



OHIO AUDITOR OF STATE
KEITH FABER



**KNOX COUNTY
DECEMBER 31, 2022**

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KNOX COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture:				
Passed through Ohio Department of Job and Family Services:				
Supplemental Nutrition Assistance Program (SNAP) Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2011-11-5946/G-2223-11-6945	\$ -	\$ 314,111
Total U.S. Department of Agriculture			-	<u>314,111</u>
U.S. Department of Housing and Urban Development:				
Passed through Ohio Development Services Agency:				
CDBG - Community Development Block Grants - State's Program and Non-Entitlement Grants in Hawaii				
	14.228	B-F-20-18M-1	-	137,970
		B-X-20-18M-1	-	103,381
		B-X-19-18M-1	-	19,162
CDBG Economic Development Grant - Revolving Loan		B-D-21-18M-4	-	77,000
Total Community Development Block Grants - State's Program and Non-Entitlement Grants in Hawaii			-	337,513
Total U.S. Department of Housing and Urban Development			-	<u>337,513</u>
U.S. Department of Justice:				
Passed through the Ohio Attorney General:				
Crime Victim Assistance				
	16.575	2022-VOCA-134713881	-	36,842
Total U.S. Department of Justice			-	<u>36,842</u>
U.S. Department of Labor:				
Passed-through Ohio Department of Job and Family Services:				
Passed-through Montgomery County Auditor, WIA Area 7 Board:				
Employment Service Cluster				
WIOA Employment Service/Wagner-Peyser Funded Activities	17.207	G-2021/22-7242-1/G-2022/23-7242-1	-	34,364
Total Employment Service Cluster			-	34,364
Unemployment Insurance	17.225	G-2021/22-7242-1/G-2022/23-7242-1	-	43,728
Trade Adjustment Assistance	17.245	G-2021/22-7242-1/G-2022/23-7242-1	-	5,374
WIOA National Emergency Grants	17.277	G-2021/22-7242-1/G-2022/23-7242-1	-	29,703
Workforce Investment Act Cluster				
WIOA Adult Program	17.258	G-2021/22-7242-1/G-2022/23-7242-1	-	194,604
WIOA Youth Activities	17.259	G-2021/22-7242-1/G-2022/23-7242-1	-	248,754
WIOA Dislocated Worker Formula Grants	17.278	G-2021/22-7242-1/G-2022/23-7242-1	-	59,703
Total Workforce Investment Act Cluster			-	503,061
Total U.S. Department of Labor			-	<u>616,230</u>
U.S. Department of Transportation:				
Direct Program:				
Airport Improvement Program				
	20.106	3-39-0058-020-2021	-	124,513
Passed-through Ohio Department of Transportation:				
Highway Planning and Construction Cluster				
Highway Planning and Construction Grant (Federal Aid Highway Program)				
	20.205	PID 115294	-	29,916
		PID 105448	-	867,881
		PID 112275	-	17,013
		PID 113863	-	165,289
Total Highway Planning and Construction Grant			-	1,080,099
Total Highway Planning and Construction Cluster			-	1,080,099
Formula Grants for Rural Areas and Tribal Transit Program				
5311 Rural Transit Program	20.509	OH-2020-005		
Capitalized Maintenance		RPTM-0106-005-221	-	150,442
Operating Assistance		RPTF-4106-005-221	-	856,450
Total Formula Grants for Rural Areas and Tribal Transit Program			-	1,006,892
Transit Services Programs Cluster				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	CARE-0106-024-210	-	25,794
	20.513	OCPX-0106-038-210	-	37,271
Total Transit Services Programs Cluster			-	63,065
Total U.S. Department of Transportation			-	<u>2,274,569</u>

KNOX COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022
(Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Treasury:				
Direct				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	316400072	-	5,443,688
COVID-19 Local Assistance & Tribal Consistency Fund	21.032	LATCF Funds	-	50,000
Total U.S. Department of Treasury			<u>-</u>	<u>5,493,688</u>
U. S. Election Assistance Commission:				
Pass-through Ohio Secretary of State:				
Help America Vote Act (HAVA) Election Security Grants	90.404	316400072	-	4,717
Total U. S. Election Assistance Commission			<u>-</u>	<u>4,717</u>
U.S. Department of Health and Human Services:				
Passed-through Ohio Department of Jobs and Family Services:				
Promoting Safe and Stable Families	93.556	G-2021-11-5946/G-2223-11-6945	-	50,221
Temporary Assistance for Needy Families (TANF) (Title IV-A)	93.558	G-2021-11-5946/G-2223-11-6945	315,500	955,534
Child Support Enforcement	93.563	G-2021-11-5946/G-2223-11-6945	-	677,533
Child Care and Development Fund Cluster				
Child Care and Development Block Grant	93.575	G-2021-11-5946/G-2223-11-6945	-	67,748
Total Child Care and Development Fund Cluster			<u>-</u>	<u>67,748</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2021-11-5946/G-2223-11-6945	-	1,465
Foster Care Title IV-E	93.658	G-2021-11-5946/G-2223-11-6945	-	1,976,612
Adoption Assistance (Title IV-E)	93.659	G-2021-11-5946/G-2223-11-6945	-	235,607
Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2021-11-5946/G-2223-11-6945	-	24,019
Elder Abuse Prevention Interventions Program	93.747	G-2021-11-5946/G-2223-11-6945	-	35,819
Children Health Insurance Program (CHIP)	93.767	G-2021-11-5946/G-2223-11-6945	-	333,538
Passed-through Ohio Department of Jobs and Family Services:				
Social Services Block Grant	93.667	G-2021-11-5946/G-2223-11-6945	-	471,429
Passed-through Ohio Department of Developmental Disabilities				
Social Services Block Grant - Title XX	93.667	31-6400072	-	42,068
Total Social Services Block Grant			<u>-</u>	<u>513,497</u>
Passed-through Ohio Department of Jobs and Family Services:				
Medicaid Cluster				
Medical Assistance Program (Medicaid: Title XIX)	93.778	G-2021-11-5946/G-2223-11-6945	-	429,768
Total Medicaid Cluster			<u>-</u>	<u>429,768</u>
Total U.S. Department of Health and Human Services			<u>315,500</u>	<u>5,301,361</u>
U.S. Department of Homeland Security:				
Passed through Ohio Emergency Management Agency:				
Emergency Management Performance Grants	97.042	EMC-2021-EP-00002	-	79,097
Total Emergency Management Performance Grants			<u>-</u>	<u>79,097</u>
Total U.S. Department of Homeland Security			<u>-</u>	<u>79,097</u>
Total Expenditures of Federal Awards			<u>\$ 315,500</u>	<u>\$ 14,458,128</u>

The accompanying notes are an integral part of this schedule.

KNOX COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Knox County (the County) under programs of the federal government for the year ended December 31, 2022. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting, except expenditures passed through Ohio Department of Transportation for the Formula Grants for Rural Areas Program (AL #20.509) are presented on an accrual basis. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

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

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

NOTE E – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) with REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2022 is \$330,094.

NOTE F - MATCHING REQUIREMENTS

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

KNOX COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2022
(Continued)

NOTE G - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2022, the County made allowable transfers of \$168,160 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$955,534 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2022 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 1,123,694
Transfer to Social Services Block Grant	<u>(168,160)</u>
Total Temporary Assistance for Needy Families	<u>\$ 955,534</u>

OHIO AUDITOR OF STATE KEITH FABER



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

Knox County
117 East High Street
Mount Vernon, Ohio 43050

To the Board of Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Knox County, (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 31, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

August 31, 2023

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM ON INTERNAL CONTROLS OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Knox County
117 East High Street
Mount Vernon, Ohio 43050

To the Board of Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Knox County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Knox County's major federal programs for the year ended December 31, 2022. Knox County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Knox County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with Uniform Guidance and which is described in the accompanying schedule of findings as item 2022-001. Our opinion on the major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and corrective action plan. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2022-001 to be a material weakness.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and/or corrective action plan. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component units, each major fund and the aggregate remaining fund information of Knox County, (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated August 31, 2023. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

August 31, 2023

KNOX COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	Yes
(d)(1)(vii)	Major Programs (list):	AL #21.027 Coronavirus State and Local Fiscal Recovery Fund AL #93.563 Child Support Enforcement AL #93.658 Title IV-E Foster Care
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

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

None.

KNOX COUNTY

SCHEDULE OF FINDINGS

2 CFR § 200.515

DECEMBER 31, 2022

(Continued)

3. FINDINGS FOR FEDERAL AWARDS

ARPA Suspension and Debarment

Finding Number:	2022-001
Assistance Listing Number and Title:	AL # 21.027 COVID-19 Coronavirus State and Local Fiscal Recovery Fund
Federal Award Identification Number / Year:	316400072 / 2022
Federal Agency:	U.S. Department of Treasury
Compliance Requirement:	Suspension and Debarment
Repeat Finding from Prior Audit?	No

Noncompliance and Material Weakness

2 CFR § 180.305 states that Non-Federal entities are prohibited from entering into a covered transaction with parties that are suspended or debarred or whose principals are suspended or debarred, unless the Federal agency responsible for the transaction grants an exception under 2 CFR § 180.135.

2 CFR § 180.200 identifies “covered transactions” as nonprocurement or procurement transactions at the primary tier, between a Federal agency and a person; or at the lower tier, between a participant in a covered transaction and another person. Procurement contracts for goods and services awarded under a nonprocurement transaction (e.g., grant or cooperative agreement) are covered transactions if the contracts are expected to equal or exceed \$25,000 or meet certain other specified criteria outlined in 2 CFR § 180.220. All nonprocurement transactions (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless exempt by 2 CFR § 180.215.

When a non-Federal entity enters into a covered transaction, the non-Federal entity must verify that the entity is not suspended or debarred or otherwise excluded. This verification may be accomplished by checking SAM exclusions (<https://sam.gov>); collecting a certification from the entity, or adding a clause or condition to the covered transactions with that entity.

The County did not have the proper internal controls in place to verify that all entities, with whom the County had entered into covered transactions, had not been suspended or debarred. During testing of nonpayroll disbursements for the AL #21.027 ARPA Coronavirus State and Local Fiscal Recovery Fund, we noted five instances out of seven tested in which the program had a payment to a vendor of more than \$25,000 and there was no evidence the County checked the SAM exclusions, collected a certification from the entity, or added a clause or condition to the covered transaction with the vendor. Due to the deficient internal control structure, the required verification was not completed for the covered transaction in the AL #21.027 ARPA Coronavirus State and Local Fiscal Recovery Fund during the fiscal year ended December 31, 2022.

Failing to have the appropriate controls in place may result in vendors receiving federal funds that are suspended or debarred.

Prior to contracting with vendors that will be paid with federal funds, the County should verify the vendor is not suspended or debarred by checking the SAM exclusions, collecting a certification from the vendor, or adding a clause or condition to the covered transaction with the vendor.

Officials’ Response: See Corrective Action Plan

KNOX COUNTY AUDITOR

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Mount Vernon, Ohio 43050
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CORRECTIVE ACTION PLAN
2 CFR 180.305 & 2 CFR 180.200
December 31, 2022

Finding Number:	2022-001
Planned Corrective Action:	Auditor shall review that a certification from the vendor is enclosed with expenditures. The Auditor had a discussion with Jason Booth and going forward that the certification will be completed by the vendors for transactions over \$25,000 using ARPA funds.
Anticipated Completion Date:	August 31, 2023
Responsible Contact Person:	Sarah Thorne

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A scenic photograph of a sunset over a body of water. The sun is low on the horizon, creating a bright glow and reflecting on the water. The sky is a mix of dark blue and orange. The water is dark, and the trees in the background are silhouetted against the sunset.

Knox County Auditor

Knox County, Ohio

*Annual Comprehensive Financial Report
For the Year Ended December 31, 2022*

ADDITIONAL COPIES OF THIS
REPORT MAY BE OBTAINED
BY CONTACTING:

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

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2022

*Sarah Thorne
County Auditor*

*Prepared by the
Knox County Auditor's Office*



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INTRODUCTORY SECTION



Knox County Auditor

Sarah Thorne
Knox County Auditor
Phone (740) 393-6750

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



August 31, 2023

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

I am pleased to present the Annual Comprehensive Financial (ACFR) Report of Knox County, Ohio, for the year ended December 31, 2022. 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, 2022. 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, 2022***

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 (This board has been abolished as of December 31, 2022).

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

The County Prosecuting Attorney is elected to a four year term and is responsible for all legal matters for the County and Township officials. He prosecutes all felonies, child support delinquencies and tax foreclosures. The office is also the contact for victim assistance.

The County Recorder is elected to a four year term and is responsible for recording all deeds, mortgages, and liens. The Recorder oversees the Microfilm/Retention Office and is Secretary of the Records Retention Board and the Microfilm Board for the County. The recorder's office had a decrease of 2,701 documents from 2021 with a total of 10,415 documents recorded in 2022.

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

***Letter of Transmittal
For the Year Ended December 31, 2022***

The County Sheriff is elected to a four year term and is the head of six divisions. The Patrol Division provides protection for a total of 532 square miles of Knox County. The Detective Division is responsible for investigating all major criminal cases in Knox County. The Jail Division runs a full service jail which houses both adult male and female prisoners charged with or convicted of felony and misdemeanor offenses. The Civil Process Division is responsible for serving all court processes.

The Clerk of Courts is elected to a four year term and is responsible for the Legal Division and the Title Division. The Legal Division's main function is to file, process and preserve papers for cases that will be handled by the Knox County Common Pleas Court and Fifth District Court of Appeals. The Legal Division received 2,391 cases filed in 2022. Of those cases 397 were certificates of judgments. The Title Division's main function is to issue vehicle titles, which serve as a person's only proof of ownership. In 2022, 30,333 vehicle titles were issued, a decrease of 2,933 from 2021.

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

The Knox County Common Pleas Probate and Juvenile Judge is elected to a six-year term and is responsible for hearing all probate and juvenile cases. In 2022, the estate cases totaled 355, which was an increase of 5 cases from 2021. Overall cases filed in Probate Court totaled 883 in 2022, which was a decrease of 4 cases from 2021. In 2022, the Juvenile Court cases filed totaled 696, which was an increase of 68 over 2021. This court also performs miscellaneous tasks such as assigning foreign judges and appointing the Humane Officer and members to the Board of Development Disabilities, and the Knox County Metropolitan Housing Authority. The Probate Court houses old birth, death and marriage records where many people work on genealogy research.

The Knox County Coroner is elected to a four year term and is responsible for certifications of deaths. She orders autopsies and investigates suspicious deaths.

The Board of Elections is a statutory board, the same as the budget commission and the board of revision, with the exception that this board has no elected officials as board members. The four member board, made up of two Republicans and two Democrats, meets monthly to conduct board business. The Board of Elections oversees all primary, general and special elections. Registered voters in 2022 totaled 42,311 an increase of 566 from 2021.

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, 2022***

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

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

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

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

The Communications Division handles Enhanced 9-1-1 dispatching, and is responsible for all communications for Knox County.

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

Economic Condition and Outlook

The trails in Knox County have expanded immensely over the years. With the advertising efforts of the Knox County Visitor's Bureau and the Chamber of Commerce, the trails are drawing more visitors to Knox County. The Mount Vernon Arts Consortium in Knox County has led a rural renaissance by bringing in concert series, comedy acts, and plays to the Woodward or the Memorial Theatre.

***Letter of Transmittal
For the Year Ended December 31, 2022***

Employee Relations

Knox County has seven separate unions, whose labor contracts commence at various times. The County Engineer has 23 members in the American Federation of State, County and Municipal Employees (A.F.S.C.M.E.) Local 2803. This contract commenced July 1, 2020, and it expires on June 30, 2023.

The County Sheriff has 52 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, 2021 for a three year period and expires on December 31, 2023.

The Cooks & Secretaries Union (Sheriff's Office) are members of the Fraternal Order of Police, Ohio Labor Council, Inc. and has 3 members. This contract commenced on August 1, 2022 for a three year period and expires on July 31, 2025.

The Department of Job and Family Services has 55 members in the A.F.S.C.M.E. Local 657. This contract commenced on July 1, 2023 for a three-year period and expires on June 30, 2026.

The Emergency Management 9-1-1 has 14 members in the Fraternal Order of Police, Ohio Labor Council, Inc. This contract commenced January 1, 2022 for a three-year period. It expires on December 31, 2024. The remaining departments along with department heads are not represented by any union.

The Water and Wastewater has 5 members in the American Federation of State, County and Municipal Employees (A.F.S.C.M.E.) Local 2803 (B). The contract commenced September 22, 2022 and it expires at Midnight, September 30, 2025.

The Board of Developmental Disabilities has 1 active paying member in the Knox New Hope Education Association (OEA) Union 1. This contract commenced on January 1, 2023, and it expires on December 31, 2025.

Major Initiatives

The County had a few major projects in 2022: The Engineer also had one Bridge Replacement on Lower Gambier Road Bridge started in 2020 and was completed in 2022. The Knox County Commissioners started renovation of the Courthouse Annex building in 2021 and completed it in June of 2022, with a project cost of \$425,400. The High Street Adult and Juvenile Probation Houses Porch and Ramp Renovations were completed in 2022, with a project cost of \$850,000. The Courthouse ADA Ramp was installed and started in 2022 and completed in 2023, with a project cost of \$200,000.

***Letter of Transmittal
For the Year Ended December 31, 2022***

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, 2022***

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, 2022, by our independent auditor, Keith Faber, Auditor of State. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Uniform Guidance, which results are not included in this report.

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

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Knox County, Ohio, for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2021. 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 Annual Comprehensive Financial Report, in which the contents conform to program standards. The Annual Comprehensive Financial Report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Knox County has received a Certificate of Achievement for the last thirty-two 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 Annual Comprehensive 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, 2022***

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 thirty-third Annual Comprehensive 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,



Sarah Thorne
Knox County Auditor

KNOX COUNTY, OHIO

***List of Elected Officials
For the Year Ended December 31, 2022***

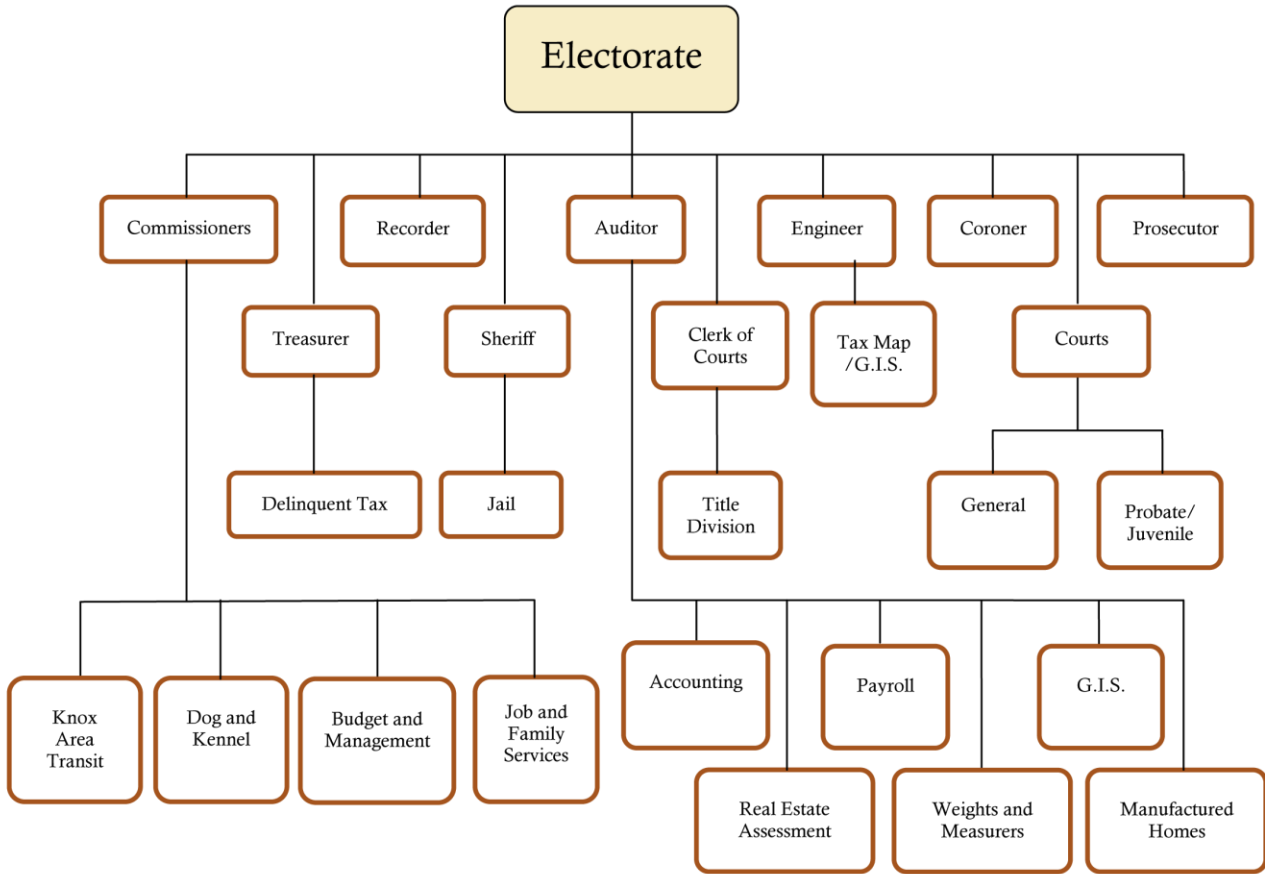
OFFICE HELD	NAME OF OFFICIAL
Commissioners	Thom Collier Bill Pursel Teresa A. Bemiller
Auditor *	Jonette Curry
Clerk of Courts	Christy Staton
Coroner	Jennifer Ogle
Engineer	Cameron Keaton
Prosecutor	Chip McConville
Recorder	Tanner Salyers
Sheriff	David Shaffer
Treasurer	Shelley Coon

JUDGES

Common Pleas Judge	Rick Wetzal
Juvenile/Probate	Jay Nixon

*Effective March 13, 2023, Sarah Thorne was elected County Auditor.

**County Organizational Chart
For the Year Ended December 31, 2022**



Statutory Boards and Committees

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

Appointed Board

Board of Revision	Board of Development Disabilities
Auditor *	
Treasurer	
Commissioners	

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



Government Finance Officers Association

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

Presented to

**Knox County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morrill

Executive Director/CEO



FINANCIAL SECTION



OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

INDEPENDENT AUDITOR'S REPORT

Knox County
117 East High Street
Mount Vernon, Ohio 43050

To the Board of Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Knox County, Ohio (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Knox County, Ohio as of December 31, 2022, 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, Developmental Disabilities, and American Rescue Plan Act funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Efficient • Effective • Transparent

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.

We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2023, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

August 31, 2023



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, 2022. 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 2022 are as follows:

- ❑ In total, net position increased \$15,439,718. Net position of governmental activities increased \$13,510,576, which represents a 14.8% increase from 2021. Net position of business-type activities increased \$1,929,142 or 24.5% from 2021.
- ❑ General revenues accounted for \$33,426,037 in revenue or 48.6% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$35,363,424 or 51.4% of total revenues of \$68,789,461.
- ❑ The County had \$51,034,743 in expenses related to governmental activities; only \$31,224,203 of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$22,574,117 in revenues and \$18,674,982 in expenditures. The general fund's fund balance increased \$66,580 to a balance of \$15,617,742. The increase was primarily due to increased collection of sales tax and continued collection of real estate taxes..

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

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

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

Government-wide Statements

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

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

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

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

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

Fund Financial Statements

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

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

**Management’s Discussion and Analysis
For the Year Ended December 31, 2022**

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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 2022 compared to 2021:

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$83,791,975	\$77,276,050	\$3,629,261	\$3,524,635	\$87,421,236	\$80,800,685
Net OPEB Asset	4,025,270	2,296,739	121,644	67,496	4,146,914	2,364,235
Capital assets, Net	70,788,703	70,562,848	12,456,374	11,461,477	83,245,077	82,024,325
Total assets	158,605,948	150,135,637	16,207,279	15,053,608	174,813,227	165,189,245
Deferred outflows of resources	4,899,653	4,411,980	169,599	187,196	5,069,252	4,599,176
Long-term liabilities outstanding	6,780,893	7,361,504	5,591,345	6,170,681	12,372,238	13,532,185
Net Pension Liability	11,283,342	19,360,125	336,298	561,399	11,619,640	19,921,524
Net OPEB Liability	0	0	0	0	0	0
Other liabilities	8,428,046	7,088,823	96,061	162,732	8,524,107	7,251,555
Total liabilities	26,492,281	33,810,452	6,023,704	6,894,812	32,515,985	40,705,264
Deferred inflows of resources	32,061,494	29,295,915	536,376	458,336	32,597,870	29,754,251
Net position:						
Net investment in capital assets	68,344,296	64,957,939	7,066,853	5,989,220	75,411,149	70,947,159
Restricted	36,701,284	36,654,200	0	0	36,701,284	36,654,200
Unrestricted	(93,754)	(10,170,889)	2,749,945	1,898,436	2,656,191	(8,272,453)
Total net position	\$104,951,826	\$91,441,250	\$9,816,798	\$7,887,656	\$114,768,624	\$99,328,906

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

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

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

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

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

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

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

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

KNOX COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2022**

Unaudited

Changes in Net Position – The following table shows the changes in net position for 2022 compared to 2021:

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
Program Revenues:						
Charges for Services and Sales	\$3,655,394	\$3,878,623	\$2,712,737	\$2,644,141	\$6,368,131	\$6,522,764
Operating Grants and Contributions	24,859,805	22,917,971	1,381,251	458,118	26,241,056	23,376,089
Capital Grants and Contributions	2,709,004	1,937,260	45,233	185,857	2,754,237	2,123,117
Total Program Revenues	31,224,203	28,733,854	4,139,221	3,288,116	35,363,424	32,021,970
General Revenues:						
Property Taxes	15,004,366	13,658,286	0	0	15,004,366	13,658,286
Sales Taxes	14,850,942	13,982,279	0	0	14,850,942	13,982,279
Other Local Taxes	250,169	204,023	0	0	250,169	204,023
Intergovernmental Revenues, Unrestricted	3,013,241	2,945,595	0	0	3,013,241	2,945,595
Investment Earnings	(1,108,908)	(100,608)	43,483	37,492	(1,065,425)	(63,116)
Miscellaneous	1,372,744	2,380,485	0	0	1,372,744	2,380,485
Total General Revenues	33,382,554	33,070,060	43,483	37,492	33,426,037	33,107,552
Total Revenues	64,606,757	61,803,914	4,182,704	3,325,608	68,789,461	65,129,522
Program Expenses						
General Government						
Legislative and Executive	12,685,649	9,062,857	0	0	12,685,649	9,062,857
Judicial	2,505,594	1,485,542	0	0	2,505,594	1,485,542
Public Safety	6,927,896	4,460,485	0	0	6,927,896	4,460,485
Public Works	7,886,847	7,421,375	0	0	7,886,847	7,421,375
Health	524,907	453,263	0	0	524,907	453,263
Human Services	20,344,698	17,970,180	0	0	20,344,698	17,970,180
Interest and Fiscal Charges	159,152	207,195	0	0	159,152	207,195
Sewer	0	0	2,296,276	2,363,033	2,296,276	2,363,033
Landfill	0	0	18,724	7,457	18,724	7,457
Total Expenses	51,034,743	41,060,897	2,315,000	2,370,490	53,349,743	43,431,387
Change in Net Position Before Transfers	13,572,014	20,743,017	1,867,704	955,118	15,439,718	21,698,135
Transfers	(61,438)	(58,487)	61,438	58,487	0	0
Total Change in Net Position	13,510,576	20,684,530	1,929,142	1,013,605	15,439,718	21,698,135
Beginning Net Position	91,441,250	70,756,720	7,887,656	6,874,051	99,328,906	77,630,771
Ending Net Position	\$104,951,826	\$91,441,250	\$9,816,798	\$7,887,656	\$114,768,624	\$99,328,906

Governmental Activities

Net position of the County's governmental activities increased by \$13,510,576. Expenses returned to levels consistent with years prior to 2021. In 2021, expenses decreased approximately \$14 million due to a plan design change with the OPERS OPEB plan. OPERS no longer offered a self-insured OPEB plan to its retirees. Instead, retirees receive a monthly fixed stipend based on their eligibility. As a result, the OPERS OPEB 2020 net liability converted to a net asset in 2021 with the offset recognized as a reduction in OPEB expense.

