
22,389,104	21,159,815	26,388,872	24,898,373	24,163,547
504,077	593,854	580,346	529,161	568,718
(89)	(9,683)	(95,828)	(190,320)	(77,145)
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
23,245,352	22,052,475	27,261,840	25,763,708	25,344,375
\$26,371,321	\$25,455,322	\$31,026,500	\$29,953,637	\$29,906,633

Knox County, Ohio

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

	2006	2007	2008	2009
Revenues:				
Taxes	\$13,209,994	\$13,383,880	\$13,117,298	\$15,086,952
Intergovernmental Revenues	19,943,838	19,842,435	17,551,214	20,211,095
Charges for Services	3,100,123	2,909,318	3,224,427	3,398,465
Licenses and Permits	120,094	138,752	167,644	208,226
Investment Earnings	1,150,972	1,380,218	639,692	414,462
Special Assessments	29,938	25,227	46,702	29,374
Fines and Forfeitures	85,710	95,514	93,224	87,929
Donations and Contributions	0	0	0	0
All Other Revenue	1,572,986	1,995,442	1,761,323	1,793,579
Total Revenue	39,213,655	39,770,786	36,601,524	41,230,082
Expenditures:				
Current:				
General Government:				
Legislative and Executive	6,377,665	6,437,179	6,880,886	6,228,729
Judicial	2,255,843	2,168,442	2,216,707	2,179,242
Public Safety	5,699,038	5,696,130	6,000,693	6,371,465
Public Works	5,094,317	5,751,430	5,080,715	4,446,632
Health	385,050	478,587	449,367	415,995
Human Services	12,259,649	14,098,762	15,250,656	13,643,822
Intergovernmental	1,651,020	2,081,824	2,057,835	2,053,506
Capital Outlay	3,457,932	1,696,281	1,358,922	1,940,957
Debt Service:				
Principal Retirement	637,433	658,364	732,105	769,696
Interest and Fiscal Charges	524,549	502,744	480,876	468,746
Total Expenditures	38,342,496	39,569,743	40,508,762	38,518,790
Excess (Deficiency) of Revenues Over Expenditures	871,159	201,043	(3,907,238)	2,711,292

Knox County, Ohio

2010	2011	2012	2013	2014	2015
\$15,417,736	\$15,610,959	\$16,277,842	\$16,793,718	\$17,501,042	\$17,993,140
20,029,661	19,747,429	17,210,507	19,846,448	21,030,530	19,268,373
3,555,170	3,813,643	3,731,180	3,770,142	4,223,287	4,185,635
213,560	219,933	225,507	270,572	223,640	245,529
147,357	175,371	154,444	161,765	(37,179)	320,212
10,092	12,719	24,059	14,759	10,905	95
175,180	285,019	170,037	169,754	191,549	160,767
0	0	0	0	566,049	375,535
1,962,072	1,305,617	2,141,929	1,449,456	1,457,385	1,311,350
41,510,828	41,170,690	39,935,505	42,476,614	45,167,208	43,860,636
5,725,837	5,576,818	6,402,100	6,509,251	6,310,503	6,247,597
2,086,329	2,013,428	2,138,498	2,231,695	2,254,467	2,342,504
6,633,390	6,496,890	6,905,585	6,518,180	7,397,790	6,927,094
4,932,333	4,703,184	5,626,902	4,983,095	5,004,207	6,213,996
417,456	469,722	463,601	496,063	510,162	484,854
11,579,167	11,501,805	14,648,486	12,480,472	16,195,812	15,984,168
2,039,618	2,052,914	1,961,519	1,964,426	1,984,844	2,013,707
3,791,073	2,961,457	2,671,199	2,368,901	3,910,802	3,361,392
940,226	883,249	1,503,993	947,975	2,200,639	1,350,795
450,375	307,762	301,486	301,945	234,393	202,929
38,595,804	36,967,229	42,623,369	38,802,003	46,003,619	45,129,036
2,915,024	4,203,461	(2,687,864)	3,674,611	(836,411)	(1,268,400)

