

## Logan/Knox Settlement Fund <sup>1</sup>

	1999 <sup>2</sup>	2000	2000 Revised <sub>3</sub>	2001 Adopted <sub>3</sub>	2002 Projected <sup>3</sup>
<b>Beginning Fund Balance</b>	0	28,976	28,976	312,785	0
<b>Revenues</b>					
Operating Transfers In	13,250,391	0	283,809	861,106	
Proceeds of Long-Term Debt - G.O. Bonds	11,904,999				
Miscellaneous Revenue	1,121,684	0	0		
<b>Total Revenues</b>	<b>26,277,074</b>	<b>0</b>	<b>283,809</b>	<b>861,106</b>	<b>0</b>
<b>Expenditures</b>					
Salaries & Wages (Settlement)	0				
Personal Benefits	(17,212,131)	0	0		
Services and Other Charges	(1,156,496)	0	0		
Debt Service	(7,425,928)	0	0		
Encumbrances	(453,544)	0	0		
Transfer Out	0			(28,976)	
	0			(1,144,915)	
<b>Total Expenditures</b>	<b>(26,248,099)</b>	<b>0</b>	<b>0</b>	<b>(1,173,891)</b>	<b>0</b>
<b>Estimated Underexpenditures</b>		0	0	0	0
<b>Other Fund Transactions</b>					
<b>Ending Fund Balance</b>	<b>28,976</b>	<b>28,976</b>	<b>312,785</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Designations</b>					
Reserve for Encumbrance	0	(28,976)	(28,976)		
<b>Total Reserves &amp; Designations</b>	<b>0</b>	<b>(28,976)</b>	<b>(28,976)</b>	<b>0</b>	<b>0</b>
<b>Ending Undesignated Fund Balance</b>	<b>28,976</b>	<b>0</b>	<b>283,809</b>	<b>0</b>	<b>0</b>
<b>Target Fund Balance <sup>4</sup></b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

### Financial Notes:

<sup>1</sup> This fund accounts for costs of the Logan/Knox settlement of class action lawsuits involving the County's use of temporary and part-time employees in contravention of the County Charter's Career Service provisions.

<sup>2</sup> Given the unique status of this fund, the Logan/Knox Settlement Fund consolidates the settlement and administrative transactions into one year, 1999. This presentation more accurately ties expenditures and revenues together.

<sup>3</sup> The Logan/Knox Fund was initially seeded by a group of funds which were estimated to have the greatest exposure and liability. Other funds would contribute their portion during the reconciliation and reallocation process. In year 2000 and 2001, the Logan Knox Fund will be collecting money from funds which were billed during the 2001 budget process. County funds were given the choice to reimburse the L/K fund either from 2000 appropriation or 2001 for their allocated portion. Below is a list of funds and the year they are paying their bills:

		2001 Operating Transfers In:	
2000 Operating Transfers In			
AFIS (000001220)	7,399	CRIMINAL JUSTICE FUND(000001020)	53,038
Safety & Claims (000005420)	705	RIVER IMPROVE(000001050)	41,330
Roads (000001030)	179,261	VETERANS RELIEF(000001060)	135,328
Harborview (000003122)	96,444	DEVELOPMENTAL DISABILITY(000001070)	8,311
	<u>283,809</u>	RECORDER'S O & M FUND(000001090)	62,902
		EMERGENCY TELEPHONE E911(000001110)	3,960
		MENTAL HEALTH(000001120)	136,203
		ARTS & CULTURAL DEV FUND(000001170)	14,362
		SURFACE WATER MGT FUND(000001210)	53,510
		HOUSING OPPORTUNITY ACQSN(000003220)	12,485
		SOLID WASTE OPERATING(000004040)	90,773
		AIRPORT - BOEING FIELD(000004290)	21,887
		RADIO COMM OPRTNG FND(000004501)	20,554
		FINANCE-INTERNAL SVC FUND(000005450)	67,440
		EMPLOYEE BENEFITS PROGRAM(000005500)	35,883
		DATA PROCESSING SERVICES(000005531)	43,086
		TELECOM SERVICES(000005532)	7,488
		PUBLIC WORKS EQUIP RENTAL(000005570)	43,477
		MOTOR POOL EQUIP RENTAL(000005580)	9,089
		Total 2001 Operating Transfers In	<u>861,106</u>
		Total Transfers In for 2000 and 2001	1,144,915

A total appropriation of \$1,173,891 is needed to close-out the Logan Knox Fund.  
2001 fund balance closes out the fund and transfers to the PERS Liability Subfund for Logan/Knox.