KNOX COUNTY, OHIO

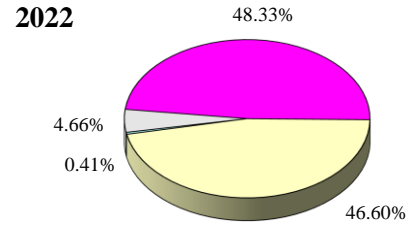
**Management's Discussion and Analysis
For the Year Ended December 31, 2022**

Unaudited

Tax revenue accounts for \$30,105,477 of the \$64,606,757 in total revenues for governmental activities. Sales tax accounted for \$14,850,942, or approximately 49.3% of total tax revenue.

The County's direct charges to users of governmental services totaled \$3,655,394. This amount represents 5.7% of total revenues for governmental activities and 11.7% of program specific revenues.

Revenue Sources	2022	Percent of Total
Intergovernmental Revenues	\$3,013,241	4.66%
Program Revenues	31,224,203	48.33%
General Tax Revenues	30,105,477	46.60%
General Other	263,836	0.41%
Total Revenue	\$64,606,757	100.00%



Business-Type Activities

Net position of the business-type activities increased by \$1,929,142. This increase is partly attributable to the receipt of American Rescue Plan grant monies used for sewer projects. 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 \$49,819,324, which is higher than last year's total of \$47,972,736. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2022 and 2021.

	Fund Balance December 31, 2022	Fund Balance December 31, 2021	Increase (Decrease)
General	\$15,617,742	\$15,551,162	\$66,580
Public Assistance	3,309,976	3,336,429	(26,453)
Motor Vehicle and Gasoline Tax	3,058,822	3,719,694	(660,872)
Children Services Board	(1,218,343)	(1,814,983)	596,640
Development Disabilities	19,474,307	18,681,143	793,164
American Rescue Plan Act	0	0	0
Other Governmental	9,576,820	8,499,291	1,077,529
Total	\$49,819,324	\$47,972,736	\$1,846,588

KNOX COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2022****Unaudited**

General Fund – The County's General Fund balance had a slight increase from 2021 to 2022. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2022 <u>Revenues</u>	2021 <u>Revenues</u>	Increase <u>(Decrease)</u>
Taxes	\$18,317,477	\$17,553,022	\$764,455
Intergovernmental Revenues	3,284,988	3,026,720	258,268
Charges for Services	1,796,604	2,066,312	(269,708)
Licenses and Permits	5,397	5,485	(88)
Investment Earnings	(1,216,652)	(135,624)	(1,081,028)
Fines and Forfeitures	46,151	54,619	(8,468)
All Other Revenue	340,152	543,919	(203,767)
Total	<u>\$22,574,117</u>	<u>\$23,114,453</u>	<u>(\$540,336)</u>

General Fund revenues in 2022 decreased 2.3% compared to revenues in 2021. The increase in Taxes is the result higher collection rate for taxes maintained from the 2020 Reappraisal. The increase in Intergovernmental Revenue is partly due to increased Casino Fee revenue which had dropped during the pandemic shutdown and partly to new grant funding for elections. The decrease in Investment Earnings is due to the decline in the fair value of investments. Charges for Services decreased as a result of a decline in mortgage refinancings.

	2022 <u>Expenditures</u>	2021 <u>Expenditures</u>	Increase <u>(Decrease)</u>
General Government:			
Legislative and Executive	\$8,097,995	\$7,802,326	\$295,669
Judicial	2,803,165	2,660,025	143,140
Public Safety	5,909,429	5,532,065	377,364
Public Works	282,145	281,593	552
Health	155,915	208,690	(52,775)
Human Services	721,989	632,935	89,054
Capital Outlay	654,694	670,771	(16,077)
Debt Service:			
Principal Retirement	44,231	42,560	1,671
Interst and Fiscal Charges	5,419	7,090	(1,671)
Total	<u>\$18,674,982</u>	<u>\$17,838,055</u>	<u>\$836,927</u>

Expenditures increased by \$836,927 or 4.7% from the prior year. The increase is consistent with normal annual expenses. General Government increases consisted of annual salary increases and fringe benefits.

***Management's Discussion and Analysis
For the Year Ended December 31, 2022***

Unaudited

Public Assistance Fund – The County's Public Assistance Fund balance did not significantly change from 2021.

Motor Vehicle and Gasoline Tax Fund – The County's Motor Vehicle and Gasoline Tax Fund balance decreased by 17.8%.

Children Services Board Fund – The fund deficit reported in the Children Services Board Fund decreased by 32.9%.

Development Disabilities Fund – The fund balance reported in the Development Disabilities Fund increased by 4.2% due to the increase from 1.75 Mil levy (Collection year 2021) back to a 2.75 Mil Levy (Collection year 2022).

American Rescue Plan Act Fund – The American Rescue Plan Act Fund balance is zero because revenue is only recognized as expenditures are made.

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 2022, the County amended its General Fund budget several times. The final budget of \$24.4 million increased \$3.5 million from the original budget of \$20.9 million due to an increase in Transfers Out mainly for Permanent Improvements and an increase in Capital Outlay for various county projects. The \$1.2 million positive variance with the final budget was a result of lower than expected expenditures for contractual services in the General Government and Human Services function.

For the General Fund, budget basis revenue of \$21.6 million did not significantly change compared to the original budget estimates. The \$2.6 million positive variance with the final budget was the result of conservative revenue estimates for sales tax, casino revenue and grants.

***Management's Discussion and Analysis
For the Year Ended December 31, 2022***

Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2022 the County had \$83,245,077 net of accumulated depreciation invested in land, buildings, equipment, vehicles and infrastructure. Of this total, \$70,788,703 was related to governmental activities and \$12,456,374 to the business-type activities. The following table shows 2022 and 2021 balances:

	Governmental Activities		Increase (Decrease)
	2022	2021	
Land	\$5,326,798	\$4,607,411	\$719,387
Construction in Progress	602,545	302,077	300,468
Capital Assets not Being Depreciated	5,929,343	4,909,488	1,019,855
Buildings and Improvements	36,614,134	39,292,775	(2,678,641)
Machinery and Equipment	6,226,107	6,006,009	220,098
Vehicles	5,607,322	5,592,110	15,212
Computer Equipment	1,119,223	1,142,929	(23,706)
Infrastructure	67,205,035	63,174,742	4,030,293
Capital Assets Being Depreciated	116,771,821	115,208,565	1,563,256
Less: Accumulated Depreciation	(51,912,461)	(49,555,205)	(2,357,256)
Totals	\$70,788,703	\$70,562,848	\$225,855

Buildings and Improvements decreased due to the direct financing sale of the Children's Resource Center. Infrastructure increased due several bridge replacements and General Paving Projects.

KNOX COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2022****Unaudited**

	Business-Type Activities		Increase (Decrease)
	2022	2021	
Land	\$347,189	\$347,189	\$0
Construction in Progress	133,577	0	133,577
Capital Assets Not Being Depreciated	480,766	347,189	133,577
Buildings and Improvements	11,230,251	11,220,325	9,926
Machinery and Equipment	2,506,732	2,160,473	346,259
Vehicles	730,475	744,048	(13,573)
Computer Equipment	64,083	64,083	0
Sewer and Water Lines	3,170,266	2,254,456	915,810
Capital Assets Being Depreciated	17,701,807	16,443,385	1,258,422
Less: Accumulated Depreciation	(5,726,199)	(5,329,097)	(397,102)
Totals	\$12,456,374	\$11,461,477	\$994,897

Business-type activities increased from 2021 due to County Sewer and Water line projects. Additional information on the County's capital assets can be found in Note 11.

Debt

At December 31, 2022, the County had \$7.9 million in general obligation bonds outstanding, \$654,494 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2022 and 2021:

	2022	2021
Governmental Activities:		
General Obligation Bonds	\$4,438,700	\$4,721,222
OPWC Loan Payable	555,676	700,747
Loan Payable	113,750	148,750
Installment Loan	169,297	339,141
Compensated Absences	1,503,470	1,451,644
Total Governmental Activities	6,780,893	7,361,504
Business-Type Activities:		
OWDA Loan Payable	718,705	734,407
General Obligation Bonds	3,445,836	3,827,191
OPWC Loan Payable	619,911	650,150
Installment Loan	623,244	726,109
Landfill Postclosure Care Liability	85,175	171,372
Compensated Absences	98,474	61,452
Total Business-Type Activities	5,591,345	6,170,681
Totals	\$12,372,238	\$13,532,185

Additional information on the County's long-term debt can be found in Note 18.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The 2023 budget is consistent and conservative as it was in 2022. The County anticipates consistent/moderate increases in Sales Tax. State funding remains stable with no projected increases to local government.

REQUESTS FOR INFORMATION

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

KNOX COUNTY, OHIO

**Statement of Net Position
December 31, 2022**

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Knox County Airport	Knox County Land Reutilization Corporation
Assets:					
Cash and Cash Equivalents	\$ 45,954,842	\$ 3,234,482	\$ 49,189,324	\$ 0	\$ 0
Cash and Cash Equivalents in Segregated Accounts	124,868	4,387	129,255	511,470	390,188
Cash and Cash Equivalents with Fiscal Agent	6,768,779	0	6,768,779	0	0
Receivables:					
Taxes	18,234,078	0	18,234,078	0	0
Accounts	166,292	378,025	544,317	31,945	0
Intergovernmental	7,545,244	0	7,545,244	0	128,629
Interest	128,533	0	128,533	0	0
Special Assessments	7,889	0	7,889	0	0
Loans	3,965,985	0	3,965,985	0	591,685
Internal Balances	85,889	(85,889)	0	0	0
Due from Component Unit	120,664	0	120,664	0	0
Inventory of Supplies	306,946	88,293	395,239	41,125	0
Prepaid Items	255,167	9,963	265,130	0	15,556
Restricted Assets:					
Cash and Cash Equivalents	126,799	0	126,799	0	0
Other Assets	0	0	0	0	3,726,146
Net OPEB Asset	4,025,270	121,644	4,146,914	0	0
Capital Assets not Being Depreciated	5,929,343	480,766	6,410,109	869,350	0
Capital Assets Being Depreciated, net	64,859,360	11,975,608	76,834,968	6,690,436	5,292
Total Assets	158,605,948	16,207,279	174,813,227	8,144,326	4,857,496
Deferred Outflows of Resources:					
Deferred Charge on Refunding	0	19,175	19,175	0	0
Pension	4,815,113	150,424	4,965,537	0	0
OPEB	84,540	0	84,540	0	0
Total Deferred Outflows of Resources	4,899,653	169,599	5,069,252	0	0
Liabilities:					
Accounts Payable	1,454,395	63,883	1,518,278	156,912	605,641
Accrued Wages and Benefits	405,062	13,525	418,587	0	0
Intergovernmental Payable	565,843	9,772	575,615	0	0
Contracts Payable	419,805	0	419,805	0	0
Due to Others	126,799	0	126,799	0	0
Unearned Revenue	5,396,129	0	5,396,129	0	6,990
Matured Bonds and Interest Payable	48,379	0	48,379	0	0
Due to Primary Government	0	0	0	120,664	0
Accrued Interest Payable	11,634	8,881	20,515	0	0
Long Term Liabilities:					
Due Within One Year	1,629,619	678,909	2,308,528	26,800	0
Due in More Than One Year:					
Net Pension Liability	11,283,342	336,298	11,619,640	0	0
Other Amounts Due in More Than One Year	5,151,274	4,912,436	10,063,710	424,100	250,000
Total Liabilities	26,492,281	6,023,704	32,515,985	728,476	862,631

(Continued)

KNOX COUNTY, OHIO

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Knox County Airport	Knox County Land Reutilization Corporation
Deferred Inflows of Resources:					
Property Taxes	14,054,181	0	14,054,181	0	0
Mortgage Receivable	0	0	0	0	591,685
Pension	13,824,877	410,693	14,235,570	0	0
OPEB	4,182,436	125,683	4,308,119	0	0
Total Deferred Inflows of Resources	32,061,494	536,376	32,597,870	0	591,685
Net Position:					
Net Investment in Capital Assets	68,344,296	7,066,853	75,411,149	7,108,886	5,292
Restricted For:					
Public Safety	2,741,825	0	2,741,825	0	0
Public Works	5,688,760	0	5,688,760	0	0
Human Services	23,667,165	0	23,667,165	0	0
Capital Projects	29,526	0	29,526	0	0
Debt Service	120,353	0	120,353	58,101	0
Other Purposes	4,453,655	0	4,453,655	0	0
Unrestricted (Deficit)	(93,754)	2,749,945	2,656,191	248,863	3,397,888
Total Net Position	\$ 104,951,826	\$ 9,816,798	\$ 114,768,624	\$ 7,415,850	\$ 3,403,180

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Activities
For the Year Ended December 31, 2022**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 12,685,649	\$ 1,072,355	\$ 4,345,998	\$ 479,622
Judicial	2,505,594	941,574	322,604	0
Public Safety	6,927,896	453,507	600,083	0
Public Works	7,886,847	46,874	6,951,046	2,229,382
Health	524,907	233,791	80,506	0
Human Services	20,344,698	907,293	12,559,568	0
Interest and Fiscal Charges	159,152	0	0	0
Total Governmental Activities	51,034,743	3,655,394	24,859,805	2,709,004
Business-Type Activities:				
Sewer District Fund	2,296,276	2,712,737	1,381,251	45,233
Landfill Fund	18,724	0	0	0
Total Business-Type Activities	2,315,000	2,712,737	1,381,251	45,233
Total Primary Government	\$ 53,349,743	\$ 6,368,131	\$ 26,241,056	\$ 2,754,237
Component Units:				
Knox County Airport	\$ 1,235,648	\$ 705,719	\$ 364,891	\$ 0
Knox County Land Reutilization Corporation	2,052,851	59,984	2,502,222	0
Total Component Units	\$ 3,288,499	\$ 765,703	\$ 2,867,113	\$ 0

General Revenues

Property Taxes Levied for:

General Purposes

Special Purposes

Sales Tax

Other Local Tax

Intergovernmental Revenues, Unrestricted

Investment Earnings

Miscellaneous

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Knox County Airport	Knox County Land Reutilization Corporation
\$ (6,787,674)	\$ 0	\$ (6,787,674)		
(1,241,416)	0	(1,241,416)		
(5,874,306)	0	(5,874,306)		
1,340,455	0	1,340,455		
(210,610)	0	(210,610)		
(6,877,837)	0	(6,877,837)		
(159,152)	0	(159,152)		
<u>(19,810,540)</u>	<u>0</u>	<u>(19,810,540)</u>		
0	1,842,945	1,842,945		
0	(18,724)	(18,724)		
<u>0</u>	<u>1,824,221</u>	<u>1,824,221</u>		
(19,810,540)	1,824,221	(17,986,319)		
			\$ (165,038)	
				\$ 509,355
			<u>(165,038)</u>	<u>509,355</u>
6,139,496	0	6,139,496	0	0
8,864,870	0	8,864,870	0	0
14,850,942	0	14,850,942	0	0
250,169	0	250,169	0	0
3,013,241	0	3,013,241	0	977,965
(1,108,908)	43,483	(1,065,425)	0	0
1,372,744	0	1,372,744	0	938,603
(61,438)	61,438	0	0	0
<u>33,321,116</u>	<u>104,921</u>	<u>33,426,037</u>	<u>0</u>	<u>1,916,568</u>
13,510,576	1,929,142	15,439,718	(165,038)	2,425,923
91,441,250	7,887,656	99,328,906	7,580,888	977,257
<u>\$ 104,951,826</u>	<u>\$ 9,816,798</u>	<u>\$ 114,768,624</u>	<u>\$ 7,415,850</u>	<u>\$ 3,403,180</u>

KNOX COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2022**

	General	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Board
Assets:				
Cash and Cash Equivalents	\$ 14,775,913	\$ 638,481	\$ 2,326,291	\$ 1,364,398
Cash and Cash Equivalents in Segregated Accounts	18,663	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Taxes	8,600,088	0	0	1,823,287
Accounts	88,396	19,233	1,418	47
Intergovernmental	1,307,718	494,562	3,319,489	810,784
Interest	125,596	0	2,479	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	34,520	2,485,069	675	32,919
Advance to Other Funds	112,765	0	0	0
Due from Component Unit	120,664	0	0	0
Inventory of Supplies	5,726	0	301,220	0
Prepaid Items	143,553	36,975	15,988	0
Restricted Assets:				
Cash and Cash Equivalents	126,799	0	0	0
Total Assets	\$ 25,460,401	\$ 3,674,320	\$ 5,967,560	\$ 4,031,435
Liabilities:				
Accounts Payable	\$ 272,272	\$ 62,375	\$ 71,182	\$ 595,971
Accrued Wages and Benefits Payable	185,547	60,476	35,777	0
Intergovernmental Payable	408,496	43,329	25,100	51
Contracts Payable	196,272	0	11,588	0
Due to Others	126,799	0	0	0
Unearned Revenue	0	0	0	0
Matured Bonds and Interest Payable	0	0	0	0
Due to Other Funds	991	51,917	0	2,069,872
Advances from Other Funds	0	0	0	0
Total Liabilities	1,190,377	218,097	143,647	2,665,894
Deferred Inflows of Resources:				
Property Tax	5,229,696	0	0	1,794,945
Unavailable Revenue	3,422,586	146,247	2,765,091	788,939
Total Deferred Inflows of Resources	8,652,282	146,247	2,765,091	2,583,884
Fund Balances:				
Nonspendable	149,279	36,975	317,208	0
Restricted	0	3,273,001	2,741,614	0
Assigned	873,328	0	0	0
Unassigned	14,595,135	0	0	(1,218,343)
Total Fund Balances	15,617,742	3,309,976	3,058,822	(1,218,343)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 25,460,401	\$ 3,674,320	\$ 5,967,560	\$ 4,031,435

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

Development Disabilities	American Rescue Plan Act	Other Governmental Funds	Total Governmental Funds
\$ 12,885,907	\$ 5,488,667	\$ 8,471,123	\$ 45,950,780
0	0	106,205	124,868
6,768,779	0	0	6,768,779
4,876,528	0	2,934,175	18,234,078
3,091	0	45,209	157,394
286,112	0	1,326,579	7,545,244
0	0	458	128,533
0	0	7,889	7,889
0	0	3,965,985	3,965,985
0	0	17,293	2,570,476
0	0	0	112,765
0	0	0	120,664
0	0	0	306,946
21,942	0	36,709	255,167
0	0	0	126,799
<u>\$ 24,842,359</u>	<u>\$ 5,488,667</u>	<u>\$ 16,911,625</u>	<u>\$ 86,376,367</u>
\$ 193,820	\$ 45,780	\$ 212,995	\$ 1,454,395
43,461	0	79,801	405,062
28,318	0	60,549	565,843
0	36,800	175,145	419,805
0	0	0	126,799
0	5,396,129	0	5,396,129
0	0	48,379	48,379
10,522	9,958	437,041	2,580,301
0	0	112,765	112,765
<u>276,121</u>	<u>5,488,667</u>	<u>1,126,675</u>	<u>11,109,478</u>
4,800,520	0	2,229,020	14,054,181
291,411	0	3,979,110	11,393,384
<u>5,091,931</u>	<u>0</u>	<u>6,208,130</u>	<u>25,447,565</u>
21,942	0	36,709	562,113
19,452,365	0	7,067,316	32,534,296
0	0	2,507,446	3,380,774
0	0	(34,651)	13,342,141
<u>19,474,307</u>	<u>0</u>	<u>9,576,820</u>	<u>49,819,324</u>
<u>\$ 24,842,359</u>	<u>\$ 5,488,667</u>	<u>\$ 16,911,625</u>	<u>\$ 86,376,367</u>

KNOX COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Position Of Governmental Activities
December 31, 2022***

Total Governmental Fund Balances		\$ 49,819,324
<i>Amounts reported for governmental activities in the statement of net position are different because</i>		
Capital Assets used in governmental activities are not financial resources and therefore are not reported in the funds.		70,788,703
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.		11,393,384
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.		108,674
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:		
Deferred Outflows - Pension	4,815,113	
Deferred Inflows - Pension	(13,824,877)	
Net Pension Liability	<u>(11,283,342)</u>	(20,293,106)
The net OPEB asset is not due and receivable in the current period; therefore, the asset and related deferred inflows/outflows are not reported in governmental funds:		
Deferred Outflows - OPEB	84,540	
Deferred Inflows - OPEB	(4,182,436)	
Net OPEB Asset	<u>4,025,270</u>	(72,626)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
General Obligation Bonds Payable	(4,438,700)	
Ohio Public Works Commission Loan Payable	(555,676)	
Loan Payable	(113,750)	
Compensated Absences Payable	(1,503,470)	
Installment Loan Payable	(169,297)	
Accrued Interest Payable	<u>(11,634)</u>	<u>(6,792,527)</u>
<i>Net Position of Governmental Activities</i>		<u><u>\$ 104,951,826</u></u>

See accompanying notes to the basic financial statements



KNOX COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2022**

	General	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Board
Revenues:				
Taxes	\$ 18,317,477	\$ 0	\$ 0	\$ 1,917,257
Intergovernmental Revenues	3,284,988	3,261,767	7,044,966	3,594,162
Charges for Services	1,796,604	70,121	13,370	134,514
Licenses and Permits	5,397	0	0	0
Investment Earnings	(1,216,652)	0	23,618	0
Special Assessments	0	0	0	0
Fines and Forfeitures	46,151	0	15,829	0
Donations and Contributions	0	0	0	0
All Other Revenue	340,152	185,280	112,041	242,875
Total Revenue	22,574,117	3,517,168	7,209,824	5,888,808
Expenditures:				
Current:				
General Government:				
Legislative and Executive	8,097,995	0	0	0
Judicial	2,803,165	0	0	0
Public Safety	5,909,429	0	0	0
Public Works	282,145	0	7,807,672	0
Health	155,915	0	0	0
Human Services	721,989	3,629,006	0	5,621,769
Intergovernmental	0	0	0	0
Capital Outlay	654,694	0	0	0
Debt Service:				
Principal Retirement	44,231	0	0	0
Interest and Fiscal Charges	5,419	0	0	0
Total Expenditures	18,674,982	3,629,006	7,807,672	5,621,769
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,899,135	(111,838)	(597,848)	267,039
Other Financing Sources (Uses):				
Transfers In	43,483	85,385	0	329,601
Transfers Out	(3,877,002)	0	0	0
Total Other Financing Sources (Uses)	(3,833,519)	85,385	0	329,601
Net Change in Fund Balances	65,616	(26,453)	(597,848)	596,640
Fund Balances at Beginning of Year	15,551,162	3,336,429	3,719,694	(1,814,983)
Increase (Decrease) in Inventory	964	0	(63,024)	0
Fund Balances End of Year	\$ 15,617,742	\$ 3,309,976	\$ 3,058,822	\$ (1,218,343)

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

Development Disabilities	American Rescue Plan Act	Other Governmental Funds	Total Governmental Funds
\$ 4,698,487	\$ 0	\$ 4,951,054	\$ 29,884,275
1,743,396	3,438,862	7,842,408	30,210,549
0	0	1,279,637	3,294,246
0	0	222,372	227,769
0	39,018	26,344	(1,127,672)
0	0	6,382	6,382
0	0	73,308	135,288
440	0	0	440
168,939	0	401,465	1,450,752
<u>6,611,262</u>	<u>3,477,880</u>	<u>14,802,970</u>	<u>64,082,029</u>
0	3,477,880	1,104,547	12,680,422
0	0	433,986	3,237,151
0	0	3,005,976	8,915,405
0	0	12,541	8,102,358
0	0	409,506	565,421
5,818,098	0	4,157,212	19,948,074
0	0	2,463,425	2,463,425
0	0	4,753,031	5,407,725
0	0	580,973	625,204
0	0	161,339	166,758
<u>5,818,098</u>	<u>3,477,880</u>	<u>17,082,536</u>	<u>62,111,943</u>
793,164	0	(2,279,566)	1,970,086
0	0	3,424,118	3,882,587
0	0	(67,023)	(3,944,025)
<u>0</u>	<u>0</u>	<u>3,357,095</u>	<u>(61,438)</u>
793,164	0	1,077,529	1,908,648
18,681,143	0	8,499,291	47,972,736
0	0	0	(62,060)
<u>\$ 19,474,307</u>	<u>\$ 0</u>	<u>\$ 9,576,820</u>	<u>\$ 49,819,324</u>

KNOX COUNTY, OHIO

***Reconciliation Of The Statement Of Revenues, Expenditures
And Changes In Fund Balances Of Governmental Funds
To The Statement Of Activities
For The Year Ended December 31, 2022***

Net Change in Fund Balances - Total Governmental Funds \$ 1,908,648

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

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

Capital Outlay	7,711,528	
Depreciation Expense	<u>(4,255,919)</u>	3,455,609

Governmental Funds only report the disposal of assets to the extent proceeds are received from sale. In the statement of activities, the gain/loss is reported for each disposal. (3,229,754)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 3,157,555

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows. 2,730,438

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities. 1,706,405

Except for amounts reported as deferred inflows/outflows, changes in the net OPEB asset are reported as OPEB expense in the statement of activities. 3,253,296

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

General Obligation Bond Principal Payment	275,289	
Ohio Public Works Commission Principal Payment	145,071	
Local Government Innovation Loan Principal Payment	35,000	
Installment Loan Principal Payment	<u>169,844</u>	625,204

(Continued)

KNOX COUNTY, OHIO

In the statement of activities, interest is accrued on outstanding bonds,
whereas in governmental funds, an interest expenditure is reported when due. 373

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	(51,826)	
Change in Inventory	(62,060)	
Amortization of Bond Premium	<u>7,233</u>	(106,653)

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.