(Continued)

Knox County, Ohio

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

	2006	2007	2008	2009
Other Financing Sources (Uses):				
Sale of Capital Assets	0	0	0	0
Insurance Recoveries	0	0	0	0
Refunding General Obligation Bonds Issued	0	0	0	0
Premium on General Obligation Refunding Bonds	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Inception of Capital Lease	0	165,700	0	144,777
Ohio Public Works Commission Loan	0	356,656	119,189	0
Ohio Water Development Authority Loan	0	0	0	661,648
General Obligation Bonds Issued	0	0	0	0
Loan Issued	0	0	0	600,000
Installment Loan	0	0	0	0
Transfers In	1,995,279	1,715,767	1,822,278	1,268,939
Transfers Out	(2,009,730)	(1,708,646)	(2,009,024)	(1,401,933)
Total Other Financing Sources (Uses)	<u>(14,451)</u>	<u>529,477</u>	<u>(67,557)</u>	<u>1,273,431</u>
Net Change in Fund Balance	<u>\$856,708</u>	<u>\$730,520</u>	<u>(\$3,974,795)</u>	<u>\$3,984,723</u>
 Debt Service as a Percentage of Noncapital Expenditures	 3.53%	 3.14%	 3.17%	 3.56%

Source: County Auditor's Office

Knox County, Ohio

2010	2011	2012	2013	2014	2015
0	204,700	0	0	0	0
196,488	70,843	0	0	0	0
7,470,000	0	0	751,000	0	0
162,962	0	0	0	0	0
(7,413,303)	0	0	0	(738,289)	0
0	0	37,019	119,748	124,382	791,265
13,276	0	596,536	0	0	81,434
34,483	32,513	0	0	0	0
0	0	0	1,077,000	0	475,000
0	0	0	0	0	0
0	0	1,266,846	0	344,135	5,865
1,012,338	1,201,605	1,107,927	1,202,910	1,160,742	1,637,237
(1,081,554)	(1,289,687)	(1,202,932)	(1,282,498)	(1,283,290)	(1,753,079)
394,690	219,974	1,805,396	1,868,160	(392,320)	1,237,722
\$3,309,714	\$4,423,435	(\$882,468)	\$5,542,771	(\$1,228,731)	(\$30,678)
4.12%	3.59%	4.62%	3.51%	5.72%	3.78%

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	2006	2007	2008	2009
Real Property				
Assessed	\$954,584	\$979,076	\$989,454	\$1,117,820
Actual	2,727,383	2,797,360	2,827,011	3,193,771
Public Utility				
Assessed	39,517	39,535	33,611	34,933
Actual	158,068	158,140	134,444	139,732
Tangible Personal Property				
Assessed	96,790	77,143	70,367	0
Actual	516,213	617,144	1,125,872	0
Total				
Assessed	1,090,891	1,095,754	1,093,432	1,152,753
Actual	3,401,664	3,572,644	4,087,327	3,333,503
Assessed Value as a Percentage of Actual Value	32.07%	30.67%	26.75%	34.58%
Total Direct Tax Rate	\$9.70	\$9.70	\$9.49	\$12.59

Source: County Auditor's Office

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

Knox County, Ohio

2010	2011	2012	2013	2014	2015
\$1,123,007 3,208,591	\$1,125,887 3,216,820	\$1,119,807 3,199,449	\$1,128,221 3,223,489	\$1,242,275 3,549,357	\$1,247,962 3,565,606
37,862 151,448	39,934 159,736	42,862 171,448	46,212 184,848	53,694 214,776	65,553 262,212
0 0	0 0	0 0	0 0	0 0	0 0
1,160,869 3,360,039	1,165,821 3,376,556	1,162,669 3,370,897	1,174,433 3,408,337	1,295,969 3,764,133	1,313,515 3,827,818
34.55%	34.53%	34.49%	34.46%	34.43%	34.31%
\$12.59	\$12.59	\$12.59	\$12.59	\$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	2006	2007	2008	2009
Direct Rates				
General Fund	3.40	3.40	3.40	3.40
Mental Retardation	2.60	2.60	2.60	5.35
Children Services	1.30	1.30	1.30	1.30
Community Mental Health	1.00	1.00	1.00	1.00
Senior Citizens	1.00	1.00	0.79	0.79
Park District	0.00	0.00	0.00	0.35
Board of Health	0.40	0.40	0.40	0.40
Total	9.70	9.70	9.49	12.59
Overlapping Rates				
City of Mount Vernon	3.20	3.20	3.20	3.20
Villages	2.50 - 8.60	2.50 - 8.60	2.50 - 8.60	2.50 - 8.60
Townships	0.30 - 7.60	0.30 - 9.15	0.30 - 9.15	0.30 - 9.15
In County School Districts	34.00 - 53.40	33.83 - 48.69	33.83 - 48.69	33.93 - 47.96
Out of County School Districts	40.90 - 47.65	34.10 - 47.85	34.10 - 47.85	33.90 - 48.25
Joint Vocational School Districts	3.00 - 6.40	3.00 - 6.40	3.00 - 6.40	2.50 - 6.40
Other Units	0.41 - 5.50	0.41 - 5.91	0.41 - 5.91	0.43 - 5.93

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

2010	2011	2012	2013	2014	2015
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	0.80	1.00
0.79	0.79	0.79	0.79	0.79	0.79
0.35	0.35	0.35	0.35	0.35	0.35
0.40	0.40	0.40	0.40	1.00	0.80
12.59	12.59	12.59	12.59	12.99	12.99
3.20	3.20	3.20	3.20	3.20	3.20
2.50 - 8.60	2.50 - 8.60	1.80 - 9.40	1.80 - 9.40	1.5-9.4	3.20-9.40
0.30 - 9.15	0.30 - 9.15	0.30 - 9.15	0.30 - 9.15	2.1-9.15	2.1-9.15
33.01 - 48.06	32.98 - 48.37	33.22 - 48.29	33.25 - 48.20	37.93-47.32	37.95-47.22
32.80 - 48.45	34.30 - 48.75	33.40 - 48.75	33.40 - 49.05	33-49.05	33.10-49.05
2.50 - 6.40	2.52 - 6.40	2.54 - 6.40	2.48 - 6.40	2.54-6.4	2.58-6.40
1.30 - 5.50	1.30 - 5.50	1.30 - 6.80	1.30 - 6.80	1.3-5.5	1.3-7.3



Knox County, Ohio

Principal Taxpayers Property Tax Current Year and Nine Years Ago

Name of Taxpayer	Nature of Business	2015		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$28,511,790	1	2.17%
Licking Rural Electrification Inc	Public Utility	7,978,360	2	0.61%
Columbia Gas Transmission	Public Utility	7,462,740	3	0.57%
AEP	Public Utility	4,123,110	4	0.31%
FT Precision	Business	3,985,700	5	0.30%
Ariel	Business	3,350,860	6	0.26%
Columbia Gas of Ohio	Public Utility	3,096,960	7	0.24%
WP Knox	Business	2,885,170	8	0.22%
Cooper Cameron	Business	2,195,340	9	0.17%
Jeld-Wen	Business	1,742,770	10	0.13%
Subtotal		65,332,800		4.98%
All Others		1,248,181,610		95.02%
Total		<u>\$1,313,514,410</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2006		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$17,850,860	1	1.64%
Rolls Royce Energy Systems Inc	Business	15,094,430	2	1.38%
Kenyon College	Business	14,190,170	3	1.30%
F T Precision Inc	Business	10,406,370	4	0.95%
Ariel Corporation	Business	8,685,730	5	0.80%
United Telephone Co of Ohio	Public Utility	6,533,040	6	0.60%
Licking Rural Electrification Inc	Public Utility	6,115,890	7	0.56%
Columbia Gas Transmission	Public Utility	4,998,520	8	0.46%
Weyerhaeuser Company	Business	4,481,450	9	0.41%
Cooper Cameron Corporation	Business	3,406,110	10	0.31%
Subtotal		91,762,570		8.41%
All Others		999,128,572		91.59%
Total		<u>\$1,090,891,142</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings
Based on valuation of property in 2015 and 2006