9,455

Change in Net Position of Governmental Activities

\$ 13,510,576

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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 16,765,000	\$ 16,765,000	\$ 18,330,838	\$ 1,565,838
Intergovernmental Revenues	2,473,291	2,473,291	3,245,147	771,856
Charges for Services	1,459,010	1,459,010	1,287,121	(171,889)
Licenses and Permits	4,300	4,300	5,397	1,097
Investment Earnings	300,000	300,000	435,494	135,494
Fines and Forfeitures	47,000	47,000	47,553	553
All Other Revenues	391,300	391,300	478,129	86,829
Total Revenues	21,439,901	21,439,901	23,829,679	2,389,778
Expenditures:				
Current:				
General Government - Legislative and Executive	8,898,204	8,924,493	8,447,628	476,865
General Government - Judicial	2,609,829	2,635,223	2,512,740	122,483
Public Safety	5,855,868	6,017,130	5,900,553	116,577
Public Works	307,148	304,799	294,865	9,934
Health	264,879	264,879	207,024	57,855
Human Services	852,822	852,822	761,221	91,601
Debt Service:				
Principal	44,231	44,231	44,231	0
Interest and Fiscal Charges	5,419	5,419	5,419	0
Capital Outlay	843,162	1,262,899	938,546	324,353
Total Expenditures	19,681,562	20,311,895	19,112,227	1,199,668
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,758,339	1,128,006	4,717,452	3,589,446
Other Financing Sources (Uses):				
Other Financing Uses	(128,198)	(128,198)	(112,929)	15,269
Transfers In	125,000	125,000	225,000	100,000
Transfers Out	(1,098,976)	(3,922,081)	(3,922,081)	0
Advances In	6,500	6,500	110,700	104,200
Total Other Financing Sources (Uses)	(1,095,674)	(3,918,779)	(3,699,310)	219,469
Net Change in Fund Balance	662,665	(2,790,773)	1,018,142	3,808,915
Fund Balance at Beginning of Year	12,643,447	12,643,447	12,643,447	0
Prior Year Encumbrances	665,518	665,518	665,518	0
Fund Balance at End of Year	\$ 13,971,630	\$ 10,518,192	\$ 14,327,107	\$ 3,808,915

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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 4,000,000	\$ 4,000,000	\$ 3,337,706	\$ (662,294)
Charges for Services	150,000	150,000	70,121	(79,879)
All Other Revenues	730,000	730,000	162,006	(567,994)
Total Revenues	4,880,000	4,880,000	3,569,833	(1,310,167)
Expenditures:				
Human Services	5,197,602	5,244,820	3,426,767	1,818,053
Total Expenditures	5,197,602	5,244,820	3,426,767	1,818,053
Excess (Deficiency) of Revenues Over (Under) Expenditures	(317,602)	(364,820)	143,066	507,886
Other Financing Sources (Uses):				
Transfers In	475,000	475,000	85,385	(389,615)
Transfers Out	(93,000)	(45,782)	0	45,782
Total Other Financing Sources (Uses)	382,000	429,218	85,385	(343,833)
Net Change in Fund Balance	64,398	64,398	228,451	164,053
Fund Balance at Beginning of Year	309,068	309,068	309,068	0
Prior Year Encumbrances	46,602	46,602	46,602	0
Fund Balance at End of Year	\$ 420,068	\$ 420,068	\$ 584,121	\$ 164,053

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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 6,902,071	\$ 6,902,071	\$ 7,063,750	\$ 161,679
Charges for Services	4,300	4,300	13,370	9,070
Investment Earnings	35,000	35,000	22,366	(12,634)
Fines and Forfeitures	10,500	10,500	16,368	5,868
All Other Revenues	64,500	64,500	111,366	46,866
Total Revenues	<u>7,016,371</u>	<u>7,016,371</u>	<u>7,227,220</u>	<u>210,849</u>
Expenditures:				
Public Works	7,889,653	9,053,653	8,246,909	806,744
Total Expenditures	<u>7,889,653</u>	<u>9,053,653</u>	<u>8,246,909</u>	<u>806,744</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(873,282)	(2,037,282)	(1,019,689)	1,017,593
Fund Balance at Beginning of Year	2,114,278	2,114,278	2,114,278	0
Prior Year Encumbrances	873,281	873,281	873,281	0
Fund Balance at End of Year	<u>\$ 2,114,277</u>	<u>\$ 950,277</u>	<u>\$ 1,967,870</u>	<u>\$ 1,017,593</u>

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Children Services Board Fund
For the Year Ended December 31, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,820,300	\$ 1,820,300	\$ 1,917,884	\$ 97,584
Intergovernmental Revenues	3,924,733	3,924,733	3,703,028	(221,705)
Charges for Services	155,000	155,000	134,514	(20,486)
All Other Revenues	14,600	14,600	238,099	223,499
Total Revenues	5,914,633	5,914,633	5,993,525	78,892
Expenditures:				
Human Services	5,947,802	6,247,802	5,847,342	400,460
Total Expenditures	5,947,802	6,247,802	5,847,342	400,460
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33,169)	(333,169)	146,183	479,352
Other Financing Sources (Uses):				
Transfers In	0	0	329,601	329,601
Total Other Financing Sources (Uses)	0	0	329,601	329,601
Net Change in Fund Balance	(33,169)	(333,169)	475,784	808,953
Fund Balance at Beginning of Year	771,982	771,982	771,982	0
Prior Year Encumbrances	47,802	47,802	47,802	0
Fund Balance at End of Year	\$ 786,615	\$ 486,615	\$ 1,295,568	\$ 808,953

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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 5,722,750	\$ 5,722,750	\$ 4,700,226	\$ (1,022,524)
Intergovernmental Revenues	1,847,289	1,847,289	1,779,818	(67,471)
All Other Revenues	411,893	411,893	168,441	(243,452)
Donations and Contributions	3,000	3,000	440	(2,560)
Total Revenues	<u>7,984,932</u>	<u>7,984,932</u>	<u>6,648,925</u>	<u>(1,336,007)</u>
Expenditures:				
Human Services	9,197,545	9,197,545	5,960,039	3,237,506
Total Expenditures	<u>9,197,545</u>	<u>9,197,545</u>	<u>5,960,039</u>	<u>3,237,506</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,212,613)	(1,212,613)	688,886	1,901,499
Other Financing Sources (Uses):				
Transfers In	74,590	74,590	0	(74,590)
Transfers Out	(74,590)	(74,590)	0	74,590
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(1,212,613)	(1,212,613)	688,886	1,901,499
Fund Balance at Beginning of Year	12,157,386	12,157,386	12,157,386	0
Prior Year Encumbrances	18,711	18,711	18,711	0
Fund Balance at End of Year	<u>\$ 10,963,484</u>	<u>\$ 10,963,484</u>	<u>\$ 12,864,983</u>	<u>\$ 1,901,499</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 – American Rescue Plan Act Fund
For the Year Ended December 31, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 6,052,659	\$ 6,052,659	\$ 4,133,699	\$ (1,918,960)
Investment Earnings	2,000	2,000	39,018	37,018
Total Revenues	<u>6,054,659</u>	<u>6,054,659</u>	<u>4,172,717</u>	<u>(1,881,942)</u>
Expenditures:				
General Government - Legislative and Executive:				
Materials and Supplies	60,000	60,000	0	60,000
Contractual Services	8,827,661	6,657,089	2,116,660	4,540,429
Other Expenditures	1,061,351	3,481,923	2,958,313	523,610
Capital Outlay	896,325	646,325	136,060	510,265
Total Expenditures	<u>10,845,337</u>	<u>10,845,337</u>	<u>5,211,033</u>	<u>5,634,304</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,790,678)	(4,790,678)	(1,038,316)	3,752,362
Fund Balance at Beginning of Year	4,060,473	4,060,473	4,060,473	0
Prior Year Encumbrances	730,205	730,205	730,205	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,752,362</u>	<u>\$ 3,752,362</u>

KNOX COUNTY, OHIO

**Statement of Net Position
Proprietary Funds
December 31, 2022**

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 3,158,542	\$ 75,940	\$ 3,234,482	\$ 4,062
Cash and Cash Equivalents in Segregated Accounts	4,387	0	4,387	0
Receivables:				
Accounts	378,025	0	378,025	8,898
Due from Other Funds	9,958	0	9,958	0
Inventory of Supplies	88,293	0	88,293	0
Prepaid Items	9,963	0	9,963	0
Total Current Assets	3,649,168	75,940	3,725,108	12,960
Noncurrent Assets:				
Net OPEB Asset	121,644	0	121,644	0
Capital Assets not Being Depreciated	337,602	143,164	480,766	0
Capital Assets being Depreciated, net	11,975,608	0	11,975,608	0
Total Noncurrent Assets	12,434,854	143,164	12,578,018	0
Total Assets	16,084,022	219,104	16,303,126	12,960
Deferred Outflows of Resources:				
Deferred Charge on Refunding	19,175	0	19,175	0
Pension	150,424	0	150,424	0
Total Deferred Outflows of Resources	169,599	0	169,599	0
Liabilities:				
Current Liabilities:				
Accounts Payable	63,883	0	63,883	0
Accrued Wages and Benefits	13,525	0	13,525	0
Intergovernmental Payable	9,772	0	9,772	0
Due to Other Funds	133	0	133	0
Accrued Interest Payable	8,881	0	8,881	0
Compensated Absences - Current	50,185	0	50,185	0
General Obligation Bonds - Current	375,000	0	375,000	0
Installment Loans Payable - Current	106,209	0	106,209	0
OWDA Loans Payable - Current	32,100	0	32,100	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	689,928	85,175	775,103	0

(Continued)

KNOX COUNTY, OHIO

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
<i>Noncurrent Liabilities</i>				
Compensated Absences Payable	48,289	0	48,289	0
General Obligation Bonds Payable	3,070,836	0	3,070,836	0
Installment Loans Payable	517,035	0	517,035	0
OWDA Loans Payable	686,605	0	686,605	0
OPWC Loans Payable	589,671	0	589,671	0
Net Pension Liability	336,298	0	336,298	0
<i>Total Noncurrent Liabilities</i>	5,248,734	0	5,248,734	0
Total Liabilities	5,938,662	85,175	6,023,837	0
Deferred Inflows of Resources:				
Pension	410,693	0	410,693	0
OPEB	125,683	0	125,683	0
Total Deferred Inflows of Resources	536,376	0	536,376	0
Net Position:				
Net Investment in Capital Assets	6,923,689	143,164	7,066,853	0
Unrestricted	2,854,894	(9,235)	2,845,659	12,960
Total Net Position	\$ 9,778,583	\$ 133,929	\$ 9,912,512	\$ 12,960
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.			(95,714)	
Total Net Position of Business Type Activities			\$ 9,816,798	

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, 2022**

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
Operating Revenues:				
Charges for Services	\$ 2,693,223	\$ 0	\$ 2,693,223	\$ 0
Other Operating Revenue	19,514	0	19,514	0
Total Operating Revenues	2,712,737	0	2,712,737	0
Operating Expenses:				
Personal Services	825,553	0	825,553	0
Contractual Services	548,337	0	548,337	0
Materials and Supplies	295,036	0	295,036	0
Depreciation	442,671	0	442,671	0
Other Operating Expenses	38,996	18,724	57,720	0
Total Operating Expenses	2,150,593	18,724	2,169,317	0
Operating Income (Loss)	562,144	(18,724)	543,420	0
Nonoperating Revenue (Expenses):				
Intergovernmental Grants	1,381,251	0	1,381,251	0
Investment Earnings	43,483	0	43,483	0
Interest Expense	(137,505)	0	(137,505)	0
Loss on Disposal of Capital Assets	(8,178)	0	(8,178)	0
Other Nonoperating Revenue	0	0	0	9,455
Total Nonoperating Revenues (Expenses)	1,279,051	0	1,279,051	9,455
Income (Loss) Before Contributions and Transfers	1,841,195	(18,724)	1,822,471	9,455
Capital Contributions - Tap in Fees	45,233	0	45,233	0
Transfers In	0	104,921	104,921	0
Transfers Out	(43,483)	0	(43,483)	0
Change in Net Position	1,842,945	86,197	1,929,142	9,455
Net Position Beginning of Year	7,935,638	47,732	7,983,370	3,505
Net Position End of Year	<u>\$ 9,778,583</u>	<u>\$ 133,929</u>	<u>\$ 9,912,512</u>	<u>\$ 12,960</u>

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2022**

	<u>Business Type Activities - Enterprise Funds</u>			Governmental
	Sewer		Totals	Activities -
	District	Landfill		Internal Service Fund
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$2,711,436	\$0	\$2,711,436	\$0
Cash Payments to Suppliers for Goods and Services	(792,396)	(104,921)	(897,317)	0
Cash Payments to Employees for Service	(973,470)	0	(973,470)	0
Cash From Other Sources	0	0	0	1,527
Net Cash Provided (Used) for Operating Activities	945,570	(104,921)	840,649	1,527
<u>Cash Flows from Noncapital and Related Financing Activities:</u>				
Transfers In	0	104,921	104,921	0
Transfers Out	(43,483)	0	(43,483)	0
Principal Paid in Installment Loan	(50,683)	0	(50,683)	0
Interest Paid on Debt	(1,132)	0	(1,132)	0
Intergovernmental Grants	1,468,961	0	1,468,961	0
Net Cash Provided for Noncapital and Related Financing Activities	1,373,663	104,921	1,478,584	0
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Contributed Capital from Tap-In Fees	45,233	0	45,233	0
Acquisition of Capital Assets	(1,577,725)	0	(1,577,725)	0
Principal Paid on Ohio Water Development Loan Payable	(15,702)	0	(15,702)	0
Principal Paid on Ohio Public Works Commission Loan Pay:	(30,239)	0	(30,239)	0
Principal Paid on General Obligation Bonds Payable	(370,000)	0	(370,000)	0
Principal Paid on Installment Loan Payable	(52,182)	0	(52,182)	0
Interest Paid on Debt	(146,103)	0	(146,103)	0
Net Cash Used for Capital and Related Financing Activities	(2,146,718)	0	(2,146,718)	0
<u>Cash Flows from Investing Activities:</u>				
Receipts of Interest	43,483	0	43,483	0
Net Cash Provided by Investing Activities	43,483	0	43,483	0
Net Increase in Cash and Cash Equivalents	215,998	0	215,998	1,527
Cash and Cash Equivalents at Beginning of Year	2,946,931	75,940	3,022,871	2,535
Cash and Cash Equivalents at End of Year	\$3,162,929	\$75,940	\$3,238,869	\$4,062
<u>Reconciliation of Cash and</u>				
<u>Cash Equivalents per Statement of Net Position:</u>				
Cash and Cash Equivalents	\$3,158,542	\$75,940	\$3,234,482	\$4,062
Cash and Cash Equivalents with Fiscal Agent	4,387	0	4,387	0
Cash and Cash Equivalents at End of Year	\$3,162,929	\$75,940	\$3,238,869	\$4,062

(Continued)

KNOX COUNTY, OHIO

	<u>Business Type Activities - Enterprise Funds</u>			Governmental
	Sewer			Activities -
	District	Landfill	Totals	Internal Service Fund
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>				
<u>Provided (Used) for Operating Activities:</u>				
Operating Income (Loss)	\$562,144	(\$18,724)	\$543,420	\$0
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) for Operating Activities:				
Depreciation Expense	442,671	0	442,671	0
Miscellaneous Nonoperating Revenue	0	0	0	1,527
Changes in Assets, Deferred Outflows of Resources, Liabilities and Deferred Inflows of Resources:				
Increase in Accounts Receivable	(1,301)	0	(1,301)	0
Decrease in Inventory	26,354	0	26,354	0
Increase in Prepaid Items	(1,524)	0	(1,524)	0
Increase in Net OPEB Asset	(54,148)	0	(54,148)	0
Increase Deferred Outflows-Pension	(39,791)	0	(39,791)	0
Decrease Deferred Outflows-OPEB	54,992	0	54,992	0
Increase in Accounts Payable	63,883	0	63,883	0
Increase in Accrued Wages and Benefits	1,552	0	1,552	0
Decrease in Closure and Postclosure Care Payable	0	(86,197)	(86,197)	0
Increase in Intergovernmental Payable	644	0	644	0
Increase in Due to Other Funds	133	0	133	0
Increase in Compensated Absences	37,022	0	37,022	0
Decrease in Net Pension Liability	(225,101)	0	(225,101)	0
Increase in Deferred Inflows-Pension	158,584	0	158,584	0
Decrease in Deferred Inflows-OPEB	(80,544)	0	(80,544)	0
Total Adjustments	383,426	(86,197)	297,229	1,527
Net Cash Provided (Used) for Operating Activities	\$945,570	(\$104,921)	\$840,649	\$1,527

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

***Statement of Net Position
Fiduciary Funds
December 31, 2022***

	<u>Custodial Funds</u>
Assets:	
Cash and Cash Equivalents	\$ 9,486,922
Cash in segregated Accounts	545,765
Receivables:	
Taxes	74,919,393
Intergovernmental	3,893,931
Special Assessments	41,639
Total Assets	<u>88,887,650</u>
Liabilities:	
Intergovernmental Payable	<u>2,886,387</u>
Total Liabilities	<u>2,886,387</u>
Deferred Inflows of Resources:	
Property Taxes not Levied to Finance Current Year Operations	<u>73,853,991</u>
Total Deferred Inflows of Resources	<u>73,853,991</u>
Net Position:	
Restricted for Individuals, Organizations and Other Governments	12,147,272
Total Net Position	<u>\$ 12,147,272</u>

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

***Statement of Changes in Net Position
Fiduciary Funds
For the Year Ended December 31, 2022***

	<u>Custodial Funds</u>
Additions:	
Property Tax Collection for Other Governments	\$ 64,796,790
Amounts Received as Fiscal Agent	13,727,516
Intergovernmental	7,014,104
Licenses, Fees and Permits for Other Governments	13,032,784
Special Assessments for Other Governments	309,954
Miscellaneous	<u>205,843</u>
Total Additions	<u>99,086,991</u>
Deductions:	
Taxes Distributed to Other Governments	64,949,571
Payments Made to Other Governments	20,479,343
Payments Made on Behalf of Other Governments	14,315,194
Payments Made to Individuals	<u>204,617</u>
Total Deductions	<u>99,948,725</u>
Net Increase in Fiduciary Net Position	(861,734)
Net Position Beginning of Year, Restated	<u>13,009,006</u>
Net Position End of Year	<u>\$ 12,147,272</u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

The County participates with the **County Employee Benefits Consortium of Ohio, Inc (CEBCO)**, an Ohio not-for-profit corporation with membership open to Ohio political subdivisions to collectively pool resources to purchase employee benefits. The County pays, on a monthly bases, the annual actuarially determined funding rate. Components of the funding rate include the claims fund contribution, incurred but not reported claims, a claim contingency reserve fund, as well as the fixed costs of the consortium.

The business and affairs of the consortium are managed by a board of not less than nine or more than fifteen directors that exercise all powers of the consortium. Two thirds of the directors are County Commissioners of member Counties and one third are employees of the member Counties. Each member of the consortium is entitled to one vote. At all times, one director is required to be a member of the Board of Directors of the CCAO and another is required to be a Board member of the County Risk Sharing Authority, Inc (CORSA).

Joint Ventures:

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

Emergency Management Agency

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

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

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

Eastern Ohio Housing Corporation

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

Jointly Governed Organizations:

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

Joint Solid Waste District

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

Mid Eastern Ohio Regional Council (MEORC)

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Knox County Family and Children First Council (KCFCFC)

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

Perry Multi-County Juvenile Facility (JF)

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

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

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 2022.

Discretely Presented Component Units:

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

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

Agencies, Boards and Commissions:

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

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

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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:

General Fund

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

Public Assistance Fund

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

Motor Vehicle and Gasoline Tax Fund

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

Children Services Board Fund

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

Development Disabilities Fund

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation – Fund Accounting (Continued)

American Rescue Plan Act Fund

This fund accounts for money received from the federal government to provide funding for loss of revenue and to provide necessary investments in water, sewer and infrastructure. These funds help address economic fallout, and lay the foundation for a strong and equitable recovery.

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.

Internal Service Fund

The internal service fund accounted for the County’s self-insurance program which provided employee medical benefits. In 2021, the County terminated the self-insured insurance program and began a “run out” period for claims incurred before January 1, 2021 but not yet paid.

Fiduciary Fund Types:

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and custodial funds. The County’s only fiduciary fund type is its custodial funds. The County’s custodial funds hold assets such as property and other taxes as well as other intergovernmental resources that have been collected by the County and will be distributed to other taxing districts located within the County.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2022***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

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

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

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

D. Basis of Accounting

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

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

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

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

E. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than custodial funds, are required to be budgeted and appropriated. The Airport, Land Bank, and seven funds of the County are being reported as part of the statements prepared using generally accepted accounting principles but were not budgeted by the County because they are outside of the appropriated budget and do not maintain separate budgetary financial records. The funds are Commissary, Law Enforcement, Drug Enforcement, Work Release, Social Security Incentives, K-9, 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, 2022***

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 2022.

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 2022, 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, 2022***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

Budgetary Basis of Accounting

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

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

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

A reconciliation of results of operations on the GAAP basis to the budget basis appears in Note 3.

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 2022 amounted to (\$1,065,425).

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, 2022***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash and Cash Equivalents and Investments (Continued)

The County's investment in the State Treasury Asset Reserve of Ohio (STAR Ohio) is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company and is recognized as an external investment pool by the County. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value. For 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$100 million. STAR Ohio reserves the right to limit the transaction to \$100 million. All accounts of the participant will be combined for these purposes.

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

G. Inventories

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

Component Unit:

Inventory of the Knox County Airport is valued at cost 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, 2022, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which it is consumed.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Capital Assets and Depreciation

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

1. Property, Plant and Equipment – Governmental Activities

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

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

2. Property, Plant and Equipment – Business Type Activities

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Compensated Absences

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

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

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Long-Term Liabilities

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

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

L. Net Position

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Interfund Activity

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

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

N. Fund Balance

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

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Fund Balance (Continued)

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

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

O. Operating Revenues and Expenses

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

P. Risk Management

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

Q. Other Assets

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. Deferred Outflows/Inflows of Resources

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

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

S. Pensions/Other Postemployment Benefits (OPEB)

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

T. Fair Value

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 2 – CHANGE IN ACCOUNTING PRINCIPLE

For 2022, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 87, “Leases,” Statement No. 91, “Conduit Debt Obligations,” Statement No. 92, “Omnibus 2020,” and Statement No. 93, “Replacement of Interbank Offered Rates.”

GASB Statement No. 87 establishes standards of accounting and financial reporting for leases. Statement 87 was evaluated for implementation by the County and was deemed immaterial to the financial statements as a whole. The County will continue to evaluate this Statement each year for future reporting.

GASB Statement No. 91 establishes a single method of reporting conduit debt obligations.

GASB Statement No. 92 establishes accounting and financial reporting requirements for specific issues related to leases, intra-entity transfers of assets, postemployment benefits, government acquisitions, risk financing and insurance-related activities of public entity risk pools, fair value measurements, and derivative instruments.

GASB Statement No. 93 establishes accounting and financial reporting requirements related to the replacement of interbank offered rates in hedging derivative instruments and leases.

The implementation of these Statements had no effect on beginning net position/fund balance.

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KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2022**

NOTE 3 – 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	American Rescue Plan Act Fund
GAAP Basis (as reported)	\$65,616	(\$26,453)	(\$597,848)	\$596,640	\$793,164	\$0
Increase (Decrease):						
Net Adjustments for						
Revenue Accruals	1,720,160	52,665	17,396	104,717	37,663	694,837
Net Adjustments for						
Expenditure Accruals	(17,086)	256,599	(80,815)	(156,744)	(121,016)	3,152
Transfers	292,217	0	0	0	0	0
Transfers Out	(45,079)	0	0	0	0	0
Perspective Difference-						
Budgeted Special Revenue Funds reclassified as General Fund	(131,030)	0	0	0	0	0
Outstanding Encumbrances	(866,656)	(54,360)	(358,422)	(68,829)	(20,925)	(1,736,305)
Budget Basis	<u>\$1,018,142</u>	<u>\$228,451</u>	<u>(\$1,019,689)</u>	<u>\$475,784</u>	<u>\$688,886</u>	<u>(\$1,038,316)</u>

NOTE 4 – COMPLIANCE AND ACCOUNTABILITY

Fund Deficit - The fund deficits of \$1,218,343 in the Children’s Service Board \$8,276 in the Child Support Enforcement Agency and, \$22,244 in the Bond Retirement Funds arose from the recognition of expenditures on the modified accrual basis which are greater than expenditures recognized on the budgetary basis. A deficit does not exist under the cash basis of accounting. Transfers are provided when cash is required, not when accruals occur.

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2022**

NOTE 5 – 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:							
Supplies Inventory	\$5,726	\$0	\$301,220	\$0	\$0	\$0	\$306,946
Prepaid Items	143,553	36,975	15,988	0	21,942	36,709	255,167
Total Nonspendable	<u>149,279</u>	<u>36,975</u>	<u>317,208</u>	<u>0</u>	<u>21,942</u>	<u>36,709</u>	<u>562,113</u>
Restricted:							
Job and Family Services	0	3,273,001	0	0	0	201,938	3,474,939
County Public Works	0	0	2,741,614	0	0	35,874	2,777,488
Development Disabilities	0	0	0	0	19,452,365	0	19,452,365
Animal Control	0	0	0	0	0	36,792	36,792
County Courts	0	0	0	0	0	356,024	356,024
County Public Safety	0	0	0	0	0	2,276,553	2,276,553
Tax Assessment and Collections	0	0	0	0	0	1,964,163	1,964,163
Public Transit	0	0	0	0	0	517,472	517,472
Community Development	0	0	0	0	0	1,584,240	1,584,240
Community Mental Health	0	0	0	0	0	436	436
Addiction Treatment	0	0	0	0	0	26,925	26,925
Senior Citizens	0	0	0	0	0	15,650	15,650
Litter Control and Recycling	0	0	0	0	0	11,712	11,712
Elections	0	0	0	0	0	10,011	10,011
Capital Improvements	0	0	0	0	0	29,526	29,526
Total Restricted	<u>0</u>	<u>3,273,001</u>	<u>2,741,614</u>	<u>0</u>	<u>19,452,365</u>	<u>7,067,316</u>	<u>32,534,296</u>
Assigned:							
Capital Improvements	0	0	0	0	0	2,507,446	2,507,446
Services and Supplies	873,328	0	0	0	0	0	873,328
Total Assigned	<u>873,328</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,507,446</u>	<u>3,380,774</u>
Unassigned							
	14,595,135	0	0	(1,218,343)	0	(34,651)	13,342,141
Total Fund Balances	<u>\$15,617,742</u>	<u>\$3,309,976</u>	<u>\$3,058,822</u>	<u>(\$1,218,343)</u>	<u>\$19,474,307</u>	<u>\$9,576,820</u>	<u>\$49,819,324</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

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, 2022***

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

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

A. Deposits

Custodial credit risk is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio Law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least 105% of the carrying value of the deposits being secured, or participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

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

At year-end, \$19,209,223 of the County's bank balance of \$19,979,045 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all state statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

B. Cash with Fiscal Agents

In addition to deposits and investments, the County has uninsured and uncollateralized cash in the amount of \$6,768,779 being held by MEORC.