Knox County, Ohio

Property Tax Levies and Collections Last Ten Years

Collection Year	2006	2007	2008	2009	2010
Current					
Tax Levy (1)	\$8,472,409	\$9,312,816	\$12,618,876	\$16,511,797	\$16,493,197
Current Tax Collections	7,167,658	7,725,912	7,895,631	11,678,794	11,873,453
Percent of Levy Collected	84.60%	82.96%	62.57%	70.73%	71.99%
Delinquent					
Tax Levy (1)	\$385,170	\$519,205	\$468,038	\$603,178	\$658,450
Tax Collections (2)	290,919	302,540	328,141	420,656	464,537
Percent of Levy Collected	75.53%	58.27%	70.11%	69.74%	70.55%
Total					
Tax Levy (1)	\$8,857,579	\$9,832,021	\$13,086,914	\$17,114,975	\$17,151,647
Tax Collections	7,458,577	8,028,452	8,223,772	12,099,450	12,337,990
Percent of Levy Collected	84.21%	81.66%	62.84%	70.70%	71.93%

(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

2011	2012	2013	2014	2015
\$16,558,246	\$16,533,498	\$16,731,175	\$17,196,579	\$18,241,613
11,880,541	12,064,493	12,315,818	12,881,957	13,150,379
71.75%	72.97%	73.61%	74.91%	72.09%
\$626,586	\$687,485	\$703,993	\$571,732	\$501,110
410,414	438,478	515,675	425,312	358,595
65.50%	63.78%	73.25%	74.39%	71.56%
\$17,184,832	\$17,220,983	\$17,435,168	\$17,768,311	\$18,742,723
12,290,955	12,502,971	12,831,493	13,307,269	13,508,974
71.52%	72.60%	73.60%	74.89%	72.08%

Knox County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	2006	2007	2008	2009
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$10,380,000	\$9,830,000	\$9,260,000	\$8,665,000
OPWC Loan Payable	26,163	343,883	304,948	266,012
Ohio Water Development Authority Loans Payable	0	0	112,609	718,737
Loan Payable	0	0	0	591,507
Capital Leases	92,065	188,337	71,747	144,777
Business-type Activities ⁽¹⁾				
Ohio Water Development Authority Loans Payable	\$66,695	\$64,462	\$62,103	\$59,611
Recovery Zone Economic Development Bonds	0	0	0	0
OPWC Loan Payable	0	0	0	0
Total Primary Government	<u>\$10,564,923</u>	<u>\$10,426,682</u>	<u>\$9,811,407</u>	<u>\$10,445,644</u>
Population ⁽²⁾				
Knox County	58,456	58,561	58,890	59,373
Outstanding Debt Per Capita	\$181	\$178	\$167	\$176
Income ⁽²⁾				
Personal (in thousands)	1,597,193	1,666,353	1,743,733	1,755,066
Percentage of Personal Income	0.66%	0.63%	0.56%	0.60%

Sources:

(1) Source: County Auditor's Office

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

Knox County, Ohio

2010	2011	2012	2013	2014	2015
\$8,116,354	\$7,408,049	\$7,032,222	\$8,081,642	\$6,375,062	\$5,831,482
239,688	199,424	755,696	715,432	615,514	600,303
714,014	707,321	0	0	0	0
571,502	550,637	1,180,671	1,050,291	344,135	350,000
98,362	50,448	25,550	132,967	164,919	707,034
\$56,978	\$54,197	\$51,259	\$940,664	\$898,602	\$832,506
6,660,000	6,660,000	6,590,000	6,455,000	6,140,000	5,815,000
0	0	0	876,947	846,708	816,468
<u>\$16,456,898</u>	<u>\$15,630,076</u>	<u>\$15,635,398</u>	<u>\$18,252,943</u>	<u>\$15,384,940</u>	<u>\$14,952,793</u>
61,016	61,275	60,705	60,810	61,167	61,167
\$270	\$255	\$258	\$300	\$252	\$244
1,842,988	1,955,714	2,074,533	2,169,701	2,311,012	2,311,012
0.89%	0.80%	0.75%	0.84%	0.67%	0.65%

Knox County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2006	2007	2008	2009
Population ⁽¹⁾	58,456	58,561	58,890	59,373
Assessed Value (In thousands) ⁽²⁾	\$1,090,891	\$1,095,754	\$1,093,432	\$1,152,753
General Bonded Debt ⁽³⁾				
General Obligation Bonds	\$10,380,000	\$9,830,000	\$9,260,000	\$8,665,000
Resources Available to Pay Principal ⁽⁴⁾	\$655,708	\$659,431	\$354,890	\$239,708
Net General Bonded Debt	\$9,724,292	\$9,170,569	\$8,905,110	\$8,425,292
Ratio of Net Bonded Debt to Assessed Value	0.89%	0.84%	0.81%	0.73%
Net Bonded Debt per Capita	\$166.35	\$156.60	\$151.22	\$141.90

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

2010	2011	2012	2013	2014	2015
61,016	61,275	60,705	60,810	61,167	61,167
\$1,160,869	\$1,165,821	\$1,162,669	\$1,174,433	\$1,295,969	\$1,313,515
\$8,116,354	\$7,408,049	\$7,032,222	\$8,081,642	\$6,375,062	\$5,831,482
\$122,588	\$102,480	\$88,443	\$128,801	\$24,348	\$0
\$7,993,766	\$7,305,569	\$6,943,779	\$7,952,841	\$6,350,714	\$5,831,482
0.69%	0.63%	0.60%	0.68%	0.49%	0.44%
\$131.01	\$119.23	\$114.39	\$130.78	\$103.83	\$95.34



Knox County, Ohio

Computation of Direct and Overlapping Debt Attributable to Governmental Activities December 31, 2015

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to County (1)	Amount Applicable to County
Direct:			
Knox County	\$7,488,819	100.00%	\$7,488,819
Overlapping:			
All Cities wholly within the County	5,042,850	100.00%	5,042,850
All Townships wholly within the County	323,699	100.00%	323,699
All School Districts wholly within the County	24,391,731	100.00%	24,391,731
Clear Fork School District	5,394,369	9.20%	496,282
		Subtotal	30,254,562
		Total	<u>\$37,743,381</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 2015 collection year.

Source: Knox County Auditor

Knox County, Ohio

Debt Limitations Last Ten Years

Collection Year	2006	2007	2008	2009
Total Debt				
Net Assessed Valuation	\$1,090,891,142	\$1,095,753,457	\$1,093,432,139	\$1,152,752,950
Legal Debt Limitation (%) (1)(a)	2.36%	2.36%	2.36%	2.37%
Legal Debt Limitation (\$) (1)	25,772,279	25,893,836	25,835,803	27,318,824
County Debt Outstanding (2)	4,980,000	4,690,000	4,392,000	4,077,000
Less: Applicable Debt Service Fund Amounts	(655,708)	(659,431)	(354,890)	(239,708)
Net Indebtedness Subject to Limitation	4,324,292	4,030,569	4,037,110	3,837,292
Overall Legal Debt Margin	<u>\$21,447,987</u>	<u>\$21,863,267</u>	<u>\$21,798,693</u>	<u>\$23,481,532</u>
Unvoted Debt				
Net Assessed Valuation	\$1,090,891,142	\$1,095,753,457	\$1,093,432,139	\$1,152,752,950
Legal Debt Limitation (%) (1)(b)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	10,908,911	10,957,535	10,934,321	11,527,530
County Debt Outstanding (2)	4,980,000	4,690,000	4,392,000	4,077,000
Less: Applicable Debt Service Fund Amounts	(655,708)	(659,431)	(354,890)	(239,708)
Net Indebtedness Subject to Limitation	4,324,292	4,030,569	4,037,110	3,837,292
Overall Legal Debt Margin	<u>\$6,584,619</u>	<u>\$6,926,966</u>	<u>\$6,897,211</u>	<u>\$7,690,238</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