KNOX COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2022

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

C. Investments

The County's investments at December 31, 2022 were as follows:

	Fair Value	Credit Rating	Investment Maturities (in Years)		
			less than 1	1-3	3-5
FHLMC	\$910,765	AA+ ¹	\$0	\$686,075	\$224,690
FNMA	1,560,233	AA+ ¹	0	1,560,233	0
FFCB	5,932,692	AA+ ¹	2,335,404	2,422,658	1,174,630
FHLB	6,976,289	AA+ ¹	482,610	2,422,228	4,071,451
Negotiable CD's	19,381,808	AAA ²	6,210,093	7,556,309	5,615,406
Municipal Bond	144,489	Aa2	144,489	0	0
Commercial Paper	1,612,367	A-1	1,612,367	0	0
STAR Ohio	3,612,077	AAAm ¹	3,612,077	0	0
Total Investments	<u>\$40,130,720</u>		<u>\$14,397,040</u>	<u>\$14,647,503</u>	<u>\$11,086,177</u>

¹ Standard & Poor's

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

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

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

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

Concentration of Credit Risk – The County places no limit on the amount the County may invest in one issuer. Of the County's total investments, 2.3% are FHLMC, 3.9% are FNMA, 14.8% are FFCB, 17.4% are FHLB, 48.3% are negotiable CD's, 4% are Commercial Paper, 9% is STAR Ohio and .3% is Municipal Bond.

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

Component Units

At year end, Knox County Airport’s bank balance was \$499,670. All of the bank balance was covered by federal depository insurance. Cash and deposits of the Airport are presented on the financial statements as “Cash and Cash Equivalents in Segregated Accounts.” The Airport has \$6,858 in investments.

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 7 – PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Taxes collected on real property (other than public utility) in one calendar year are levied as of October 1 in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 2020. Real property taxes are payable annually or semiannually. The first payment was due February 4, 2022, with the remainder payable by July 8, 2022.

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

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

Accrued property taxes receivables represent delinquent taxes outstanding and real and public utility taxes which were measurable as of December 31, 2022. 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 2022 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, 2022, was \$12.99 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2022 property tax receipts were based are as follows:

Real Property	\$1,524,862,890
Public Utility Personal Property	<u>142,609,970</u>
Total Assessed Value	<u>\$1,667,472,860</u>

Real Estate Tax Abatements

As of December 31, 2022, the County provides tax abatements through two programs—Community Reinvestment Area (CRA) and Enterprise Zone (Ezone). These programs relate to the abatement of property taxes.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 7 – PROPERTY TAXES (Continued)

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

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

The County has entered into agreements to abate property taxes through these programs. During 2022, the County’s property tax revenues were reduced as a result of these agreements as follows:

<u>Tax Abatement Program</u>	<u>County Taxes Abated</u>
Ezone	\$ 31,326
Total	<u>\$ 31,326</u>

The County also incurs a reduction in property taxes by agreements entered into by other governments that reduce the County’s taxes. The County’s property taxes were reduced by the same programs mentioned above that were entered into by other governments. During 2022, the County’s property tax revenues were reduced under agreements entered into by other governments as follows:

<u>Government Entering Into Agreement</u>	<u>Tax Abatement Program</u>		<u>County</u>
	<u>CRA</u>	<u>Ezone</u>	<u>Taxes Abated</u>
City of Mount Vernon	\$ 16,706	\$ 32,890	\$ 49,596
Total	<u>\$ 16,706</u>	<u>\$ 32,890</u>	<u>\$ 49,596</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 8 - PERMISSIVE SALES AND USE TAX

In 1971, the County Commissioners by resolution imposed a one-half percent sales tax. In 1993, the County Commissioners imposed an additional one quarter percent tax on all retail sales to fund the 9-1-1 Emergency Calling System, in 1994, the County Commissioners imposed a quarter percent tax on all retail sales made in the County and in 2017 the County Commissioners passed an additional half percent for the general operations of the County. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of the month.

Amounts that are measurable and available at year-end are accrued as revenue in governmental funds. Sales tax revenue in 2022 amounted to \$14,600,980 with \$12,167,707 credited to the General Fund and \$2,433,273 credited to the 9-1-1 Emergency Calling System Special Revenue Fund.

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KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2022**

NOTE 9 - RECEIVABLES

Receivables at December 31, 2022, 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	\$12,970	Youth Services Grant	200,130
Homestead and Rollback Reimbursement	267,197	VOCA Grant	35,867
Casino Fees	464,215	Jail Diversion Grant	25,686
Local Government	354,499	Child Support Enforcement Grant	116,806
Municipal Court Fines & Costs	1,468	Law Library Quarterly Payment	1,659
Humane Officer	16,734	Dog and Kennel	150
Public Defender	185,096	Community Health Homestead and Rollback Reimbursement	55,683
Prisoner Housing	1,101	Senior Citizen Homestead and Rollback Reimbursement	9,058
Compost Facility	4,438	Justice Reinvestment/Incentive	67,750
Total General Fund	<u>1,307,718</u>	Knox Area Transit	602,549
Public Assistance Fund	494,562	Targeted Comm Alt to Prison	90,641
Total Public Assistance Fund	<u>494,562</u>	Presentence Investigation Grant	5,500
Motor Vehicle and Gasoline Tax Fund		Help America Vote	10,000
Fines and Forfeitures	1,379	CDBG	67,600
Motor Vehicle District Registration	256,214	Adult Probation	37,500
County Motor Vehicle	469,464	Total Nonmajor Special Revenue Funds	<u>1,326,579</u>
Road Miles	210,646	Total Governmental Fund Types	<u>\$7,545,244</u>
5% County Equalization	95,173		
New Permissive	264,424	Custodial Funds	
Old Permissive	133,793	Local Government	\$913,912
Gasoline Tax	1,888,396	Library Local Government	1,074,896
Total Motor Vehicle and Gasoline Tax Fund	<u>3,319,489</u>	Motor Vehicle Registration	80,520
Children Service Board Fund		Township Road Miles	120,973
Homestead and Rollback Reimbursement	810,784	New Permissive	109,240
Total Children Services Board	<u>810,784</u>	Old Permissive	50,540
Development Disabilities Fund		Gasoline Tax	1,543,850
Homestead and Rollback Reimbursement	286,112	Total Custodial Funds	<u>\$3,893,931</u>
	<u>286,112</u>		

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 10 – LOAN RECEIVABLE

The County entered into agreements to finance the purchase of a dental clinic with the Knox County District Board of Health and the purchase of a building with The Village Network. The Board of Health and Village Network are required to pay the cost of maintaining and operating the facility. Loan 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 loan payments, less unearned interest income to be received as Loans 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 loan payments under the loans to be received by the County as of December 31, 2022:

<u>Year Ending December 31,</u>	
2023	\$185,177
2024	185,177
2025	185,177
2026	185,177
2027	2,110,177
2028-2030	<u>114,533</u>
Minimum Loan Payments	2,965,418
Less amount representing	
Unearned interest income	<u>(316,765)</u>
Net Investment in Loan	<u><u>\$2,648,653</u></u>

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KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2022**

NOTE 11 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2022:

Historical Cost:

Class	December 31, 2021	Additions	Deletions	December 31, 2022
<i>Capital assets not being depreciated:</i>				
Land	\$4,607,411	\$719,387	\$0	\$5,326,798
Construction In Progress	302,077	546,326	(245,858)	602,545
Subtotal	4,909,488	1,265,713	(245,858)	5,929,343
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	39,292,775	1,148,595	(3,827,236)	36,614,134
Machinery and Equipment	6,006,009	362,885	(142,787)	6,226,107
Vehicles	5,592,110	132,027	(116,815)	5,607,322
Computer Equipment	1,142,929	0	(23,706)	1,119,223
Infrastructure	63,174,742	5,048,166	(1,017,873)	67,205,035
Subtotal	115,208,565	6,691,673	(5,128,417)	116,771,821
Total Cost	\$120,118,053	\$7,957,386	(\$5,374,275)	\$122,701,164

Accumulated Depreciation:

Class	December 31, 2021	Additions	Deletions	December 31, 2022
Buildings and Improvements	(\$20,827,874)	(\$1,245,504)	\$684,982	(\$21,388,396)
Machinery and Equipment	(2,981,820)	(306,689)	128,209	(3,160,300)
Vehicles	(2,440,801)	(564,734)	44,839	(2,960,696)
Computer Equipment	(1,057,088)	(20,976)	23,706	(1,054,358)
Infrastructure	(22,247,622)	(2,118,016)	1,016,927	(23,348,711)
Total Depreciation	(\$49,555,205)	(\$4,255,919) *	\$1,898,663	(\$51,912,461)
<i>Net Value:</i>	\$70,562,848			\$70,788,703

*Depreciation expenses were charges to governmental functions as follows:

General Government	
Legislative and Executive	\$657,549
Judicial	9,014
Public Safety	631,664
Public Works	2,412,810
Health	51,600
Human Services	493,282
Total Depreciation Expense	\$4,255,919

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2022**

NOTE 11 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2022:

Historical Cost:

Class	December 31, 2021	Additions	Deletions	December 31, 2022
Capital assets not being depreciated:				
Land	\$347,189	\$0	\$0	\$347,189
Construction in Progress	0	133,577	0	133,577
Subtotal	347,189	133,577	0	480,766
Capital assets being depreciated:				
Buildings and Improvements	11,220,325	9,926	0	11,230,251
Machinery and Equipment	2,160,473	346,259	0	2,506,732
Vehicles	744,048	40,174	(53,747)	730,475
Computer Equipment	64,083	0	0	64,083
Sewer and Water Lines	2,254,456	915,810	0	3,170,266
Subtotal	16,443,385	1,312,169	(53,747)	17,701,807
Total Cost	\$16,790,574	\$1,445,746	(\$53,747)	\$18,182,573

Accumulated Depreciation:

Class	December 31, 2021	Additions	Deletions	December 31, 2022
Buildings and Improvements	(\$2,207,336)	(\$222,704)	\$0	(\$2,430,040)
Machinery and Equipment	(1,019,553)	(86,288)	0	(1,105,841)
Vehicles	(289,392)	(80,413)	45,569	(324,236)
Computer Equipment	(64,083)	0	0	(64,083)
Sewer and Water Lines	(1,748,733)	(53,266)	0	(1,801,999)
Total Depreciation	(\$5,329,097)	(\$442,671)	\$45,569	(\$5,726,199)
Net Value:	\$11,461,477			\$12,456,374

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2022**

NOTE 11 - CAPITAL ASSETS (Continued)

C. Component Unit Capital Assets

A summary of the Knox County Airport's capital assets at December 31, 2022, follows:

Knox County Airport

<i>Historical Cost:</i>	December 31,			December 31,
Class	2021	Additions	Deletions	2022
Capital assets not being depreciated:				
Land	\$744,837	\$0	\$0	\$744,837
Construction in Progress	0	124,513	0	124,513
Subtotal	744,837	124,513	0	869,350
Capital assets being depreciated:				
Buildings and Improvements	3,671,322	103,217	0	3,774,539
Infrastructure	4,131,146	0	0	4,131,146
Machinery and Equipment	611,880	0	0	611,880
Vehicles	10,000	0	0	10,000
Computer Equipment	1,861	0	(994)	867
Subtotal	8,426,209	103,217	(994)	8,528,432
Total Cost	\$9,171,046	\$227,730	(\$994)	\$9,397,782
Accumulated Depreciation:				
Class	December 31,	Additions	Deletions	December 31,
	2021			2022
Buildings and Improvements	(\$890,424)	(\$129,100)	\$0	(\$1,019,524)
Infrastructure	(221,202)	(204,492)	0	(425,694)
Machinery and Equipment	(361,206)	(20,705)	0	(381,911)
Vehicles	(10,000)	0	0	(10,000)
Computer Equipment	(1,861)	0	994	(867)
Total Depreciation	(\$1,484,693)	(\$354,297)	\$994	(\$1,837,996)
Net Value:	\$7,686,353			\$7,559,786

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

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 \$110,000 to the Agency during 2022. The County has an ongoing financial responsibility for the agency in that the existence of the Agency depends upon the continuing participation of the County. The Agency is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional benefit or burden to the County.

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

The MHR is a joint venture between Knox and Licking counties. The headquarters for the MHR is in Licking County. The MHR provides community services to mentally ill and emotionally disturbed persons. Statutorily created, the MHR is comprised of up to 18 local volunteers from Licking and Knox Counties. These board volunteers are appointed by the Ohio Department of Mental Health (ODMH), Ohio Department of Alcohol and Drug Addiction Services (ODADAS) and our local County Commissioners. These members represent community leaders, professionals in the mental health, alcohol and drug addiction fields, persons receiving services, family members or individuals interested in helping people with issues pertaining to mental health, alcohol and other drug abuse, frequently referred to as Behavioral Health Care. Revenues to provide mental health services are generated through a one mill district wide tax levy and through state and federal grants. The MHR does not have any outstanding debt. The MHR is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional benefit or burden to the County. The existence of the MHR depends upon the continuing participation of the County. The County collected \$1,177,767 in property taxes for the MHR during 2022. 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. County Board of Developmental Disabilities contributed \$37,394 during 2022. 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, 2022***

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 2022. 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, 2022, MEORC maintained a balance of \$6,768,779 of the Knox County Board's funds. These funds are reported as Cash and Cash Equivalents with Fiscal Agent on Knox County's financial report. The Council does not have any outstanding debt.

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

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

D. Perry Multi-County Juvenile Facility (JF)

The JF is a jointly governed organization created to rehabilitate juvenile offenders in lieu of commitment to the Ohio Department of Youth Services. The JF has an eight member Governing Board that consists of one juvenile court judge, or designee, from each of the eight counties. The JF also has an executive Committee that handles the daily operations of the JF and reports to the Governing Board. The Executive Committee shall be composed of the officers of the Governing Board. The JF's revenues will consist of an annual grant applied for the Director of the JF and charges for services from the participating counties. In 2022, the County made no payments to the JF for housing of juvenile offenders. Continued existence of the Facility is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 14 - RISK MANAGEMENT

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

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine board of directors. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. The County paid \$240,780 in the form of insurance premiums during 2022 to CORSA.

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 14 - RISK MANAGEMENT (Continued)

For 2022, the County provides employee co-pay medical/surgical benefits through Anthem, a preferred provider organization (PPO) selected by the County Employees Benefits Consortium of Ohio (CEBCO). CEBCO's rates are tiered for single, two party, and family households. The County's portion is paid from the fund from which the employee's salaries are paid. Under the insured program, there is a \$350/\$700 deductible for PPO network providers, and a \$700/\$1,400 per year single/family deductible for non-network providers.

The County previously had elected to provide employee medical/surgical and dental benefits through a self-insured program and maintained a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. On January 1, 2021, the County terminated the self-insured insurance program and began a "run out" period for claims incurred before January 1, 2021 but not yet paid.

The outstanding claims at December 31, 2022 is \$0 and is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The liability is based on an estimate provided by the third party administrator.

<u>Fiscal Year</u>	<u>Beginning of Year Liability</u>	<u>Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>End of Year Liability</u>
2021	\$ 514,318	\$ 213,127	\$ (727,445)	\$ 0
2022	\$ 0	\$ 0	\$ 0	\$ 0

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 15 – DEFINED BENEFIT PENSION PLANS

Net Pension Liability

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2022**

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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

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

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member’s pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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

Defined contribution plan benefits are established in the plan documents, which may be amended by the OPERS's Board of Trustees. Member-Directed Plan and Combined Plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the Combined Plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the Member-Directed Plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20% each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. For additional information, see the Plan Statement in the OPERS Annual Comprehensive Financial Report.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

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>
2022			
Employer	14.0%	18.1%	18.1%
Employee *	10.0%	**	***
2022			
Employer:			
Pension	14.0%	18.1%	18.1%
Post-employment health care benefits ***	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>
Total Employer	<u>14.0%</u>	<u>18.1%</u>	<u>18.1%</u>
Employee	<u>10.0%</u>	<u>12.0%</u>	<u>13.0%</u>

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

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$2,812,497 for 2022. Of this amount, \$298,801 is reported as an intergovernmental payable.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

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

The net pension liability for OPERS was measured as of December 31, 2021, 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, 2021, and was determined by rolling forward the total pension liability as of January 1, 2021, to December 31, 2021. 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	\$11,619,640
Proportion of the Net Pension Liability-2022	0.133553%
Proportion of the Net Pension Liability-2021	<u>0.134534%</u>
Percentage Change	<u>(0.000981%)</u>
Pension Expense	(\$1,730,654)

At December 31, 2022, 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	
Differences between expected and actual experience	\$592,354
Changes of assumptions	1,453,023
Change in proportionate share	107,663
County contributions subsequent to the measurement date	<u>2,812,497</u>
Total Deferred Outflows of Resources	<u>\$4,965,537</u>
Deferred Inflows of Resources	
Net difference between projected and actual earnings on pension plan investments	\$13,821,140
Differences between expected and actual experience	254,847
Change in proportionate share	<u>159,583</u>
Total Deferred Inflows of Resources	<u>\$14,235,570</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

\$2,812,497 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS
2023	(\$1,845,118)
2024	(4,788,881)
2025	(3,249,906)
2026	(2,198,625)
Total	(\$12,082,530)

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, 2021 and December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	December 31, 2021
Wage Inflation	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA (Pre 1/7/13 retirees)	3 percent simple
COLA or Ad Hoc COLA (Post 1/7/13 retirees)	3 percent simple through 2022. 2.05 percent simple, thereafter
Investment Rate of Return	6.9 percent
Actuarial Cost Method	Individual Entry Age
	December 31, 2020
Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA (Pre 1/7/13 retirees)	3 percent simple
COLA or Ad Hoc COLA (Post 1/7/13 retirees)	0.5 percent simple through 2021. 2.15 percent simple, thereafter
Investment Rate of Return	7.2 percent
Actuarial Cost Method	Individual Entry Age

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five year period ended December 31, 2020.

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.

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. Best estimates of arithmetic real rates of return were provided by the Board’s investment consultant. For each major asset class that is included in the Defined Benefit portfolio’s target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	24.00 %	1.03 %
Domestic Equities	21.00	3.78
Real Estate	11.00	3.66
Private Equity	12.00	7.43
International Equities	23.00	4.88
Risk Parity	5.00	2.92
Other Investments	4.00	2.85
Total	100.00 %	4.21 %

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

Discount Rate The discount rate used to measure the total pension liability was 6.9 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 City’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the City’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 6.9 percent, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
County's proportionate share of the net pension liability	\$30,635,693	\$11,619,640	(\$4,204,244)

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 16 - DEFINED BENEFIT OPEB PLANS

Net OPEB Asset

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

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

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses. These changes are reflected in the December 31, 2020, measurement date health care valuation.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have 20 or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2022, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2022. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2022 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2022.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

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

The net OPEB asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. OP&F's total OPEB liability was measured as of December 31, 2021, and was determined by rolling forward the total OPEB liability as of January 1, 2021, to December 31, 2021. The County's proportion of the net OPEB asset was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>
Proportionate Share of the Net OPEB Liability (Asset)	(\$4,146,914)
Proportion of the Net OPEB Liability (Asset) -2022	0.132398%
Proportion of the Net OPEB Liability-2021	<u>0.132704%</u>
Percentage Change	<u>(0.000306%)</u>
OPEB Expense	(\$3,332,996)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
Deferred Outflows of Resources	
Change in proportionate share	<u>\$84,540</u>
Total Deferred Outflows of Resources	<u>\$84,540</u>
Deferred Inflows of Resources	
Net difference between projected and actual earnings on OPEB plan investments	\$1,976,956
Changes in assumptions	1,678,623
Differences between expected and actual experience	629,024
Change in proportionate share	<u>23,516</u>
Total Deferred Inflows of Resources	<u>\$4,308,119</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

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

Year Ending December 31:	<u>OPERS</u>
2023	(\$2,586,442)
2024	(921,260)
2025	(431,954)
2026	<u>(283,923)</u>
Total	<u><u>(\$4,223,579)</u></u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	2.75 percent
Projected Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	6.00 percent
Prior measurement date	6.00 percent
Investment Rate of Return:	
Current measurement date	6.00 percent
Prior measurement date	6.00 percent
Municipal Bond Rate:	
Current measurement date	1.84 percent
Prior measurement date	2.00 percent
Health Care Cost Trend Rate:	
Current measurement date	5.5 percent initial, 3.5 percent ultimate in 2034
Prior measurement date	8.5 percent initial, 3.5 percent ultimate in 2035
Actuarial Cost Method	Individual Entry Age Normal

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five year period ended December 31, 2020.

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

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. Best estimates of arithmetic rates of return were provided by OPERS investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	34.00 %	0.91 %
Domestic Equities	25.00	3.78
Real Estate Investment Trust	7.00	3.71
International Equities	25.00	4.88
Risk Parity	2.00	2.92
Other investments	7.00	1.93
Total	<u>100.00 %</u>	<u>3.45 %</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

Discount Rate A single discount rate of 6.00 percent was used to measure the OPEB liability on the measurement date of December 31, 2021. A single discount rate of 6.00 percent was used to measure the OPEB liability on the measurement date of December 31, 2020. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 1.84 percent (Fidelity Index’s “20-Year Municipal GO AA Index”).

The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2121. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the County’s Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate The following table presents the County’s proportionate share of the net OPEB asset calculated using the single discount rate of 6.00 percent, as well as what the County’s proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB liability (asset)	(\$2,438,775)	(\$4,146,914)	(\$5,564,696)

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2022 is 5.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	<u>1% Decrease</u>	<u>Current Health Care Cost Trend Rate Assumption</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB liability	(\$4,191,727)	(\$4,146,914)	(\$4,093,752)

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, 2022, the liability for compensated absences was \$1,601,944 for the entire County.

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2022**

NOTE 18 - LONG-TERM LIABILITIES

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

	Balance December 31,			Balance December 31,	
	2021	Additions	(Reductions)	2022	Due Within One Year
Governmental Activities:					
General Obligation Bonds Payable					
2017 2.0-4.0% Children's Resource Center 2	\$2,280,000	\$0	(\$55,000)	\$2,225,000	\$55,000
2017 2.0-4.0% Jail Improvements	190,000	0	(15,000)	175,000	15,000
2017 2.0-4.0% Parking Lot	550,000	0	(25,000)	525,000	30,000
2017 2.0-4.0% Service Center	85,000	0	(5,000)	80,000	5,000
2019 2.75% Building Bonds	1,231,710	0	(139,760)	1,091,950	143,600
Unamortized Premium	79,561	0	(7,233)	72,328	0
2020 2.42% Health Building Bonds	304,951	0	(35,529)	269,422	30,894
Total General Obligation Bonds	<u>4,721,222</u>	<u>0</u>	<u>(282,522)</u>	<u>4,438,700</u>	<u>279,494</u>
Ohio Public Works Commission Loan Payable	119,307	0	(59,654)	59,653	59,653
Ohio Public Works Commission Loan Payable	20,359	0	(10,180)	10,179	10,179
Ohio Public Works Commission Loan Payable	292,500	0	(45,000)	247,500	45,000
Ohio Public Works Commission Loan Payable	28,392	0	(3,549)	24,843	3,549
Ohio Public Works Commission Loan Payable	240,189	0	(26,688)	213,501	26,688
Total OPWC Loans Payable*	<u>700,747</u>	<u>0</u>	<u>(145,071)</u>	<u>555,676</u>	<u>145,069</u>
2014 0.00% Local Government Innovation Loan*	148,750	0	(35,000)	113,750	35,000
Total Loans Payable	<u>148,750</u>	<u>0</u>	<u>(35,000)</u>	<u>113,750</u>	<u>35,000</u>
Installment Loans	339,141	0	(169,844)	169,297	83,018
Compensated Absences	1,451,644	1,718,260	(1,666,434)	1,503,470	1,087,038
Total Governmental Activities	<u>\$7,361,504</u>	<u>\$1,718,260</u>	<u>(\$2,298,871)</u>	<u>\$6,780,893</u>	<u>\$1,629,619</u>
Business-Type Activities:					
Ohio Water Development Authority Loans (OWDA):					
2000 2.00% Water Treatment Plant/Clearwells/Wellfield	\$16,127	\$0	(\$2,507)	\$13,620	\$5,225
2013 2.43% Jelloway WWTP Upgrades	718,280	0	(13,195)	705,085	26,875
Total Ohio Water Development Authority Loans*	<u>734,407</u>	<u>0</u>	<u>(15,702)</u>	<u>718,705</u>	<u>32,100</u>
General Obligation Bonds Payable:					
2017 2-3% Wastewater Refunding Bonds	3,725,000	0	(370,000)	3,355,000	375,000
Premium	102,191	0	(11,355)	90,836	0
Total General Obligation Bonds Payable	<u>3,827,191</u>	<u>0</u>	<u>(381,355)</u>	<u>3,445,836</u>	<u>375,000</u>
Ohio Public Works Commission Loan Payable*	650,150	0	(30,239)	619,911	30,240
2020 2.55% Installment Loan - Water Meters*	444,029	0	(50,683)	393,346	51,991
2019 3.90% Installment Loan - Truck*	282,080	0	(52,182)	229,898	54,218
Total Installment Loans Payable	<u>726,109</u>	<u>0</u>	<u>(102,865)</u>	<u>623,244</u>	<u>106,209</u>
Landfill Postclosure Care Liability	171,372	0	(86,197)	85,175	85,175
Compensated Absences	61,452	64,326	(27,304)	98,474	50,185
Total Business-Type Activities	<u>\$6,170,681</u>	<u>\$64,326</u>	<u>(\$643,662)</u>	<u>\$5,591,345</u>	<u>\$678,909</u>

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

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2022**

NOTE 18 - LONG-TERM LIABILITIES (Continued)

	Original Issue
Governmental Activities:	
General Obligation Bonds Payable	
2017 2.0-4.0% Children's Resource Center 2	\$2,500,000
2017 2.0-4.0% Jail Improvements	250,000
2017 2.0-4.0% Parking Lot	650,000
2017 2.0-4.0% Service Center	105,000
2019 2.75% Building Bonds	1,500,000
2020 2.42% Health Building Bonds	384,500
Total General Obligation Bonds	<u>5,389,500</u>
Ohio Public Works Commission Loan Payable-Sycamore Road	450,000
Ohio Public Works Commission Loan Payable-Road Improvements-2013	81,434
Ohio Public Works Commission Loan Payable-Bridge Replacement	596,536
Ohio Public Works Commission Loan Payable-Apple Valley Phase I	35,490
Ohio Public Works Commission Loan Payable-Apple Valley Phase II	266,877
Total OPWC Loans Payable	<u>1,430,337</u>
2019 3.93% Installment Loan	400,000
2014 3.50% Local Government Innovation Loan Payable	350,000
Total Governmental Activities	<u><u>\$7,969,837</u></u>
Business-Type Activities:	
Ohio Water Development Authority Loans (OWDA):	
2000 2.00% Water Treatment Plant/Clearwells/Wellfield	\$79,325
2013 2.43% Jelloway WWTP Upgrades	930,362
Total Ohio Water Development Authority Loans	<u>1,009,687</u>
General Obligation Bonds Payable	
2017 2.0-4.0% Refunding Wastewater System Improvement	5,150,000
Ohio Public Works Commission Loan Payable	907,186
2019 3.90% Sewer Truck	380,638
2020 2.55% Water Meter	541,603
Total Installment Loans	<u>922,241</u>
Total Business-Type Long-Term Liabilities	<u><u>\$7,989,114</u></u>

The installment loans will be paid from the general fund and a special revenue fund. The Local Government Innovation Loan used for 911 system upgrades will be paid from the 911 Emergency Calling System Fund. The governmental OPWC loans are for street improvement and bridge replacement projects and funds are provided by the Motor Vehicle and Gasoline Tax Fund.

The OWDA loan for the water treatment plant will be paid through special assessments. The General Obligation Bonds Payable were used to refund Recovery Zone Economic Development Bonds. The Recovery Zone Economic Development Bonds were originally issued to pay for wastewater system improvements. They, along with the business-type OPWC and Jelloway OWDA loan will be repaid from operating revenues of the sewer district.

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2022**

NOTE 18 - LONG-TERM LIABILITIES (Continued)

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

Principal and interest requirements to retire long-term debt liabilities outstanding at December 31, 2022 are as follows:

Governmental Activities:

Years	General Obligation Bonds		OPWC Loans Payable	Loan Payable	Installment Loans	
	Principal	Interest	Principal	Principal	Principal	Interest
2023	\$279,494	\$145,215	\$145,069	\$35,000	83,018	6,648
2024	289,115	137,971	75,236	35,000	86,279	3,388
2025	294,038	128,851	75,236	35,000	0	0
2026	304,004	119,486	75,236	8,750	0	0
2027	314,099	110,936	75,236	0	0	0
2028-2032	1,120,622	430,429	109,663	0	0	0
2033-2037	630,000	303,150	0	0	0	0
2038-2042	510,000	187,600	0	0	0	0
2043-2046	625,000	77,000	0	0	0	0
Totals	<u>\$4,366,372</u>	<u>\$1,640,638</u>	<u>\$555,676</u>	<u>\$113,750</u>	<u>\$169,297</u>	<u>\$10,036</u>

Business-type Activities:

Years	OWDA Loan Payable		General Obligation Bonds Bonds Payable		OPWC Loan Payable
	Principal	Interest	Principal	Interest	Principal
2023	\$32,100	\$17,534	\$375,000	\$106,575	\$30,240
2024	33,054	16,662	385,000	97,200	30,239
2025	31,085	15,762	400,000	81,850	30,239
2026	28,903	15,013	415,000	65,850	30,239
2027	29,612	14,303	420,000	53,400	30,239
2028-2032	159,329	60,249	1,360,000	82,350	151,198
2033-2037	179,870	39,708	0	0	151,198
2038-2042	203,059	16,520	0	0	151,198
2043-2043	21,693	265	0	0	15,121
Totals	<u>\$718,705</u>	<u>\$196,016</u>	<u>\$3,355,000</u>	<u>\$487,225</u>	<u>\$619,911</u>

Years	Installment Loan Payable	
	Principal	Interest
2023	\$106,209	\$19,001
2024	109,665	15,560
2025	113,240	12,002
2026	116,934	8,323
2027	57,567	4,518
2028-2030	119,629	4,595
Totals	<u>\$623,244</u>	<u>\$63,999</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 18 - LONG-TERM LIABILITIES (Continued)

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

NOTE 19 - BONDS PAYABLE AND LOANS PAYABLE

Component Unit

On July 28, 2005 the Airport secured a loan with the United States Department of Agriculture - Rural Development (USDA) for \$775,000 for the purpose of airplane hangar construction which began in 2005. The loan is secured by Airport Revenue Bonds issued by the Airport and purchased by the USDA. The loan is being paid in installments over the next 18 years at an interest rate of 4.125%. At December 31, 2022, \$450,900 has been included in the long term liability section of the Airport's statement of net position.

The Land Reutilization Corporation has a \$250,000 Note Payable with no set maturity date and 0% interest.

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2022**

NOTE 20 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2022, 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	\$34,520	\$991
Public Assistance Fund	2,485,069	51,917
Childrens Services Board	32,919	2,069,872
Developmental Disabilities Fund	0	10,522
American Rescue Plan Act Fund	0	9,958
Other Governmental Funds	17,968	437,041
Total Governmental Funds	<u>2,570,476</u>	<u>2,580,301</u>
Business-type Activities:		
Sewer District Fund	9,958	133
Total Due from/Due to Other Funds	<u>\$2,580,434</u>	<u>\$2,580,434</u>
Advance from/Advance to Other Funds:		
General Fund	\$112,765	\$0
Other Governmental Funds	0	112,765
Total Advance Receivables/Payables	<u>\$112,765</u>	<u>\$112,765</u>

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

The following balances at December 31, 2022 represent transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
General Fund	\$43,483	\$3,877,002
Public Assistance Fund	85,385	0
Children Services Board Fund	329,601	0
Other Governmental Funds	3,424,118	67,023
Total Governmental Funds	<u>3,882,587</u>	<u>3,944,025</u>
Business-Type Activities:		
Sewer District Fund	0	43,483
Landfill Fund	104,921	0
Internal Service Fund	0	0
Totals	<u>\$3,987,508</u>	<u>\$3,987,508</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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 21 - CONTINGENT LIABILITIES

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

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

NOTE 22 - 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, 2022 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

NOTE 23 - 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 19 for further information.

The County also has a Due from Component Unit at year-end of \$120,664 for salaries and wages for the Airport and paid by the County.

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 24 - 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, 2022, Industrial Revenue Bonds outstanding for Knox Community Hospital totaled \$7,170,000.

NOTE 25 – 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	\$866,656
Public Assistance Fund	54,360
Motor Vehicle and Gasoline Tax Fund	358,422
Children Services Board Fund	68,829
Development Disabilities Fund	20,925
American Rescue Plan Act Fund	1,736,305
Other Governmental Funds	<u>589,733</u>
Total Governmental Funds	3,695,230
Proprietary Funds:	
Sewer District Fund	<u>329,290</u>
Total	<u><u>\$4,024,520</u></u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 26 – COMPONENT UNIT – LAND REUTILIZATION CORPORATION

A. SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Knox County Land Reutilization Corporation (the Corporation) is a county land reutilization corporation that was formed on November 17, 2017, pursuant to the Board of Knox County Commissioners authorizing the establishment of the Corporation under Chapter 1724 of the Ohio Revised Code under commissioners' resolution number 1059-2017 as a not-for-profit corporation under the laws of the State of Ohio. The purpose of the Corporation is to strengthen neighborhoods in Knox County (the County) by returning vacant and abandoned properties to productive use. The Corporation has been designated as the County's agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax foreclosed and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code.

Pursuant to Section 1724.03 (B) of the Ohio Revised Code, the Board of Directors of the Corporation shall be composed of five to nine members including two County Commissioners, the County Treasurer, one representative from the municipal corporation with the largest population, one Director with private sector or nonprofit experience in rehabilitation or real estate acquisitions.

The Corporation is dedicated to strategically acquiring tax foreclosed property and other foreclosed property via the following means: adjudication of vacant and abandoned property by the Knox County Board of Revision, Sheriff's Sale, Bank Real Estate Owned, County Auditor, third parties, and through donations. The Corporation then strives to put the properties back to productive use.

The reporting entity for the Corporation is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the Corporation and any other organizations that would need to be included to ensure the financial statements of the Corporation are not misleading.

Component units are legally separate organizations for which the Corporation is financially accountable. The Corporation is financially accountable for an organization if the Corporation appoints a voting majority of the organization's governing board; and 1) the Corporation is able to significantly influence the programs or services performed or provided by the organization; or 2) the Corporation is legally entitled to or can otherwise access the organization's resources; the Corporation is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the Corporation is obligated for the debt of the organization. Component units may also include organizations for which the Corporation authorizes the issuance of debt, or the levying of taxes, or determines the budget. The Cooper Park Development Company (CPDC) is the only component unit included as part of this report. The Corporation has a controlling financial interest through ownership of the majority voting interest. CPDC was formed in 2020 to assist The Corporation in seeking grants and assisting with maintenance, management, and marketing of a business park located in Mount Vernon, Ohio.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 26 – COMPONENT UNIT – LAND REUTILIZATION CORPORATION (Continued)

Basis of Presentation

The basic financial statements of the Corporation have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental unites. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Corporation’s significant accounting policies are described below.

The Corporation’s basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities and fund financial statements which provide a more detailed level of financial information.

Government-Wide Statements

The statement of net position and the statement of activities display information about the Corporation as a whole. These statements include the financial activities of the primary government. These statements usually distinguish between those activities of the Corporation that are governmental and those that are business-type. The Corporation, however, does not have any business-type activities.

The statement of net position presents the financial condition of the governmental activities of the Corporation at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Corporation’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. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Corporation, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program is self-financing or draws from the general revenues of the Corporation.

Fund Statements

During the year, the Corporation segregates transactions related to certain Corporation functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Corporation at this more detailed level.

Fund Accounting

The Corporation uses fund accounting to segregate cash and investments that are restricted as to use. A fund is a separate accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and attaining certain objectives in accordance with special regulations, restrictions or limitations. For financial statement presentation purposes, the Corporation’s funds are classified as governmental.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 26 – COMPONENT UNIT – LAND REUTILIZATION CORPORATION (Continued)

Governmental Funds

Governmental funds focus on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be repaid. The difference between governmental fund assets and deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance. The following is the Corporation's governmental funds:

General Fund

The general fund accounts for all financial resources, including those that are received from the Knox County Fiscal Officer from penalties collected on delinquent property taxes and interest on those delinquencies. The general fund balance is available to the Corporation for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Fund

The special revenue fund accounts are for the proceeds of specific revenue sources, such as government grants, that are legally restricted to expenditures for specified purposes

Measurement Focus and Basis of Accounting

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the Corporation are included on the Statement of Net Position. The Statement of Activities presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

Fund Financial Statements

The general fund is accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore may include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the general fund and special revenue fund.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 26 – COMPONENT UNIT – LAND REUTILIZATION CORPORATION (Continued)

Basis of Accounting

Basis of accounting determines when transactions are recorded on the financial records and reported on the financial statements. Government-wide statements are prepared using the accrual basis of accounting. The general fund and special revenue fund use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows/outflows of resources and in the presentation of expenses versus expenditures.

Revenues - Exchange and Nonexchange Transactions

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 a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Corporation, available means expected to be received within sixty days of year-end.

Nonexchange transactions, in which the Corporation receives value without directly giving equal value in return, include grants, entitlements and donations. 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 Corporation must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Corporation on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, grants revenue sources are considered to be both measurable and available at year-end.

Deferred Outflows/Inflows of Resources

In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The Corporation did not have any deferred outflows of resources at December 31, 2022.

In addition to liabilities, the statements of financial position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The Corporation presented deferred inflows in the Statement of Net Position and the Balance Sheet.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 26 – COMPONENT UNIT – LAND REUTILIZATION CORPORATION (Continued)

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Budgetary Process

The Corporation is not bound by the budgetary laws prescribed by the Ohio Revised Code for governmental entities.

Federal Income Tax

The Corporation is exempt from federal income tax under Section 115(1) of the Internal Revenue Code.

Cash and Cash Equivalents

All monies received by the Corporation are deposited in demand deposit accounts. The Corporation had no investments during the year or at the end of the year.

Investments with an original maturity of three months or less at the time of purchase are presented on the financial statements as cash equivalents.

Prepaid Items

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

Assets Held for Resale

Assets held for resale represent properties purchased by or donated to the Corporation. Purchased properties are valued based upon the purchase price plus any costs of significant maintenance, rehabilitation, or betterment of properties. Donated properties are valued based on the appraised value of the property. The Corporation holds the properties until it is either sold to a new owner, sold to an individual who will rehabilitate the property, the building on the property is demolished, or the Corporation may sell other lots to the owners of adjacent parcels for a nominal cost.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 26 – COMPONENT UNIT – LAND REUTILIZATION CORPORATION (Continued)

Capital Assets

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the Government-wide statements are as follows:

	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Furniture and Equipment	\$5,000	Straight Line	5 Years

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements.

Governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the fund.

The Corporation had one long-term obligation at December 31, 2022. Loan from ADF with a balance of \$250,000.

Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Corporation had \$0 restricted net position at December 31, 2022. The Corporation applies restricted resources first when an expense is incurred for which restricted and unrestricted amount is available.

Intergovernmental Revenue

The Corporation receives operating income through Knox County. This money represents the penalties and interest on current unpaid and delinquent property taxes once these taxes are paid. Pursuant to ORC 321.263, these penalty and interest monies are collected by the County when taxes are paid and then are paid to the Corporation upon the Corporation’s written request.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 26 – COMPONENT UNIT – LAND REUTILIZATION CORPORATION (Continued)

Government Grants

The Corporation receives financial assistance from Area Development Foundation and Ariel Foundation in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements. Any disallowed claims resulting from such audits could become a liability of the general fund. However, the effect of any such disallowed claims on the overall financial position of the Corporation at December 31, 2022, if applicable, cannot be determined at this time.

Public Support

The Corporation receives financial support from the public through property donations and properties acquired through either the Board of Revisions or Sheriff sales. These properties are recorded at the assessed value, and later sold by the Corporation.

Estimates

The preparation of the basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results may differ from those estimates.

Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the Corporation Administration and that are either unusual in nature or infrequent in occurrence. The Corporation had no extraordinary or special items during 2022.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Corporation 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 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, 2022***

NOTE 26 – COMPONENT UNIT – LAND REUTILIZATION CORPORATION (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 Corporation’s Board. Those committed amounts cannot be used for any other purpose unless the Board removes 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 or use in satisfying those contractual requirements.

Assigned - Amounts in the assigned fund balance classification are intended to be used by the Corporation for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by policies of the Corporation’s Board. The Board has by resolution authorized the Executive Director to assign fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget.

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 Corporation has not adopted a formal fund balance policy. The Corporation 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.

B. DEPOSITS

Custodial credit risk is the risk that, in the event of bank failure, the Corporation will not be able to recover deposits or collateral securities that are in the possession of an outside party. The Corporation has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by (1) eligible securities pledged to the Corporation and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

At December 31, 2021, \$344,689 was covered by Federal depository insurance, while the remaining balance was covered by the OPCS.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2022***

NOTE 26 – COMPONENT UNIT – LAND REUTILIZATION CORPORATION (Continued)

C. TRANSACTIONS WITH KNOX COUNTY

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

D. AGENCY AGREEMENT

The Corporation entered into an agreement in October 2020, which continues through July 31, 2023, with CPDC and Area Development Foundation, Inc. to maintain, manage and market a business park located in Mount Vernon, Ohio. The Corporation's role was to acquire the lease rights, approve the sub-lease and sale of real estate within the park, while overseeing all aspects of the compliance. The Corporation shall receive all net profits after payments of all costs and expenses.

E. RISK MANAGEMENT

The Corporation is exposed to various risks of loss related to torts; theft, damage to and destruction of assets; errors and omissions; and natural disasters.

The Corporation maintains comprehensive insurance coverage with independent third parties for real property, building, vehicle, general liability and professional liability insurance. There were no settled claims from these risks that have exceeded commercial insurance coverage.

F. FINANCIAL POSITION

As of the date of this report, the COVID-19 pandemic is still ongoing. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration. Therefore, while the Corporation expects this matter to impact its operating results and financial condition, the related financial impact and duration cannot be reasonably estimated at this time.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2022**

NOTE 26 – COMPONENT UNIT – LAND REUTILIZATION CORPORATION (Continued)

G. CAPITAL ASSETS

Capital asset balances and activity for the year ended December 31, 2022 are as follows:

<i>Historical Cost:</i>	December 31,			December 31,
Class	2021	Additions	Deletions	2022
Furniture and Equipment	\$8,141	\$0	\$0	\$8,141
Total Cost	<u>\$8,141</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,141</u>
<i>Accumulated Depreciation:</i>	December 31,			December 31,
Class	2021	Additions	Deletions	2022
Furniture and Equipment	(\$1,221)	(\$1,628)	\$0	(\$2,849)
Total Depreciation	<u>(\$1,221)</u>	<u>(\$1,628)</u>	<u>\$0</u>	<u>(\$2,849)</u>
<i>Net Value:</i>	<u>\$6,920</u>			<u>\$5,292</u>

H.- LONG-TERM DEBT OBLIGATIONS

The Corporation borrows money in order to make improvements, and/or cover operational expenses. This enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets. These long-term liabilities are full faith and credit debt of the local government. The note payable dated 01/07/2022 with ADF for \$100,000 does not have a set maturity and the interest is 0%.

	Balance December 31, 2021	Additions	Deletions	Balance December 31, 2022	Amount Due Within One Year
Long-Term Liabilities					
General Obligation Debt 2019	\$150,000	\$100,000	\$0	\$250,000	\$0
Total Long-Term Liabilities	<u>\$150,000</u>	<u>\$100,000</u>	<u>\$0</u>	<u>\$250,000</u>	<u>\$0</u>

I. LEASE RECEIVABLE

Receivables at December 31, 2022, consisted of mortgage receivable of \$591,685. This amount will be collected over the next 15 months.



REQUIRED SUPPLEMENTARY INFORMATION

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

Ohio Public Employees Retirement System

Year	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
County's proportion of the net pension liability	0.127565%	0.127565%	0.129128%	0.130429%
County's proportionate share of the net pension liability	\$15,038,251	\$15,385,764	\$22,366,632	\$29,618,291
County's covered payroll	\$14,133,341	\$14,922,633	\$15,339,313	\$16,089,217
County's proportionate share of the net pension liability as a percentage of its covered payroll	106.40%	103.10%	145.81%	184.09%
Plan fiduciary net position as a percentage of the total pension liability	86.36%	86.45%	81.08%	77.25%

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

Notes: The County implemented GASB Statement 68 in 2015.

The schedule is intended to show ten years of information. Additional years will be displayed as they become available. Information prior to 2014 is not available.

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

KNOX COUNTY, OHIO

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
0.126165%	0.129488%	0.133035%	0.134534%	0.133553%
\$19,792,816	\$35,464,223	\$26,295,361	\$19,921,524	\$11,619,640
\$15,912,718	\$16,699,921	\$17,846,879	\$18,172,840	\$18,612,306
124.38%	212.36%	147.34%	109.62%	62.43%
84.66%	74.70%	82.17%	86.88%	92.62%

KNOX COUNTY, OHIO

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

Ohio Public Employees Retirement System

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

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

KNOX COUNTY, OHIO

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$2,167,777	\$2,443,008	\$2,609,172	\$2,654,226	\$2,713,661	\$2,812,497
<u>2,167,777</u>	<u>2,443,008</u>	<u>2,609,172</u>	<u>2,654,226</u>	<u>2,713,661</u>	<u>2,812,497</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$15,912,718	\$16,699,921	\$17,846,879	\$18,172,840	\$18,612,306	\$19,318,683
13.62%	14.63%	14.62%	14.61%	14.58%	14.56%

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

Ohio Public Employees Retirement System

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

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

Notes: The County implemented GASB Statement 75 in 2018.

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

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

KNOX COUNTY, OHIO

<u>2020</u>	<u>2021</u>	<u>2022</u>
0.130687%	0.132704%	0.132398%
\$18,051,269	(\$2,364,235)	(\$4,146,914)
\$17,846,879	\$18,172,840	\$18,612,306
101.15%	(13.01%)	(22.28%)
47.80%	115.57%	128.23%

KNOX COUNTY, OHIO

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

Ohio Public Employees Retirement System

Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Contractually required contribution	\$141,333	\$298,453	\$306,786	\$321,784
Contributions in relation to the contractually required contribution	<u>141,333</u>	<u>298,453</u>	<u>306,786</u>	<u>321,784</u>
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's covered payroll	\$14,133,341	\$14,922,633	\$15,339,313	\$16,089,217
Contributions as a percentage of covered payroll	1.00%	2.00%	2.00%	2.00%

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

KNOX COUNTY, OHIO

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$159,127	\$0	\$0	\$0	\$0	\$0
<u>159,127</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$15,912,718	\$16,699,921	\$17,846,879	\$18,172,840	\$18,612,306	\$19,318,683
1.00%	0.00%	0.00%	0.00%	0.00%	0.00%

***Notes to the Required Supplementary Information
For the Year Ended December 31, 2022***

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

NET PENSION LIABILITY

Changes in benefit terms: There were no changes in benefit terms for the period 2014-2022.

Changes in assumptions:

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

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

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

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

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

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

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

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

2021: The following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date:

- Change in COLA from 1.4% to 0.5% for post 1/7/13 retirees.

2022: The following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date:

- Change in COLA from 0.5% to 3.00% for post 1/7/13 retirees.
- Reduction in actuarial assumed rate of return from 7.20% to 6.90%.
- Pre-retirement mortality rates are based on Pub-2010 General Employee/Safety Employee mortality tables.
- Post-retirement mortality rates are based on PubG-2010 Retiree mortality tables.
- Post-retirement mortality rates for disabled retirees are based on PubNS-2010 Disabled Retiree mortality tables for all divisions.

***Notes to the Required Supplementary Information
For the Year Ended December 31, 2022***

NET OPEB LIABILITY (ASSET)

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms: There were no changes in benefit terms for the periods 2018-2021.

2022: Group plans for non-Medicare retirees and re-employed retirees replaced with individual medical plans. OPERS will provide a subsidy or allowance via an HRA.

Changes in assumptions:

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

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

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

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

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

2021: The following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The single discount rate changed from 3.16% to 6.00%.
- Change in health care cost trend rate from 10.5% to 8.5%
- The Municipal Bond Rate changed from 2.75% to 2.00%

2022: The following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- Change in health care cost trend rate from 8.5% to 5.5%
- The Municipal Bond Rate changed from 2.00% to 1.84%
- Pre-retirement mortality rates are based on Pub-2010 General Employee/Safety Employee mortality tables.
- Post-retirement mortality rates are based on PubG-2010 Retiree mortality tables.
- Post-retirement mortality rates for disabled retirees are based on PubNS-2010 Disabled Retiree mortality tables for all divisions.



*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

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

Nonmajor Governmental Funds

Special Revenue Funds

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

Dog and Kennel Fund

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

Indigent Guardianship Fund

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

Conduct of Business Fund

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

Courts Computer Fund

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

Recorder's Equipment Fund

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

Courts' Computer Research Fund

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

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.

(Continued)

Special Revenue Funds (Continued)

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

Justice Reinvestment and Incentive Grant Fund

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

Presentence Investigation Grant Fund

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

Automated Title Processing Fund

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

Law Library Fund

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

Delinquent Tax Assessment Collection Fund

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

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

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

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

(Continued)

Special Revenue Funds (Continued)

Indigent Drivers Monitoring Fund

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

Common Pleas Jail Diversion Grant Fund

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

Targeted Community Alternative to Prison Grant Fund

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

911 Emergency Calling System Fund

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

Litter Control and Recycling Fund

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

Child Support Enforcement Agency Fund

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

Real Estate Assessment Fund

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

Youth Services Grant Fund

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

Ditch Maintenance Fund

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

(Continued)

Special Revenue Funds (Continued)

Emergency Management Agency Fund

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

Litter/Recycle Ohio EPA Grant Fund

The fund accounts for grant monies to be used for promotion of litter control and recycling efforts in the County. (The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are not presented because there are no assets or liabilities and there was no activity during the year.)

Marriage License Fund

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

Knox Area Transit (KAT) Fund

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

Help America Vote Act Fund

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

Storm Water Management Fund

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

Continuing Professional Training Fund

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

Concealed Handgun License Fund

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

Workforce Investment Act (WIA) Programs Fund

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

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.

(Continued)

Special Revenue Funds (Continued)

Supervision Fee Fund

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

Parenting Seminar Fund

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

Immobilized Vehicle Fund

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

Adult Probation Grant Fund

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

Enforcement and Education Fund

The fund accounts for financial resources used to educate and treat persons with alcohol related problems and to enhance law enforcement activities as a deterrent to the operation of motor vehicles while under the influence of alcohol.

OneOhio Opioid Settlement Fund

This fund was established to account for monies obtained and distributed by the State of Ohio for opioid settlements from drug manufacturers and distributors. It is designated for resources to assist with community drug recovery, prevention and treatment.

Budget Stabilization Fund

The fund accounts for the setting aside reserves for years in which there is a 27th pay. (The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are not presented because this fund is reported as part of the General Fund on a GAAP basis.).

Commissary Fund

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

Law Enforcement Fund

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

(Continued)

Special Revenue Funds (Continued)

Drug Enforcement Fund

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

Revolving Loan Fund

The fund accounts for money received from the Community Development Block Grant and used for low interest loans to County businesses for development projects.

Work Release Fund

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

Social Security Incentives Fund

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

K – 9 Fund

This fund was established to account for donations for the purchase of a canine along with all supplies needed for the care of the canine who will be used by all departments within the Sheriff's Office. (This fund is not part of the County's appropriated budget; therefore no budgetary schedule is presented.)