2010	2011	2012	2013	2014	2015
\$1,160,869,260	\$1,165,821,280	\$1,162,668,930	\$1,174,433,430	\$1,295,969,270	\$1,313,514,410
2.37%	2.37%	2.37%	2.37%	2.38%	2.39%
27,521,732	27,645,532	27,566,723	27,860,836	30,899,232	31,337,860
3,548,354	3,196,049	3,196,222	4,621,642	3,303,062	3,159,482
(122,588)	(102,480)	(88,443)	(128,801)	(24,348)	0
3,425,766	3,093,569	3,107,779	4,492,841	3,278,714	3,159,482
\$24,095,966	\$24,551,963	\$24,458,944	\$23,367,995	\$27,620,518	\$28,178,378
\$1,160,869,260	\$1,165,821,280	\$1,162,668,930	\$1,174,433,430	\$1,295,969,270	\$1,313,514,410
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
11,608,693	11,658,213	11,626,689	11,744,334	12,959,693	13,135,144
3,548,354	3,196,049	3,196,222	4,621,642	3,303,062	3,159,482
(122,588)	(102,480)	(88,443)	(128,801)	(24,348)	0
3,425,766	3,093,569	3,107,779	4,492,841	3,278,714	3,159,482
\$8,182,927	\$8,564,644	\$8,518,910	\$7,251,493	\$9,680,979	\$9,975,662

Knox County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2006	2007	2008	2009
Population ⁽¹⁾				
Knox County	58,456	58,561	58,890	59,373
Income ⁽¹⁾				
Total Personal (in thousands)	1,597,193	1,666,353	1,743,733	1,755,066
Per Capita ^{(1)(a)}	27,323	28,455	29,610	29,560
Unemployment Rate ⁽²⁾				
Federal	5.0%	4.6%	5.8%	9.3%
State	5.9%	5.6%	6.6%	10.8%
Knox County	5.1%	5.4%	6.3%	11.4%
Civilian Work Force Estimates ⁽²⁾				
State	5,934,000	5,976,500	5,986,400	5,905,107
Knox County	30,500	31,000	30,800	30,051

Sources:

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

(a) Information is only available through 2014. For the presentation of 2015 statistics the County is using the latest information available.

(2) State Department of Labor Statistics

Knox County, Ohio

2010	2011	2012	2013	2014	2015
61,016	61,275	60,705	60,810	61,167	61,167
1,842,988	1,955,714	2,074,533	2,169,701	2,311,012	2,311,012
30,205	31,917	34,174	35,680	37,782	37,782
9.4%	8.9%	7.6%	7.4%	6.2%	5.0%
9.5%	8.6%	6.6%	7.4%	5.7%	4.5%
9.0%	8.7%	6.1%	6.7%	5.2%	5.2%
5,893,907	5,806,500	5,701,000	5,765,700	5,719,500	5,469,000
30,100	29,600	29,400	30,600	31,100	30,600