Community Mental Health Fund

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

Senior Citizen Fund

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

Lodging Tax Fund

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

Debt Service Funds

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

Bond Retirement Fund

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

Ohio Public Works Commission (OPWC) Dan Amity Road Fund

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

Capital Projects Funds

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

Permanent Improvement Fund

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

Dog and Kennel Equipment Fund

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

Children's Resource Center Fund

The fund accounts for expenses to construct, equip, and furnish a children's resource center for the use of the department of Human Services. (The Balance Sheet is not presented because there are no assets or liabilities at year end)

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, 2022**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 5,670,156	\$ 26,135	\$ 2,774,832	\$ 8,471,123
Cash and Cash Equivalents in Segregated Accounts	106,205	0	0	106,205
Receivables:				
Taxes	2,934,175	0	0	2,934,175
Accounts	45,209	0	0	45,209
Intergovernmental	1,258,979	0	67,600	1,326,579
Interest	329	0	129	458
Special Assessments	7,889	0	0	7,889
Loans	1,317,332	2,648,653	0	3,965,985
Due from Other Funds	17,293	0	0	17,293
Prepaid Items	36,709	0	0	36,709
Total Assets	\$ 11,394,276	\$ 2,674,788	\$ 2,842,561	\$ 16,911,625
Liabilities:				
Accounts Payable	\$ 126,012	\$ 0	\$ 86,983	\$ 212,995
Accrued Wages and Benefits Payable	79,801	0	0	79,801
Intergovernmental Payable	60,549	0	0	60,549
Contracts Payable	24,497	0	150,648	175,145
Matured Bonds and Interest Payable	0	48,379	0	48,379
Due to Other Funds	436,683	0	358	437,041
Advances from Other Funds	112,765	0	0	112,765
Total Liabilities	840,307	48,379	237,989	1,126,675
Deferred Inflows of Resources:				
Property Taxes	2,229,020	0	0	2,229,020
Unavailable Revenue	1,262,857	2,648,653	67,600	3,979,110
Total Deferred Inflows of Resources	3,491,877	2,648,653	67,600	6,208,130
Fund Balances:				
Nonspendable	36,709	0	0	36,709
Restricted	7,037,790	0	29,526	7,067,316
Assigned	0	0	2,507,446	2,507,446
Unassigned	(12,407)	(22,244)	0	(34,651)
Total Fund Balances	7,062,092	(22,244)	2,536,972	9,576,820
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 11,394,276	\$ 2,674,788	\$ 2,842,561	\$ 16,911,625

KNOX COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2022**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 4,951,054	\$ 0	\$ 0	\$ 4,951,054
Intergovernmental Revenues	5,029,043	0	2,813,365	7,842,408
Charges for Services	1,279,637	0	0	1,279,637
Licenses and Permits	222,372	0	0	222,372
Investment Earnings	25,708	0	636	26,344
Special Assessments	6,382	0	0	6,382
Fines and Forfeitures	73,308	0	0	73,308
All Other Revenue	122,645	278,820	0	401,465
Total Revenue	11,710,149	278,820	2,814,001	14,802,970
Expenditures:				
Current:				
General Government				
Legislative and Executive	1,104,547	0	0	1,104,547
Judicial	433,986	0	0	433,986
Public Safety	3,005,976	0	0	3,005,976
Public Works	12,541	0	0	12,541
Health	409,506	0	0	409,506
Human Services	4,157,212	0	0	4,157,212
Intergovernmental	2,463,425	0	0	2,463,425
Capital Outlay	7,899	0	4,745,132	4,753,031
Debt Service:				
Principal Retirement	160,613	420,360	0	580,973
Interest and Fiscal Charges	8,299	153,040	0	161,339
Total Expenditures	11,764,004	573,400	4,745,132	17,082,536
Excess (Deficiency) of Revenues Over Expenditures	(53,855)	(294,580)	(1,931,131)	(2,279,566)
Other Financing Sources (Uses):				
Transfers In	202,653	308,465	2,913,000	3,424,118
Transfers Out	0	0	(67,023)	(67,023)
Total Other Financing Sources (Uses)	202,653	308,465	2,845,977	3,357,095
Net Change in Fund Balances	148,798	13,885	914,846	1,077,529
Fund Balances at Beginning of Year	6,913,294	(36,129)	1,622,126	8,499,291
Fund Balances End of Year	\$ 7,062,092	\$ (22,244)	\$ 2,536,972	\$ 9,576,820

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022**

	Dog and Kennel	Indigent Guardianship	Conduct of Business	Courts Computer
Assets:				
Cash and Cash Equivalents	\$ 49,254	\$ 14,974	\$ 9,822	\$ 105,908
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	1,206	660	33	8,982
Intergovernmental	150	0	0	0
Interest	0	0	0	329
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	1,169	0	0	0
Total Assets	\$ 51,779	\$ 15,634	\$ 9,855	\$ 115,219
Liabilities:				
Accounts Payable	\$ 7,157	\$ 1,267	\$ 0	\$ 1,362
Accrued Wages and Benefits Payable	4,187	0	0	0
Intergovernmental Payable	2,474	0	0	0
Contracts Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Advances from Other Funds	0	0	0	0
Total Liabilities	13,818	1,267	0	1,362
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0
Fund Balances:				
Nonspendable	1,169	0	0	0
Restricted	36,792	14,367	9,855	113,857
Unassigned	0	0	0	0
Total Fund Balances	37,961	14,367	9,855	113,857
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 51,779	\$ 15,634	\$ 9,855	\$ 115,219

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022**

	Courts' Computer Research	Probate- Juvenile Special Project	Juvenile Court Social Workers	Justice Reinvestment and Incentive Grant
Assets:				
Cash and Cash Equivalents	\$ 5,222	\$ 141,704	\$ 88,258	\$ 18,191
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	153	1,387	0	0
Intergovernmental	0	0	0	67,750
Interest	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$ 5,375	\$ 143,091	\$ 88,258	\$ 85,941
Liabilities:				
Accounts Payable	\$ 0	\$ 446	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	0	0	1,816
Intergovernmental Payable	0	0	0	1,268
Contracts Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Advances from Other Funds	0	0	0	0
Total Liabilities	0	446	0	3,084
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	33,875
Total Deferred Inflows of Resources	0	0	0	33,875
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	5,375	142,645	88,258	48,982
Unassigned	0	0	0	0
Total Fund Balances	5,375	142,645	88,258	48,982
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 5,375	\$ 143,091	\$ 88,258	\$ 85,941

KNOX COUNTY, OHIO

Presentence Investigation Grant	Law Library	Delinquent Tax Assessment Collection	VOCA and SVAA Grant	Indigent Drivers Monitoring	Common Pleas Jail Diversion Grant
\$ 8,335	\$ 41,854	\$ 187,595	\$ 10,380	\$ 800	\$ 26,086
0	0	0	0	0	0
0	0	0	0	0	0
0	0	516	0	0	0
5,500	1,659	0	35,867	0	25,686
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	620	507	0	1,080
<u>\$ 13,835</u>	<u>\$ 43,513</u>	<u>\$ 188,731</u>	<u>\$ 46,754</u>	<u>\$ 800</u>	<u>\$ 52,852</u>
\$ 0	\$ 2,149	\$ 2,541	\$ 24	\$ 0	\$ 26
0	25	800	893	0	335
77	18	585	631	0	262
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>77</u>	<u>2,192</u>	<u>3,926</u>	<u>1,548</u>	<u>0</u>	<u>623</u>
0	0	0	0	0	0
2,750	0	0	30,121	0	12,718
<u>2,750</u>	<u>0</u>	<u>0</u>	<u>30,121</u>	<u>0</u>	<u>12,718</u>
0	0	620	507	0	1,080
11,008	41,321	184,185	14,578	800	38,431
0	0	0	0	0	0
<u>11,008</u>	<u>41,321</u>	<u>184,805</u>	<u>15,085</u>	<u>800</u>	<u>39,511</u>
<u>\$ 13,835</u>	<u>\$ 43,513</u>	<u>\$ 188,731</u>	<u>\$ 46,754</u>	<u>\$ 800</u>	<u>\$ 52,852</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022**

	Targeted Community Alternative to Prison Grant	911 Emergency Calling System	Litter Control and Recycling	Child Support Enforcement Agency
Assets:				
Cash and Cash Equivalents	\$ 203,214	\$ 1,242,895	\$ 13,354	\$ 234,774
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	656,447	0	0
Accounts	0	0	0	16,841
Intergovernmental	90,641	0	0	116,806
Interest	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	11,946	412	4,131
Total Assets	\$ 293,855	\$ 1,911,288	\$ 13,766	\$ 372,552
Liabilities:				
Accounts Payable	\$ 43	\$ 2,010	\$ 200	\$ 325
Accrued Wages and Benefits Payable	907	22,340	849	8,776
Intergovernmental Payable	633	15,566	593	6,630
Contracts Payable	0	557	0	0
Due to Other Funds	0	0	0	335,201
Advances from Other Funds	0	112,765	0	0
Total Liabilities	1,583	153,238	1,642	350,932
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	45,320	456,032	0	29,896
Total Deferred Inflows of Resources	45,320	456,032	0	29,896
Fund Balances:				
Nonspendable	0	11,946	412	4,131
Restricted	246,952	1,290,072	11,712	0
Unassigned	0	0	0	(12,407)
Total Fund Balances	246,952	1,302,018	12,124	(8,276)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 293,855	\$ 1,911,288	\$ 13,766	\$ 372,552

KNOX COUNTY, OHIO

Real Estate Assessment	Youth Services Grant	Ditch Maintenance	Emergency Management Agency	Marriage License	Knox Area Transit
\$ 1,807,065	\$ 152,556	\$ 16,355	\$ 55,167	\$ 15,657	\$ 274,189
0	0	0	0	0	0
0	0	0	0	0	0
0	225	0	0	886	1,412
0	200,130	0	0	0	602,549
0	0	0	0	0	0
0	0	7,889	0	0	0
0	0	0	0	0	0
0	405	0	0	0	16,888
1,935	2,457	0	823	0	10,792
<u>\$ 1,809,000</u>	<u>\$ 355,773</u>	<u>\$ 24,244</u>	<u>\$ 55,990</u>	<u>\$ 16,543</u>	<u>\$ 905,830</u>
\$ 1,060	\$ 3,117	\$ 0	\$ 606	\$ 12,531	\$ 27,441
3,258	5,167	0	1,773	0	26,569
3,246	3,540	0	1,755	0	20,806
19,523	0	0	0	0	44
0	0	0	8	0	47
0	0	0	0	0	0
<u>27,087</u>	<u>11,824</u>	<u>0</u>	<u>4,142</u>	<u>12,531</u>	<u>74,907</u>
0	0	0	0	0	0
0	200,130	7,889	0	0	302,659
<u>0</u>	<u>200,130</u>	<u>7,889</u>	<u>0</u>	<u>0</u>	<u>302,659</u>
1,935	2,457	0	823	0	10,792
1,779,978	141,362	16,355	51,025	4,012	517,472
0	0	0	0	0	0
<u>1,781,913</u>	<u>143,819</u>	<u>16,355</u>	<u>51,848</u>	<u>4,012</u>	<u>528,264</u>
<u>\$ 1,809,000</u>	<u>\$ 355,773</u>	<u>\$ 24,244</u>	<u>\$ 55,990</u>	<u>\$ 16,543</u>	<u>\$ 905,830</u>

(Continued)

KNOX COUNTY, OHIO**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022**

	Help America Vote Act	Storm Water Management	Continuing Professional Training	Concealed Handgun License
Assets:				
Cash and Cash Equivalents	\$ 10,011	\$ 19,733	\$ 6,319	\$ 42,669
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	3,008
Intergovernmental	10,000	0	0	0
Interest	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	41	0	283
Total Assets	<u>\$ 20,011</u>	<u>\$ 19,774</u>	<u>\$ 6,319</u>	<u>\$ 45,960</u>
Liabilities:				
Accounts Payable	\$ 4,717	\$ 0	\$ 0	\$ 724
Accrued Wages and Benefits Payable	0	125	0	0
Intergovernmental Payable	0	89	0	715
Contracts Payable	0	0	0	4,373
Due to Other Funds	0	0	0	0
Advances from Other Funds	0	0	0	0
Total Liabilities	<u>4,717</u>	<u>214</u>	<u>0</u>	<u>5,812</u>
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	5,283	0	0	0
Total Deferred Inflows of Resources	<u>5,283</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	41	0	283
Restricted	10,011	19,519	6,319	39,865
Unassigned	0	0	0	0
Total Fund Balances	<u>10,011</u>	<u>19,560</u>	<u>6,319</u>	<u>40,148</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 20,011</u>	<u>\$ 19,774</u>	<u>\$ 6,319</u>	<u>\$ 45,960</u>

KNOX COUNTY, OHIO

<u>WIA Programs</u>	<u>Common Pleas Special Project</u>	<u>Supervision Fee</u>	<u>Parenting Seminar</u>	<u>Immobilized Vehicle</u>	<u>Adult Probation Grant</u>
\$ 312,408	\$ 69,593	\$ 76,977	\$ 2,459	\$ 2,298	\$ 67,215
0	0	0	0	0	0
0	0	0	0	0	0
0	9,900	0	0	0	0
0	0	0	0	0	37,500
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	513	0	0	0
<u>\$ 312,408</u>	<u>\$ 79,493</u>	<u>\$ 77,490</u>	<u>\$ 2,459</u>	<u>\$ 2,298</u>	<u>\$ 104,715</u>
\$ 9,043	\$ 5,730	\$ 3,017	\$ 0	\$ 0	\$ 0
0	901	465	0	0	615
0	604	962	0	0	95
0	0	0	0	0	0
101,427	0	0	0	0	0
0	0	0	0	0	0
<u>110,470</u>	<u>7,235</u>	<u>4,444</u>	<u>0</u>	<u>0</u>	<u>710</u>
0	0	0	0	0	0
0	0	0	0	0	37,500
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>37,500</u>
0	0	513	0	0	0
201,938	72,258	72,533	2,459	2,298	66,505
0	0	0	0	0	0
<u>201,938</u>	<u>72,258</u>	<u>73,046</u>	<u>2,459</u>	<u>2,298</u>	<u>66,505</u>
<u>\$ 312,408</u>	<u>\$ 79,493</u>	<u>\$ 77,490</u>	<u>\$ 2,459</u>	<u>\$ 2,298</u>	<u>\$ 104,715</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022**

	Enforcement and Education	OneOhio Opioid Settlement	Commissary	Law Enforcement
Assets:				
Cash and Cash Equivalents	\$ 1,235	\$ 26,925	\$ 0	\$ 0
Cash and Cash Equivalents in Segregated Accounts	0	0	62,796	26,557
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$ 1,235	\$ 26,925	\$ 62,796	\$ 26,557
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Contracts Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Advances from Other Funds	0	0	0	0
Total Liabilities	0	0	0	0
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	1,235	26,925	62,796	26,557
Unassigned	0	0	0	0
Total Fund Balances	1,235	26,925	62,796	26,557
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,235	\$ 26,925	\$ 62,796	\$ 26,557

KNOX COUNTY, OHIO

Drug Enforcement	Revolving Loan	Work Release	Social Security Incentives	K - 9	Community Mental Health
\$ 0	\$ 293,459	\$ 0	\$ 0	\$ 0	\$ 0
1,160	0	1,327	14,268	97	0
0	0	0	0	0	1,177,767
0	0	0	0	0	0
0	0	0	0	0	55,683
0	0	0	0	0	0
0	0	0	0	0	0
0	1,317,332	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 1,160</u>	<u>\$ 1,610,791</u>	<u>\$ 1,327</u>	<u>\$ 14,268</u>	<u>\$ 97</u>	<u>\$ 1,233,450</u>
\$ 0	\$ 26,551	\$ 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>26,551</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	1,159,731
0	0	0	0	0	73,283
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,233,014</u>
0	0	0	0	0	0
1,160	1,584,240	1,327	14,268	97	436
0	0	0	0	0	0
<u>1,160</u>	<u>1,584,240</u>	<u>1,327</u>	<u>14,268</u>	<u>97</u>	<u>436</u>
<u>\$ 1,160</u>	<u>\$ 1,610,791</u>	<u>\$ 1,327</u>	<u>\$ 14,268</u>	<u>\$ 97</u>	<u>\$ 1,233,450</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022**

	Senior Citizens	Lodging Tax	Total Nonmajor Special Revenue Funds
Assets:			
Cash and Cash Equivalents	\$ 15,246	\$ 0	\$ 5,670,156
Cash and Cash Equivalents in Segregated Accounts	0	0	106,205
Receivables:			
Taxes	1,086,036	13,925	2,934,175
Accounts	0	0	45,209
Intergovernmental	9,058	0	1,258,979
Interest	0	0	329
Special Assessments	0	0	7,889
Loans	0	0	1,317,332
Due from Other Funds	0	0	17,293
Prepaid Items	0	0	36,709
Total Assets	\$ 1,110,340	\$ 13,925	\$ 11,394,276
Liabilities:			
Accounts Payable	\$ 0	\$ 13,925	\$ 126,012
Accrued Wages and Benefits Payable	0	0	79,801
Intergovernmental Payable	0	0	60,549
Contracts Payable	0	0	24,497
Due to Other Funds	0	0	436,683
Advances from Other Funds	0	0	112,765
Total Liabilities	0	13,925	840,307
Deferred Inflows of Resources:			
Property Taxes	1,069,289	0	2,229,020
Unavailable Revenue	25,401	0	1,262,857
Total Deferred Inflows of Resources	1,094,690	0	3,491,877
Fund Balances:			
Nonspendable	0	0	36,709
Restricted	15,650	0	7,037,790
Unassigned	0	0	(12,407)
Total Fund Balances	15,650	0	7,062,092
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,110,340	\$ 13,925	\$ 11,394,276

KNOX COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022**

	Dog and Kennel	Indigent Guardianship	Conduct of Business	Courts Computer
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	26,166	10,101	1,161	69,290
Licenses and Permits	193,333	0	0	0
Investment Earnings	0	0	0	1,497
Special Assessments	0	0	0	0
Fines and Forfeitures	2,295	0	0	0
All Other Revenue	9,625	0	0	5,011
Total Revenue	231,419	10,101	1,161	75,798
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	10,264	0	61,846
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	306,542	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	306,542	10,264	0	61,846
Excess (Deficiency) of Revenues Over Expenditures	(75,123)	(163)	1,161	13,952
Other Financing Sources (Uses):				
Transfers In	60,000	0	0	0
Total Other Financing Sources (Uses)	60,000	0	0	0
Net Change in Fund Balances	(15,123)	(163)	1,161	13,952
Fund Balances at Beginning of Year	53,084	14,530	8,694	99,905
Fund Balances End of Year	\$ 37,961	\$ 14,367	\$ 9,855	\$ 113,857

(Continued)

KNOX COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022**

	Courts' Computer Research	Probate- Juvenile Special Project	Juvenile Court Social Workers	Specialized Docket
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	60,000
Charges for Services	3,180	0	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	30,514	0	0
All Other Revenue	0	700	7,561	0
Total Revenue	3,180	31,214	7,561	60,000
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	1,822	0	0	70,466
Public Safety	0	43,416	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	1,822	43,416	0	70,466
Excess (Deficiency) of Revenues Over Expenditures	1,358	(12,202)	7,561	(10,466)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	1,358	(12,202)	7,561	(10,466)
Fund Balances at Beginning of Year	4,017	154,847	80,697	10,466
Fund Balances End of Year	\$ 5,375	\$ 142,645	\$ 88,258	\$ 0

KNOX COUNTY, OHIO

Justice Reinvestment and Incentive Grant	Presentence Investigation Grant	Law Library	Delinquent Tax Assessment Collection	VOCA and SVAA Grant	Marine Patrol Grant
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
135,500	10,500	0	0	39,493	22,772
0	0	0	203,252	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	26,914	0	0	0
222	31	4	2,423	155	0
<u>135,722</u>	<u>10,531</u>	<u>26,918</u>	<u>205,675</u>	<u>39,648</u>	<u>22,772</u>
0	0	0	157,558	62,899	0
0	0	27,362	0	0	0
129,807	7,475	0	0	0	30,363
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>129,807</u>	<u>7,475</u>	<u>27,362</u>	<u>157,558</u>	<u>62,899</u>	<u>30,363</u>
5,915	3,056	(444)	48,117	(23,251)	(7,591)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,062</u>	<u>7,591</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,062</u>	<u>7,591</u>
5,915	3,056	(444)	48,117	1,811	0
<u>43,067</u>	<u>7,952</u>	<u>41,765</u>	<u>136,688</u>	<u>13,274</u>	<u>0</u>
<u>\$ 48,982</u>	<u>\$ 11,008</u>	<u>\$ 41,321</u>	<u>\$ 184,805</u>	<u>\$ 15,085</u>	<u>\$ 0</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022**

	Indigent Drivers Monitoring	Common Pleas Jail Diversion Grant	Targeted Community Alternative to Prison Grant	911 Emergency Calling System
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 2,433,273
Intergovernmental Revenues	0	52,122	181,282	126,975
Charges for Services	200	0	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	104	219	3,143
Total Revenue	200	52,226	181,501	2,563,391
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	34,976	104,742	1,951,525
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	160,613
Interest and Fiscal Charges	0	0	0	8,299
Total Expenditures	0	34,976	104,742	2,120,437
Excess (Deficiency) of Revenues Over Expenditures	200	17,250	76,759	442,954
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	200	17,250	76,759	442,954
Fund Balances at Beginning of Year	600	22,261	170,193	859,064
Fund Balances End of Year	\$ 800	\$ 39,511	\$ 246,952	\$ 1,302,018

KNOX COUNTY, OHIO

Litter Control and Recycling	Child Support Enforcement Agency	Real Estate Assessment	Youth Services Grant	Ditch Maintenance	Emergency Management Agency	Marriage License
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
80,506	776,826	0	267,334	0	83,299	0
0	203,969	5,517	0	0	0	11,997
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	6,382	0	0
0	0	0	0	0	0	0
54	41,036	5,379	10,203	0	16,892	0
<u>80,560</u>	<u>1,021,831</u>	<u>10,896</u>	<u>277,537</u>	<u>6,382</u>	<u>100,191</u>	<u>11,997</u>
0	0	629,204	0	0	0	0
0	0	0	0	0	0	0
0	0	0	352,180	0	199,151	0
0	0	0	0	0	0	0
77,041	8,776	0	0	0	0	17,147
0	1,042,661	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	7,899	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>77,041</u>	<u>1,051,437</u>	<u>629,204</u>	<u>352,180</u>	<u>7,899</u>	<u>199,151</u>	<u>17,147</u>
3,519	(29,606)	(618,308)	(74,643)	(1,517)	(98,960)	(5,150)
0	0	0	0	0	110,000	0
0	0	0	0	0	110,000	0
3,519	(29,606)	(618,308)	(74,643)	(1,517)	11,040	(5,150)
8,605	21,330	2,400,221	218,462	17,872	40,808	9,162
<u>\$ 12,124</u>	<u>\$ (8,276)</u>	<u>\$ 1,781,913</u>	<u>\$ 143,819</u>	<u>\$ 16,355</u>	<u>\$ 51,848</u>	<u>\$ 4,012</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, 2022**

	Knox Area Transit	Help America Vote Act	Storm Water Management	Continuing Professional Training
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	2,138,983	14,717	0	18,189
Charges for Services	496,939	0	17,472	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	19,636	11	13	0
Total Revenue	2,655,558	14,728	17,485	18,189
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	4,717	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	12,355
Public Works	0	0	12,541	0
Health	0	0	0	0
Human Services	2,402,607	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	2,402,607	4,717	12,541	12,355
Excess (Deficiency) of Revenues Over Expenditures	252,951	10,011	4,944	5,834
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	252,951	10,011	4,944	5,834
Fund Balances at Beginning of Year	275,313	0	14,616	485
Fund Balances End of Year	\$ 528,264	\$ 10,011	\$ 19,560	\$ 6,319

KNOX COUNTY, OHIO

Concealed Handgun License	WIA Programs	Common Pleas Special Project	Supervision Fee	Parenting Seminar	Immobilized Vehicle
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	594,438	0	38,267	0	0
60,515	1,750	72,081	33,134	3,810	445
29,039	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
95	0	93	2	23	0
<u>89,649</u>	<u>596,188</u>	<u>72,174</u>	<u>71,403</u>	<u>3,833</u>	<u>445</u>
0	0	0	0	0	0
0	0	94,852	105,290	2,091	0
95,210	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	666,037	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>95,210</u>	<u>666,037</u>	<u>94,852</u>	<u>105,290</u>	<u>2,091</u>	<u>0</u>
(5,561)	(69,849)	(22,678)	(33,887)	1,742	445
<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>
(5,561)	(69,849)	(22,678)	(33,887)	1,742	445
45,709	271,787	94,936	106,933	717	1,853
<u>\$ 40,148</u>	<u>\$ 201,938</u>	<u>\$ 72,258</u>	<u>\$ 73,046</u>	<u>\$ 2,459</u>	<u>\$ 2,298</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, 2022***

	Adult Probation Grant	Enforcement and Education	OneOhio Opioid Settlement	Commissary
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	56,250	0	26,925	0
Charges for Services	0	0	0	52,458
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	730	0	0
All Other Revenue	10	0	0	0
Total Revenue	<u>56,260</u>	<u>730</u>	<u>26,925</u>	<u>52,458</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	59,993	0	0	0
Public Safety	0	0	0	28,370
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>59,993</u>	<u>0</u>	<u>0</u>	<u>28,370</u>
Excess (Deficiency) of Revenues Over Expenditures	(3,733)	730	26,925	24,088
Other Financing Sources (Uses):				
Transfers In	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	(3,733)	730	26,925	24,088
Fund Balances at Beginning of Year	<u>70,238</u>	<u>505</u>	<u>0</u>	<u>38,708</u>
Fund Balances End of Year	<u>\$ 66,505</u>	<u>\$ 1,235</u>	<u>\$ 26,925</u>	<u>\$ 62,796</u>

KNOX COUNTY, OHIO

Law Enforcement	Drug Enforcement	Revolving Loan	Work Release	Social Security Incentives	K - 9
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	150,496	0	0	0
0	0	0	0	6,200	0
0	0	0	0	0	0
1	0	24,210	0	0	0
0	0	0	0	0	0
12,185	670	0	0	0	0
0	0	0	0	0	0
<u>12,186</u>	<u>670</u>	<u>174,706</u>	<u>0</u>	<u>6,200</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
5,822	690	0	0	7,867	2,027
0	0	0	0	0	0
0	0	0	0	0	0
0	0	45,907	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>5,822</u>	<u>690</u>	<u>45,907</u>	<u>0</u>	<u>7,867</u>	<u>2,027</u>
6,364	(20)	128,799	0	(1,667)	(2,027)
<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>
6,364	(20)	128,799	0	(1,667)	(2,027)
20,193	1,180	1,455,441	1,327	15,935	2,124
<u>\$ 26,557</u>	<u>\$ 1,160</u>	<u>\$ 1,584,240</u>	<u>\$ 1,327</u>	<u>\$ 14,268</u>	<u>\$ 97</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, 2022**

	Community Mental Health	Senior Citizens	Lodging Tax	Total Nonmajor Special Revenue Funds
Revenues:				
Taxes	\$ 1,126,254	\$ 1,141,358	\$ 250,169	\$ 4,951,054
Intergovernmental Revenues	132,929	21,240	0	5,029,043
Charges for Services	0	0	0	1,279,637
Licenses and Permits	0	0	0	222,372
Investment Earnings	0	0	0	25,708
Special Assessments	0	0	0	6,382
Fines and Forfeitures	0	0	0	73,308
All Other Revenue	0	0	0	122,645
Total Revenue	<u>1,259,183</u>	<u>1,162,598</u>	<u>250,169</u>	<u>11,710,149</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	250,169	1,104,547
Judicial	0	0	0	433,986
Public Safety	0	0	0	3,005,976
Public Works	0	0	0	12,541
Health	0	0	0	409,506
Human Services	0	0	0	4,157,212
Intergovernmental	1,259,581	1,203,844	0	2,463,425
Capital Outlay	0	0	0	7,899
Debt Service:				
Principal Retirement	0	0	0	160,613
Interest and Fiscal Charges	0	0	0	8,299
Total Expenditures	<u>1,259,581</u>	<u>1,203,844</u>	<u>250,169</u>	<u>11,764,004</u>
Excess (Deficiency) of Revenues Over Expenditures	(398)	(41,246)	0	(53,855)
Other Financing Sources (Uses):				
Transfers In	0	0	0	202,653
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>202,653</u>
Net Change in Fund Balances	(398)	(41,246)	0	148,798
Fund Balances at Beginning of Year	<u>834</u>	<u>56,896</u>	<u>0</u>	<u>6,913,294</u>
Fund Balances End of Year	<u>\$ 436</u>	<u>\$ 15,650</u>	<u>\$ 0</u>	<u>\$ 7,062,092</u>



KNOX COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2022***

	Bond Retirement	OPWC - Dan Amity Road	Total Nonmajor Debt Service Funds
Revenues:			
All Other Revenue	\$ 133,749	\$ 145,071	\$ 278,820
Total Revenue	<u>133,749</u>	<u>145,071</u>	<u>278,820</u>
Expenditures:			
Debt Service:			
Principal Retirement	275,289	145,071	420,360
Interest and Fiscal Charges	153,040	0	153,040
Total Expenditures	<u>428,329</u>	<u>145,071</u>	<u>573,400</u>
Excess (Deficiency) of Revenues Over Expenditures	(294,580)	0	(294,580)
Other Financing Sources (Uses):			
Transfers In	308,465	0	308,465
Total Other Financing Sources (Uses)	<u>308,465</u>	<u>0</u>	<u>308,465</u>
Net Change in Fund Balances	13,885	0	13,885
Fund Balances at Beginning of Year	<u>(36,129)</u>	<u>0</u>	<u>(36,129)</u>
Fund Balances End of Year	<u>\$ (22,244)</u>	<u>\$ 0</u>	<u>\$ (22,244)</u>