Knox County, Ohio

Principal Employers Current Year and Nine Years Ago

Employer	Nature of Business	2015		
		Number of Employees	Rank	Percentage of Total Employment
Ariel Corporation	Business	1,200	1	3.9%
Knox Community Hospital	Business	900	2	2.9%
Siemens	Business	750	3	2.5%
Kenyon College	Education	575	4	1.9%
Jeld-Wen	Business	500	5	1.6%
Kokosing Construction Company	Business	450	6	1.5%
Knox County	Business	425	7	1.4%
Mount Vernon City Schools	County Government	400	8	1.3%
Mount Vernon Nazarene University	Education	370	9	1.2%
Wal-mart	Education	325	10	1.1%
Total		5,895		
Total Employment within the County		30,600		

Employer	Nature of Business	2006		
		Number of Employees	Rank	Percentage of Total Employment
Rolls Royce Energy Systems	Business	850	1	0.03
Ariel Corporation	Business	835	2	0.03
Kenyon College	School	602	3	0.02
Knox Community Hospital	Business	573	4	0.02
Mount Vernon Developmental	Business	473	5	0.02
Mount Vernon City Schools	School	448	6	0.01
Mount Vernon Nazarene University	School	427	7	0.01
Knox County	County Government	426	8	0.01
Kokosing Construction Co Inc	Business	400	9	0.01
Wal Mart	Business	327	10	0.01
Total		5,361		
Total Employment within the County		30,500		

Sources:

Area Development Foundation

Knox County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2006	2007	2008	2009	2010
Governmental Activities					
General Government					
Legislative and Executive					
Commissioners	17	17	18	18	17
Auditor	10	10	10	9	9
Treasurer	5	5	5	5	5
Prosecutor	7	8	10	9	8
Board of Elections	5	5	5	6	4
Recorder	6	5	5	4	5
Judicial					
Public Defender	6	6	6	6	6
Probate	5	5	4	3	3
Clerk of Courts	10	12	12	10	12
Common Pleas	12	11	13	12	12
Juvenile	16	16	19	19	18
Municipal Court	4	4	4	4	4
Public Safety					
Sheriff	65	70	63	60	63
911 Emergency Calling	25	26	27	28	30
Coroner	1	1	1	1	1
Emergency Management Agency	3	2	3	3	2
Public Works					
Roads and Bridges	38	36	37	35	34
Maps	3	3	3	3	2
Human Services					
Development Disability	77	63	59	33	31
Public Assistance	61	63	63	60	54
Child Support Enforcement	13	12	14	14	14
Children's Services	15	18	19	21	21
Veterans Services	6	5	4	5	5
Knox Area Transit	0	0	0	0	0
Health					
Animal Control	5	5	5	5	4
Business-Type Activities					
Utilities					
Sewer	11	11	10	10	10
<i>Total Employees</i>	<u>426</u>	<u>419</u>	<u>419</u>	<u>383</u>	<u>374</u>

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

Source: County Auditor's Office

Knox County, Ohio

2011	2012	2013	2014	2015
18	17	17	18	17
9	9	9	10	9
5	4	4	4	4
8	8	10	9	9
4	4	4	4	4
5	5	5	5	4
6	6	6	5	6
3	3	3	3	4
11	10	10	11	9
15	13	11	8	10
16	17	15	15	15
4	4	4	4	3
61	63	64	65	67
27	25	32	26	23
1	1	1	1	1
1	1	1	1	1
33	33	33	33	35
2	2	2	2	2
29	30	34	31	35
52	54	56	65	46
11	13	12	13	32
19	20	21	19	20
6	5	4	4	4
0	0	0	15	12
5	4	3	3	3
9	10	9	10	11
360	361	370	384	386