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2022**

	Permanent Improvement	Dog and Kennel Equipment	Community Development Block Grant	Total Nonmajor Capital Projects Funds
Assets:				
Cash and Cash Equivalents	\$ 2,736,077	\$ 2,120	\$ 36,635	\$ 2,774,832
Receivables:				
Intergovernmental	0	0	67,600	67,600
Interest	0	0	129	129
Total Assets	<u>\$ 2,736,077</u>	<u>\$ 2,120</u>	<u>\$ 104,364</u>	<u>\$ 2,842,561</u>
Liabilities:				
Accounts Payable	\$ 77,983	\$ 0	\$ 9,000	\$ 86,983
Contracts Payable	150,648	0	0	150,648
Due to Other Funds	0	0	358	358
Total Liabilities	<u>228,631</u>	<u>0</u>	<u>9,358</u>	<u>237,989</u>
Deferred Inflows of Resources:				
Unavailable Revenue	0	0	67,600	67,600
Fund Balances:				
Restricted	0	2,120	27,406	29,526
Assigned	2,507,446	0	0	2,507,446
Total Fund Balances	<u>2,507,446</u>	<u>2,120</u>	<u>27,406</u>	<u>2,536,972</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,736,077</u>	<u>\$ 2,120</u>	<u>\$ 104,364</u>	<u>\$ 2,842,561</u>

KNOX COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2022**

	Permanent Improvement	Dog and Kennel Equipment	Children's Resource Center	Community Development Block Grant
Revenues:				
Intergovernmental Revenues	\$ 352,683	\$ 0	\$ 0	\$ 231,300
Investment Earnings	0	0	19	617
Total Revenue	352,683	0	19	231,917
Expenditures:				
Capital Outlay	2,268,713	1,834	0	245,203
Total Expenditures	2,268,713	1,834	0	245,203
Excess (Deficiency) of Revenues Over Expenditures	(1,916,030)	(1,834)	19	(13,286)
Other Financing Sources (Uses):				
Transfers In	2,913,000	0	0	0
Transfers Out	0	0	(67,023)	0
Total Other Financing Sources (Uses)	2,913,000	0	(67,023)	0
Net Change in Fund Balances	996,970	(1,834)	(67,004)	(13,286)
Fund Balances at Beginning of Year	1,510,476	3,954	67,004	40,692
Fund Balances End of Year	\$ 2,507,446	\$ 2,120	\$ 0	\$ 27,406

KNOX COUNTY, OHIO

<u>Engineering Projects</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ 2,229,382	\$ 2,813,365
0	636
<u>2,229,382</u>	<u>2,814,001</u>
<u>2,229,382</u>	<u>4,745,132</u>
<u>2,229,382</u>	<u>4,745,132</u>
0	(1,931,131)
0	2,913,000
0	(67,023)
<u>0</u>	<u>2,845,977</u>
0	914,846
0	1,622,126
<u>\$ 0</u>	<u>\$ 2,536,972</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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 16,765,000	\$ 16,765,000	\$ 18,330,838	\$ 1,565,838
Intergovernmental Revenues	2,473,291	2,473,291	3,245,147	771,856
Charges for Services	1,459,010	1,459,010	1,287,121	(171,889)
Licenses and Permits	4,300	4,300	5,397	1,097
Investment Earnings	300,000	300,000	435,494	135,494
Fines and Forfeitures	47,000	47,000	47,553	553
All Other Revenues	391,300	391,300	478,129	86,829
Total Revenues	21,439,901	21,439,901	23,829,679	2,389,778
Expenditures:				
General Government - Legislative and Executive:				
Commissioners:				
Personal Services	548,173	555,329	527,078	28,251
Materials and Supplies	158,268	159,268	150,670	8,598
Contractual Services	315,076	342,076	272,814	69,262
Other Expenditures	775,858	513,253	469,098	44,155
Total Commissioners	1,797,375	1,569,926	1,419,660	150,266
County Microfilming:				
Personal Services	35,730	35,730	35,704	26
Other Expenditures	1,000	1,000	402	598
Total County Microfilming	36,730	36,730	36,106	624
Human Resources/Safety and Loss:				
Personal Services	164,092	163,080	161,150	1,930
Materials and Supplies	2,000	2,690	2,462	228
Contractual Services	36,100	53,120	52,876	244
Other Expenditures	2,000	1,995	1,910	85
Total Safe/Loss	204,192	220,885	218,398	2,487
Wellness:				
Materials and Supplies	1,000	28	28	0
Other Expenditures	14,010	11,467	11,467	0
Total Wellness	15,010	11,495	11,495	0

(Continued)

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Information Technology:				
Personal Services	348,899	349,244	348,925	319
Materials and Supplies	3,031	3,031	2,810	221
Contractual Services	20,650	15,650	7,140	8,510
Other Expenditures	2,350	2,350	1,456	894
Total Information Technology	374,930	370,275	360,331	9,944
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	247,649	247,924	246,904	1,020
Materials and Supplies	5,300	5,100	4,954	146
Contractual Services	27,825	27,650	23,803	3,847
Other Expenditures	6,264	6,264	5,629	635
Total Auditor	287,038	286,938	281,290	5,648
Treasurer:				
Personal Services	165,397	173,142	173,079	63
Materials and Supplies	17,233	16,843	16,827	16
Contractual Services	11,346	11,361	10,766	595
Other Expenditures	4,100	1,980	1,959	21
Total Treasurer	198,076	203,326	202,631	695
Prosecuting Attorney:				
Personal Services	591,355	574,855	465,285	109,570
Materials and Supplies	6,000	6,000	5,962	38
Contractual Services	50,688	67,447	58,669	8,778
Other Expenditures	3,500	3,241	3,241	0
Total Prosecuting Attorney	651,543	651,543	533,157	118,386
Bureau of Inspection:				
Contractual Services	102,561	102,561	98,061	4,500
Total Bureau of Inspection	102,561	102,561	98,061	4,500
Data Processing Board:				
Contractual Services	134,406	409,556	391,138	18,418
Other Expenditures	250,000	0	0	0
Total Data Processing Board	384,406	409,556	391,138	18,418

(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, 2022***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Board of Elections:				
Personal Services	374,108	446,000	442,931	3,069
Materials and Supplies	26,750	45,964	45,054	910
Contractual Services	138,174	186,097	185,542	555
Other Expenditures	9,675	57,733	57,506	227
Total Board of Elections	548,707	735,794	731,033	4,761
Maintenance and Operation:				
Personal Services	393,069	408,045	407,820	225
Materials and Supplies	150,914	107,022	98,196	8,826
Contractual Services	574,163	604,912	568,206	36,706
Other Expenditures	30,884	56,879	52,621	4,258
Total Maintenance and Operation	1,149,030	1,176,858	1,126,843	50,015
Recorder:				
Personal Services	192,241	192,244	191,969	275
Contractual Services	3,500	3,500	3,444	56
Other Expenditures	8,000	7,997	6,905	1,092
Total Recorder	203,741	203,741	202,318	1,423
Insurance, Pension and Taxes:				
Contractual Services	2,445,205	2,445,205	2,335,507	109,698
Total Insurance, Pension and Taxes	2,445,205	2,445,205	2,335,507	109,698
Agriculture:				
Contractual Services	473,660	473,660	473,660	0
Total Agriculture	473,660	473,660	473,660	0
Total General Government - Legislative and Executive	8,898,204	8,924,493	8,447,628	476,865
General Government - Judicial:				
Court of Appeals:				
Contractual Services	13,000	13,000	6,951	6,049
Total Court of Appeals	13,000	13,000	6,951	6,049

(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, 2022***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Common Pleas Court:				
Personal Services	581,210	581,210	561,860	19,350
Materials and Supplies	9,310	9,310	9,214	96
Contractual Services	35,450	35,450	23,546	11,904
Other Expenditures	3,000	3,000	2,306	694
Total Common Pleas Court	628,970	628,970	596,926	32,044
Jury Commission:				
Personal Services	3,500	3,500	3,459	41
Materials and Supplies	3,000	3,000	1,492	1,508
Contractual Services	50	50	50	0
Total Jury Commission	6,550	6,550	5,001	1,549
Juvenile Court:				
Materials and Supplies	6,061	9,761	9,520	241
Contractual Services	2,771	2,771	2,721	50
Other Expenditures	6,000	6,000	5,971	29
Total Juvenile Court	14,832	18,532	18,212	320
Juvenile Probation:				
Personal Services	443,020	441,670	437,933	3,737
Materials and Supplies	5,250	6,250	6,023	227
Contractual Services	251,957	248,957	214,133	34,824
Other Expenditures	15,000	9,000	9,000	0
Total Juvenile Probation	715,227	705,877	667,089	38,788
Probate Court:				
Personal Services	124,845	124,845	116,032	8,813
Materials and Supplies	6,500	6,500	6,500	0
Contractual Services	25,786	25,336	24,836	500
Other Expenditures	2,500	2,950	2,704	246
Total Probate Court	159,631	159,631	150,072	9,559
Clerk of Courts:				
Personal Services	270,454	270,454	255,609	14,845
Materials and Supplies	7,011	7,011	5,902	1,109
Contractual Services	8,689	8,689	6,949	1,740
Other Expenditures	1,336	1,336	1,147	189
Total Clerk of Courts	287,490	287,490	269,607	17,883

(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, 2022***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Municipal Court:				
Personal Services	124,312	124,312	112,399	11,913
Contractual Services	15,622	15,622	14,293	1,329
Total Municipal Court	139,934	139,934	126,692	13,242
Public Defender:				
Personal Services	635,820	666,864	665,440	1,424
Materials and Supplies	4,875	4,875	4,530	345
Contractual Services	1,000	1,000	0	1,000
Other Expenditures	2,500	2,500	2,220	280
Total Public Defender	644,195	675,239	672,190	3,049
Total General Government - Judicial	2,609,829	2,635,223	2,512,740	122,483
Public Safety:				
Sheriff:				
Personal Services	2,781,811	2,744,224	2,672,828	71,396
Materials and Supplies	66,560	66,560	66,279	281
Contractual Services	305,718	339,991	339,039	952
Other Expenditures	24,101	24,101	23,634	467
Total Sheriff	3,178,190	3,174,876	3,101,780	73,096
Jail:				
Personal Services	2,018,350	2,051,350	2,018,929	32,421
Materials and Supplies	5,000	5,000	4,925	75
Contractual Services	478,558	590,134	587,576	2,558
Other Expenditures	3,000	3,000	3,000	0
Total Jail	2,504,908	2,649,484	2,614,430	35,054
Coroner:				
Personal Services	99,061	102,923	102,888	35
Contractual Services	66,063	82,791	77,912	4,879
Other Expenditures	7,646	7,056	3,543	3,513
Total Coroner	172,770	192,770	184,343	8,427
Total Public Safety	5,855,868	6,017,130	5,900,553	116,577

(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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Works:				
Map Department:				
Personal Services	111,259	111,259	111,149	110
Materials and Supplies	1,000	1,000	709	291
Other Expenditures	500	200	199	1
Total Map Department	112,759	112,459	112,057	402
Buildings and Grounds:				
Contractual Services	100,000	67,122	66,040	1,082
Other Expenditures	94,389	125,218	116,768	8,450
Total Buildings and Grounds	194,389	192,340	182,808	9,532
Total Public Works	307,148	304,799	294,865	9,934
Health:				
Vital Statistics:				
Other Expenditures	1,000	1,000	0	1,000
Total Vital Statistics	1,000	1,000	0	1,000
Other Health:				
Other Expenditures	174,162	174,162	121,799	52,363
Total Other Health	174,162	174,162	121,799	52,363
Humane Society:				
Personal Services	10,778	10,579	10,325	254
Contractual Services	5,600	5,800	5,453	347
Other Expenditures	6,500	6,499	5,459	1,040
Total Humane Society	22,878	22,878	21,237	1,641
Animal Control Officer:				
Personal Services	58,339	58,339	56,022	2,317
Contractual Services	1,000	1,000	1,000	0
Other Expenditures	7,500	7,500	6,966	534
Total Animal Control Officer	66,839	66,839	63,988	2,851
Total Health	264,879	264,879	207,024	57,855

(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, 2022***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Services:				
Soldiers Relief:				
Personal Services	43,500	43,500	37,304	6,196
Materials and Supplies	12,331	12,331	8,821	3,510
Contractual Services	285,448	185,448	151,311	34,137
Total Soldiers Relief	341,279	241,279	197,436	43,843
Veterans Relief:				
Personal Services	391,000	391,000	365,356	25,644
Materials and Supplies	13,000	13,000	13,000	0
Contractual Services	81,998	171,998	152,301	19,697
Other Expenditures	25,545	35,545	33,128	2,417
Total Veterans Relief	511,543	611,543	563,785	47,758
Total Human Services	852,822	852,822	761,221	91,601
Debt Service:				
Principal	44,231	44,231	44,231	0
Interest and Fiscal Charges	5,419	5,419	5,419	0
Capital Outlay	843,162	1,262,899	938,546	324,353
Total Expenditures	19,681,562	20,311,895	19,112,227	1,199,668
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,758,339	1,128,006	4,717,452	3,589,446
Other Financing Sources (Uses):				
Other Financing Uses	(128,198)	(128,198)	(112,929)	15,269
Transfers In	125,000	125,000	225,000	100,000
Transfers Out	(1,098,976)	(3,922,081)	(3,922,081)	0
Advances In	6,500	6,500	110,700	104,200
Total Other Financing Sources (Uses)	(1,095,674)	(3,918,779)	(3,699,310)	219,469
Net Change in Fund Balance	662,665	(2,790,773)	1,018,142	3,808,915
Fund Balance at Beginning of Year	12,643,447	12,643,447	12,643,447	0
Prior Year Encumbrances	665,518	665,518	665,518	0
Fund Balance at End of Year	\$ 13,971,630	\$ 10,518,192	\$ 14,327,107	\$ 3,808,915

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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 4,000,000	\$ 4,000,000	\$ 3,337,706	\$ (662,294)
Charges for Services	150,000	150,000	70,121	(79,879)
All Other Revenues	730,000	730,000	162,006	(567,994)
Total Revenues	4,880,000	4,880,000	3,569,833	(1,310,167)
Expenditures:				
Human Services:				
Personal Services	3,988,161	3,902,943	2,466,908	1,436,035
Materials and Supplies	60,000	60,000	33,967	26,033
Contractual Services	682,614	752,614	463,038	289,576
Other Expenditures	422,827	515,263	453,971	61,292
Capital Outlay	44,000	14,000	8,883	5,117
Total Expenditures	5,197,602	5,244,820	3,426,767	1,818,053
Excess (Deficiency) of Revenues Over (Under) Expenditures	(317,602)	(364,820)	143,066	507,886
Other Financing Sources (Uses):				
Transfers In	475,000	475,000	85,385	(389,615)
Transfers Out	(93,000)	(45,782)	0	45,782
Total Other Financing Sources (Uses)	382,000	429,218	85,385	(343,833)
Net Change in Fund Balance	64,398	64,398	228,451	164,053
Fund Balance at Beginning of Year	309,068	309,068	309,068	0
Prior Year Encumbrances	46,602	46,602	46,602	0
Fund Balance at End of Year	\$ 420,068	\$ 420,068	\$ 584,121	\$ 164,053

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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
MOTOR VEHICLE AND GASOLINE TAX FUND				
Revenues:				
Intergovernmental Revenues	\$ 6,902,071	\$ 6,902,071	\$ 7,063,750	\$ 161,679
Charges for Services	4,300	4,300	13,370	9,070
Investment Earnings	35,000	35,000	22,366	(12,634)
Fines and Forfeitures	10,500	10,500	16,368	5,868
All Other Revenues	64,500	64,500	111,366	46,866
Total Revenues	<u>7,016,371</u>	<u>7,016,371</u>	<u>7,227,220</u>	<u>210,849</u>
Expenditures:				
Public Works:				
Personal Services	2,937,125	2,955,425	2,628,433	326,992
Materials and Supplies	1,448,969	1,738,969	1,609,229	129,740
Contractual Services	2,858,497	3,689,197	3,393,392	295,805
Other Expenditures	41,417	41,417	32,390	9,027
Intergovernmental	250,000	250,000	224,286	25,714
Capital Outlay	353,645	378,645	359,179	19,466
Total Expenditures	<u>7,889,653</u>	<u>9,053,653</u>	<u>8,246,909</u>	<u>806,744</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(873,282)	(2,037,282)	(1,019,689)	1,017,593
Fund Balance at Beginning of Year	2,114,278	2,114,278	2,114,278	0
Prior Year Encumbrances	873,281	873,281	873,281	0
Fund Balance at End of Year	<u>\$ 2,114,277</u>	<u>\$ 950,277</u>	<u>\$ 1,967,870</u>	<u>\$ 1,017,593</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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CHILDREN SERVICES BOARD FUND				
Revenues:				
Taxes	\$ 1,820,300	\$ 1,820,300	\$ 1,917,884	\$ 97,584
Intergovernmental Revenues	3,924,733	3,924,733	3,703,028	(221,705)
Charges for Services	155,000	155,000	134,514	(20,486)
All Other Revenues	14,600	14,600	238,099	223,499
Total Revenues	<u>5,914,633</u>	<u>5,914,633</u>	<u>5,993,525</u>	<u>78,892</u>
Expenditures:				
Human Services:				
Personal Services	1,500,000	1,770,000	1,764,531	5,469
Contractual Services	3,975,000	3,897,000	3,588,685	308,315
Other Expenditures	472,802	580,802	494,126	86,676
Total Expenditures	<u>5,947,802</u>	<u>6,247,802</u>	<u>5,847,342</u>	<u>400,460</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33,169)	(333,169)	146,183	479,352
Other Financing Sources (Uses):				
Transfers In	0	0	329,601	329,601
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>329,601</u>	<u>329,601</u>
Net Change in Fund Balance	(33,169)	(333,169)	475,784	808,953
Fund Balance at Beginning of Year	771,982	771,982	771,982	0
Prior Year Encumbrances	47,802	47,802	47,802	0
Fund Balance at End of Year	<u>\$ 786,615</u>	<u>\$ 486,615</u>	<u>\$ 1,295,568</u>	<u>\$ 808,953</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, 2022***

DEVELOPMENT DISABILITIES FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 5,722,750	\$ 5,722,750	\$ 4,700,226	\$ (1,022,524)
Intergovernmental Revenues	1,847,289	1,847,289	1,779,818	(67,471)
All Other Revenues	411,893	411,893	168,441	(243,452)
Donations and Contributions	3,000	3,000	440	(2,560)
Total Revenues	<u>7,984,932</u>	<u>7,984,932</u>	<u>6,648,925</u>	<u>(1,336,007)</u>
Expenditures:				
Human Services:				
Personal Services	3,224,238	3,249,348	2,809,634	439,714
Materials and Supplies	554,696	524,746	59,353	465,393
Contractual Services	3,532,511	3,516,351	2,852,614	663,737
Other Expenditures	345,400	345,400	155,089	190,311
Capital Outlay	1,540,700	1,561,700	83,349	1,478,351
Total Expenditures	<u>9,197,545</u>	<u>9,197,545</u>	<u>5,960,039</u>	<u>3,237,506</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,212,613)	(1,212,613)	688,886	1,901,499
Other Financing Sources (Uses):				
Transfers In	74,590	74,590	0	(74,590)
Transfers Out	(74,590)	(74,590)	0	74,590
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(1,212,613)	(1,212,613)	688,886	1,901,499
Fund Balance at Beginning of Year	12,157,386	12,157,386	12,157,386	0
Prior Year Encumbrances	18,711	18,711	18,711	0
Fund Balance at End of Year	<u>\$ 10,963,484</u>	<u>\$ 10,963,484</u>	<u>\$ 12,864,983</u>	<u>\$ 1,901,499</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, 2022**

	AMERICAN RESCUE PLAN ACT FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental Revenues	\$ 6,052,659	\$ 6,052,659	\$ 4,133,699	\$ (1,918,960)
Investment Earnings	2,000	2,000	39,018	37,018
Total Revenues	<u>6,054,659</u>	<u>6,054,659</u>	<u>4,172,717</u>	<u>(1,881,942)</u>
Expenditures:				
General Government - Legislative and Executive:				
Materials and Supplies	60,000	60,000	0	60,000
Contractual Services	8,827,661	6,657,089	2,116,660	4,540,429
Other Expenditures	1,061,351	3,481,923	2,958,313	523,610
Capital Outlay	896,325	646,325	136,060	510,265
Total Expenditures	<u>10,845,337</u>	<u>10,845,337</u>	<u>5,211,033</u>	<u>5,634,304</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,790,678)	(4,790,678)	(1,038,316)	3,752,362
Net Change in Fund Balance	(4,790,678)	(4,790,678)	(1,038,316)	3,752,362
Fund Balance at Beginning of Year	4,060,473	4,060,473	4,060,473	0
Prior Year Encumbrances	730,205	730,205	730,205	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,752,362</u>	<u>\$ 3,752,362</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, 2022***

DOG AND KENNEL FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 23,100	\$ 23,100	\$ 26,166	\$ 3,066
Licenses and Permits	185,000	185,000	195,863	10,863
Fines and Forfeitures	2,000	2,000	1,995	(5)
All Other Revenues	8,600	8,600	9,751	1,151
Total Revenues	<u>218,700</u>	<u>218,700</u>	<u>233,775</u>	<u>15,075</u>
Expenditures:				
Health:				
Personal Services	201,679	206,780	206,195	585
Materials and Supplies	22,000	17,244	16,650	594
Contractual Services	63,972	78,272	73,836	4,436
Other Expenditures	5,642	6,797	5,705	1,092
Capital Outlay	3,000	2,200	2,119	81
Total Expenditures	<u>296,293</u>	<u>311,293</u>	<u>304,505</u>	<u>6,788</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(77,593)	(92,593)	(70,730)	21,863
Other Financing Sources (Uses):				
Transfers In	30,000	40,000	60,000	20,000
Total Other Financing Sources (Uses)	<u>30,000</u>	<u>40,000</u>	<u>60,000</u>	<u>20,000</u>
Net Change in Fund Balance	(47,593)	(52,593)	(10,730)	41,863
Fund Balance at Beginning of Year	53,923	53,923	53,923	0
Prior Year Encumbrances	4,114	4,114	4,114	0
Fund Balance at End of Year	<u>\$ 10,444</u>	<u>\$ 5,444</u>	<u>\$ 47,307</u>	<u>\$ 41,863</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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 10,000	\$ 10,000	\$ 10,479	\$ 479
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>10,479</u>	<u>479</u>
Expenditures:				
General Government - Judicial:				
Contractual Services	<u>9,000</u>	<u>9,000</u>	<u>8,997</u>	<u>3</u>
Total Expenditures	<u>9,000</u>	<u>9,000</u>	<u>8,997</u>	<u>3</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,000	1,000	1,482	482
Fund Balance at Beginning of Year	<u>13,492</u>	<u>13,492</u>	<u>13,492</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 14,492</u>	<u>\$ 14,492</u>	<u>\$ 14,974</u>	<u>\$ 482</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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 1,500	\$ 1,500	\$ 1,197	\$ (303)
Total Revenues	<u>1,500</u>	<u>1,500</u>	<u>1,197</u>	<u>(303)</u>
Expenditures:				
General Government - Judicial:				
Other Expenditures	<u>8,784</u>	<u>8,784</u>	<u>284</u>	<u>8,500</u>
Total Expenditures	<u>8,784</u>	<u>8,784</u>	<u>284</u>	<u>8,500</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,284)	(7,284)	913	8,197
Fund Balance at Beginning of Year	8,625	8,625	8,625	0
Prior Year Encumbrances	<u>284</u>	<u>284</u>	<u>284</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,625</u>	<u>\$ 1,625</u>	<u>\$ 9,822</u>	<u>\$ 8,197</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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
COURTS COMPUTER FUND				
Revenues:				
Charges for Services	\$ 79,000	\$ 79,000	\$ 68,980	\$ (10,020)
Investment Earnings	1,000	1,000	1,168	168
All Other Revenues	0	0	5,011	5,011
Total Revenues	<u>80,000</u>	<u>80,000</u>	<u>75,159</u>	<u>(4,841)</u>
Expenditures:				
General Government - Judicial:				
Materials and Supplies	11,000	11,000	1,293	9,707
Contractual Services	5,233	5,233	4,434	799
Other Expenditures	52,309	52,309	48,946	3,363
Capital Outlay	29,000	29,000	17,086	11,914
Total Expenditures	<u>97,542</u>	<u>97,542</u>	<u>71,759</u>	<u>25,783</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,542)	(17,542)	3,400	20,942
Fund Balance at Beginning of Year	80,190	80,190	80,190	0
Prior Year Encumbrances	11,043	11,043	11,043	0
Fund Balance at End of Year	<u>\$ 73,691</u>	<u>\$ 73,691</u>	<u>\$ 94,633</u>	<u>\$ 20,942</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, 2022**

RECORDER'S EQUIPMENT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 45,200	\$ 45,200	\$ 40,865	\$ (4,335)
Total Revenues	<u>45,200</u>	<u>45,200</u>	<u>40,865</u>	<u>(4,335)</u>
Expenditures:				
General Government - Legislative and Executive:				
Contractual Services	45,800	50,550	42,996	7,554
Other Expenditures	94	94	0	94
Total Expenditures	<u>45,894</u>	<u>50,644</u>	<u>42,996</u>	<u>7,648</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(694)	(5,444)	(2,131)	3,313
Fund Balance at Beginning of Year	18,999	18,999	18,999	0
Prior Year Encumbrances	694	694	694	0
Fund Balance at End of Year	<u>\$ 18,999</u>	<u>\$ 14,249</u>	<u>\$ 17,562</u>	<u>\$ 3,313</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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 3,000	\$ 3,000	\$ 3,273	\$ 273
Total Revenues	<u>3,000</u>	<u>3,000</u>	<u>3,273</u>	<u>273</u>
Expenditures:				
General Government - Judicial:				
Other Expenditures	<u>5,500</u>	<u>5,500</u>	<u>1,822</u>	<u>3,678</u>
Total Expenditures	<u>5,500</u>	<u>5,500</u>	<u>1,822</u>	<u>3,678</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,500)	(2,500)	1,451	3,951
Fund Balance at Beginning of Year	<u>3,771</u>	<u>3,771</u>	<u>3,771</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,271</u>	<u>\$ 1,271</u>	<u>\$ 5,222</u>	<u>\$ 3,951</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, 2022***

PROBATE - JUVENILE SPECIAL PROJECT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 31,000	\$ 31,000	\$ 31,422	\$ 422
All Other Revenues	5,100	5,100	700	(4,400)
Total Revenues	<u>36,100</u>	<u>36,100</u>	<u>32,122</u>	<u>(3,978)</u>
Expenditures:				
Public Safety:				
Personal Services	27,895	29,045	16,175	12,870
Other Expenditures	147,105	145,955	28,318	117,637
Total Expenditures	<u>175,000</u>	<u>175,000</u>	<u>44,493</u>	<u>130,507</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(138,900)	(138,900)	(12,371)	126,529
Fund Balance at Beginning of Year	154,075	154,075	154,075	0
Fund Balance at End of Year	<u>\$ 15,175</u>	<u>\$ 15,175</u>	<u>\$ 141,704</u>	<u>\$ 126,529</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, 2022**