Knox County, Ohio

Operating Indicators by Function Last Ten Years

	2006	2007	2008	2009	2010
Governmental Activities					
General Government					
Legislative and Executive					
Number of Tax Bills	41,374	41,374	41,016	40,678	34,561
Number of Registered Voters	36,349	36,123	38,846	39,072	40,304
Number of Documents Recorded	14,819	12,375	11,162	12,730	10,562
Judicial					
Number of Probation Cases	277	310	292	305	314
Number of Traffic Cases	442	350	355	288	327
Number of Marriage Licenses	462	412	390	361	353
Public Safety					
Sheriff					
Number of Burglaries	140	203	231	198	187
Number of Larceny Investigations	375	397	391	381	374
Number of Traffic Accidents	249	252	193	141	194
Public Works					
Roads and Bridges					
Number of Tons of Asphalt Used	3,816	10,059	10,804	10,692	11,744
Number of Bridges Replaced	15	6	4	7	13
Number of Culverts Replaced	122	106	38	27	27
Human Service					
Development Disability					
Number of Programs Offered	5	8	6	13	14
Number of Individuals Served	345	365	405	428	444
Number of Individuals on Waiting Lists	289	354	215	235	276
Health					
Number of Birth & Death Certificates Issued	4,312	4,230	3,788	3,709	3,565
Number of Sewage Permits Issued	284	111	126	123	112
Number of Patients Served in Medical Clinic	1,662	1,483	1,708	1,529	1,460
Business-Type Activities					
Sewer					
Number of Water Leaks	12	37	31	28	26
Number of New Services	65	41	37	32	29
Number of Install of Grinder Units	4	3	1	0	0

Source: Knox County Auditor

Knox County, Ohio

2011	2012	2013	2014	2015
33,615	33,498	32,835	33,342	61,518
41,024	42,674	38,881	39,335	38,359
10,391	13,137	13,290	9,630	10,219
306	326	307	307	295
273	303	250	174	187
374	423	374	375	398
233	226	195	138	189
332	456	405	317	334
214	179	138	162	129
6,386	11,499	15,794	3,558	7,647
9	6	7	9	4
23	41	24	52	46
15	16	17	16	17
478	503	556	574	538
300	319	362	350	312
3,769	3,729	3,621	3,547	3,663
74	99	117	119	79
1,292	449	1,254	0	138
15	12	3	24	25
18	13	13	14	22
1	0	0	0	0

Knox County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2006	2007	2008	2009	2010
Governmental Activities					
General Government					
Legislative and Executive					
Land (acres)	272.592	272.592	272.592	327.232	327.232
Buildings	55	55	55	55	55
Vehicles	5	5	4	4	4
Judicial					
Buildings	2	2	2	2	2
Public Safety					
Sheriff					
Stations	1	1	1	1	1
Vehicles	33	31	32	32	32
Public Works					
Land (acres)	10.180	10.180	10.180	10.180	10.180
Buildings	8	8	8	8	8
Vehicles	44	35	40	38	40
Health					
Land (acres)	3.180	3.180	3.180	3.180	3.180
Buildings	5	5	5	5	5
Vehicles	4	6	4	4	4
Human Services					
Land (acres)	23.546	23.546	23.546	23.546	23.546
Buildings	13	13	13	13	13
Vehicles	18	17	8	8	9
Business-Type Activities					
Utilities					
Sewer					
Land (acres)	86.626	86.626	90.409	90.639	125.540
Buildings	19	19	19	19	20
Sewerlines (Miles)	1,001,268	1,001,268	1,001,268	1,001,268	1,001,268
Vehicles	7	7	9	8	9
Landfill					
Land (acres)	229.569	229.569	229.569	229.569	229.569

Source: County Auditor's Office

Knox County, Ohio

2011	2012	2013	2014	2015
324.292	324.292	324.292	324.292	324.661
55	55	55	55	56
4	2	2	2	5
2	2	3	2	2
1	1	1	1	1
31	28	31	35	38
10.180	10.180	10.180	10.180	10.180
8	6	6	6	6
38	43	38	43	48
3.180	3.180	3.180	3.180	3.180
5	5	5	5	5
5	5	4	5	5
23.546	23.546	23.540	23.546	23.546
13	13	13	15	15
9	8	6	31	36
125.540	125.540	125.540	125.540	125.540
20	19	19	18	18
1,001,268	1,001,268	1,001,268	1,001,268	1,001,268
9	9	9	11	11
229.569	229.569	229.569	228.879	228.879