JUVENILE COURT SOCIAL WORKERS FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 200	\$ 200	\$ 0	\$ (200)
All Other Revenues	9,000	9,000	7,561	(1,439)
Total Revenues	9,200	9,200	7,561	(1,639)
Expenditures:				
Public Safety:				
Contractual Services	1,850	1,850	0	1,850
Other Expenditures	75,000	75,000	0	75,000
Total Expenditures	76,850	76,850	0	76,850
Excess (Deficiency) of Revenues Over (Under) Expenditures	(67,650)	(67,650)	7,561	75,211
Fund Balance at Beginning of Year	80,697	80,697	80,697	0
Fund Balance at End of Year	\$ 13,047	\$ 13,047	\$ 88,258	\$ 75,211

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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 60,000	\$ 60,000	\$ 60,000	\$ 0
All Other Revenues	200	200	0	(200)
Total Revenues	<u>60,200</u>	<u>60,200</u>	<u>60,000</u>	<u>(200)</u>
Expenditures:				
General Government - Judicial:				
Personal Services	60,001	68,675	68,675	0
Materials and Supplies	0	5,661	5,637	24
Total Expenditures	<u>60,001</u>	<u>74,336</u>	<u>74,312</u>	<u>24</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	199	(14,136)	(14,312)	(176)
Fund Balance at Beginning of Year	<u>14,312</u>	<u>14,312</u>	<u>14,312</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 14,511</u>	<u>\$ 176</u>	<u>\$ 0</u>	<u>\$ (176)</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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 135,500	\$ 135,500	\$ 135,500	\$ 0
All Other Revenues	0	0	222	222
Total Revenues	<u>135,500</u>	<u>135,500</u>	<u>135,722</u>	<u>222</u>
Expenditures:				
Public Safety:				
Personal Services	<u>135,500</u>	<u>135,500</u>	<u>129,715</u>	<u>5,785</u>
Total Expenditures	<u>135,500</u>	<u>135,500</u>	<u>129,715</u>	<u>5,785</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	6,007	6,007
Fund Balance at Beginning of Year	<u>12,184</u>	<u>12,184</u>	<u>12,184</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 12,184</u>	<u>\$ 12,184</u>	<u>\$ 18,191</u>	<u>\$ 6,007</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, 2022**

PRESENTENCE INVESTIGATION GRANT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 10,000	\$ 10,000	\$ 10,500	\$ 500
All Other Revenues	0	0	31	31
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>10,531</u>	<u>531</u>
Expenditures:				
Public Safety:				
Personal Services	10,000	8,978	6,647	2,331
Other Expenditures	0	1,022	1,022	0
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>7,669</u>	<u>2,331</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	2,862	2,862
Fund Balance at Beginning of Year	<u>5,473</u>	<u>5,473</u>	<u>5,473</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 5,473</u>	<u>\$ 5,473</u>	<u>\$ 8,335</u>	<u>\$ 2,862</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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
AUTOMATED TITLE PROCESSING FUND				
Revenues:				
Charges for Services	\$ 500,000	\$ 500,000	\$ 498,309	\$ (1,691)
All Other Revenues	1,300	1,300	552	(748)
Total Revenues	<u>501,300</u>	<u>501,300</u>	<u>498,861</u>	<u>(2,439)</u>
Expenditures:				
General Government - Judicial:				
Personal Services	264,310	264,310	255,729	8,581
Materials and Supplies	10,061	10,061	7,819	2,242
Contractual Services	33,128	33,128	31,862	1,266
Other Expenditures	8,226	8,226	7,162	1,064
Total Expenditures	<u>315,725</u>	<u>315,725</u>	<u>302,572</u>	<u>13,153</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	185,575	185,575	196,289	10,714
Other Financing Sources (Uses):				
Transfers Out	(225,000)	(225,000)	(225,000)	0
Total Other Financing Sources (Uses)	<u>(225,000)</u>	<u>(225,000)</u>	<u>(225,000)</u>	<u>0</u>
Net Change in Fund Balance	(39,425)	(39,425)	(28,711)	10,714
Fund Balance at Beginning of Year	386,101	386,101	386,101	0
Prior Year Encumbrances	5,914	5,914	5,914	0
Fund Balance at End of Year	<u>\$ 352,590</u>	<u>\$ 352,590</u>	<u>\$ 363,304</u>	<u>\$ 10,714</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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
LAW LIBRARY FUND				
Revenues:				
Fines and Forfeitures	\$ 40,000	\$ 40,000	\$ 32,198	\$ (7,802)
All Other Revenues	125	125	4	(121)
Total Revenues	<u>40,125</u>	<u>40,125</u>	<u>32,202</u>	<u>(7,923)</u>
Expenditures:				
General Government - Judicial:				
Personal Services	1,830	1,830	1,515	315
Materials and Supplies	2,813	2,813	834	1,979
Contractual Services	27,607	27,607	27,433	174
Other Expenditures	1,000	1,000	0	1,000
Total Expenditures	<u>33,250</u>	<u>33,250</u>	<u>29,782</u>	<u>3,468</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,875	6,875	2,420	(4,455)
Fund Balance at Beginning of Year	34,551	34,551	34,551	0
Prior Year Encumbrances	2,421	2,421	2,421	0
Fund Balance at End of Year	<u>\$ 43,847</u>	<u>\$ 43,847</u>	<u>\$ 39,392</u>	<u>\$ (4,455)</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, 2022***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 226,500	\$ 226,500	\$ 203,252	\$ (23,248)
All Other Revenues	6,450	6,450	1,907	(4,543)
Total Revenues	<u>232,950</u>	<u>232,950</u>	<u>205,159</u>	<u>(27,791)</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	83,286	85,476	44,288	41,188
Materials and Supplies	1,750	1,150	599	551
Contractual Services	4,843	1,893	1,043	850
Other Expenditures	124,500	127,900	110,996	16,904
Capital Outlay	1,195	2,155	2,041	114
Total Expenditures	<u>215,574</u>	<u>218,574</u>	<u>158,967</u>	<u>59,607</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	17,376	14,376	46,192	31,816
Fund Balance at Beginning of Year	136,094	136,094	136,094	0
Prior Year Encumbrances	1,288	1,288	1,288	0
Fund Balance at End of Year	<u>\$ 154,758</u>	<u>\$ 151,758</u>	<u>\$ 183,574</u>	<u>\$ 31,816</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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 55,651	\$ 55,651	\$ 40,825	\$ (14,826)
All Other Revenues	0	0	155	155
Total Revenues	55,651	55,651	40,980	(14,671)
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	53,770	61,357	60,445	912
Materials and Supplies	500	800	756	44
Contractual Services	880	1,200	1,200	0
Other Expenditures	1,200	1,318	1,080	238
Total Expenditures	56,350	64,675	63,481	1,194
Excess (Deficiency) of Revenues Over (Under) Expenditures	(699)	(9,024)	(22,501)	(13,477)
Other Financing Sources (Uses):				
Transfers In	16,108	16,108	25,062	8,954
Total Other Financing Sources (Uses)	16,108	16,108	25,062	8,954
Net Change in Fund Balance	15,409	7,084	2,561	(4,523)
Fund Balance at Beginning of Year	6,699	6,699	6,699	0
Prior Year Encumbrances	880	880	880	0
Fund Balance at End of Year	\$ 22,988	\$ 14,663	\$ 10,140	\$ (4,523)

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, 2022***

MARINE PATROL GRANT FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 25,000	\$ 25,000	\$ 22,772	\$ (2,228)
Total Revenues	<u>25,000</u>	<u>25,000</u>	<u>22,772</u>	<u>(2,228)</u>
Expenditures:				
Public Safety:				
Personal Services	29,052	24,047	24,047	0
Other Expenditures	1,313	6,318	6,316	2
Total Expenditures	<u>30,365</u>	<u>30,365</u>	<u>30,363</u>	<u>2</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,365)	(5,365)	(7,591)	(2,226)
Other Financing Sources (Uses):				
Transfers In	10,000	10,000	7,591	(2,409)
Total Other Financing Sources (Uses)	<u>10,000</u>	<u>10,000</u>	<u>7,591</u>	<u>(2,409)</u>
Net Change in Fund Balance	4,635	4,635	0	(4,635)
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>\$ 4,635</u>	<u>\$ 4,635</u>	<u>\$ 0</u>	<u>\$ (4,635)</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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 100	\$ 100	\$ 200	\$ 100
Total Revenues	<u>100</u>	<u>100</u>	<u>200</u>	<u>100</u>
Expenditures:				
General Government - Judicial:				
Capital Outlay	<u>100</u>	<u>100</u>	<u>0</u>	<u>100</u>
Total Expenditures	<u>100</u>	<u>100</u>	<u>0</u>	<u>100</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	200	200
Fund Balance at Beginning of Year	<u>600</u>	<u>600</u>	<u>600</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 600</u>	<u>\$ 600</u>	<u>\$ 800</u>	<u>\$ 200</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, 2022**

COMMON PLEAS JAIL DIVERSION GRANT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 51,872	\$ 51,872	\$ 52,122	\$ 250
All Other Revenues	0	0	104	104
Total Revenues	<u>51,872</u>	<u>51,872</u>	<u>52,226</u>	<u>354</u>
Expenditures:				
Public Safety:				
Personal Services	51,500	36,053	30,526	5,527
Materials and Supplies	372	372	110	262
Contractual Services	0	5,100	5,035	65
Other Expenditures	0	10,347	10,347	0
Total Expenditures	<u>51,872</u>	<u>51,872</u>	<u>46,018</u>	<u>5,854</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	6,208	6,208
Fund Balance at Beginning of Year	<u>19,878</u>	<u>19,878</u>	<u>19,878</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 19,878</u>	<u>\$ 19,878</u>	<u>\$ 26,086</u>	<u>\$ 6,208</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022**

TARGETED COMMUNITY ALTERNATIVE TO PRISON GRANT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 181,281	\$ 181,281	\$ 181,281	\$ 0
All Other Revenues	0	0	219	219
Total Revenues	<u>181,281</u>	<u>181,281</u>	<u>181,500</u>	<u>219</u>
Expenditures:				
Public Safety:				
Personal Services	177,281	177,281	102,221	75,060
Materials and Supplies	2,000	2,000	1,943	57
Contractual Services	2,000	2,000	1,983	17
Total Expenditures	<u>181,281</u>	<u>181,281</u>	<u>106,147</u>	<u>75,134</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	75,353	75,353
Fund Balance at Beginning of Year	<u>127,861</u>	<u>127,861</u>	<u>127,861</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 127,861</u>	<u>\$ 127,861</u>	<u>\$ 203,214</u>	<u>\$ 75,353</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, 2022***

911 EMERGENCY CALLING SYSTEM FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 2,000,000	\$ 2,000,000	\$ 2,434,053	\$ 434,053
Intergovernmental Revenues	125,000	125,000	126,975	1,975
All Other Revenues	13,000	13,000	3,143	(9,857)
Total Revenues	<u>2,138,000</u>	<u>2,138,000</u>	<u>2,564,171</u>	<u>426,171</u>
Expenditures:				
Public Safety:				
Personal Services	1,752,400	1,752,400	1,668,475	83,925
Materials and Supplies	10,950	10,950	6,740	4,210
Contractual Services	259,213	259,213	246,190	13,023
Other Expenditures	36,010	36,010	18,587	17,423
Capital Outlay	145,000	97,336	71,264	26,072
Debt Service:				
Principal Retirement	123,511	170,797	169,363	1,434
Interest and Fiscal Charges	7,921	8,299	8,299	0
Total Expenditures	<u>2,335,005</u>	<u>2,335,005</u>	<u>2,188,918</u>	<u>146,087</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(197,005)	(197,005)	375,253	572,258
Other Financing Sources (Uses):				
Advances Out	(110,700)	(110,700)	(110,700)	0
Total Other Financing Sources (Uses)	<u>(110,700)</u>	<u>(110,700)</u>	<u>(110,700)</u>	<u>0</u>
Net Change in Fund Balance	(307,705)	(307,705)	264,553	572,258
Fund Balance at Beginning of Year	907,627	907,627	907,627	0
Prior Year Encumbrances	22,896	22,896	22,896	0
Fund Balance at End of Year	<u>\$ 622,818</u>	<u>\$ 622,818</u>	<u>\$ 1,195,076</u>	<u>\$ 572,258</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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
LITTER CONTROL AND RECYCLING FUND				
Revenues:				
Intergovernmental Revenues	\$ 75,438	\$ 75,438	\$ 80,506	\$ 5,068
All Other Revenues	0	0	54	54
Total Revenues	<u>75,438</u>	<u>75,438</u>	<u>80,560</u>	<u>5,122</u>
Expenditures:				
Health:				
Personal Services	59,215	59,704	59,674	30
Materials and Supplies	4,500	2,660	2,572	88
Contractual Services	8,338	10,195	10,195	0
Other Expenditures	8,237	7,929	7,237	692
Capital Outlay	1,000	802	802	0
Total Expenditures	<u>81,290</u>	<u>81,290</u>	<u>80,480</u>	<u>810</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,852)	(5,852)	80	5,932
Fund Balance at Beginning of Year	9,860	9,860	9,860	0
Prior Year Encumbrances	2,024	2,024	2,024	0
Fund Balance at End of Year	<u>\$ 6,032</u>	<u>\$ 6,032</u>	<u>\$ 11,964</u>	<u>\$ 5,932</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, 2022****CHILD SUPPORT ENFORCEMENT AGENCY FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 800,000	\$ 800,000	\$ 700,473	\$ (99,527)
Charges for Services	185,000	185,000	205,662	20,662
All Other Revenues	35,000	35,000	41,036	6,036
Total Revenues	<u>1,020,000</u>	<u>1,020,000</u>	<u>947,171</u>	<u>(72,829)</u>
Expenditures:				
Human Services:				
Personal Services	854,732	824,732	758,324	66,408
Materials and Supplies	500	500	0	500
Contractual Services	147,638	177,638	147,701	29,937
Other Expenditures	15,000	15,000	10,175	4,825
Capital Outlay	500	500	0	500
Total Expenditures	<u>1,018,370</u>	<u>1,018,370</u>	<u>916,200</u>	<u>102,170</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,630	1,630	30,971	29,341
Fund Balance at Beginning of Year	201,038	201,038	201,038	0
Prior Year Encumbrances	1,870	1,870	1,870	0
Fund Balance at End of Year	<u>\$ 204,538</u>	<u>\$ 204,538</u>	<u>\$ 233,879</u>	<u>\$ 29,341</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, 2022**

	REAL ESTATE ASSESSMENT FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Charges for Services	\$ 16,500	\$ 16,500	\$ 5,517	\$ (10,983)
All Other Revenues	8,000	8,000	5,379	(2,621)
Total Revenues	<u>24,500</u>	<u>24,500</u>	<u>10,896</u>	<u>(13,604)</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	339,400	347,359	339,979	7,380
Materials and Supplies	10,600	10,579	5,884	4,695
Contractual Services	434,874	426,935	421,127	5,808
Other Expenditures	11,549	11,549	8,639	2,910
Capital Outlay	10,000	10,000	6,856	3,144
Total Expenditures	<u>806,423</u>	<u>806,422</u>	<u>782,485</u>	<u>23,937</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(781,923)	(781,922)	(771,589)	10,333
Fund Balance at Beginning of Year	2,192,006	2,192,006	2,192,006	0
Prior Year Encumbrances	219,022	219,022	219,022	0
Fund Balance at End of Year	<u>\$ 1,629,105</u>	<u>\$ 1,629,106</u>	<u>\$ 1,639,439</u>	<u>\$ 10,333</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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 449,460	\$ 449,460	\$ 321,711	\$ (127,749)
All Other Revenues	10,500	10,500	9,883	(617)
Total Revenues	<u>459,960</u>	<u>459,960</u>	<u>331,594</u>	<u>(128,366)</u>
Expenditures:				
Public Safety:				
Personal Services	243,175	394,615	314,735	79,880
Contractual Services	37,000	50,963	34,789	16,174
Other Expenditures	169,730	169,730	0	169,730
Total Expenditures	<u>449,905</u>	<u>615,308</u>	<u>349,524</u>	<u>265,784</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,055	(155,348)	(17,930)	137,418
Fund Balance at Beginning of Year	170,042	170,042	170,042	0
Prior Year Encumbrances	444	444	444	0
Fund Balance at End of Year	<u>\$ 180,541</u>	<u>\$ 15,138</u>	<u>\$ 152,556</u>	<u>\$ 137,418</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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Special Assessments	\$ 6,540	\$ 6,540	\$ 6,382	\$ (158)
Total Revenues	<u>6,540</u>	<u>6,540</u>	<u>6,382</u>	<u>(158)</u>
Expenditures:				
Capital Outlay:				
Contractual Services	24,411	24,411	7,899	16,512
Total Expenditures	<u>24,411</u>	<u>24,411</u>	<u>7,899</u>	<u>16,512</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,871)	(17,871)	(1,517)	16,354
Fund Balance at Beginning of Year	<u>17,872</u>	<u>17,872</u>	<u>17,872</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 16,355</u>	<u>\$ 16,354</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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
EMERGENCY MANAGEMENT AGENCY FUND				
Revenues:				
Intergovernmental Revenues	\$ 103,356	\$ 103,356	\$ 97,256	\$ (6,100)
All Other Revenues	14,000	14,000	16,892	2,892
Total Revenues	117,356	117,356	114,148	(3,208)
Expenditures:				
Public Safety:				
Personal Services	171,500	171,500	164,473	7,027
Materials and Supplies	4,667	4,667	1,483	3,184
Contractual Services	21,990	21,990	14,644	7,346
Other Expenditures	24,000	24,000	18,353	5,647
Capital Outlay	13,500	13,500	5,523	7,977
Total Expenditures	235,657	235,657	204,476	31,181
Excess (Deficiency) of Revenues Over (Under) Expenditures	(118,301)	(118,301)	(90,328)	27,973
Other Financing Sources (Uses):				
Transfers In	110,000	110,000	110,000	0
Total Other Financing Sources (Uses)	110,000	110,000	110,000	0
Net Change in Fund Balance	(8,301)	(8,301)	19,672	27,973
Fund Balance at Beginning of Year	27,355	27,355	27,355	0
Prior Year Encumbrances	3,657	3,657	3,657	0
Fund Balance at End of Year	\$ 22,711	\$ 22,711	\$ 50,684	\$ 27,973

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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 3,000	\$ 3,000	\$ 0	\$ (3,000)
Total Revenues	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>(3,000)</u>
Expenditures:				
Health:				
Other Expenditures	<u>3,000</u>	<u>3,193</u>	<u>3,193</u>	<u>0</u>
Total Expenditures	<u>3,000</u>	<u>3,193</u>	<u>3,193</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(193)	(3,193)	(3,000)
Fund Balance at Beginning of Year	<u>3,193</u>	<u>3,193</u>	<u>3,193</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 3,193</u>	<u>\$ 3,000</u>	<u>\$ 0</u>	<u>\$ (3,000)</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 14,000	\$ 14,000	\$ 12,781	\$ (1,219)
Total Revenues	<u>14,000</u>	<u>14,000</u>	<u>12,781</u>	<u>(1,219)</u>
Expenditures:				
Health:				
Contractual Services	<u>21,492</u>	<u>21,492</u>	<u>4,616</u>	<u>16,876</u>
Total Expenditures	<u>21,492</u>	<u>21,492</u>	<u>4,616</u>	<u>16,876</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,492)	(7,492)	8,165	15,657
Fund Balance at Beginning of Year	<u>7,492</u>	<u>7,492</u>	<u>7,492</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 15,657</u>	<u>\$ 15,657</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, 2022**

	KNOX AREA TRANSIT (KAT) FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental Revenues	\$ 2,574,566	\$ 2,574,566	\$ 1,839,093	\$ (735,473)
Charges for Services	403,653	403,653	496,043	92,390
All Other Revenues	200	200	19,636	19,436
Total Revenues	<u>2,978,419</u>	<u>2,978,419</u>	<u>2,354,772</u>	<u>(623,647)</u>
Expenditures:				
Human Services:				
Personal Services	2,185,347	2,215,147	1,910,197	304,950
Materials and Supplies	539,959	504,959	395,484	109,475
Contractual Services	251,293	223,993	90,942	133,051
Other Expenditures	31,941	48,441	40,803	7,638
Capital Outlay	1,174	17,174	10,790	6,384
Total Expenditures	<u>3,009,714</u>	<u>3,009,714</u>	<u>2,448,216</u>	<u>561,498</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(31,295)	(31,295)	(93,444)	(62,149)
Fund Balance at Beginning of Year	287,047	287,047	287,047	0
Prior Year Encumbrances	31,294	31,294	31,294	0
Fund Balance at End of Year	<u>\$ 287,046</u>	<u>\$ 287,046</u>	<u>\$ 224,897</u>	<u>\$ (62,149)</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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 4,779	\$ 10,000	\$ 5,221
All Other Revenues	0	0	11	11
Total Revenues	0	4,779	10,011	5,232
Expenditures:				
General Government - Legislative and Executive:				
Contractual Services	0	1,724	1,724	0
Capital Outlay	0	3,055	2,993	62
Total Expenditures	0	4,779	4,717	62
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	5,294	5,294
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 5,294	\$ 5,294

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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 12,000	\$ 12,000	\$ 17,472	\$ 5,472
All Other Revenues	0	0	13	13
Total Revenues	12,000	12,000	17,485	5,485
Expenditures:				
Public Works:				
Personal Services	7,000	7,880	7,508	372
Other Expenditures	5,000	5,000	5,000	0
Total Expenditures	12,000	12,880	12,508	372
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(880)	4,977	5,857
Fund Balance at Beginning of Year	14,756	14,756	14,756	0
Fund Balance at End of Year	\$ 14,756	\$ 13,876	\$ 19,733	\$ 5,857

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, 2022**

CONTINUING PROFESSIONAL TRAINING FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 18,189	\$ 18,189	\$ 0
Total Revenues	0	18,189	18,189	0
Expenditures:				
Public Safety:				
Personal Services	485	18,674	12,355	6,319
Total Expenditures	485	18,674	12,355	6,319
Excess (Deficiency) of Revenues Over (Under) Expenditures	(485)	(485)	5,834	6,319
Fund Balance at Beginning of Year	485	485	485	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 6,319	\$ 6,319

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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CONCEALED HANDGUN LICENSE FUND				
Revenues:				
Charges for Services	\$ 40,000	\$ 40,000	\$ 59,641	\$ 19,641
Licenses and Permits	60,000	60,000	29,039	(30,961)
All Other Revenues	0	0	95	95
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>88,775</u>	<u>(11,225)</u>
Expenditures:				
Public Safety:				
Personal Services	38,000	39,863	38,467	1,396
Materials and Supplies	4,854	4,492	4,462	30
Contractual Services	64,964	64,964	64,964	0
Other Expenditures	1,000	1,000	918	82
Capital Outlay	2,200	700	200	500
Total Expenditures	<u>111,018</u>	<u>111,019</u>	<u>109,011</u>	<u>2,008</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,018)	(11,019)	(20,236)	(9,217)
Fund Balance at Beginning of Year	39,199	39,199	39,199	0
Prior Year Encumbrances	11,018	11,018	11,018	0
Fund Balance at End of Year	<u>\$ 39,199</u>	<u>\$ 39,198</u>	<u>\$ 29,981</u>	<u>\$ (9,217)</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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 500,000	\$ 500,000	\$ 594,438	\$ 94,438
Charges for Services	2,000	2,000	1,750	(250)
All Other Revenues	5,000	5,000	0	(5,000)
Total Revenues	<u>507,000</u>	<u>507,000</u>	<u>596,188</u>	<u>89,188</u>
Expenditures:				
Human Services:				
Personal Services	155,000	270,000	263,719	6,281
Contractual Services	321,000	401,000	353,753	47,247
Capital Outlay	30,000	15,000	0	15,000
Total Expenditures	<u>506,000</u>	<u>686,000</u>	<u>617,472</u>	<u>68,528</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,000	(179,000)	(21,284)	157,716
Fund Balance at Beginning of Year	331,692	331,692	331,692	0
Prior Year Encumbrances	1,000	1,000	1,000	0
Fund Balance at End of Year	<u>\$ 333,692</u>	<u>\$ 153,692</u>	<u>\$ 311,408</u>	<u>\$ 157,716</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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 60,000	\$ 60,000	\$ 71,806	\$ 11,806
All Other Revenues	100	100	93	(7)
Total Revenues	<u>60,100</u>	<u>60,100</u>	<u>71,899</u>	<u>11,799</u>
Expenditures:				
General Government - Judicial:				
Personal Services	46,200	81,005	78,357	2,648
Contractual Services	10,000	10,000	365	9,635
Other Expenditures	3,000	10,000	9,489	511
Capital Outlay	11,000	1,195	0	1,195
Total Expenditures	<u>70,200</u>	<u>102,200</u>	<u>88,211</u>	<u>13,989</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,100)	(42,100)	(16,312)	25,788
Fund Balance at Beginning of Year	<u>85,905</u>	<u>85,905</u>	<u>85,905</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 75,805</u>	<u>\$ 43,805</u>	<u>\$ 69,593</u>	<u>\$ 25,788</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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 57,000	\$ 57,000	\$ 38,267	\$ (18,733)
Charges for Services	26,000	26,000	33,604	7,604
All Other Revenues	0	0	2	2
Total Revenues	<u>83,000</u>	<u>83,000</u>	<u>71,873</u>	<u>(11,127)</u>
Expenditures:				
General Government - Judicial:				
Personal Services	51,500	93,000	52,203	40,797
Contractual Services	15,500	35,000	13,494	21,506
Other Expenditures	12,211	36,211	34,423	1,788
Capital Outlay	4,000	4,000	2,923	1,077
Total Expenditures	<u>83,211</u>	<u>168,211</u>	<u>103,043</u>	<u>65,168</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(211)	(85,211)	(31,170)	54,041
Fund Balance at Beginning of Year	107,725	107,725	107,725	0
Prior Year Encumbrances	211	211	211	0
Fund Balance at End of Year	<u>\$ 107,725</u>	<u>\$ 22,725</u>	<u>\$ 76,766</u>	<u>\$ 54,041</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 3,000	\$ 3,000	\$ 3,810	\$ 810
All Other Revenues	100	100	23	(77)
Total Revenues	<u>3,100</u>	<u>3,100</u>	<u>3,833</u>	<u>733</u>
Expenditures:				
General Government - Judicial:				
Personal Services	200	200	10	190
Contractual Services	3,616	3,616	2,081	1,535
Total Expenditures	<u>3,816</u>	<u>3,816</u>	<u>2,091</u>	<u>1,725</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(716)	(716)	1,742	2,458
Fund Balance at Beginning of Year	<u>717</u>	<u>717</u>	<u>717</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 2,459</u>	<u>\$ 2,458</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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 500	\$ 500	\$ 445	\$ (55)
Total Revenues	<u>500</u>	<u>500</u>	<u>445</u>	<u>(55)</u>
Expenditures:				
Public Safety:				
Contractual Services	<u>300</u>	<u>300</u>	<u>0</u>	<u>300</u>
Total Expenditures	<u>300</u>	<u>300</u>	<u>0</u>	<u>300</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	200	200	445	245
Fund Balance at Beginning of Year	<u>1,853</u>	<u>1,853</u>	<u>1,853</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,053</u>	<u>\$ 2,053</u>	<u>\$ 2,298</u>	<u>\$ 245</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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
ADULT PROBATION GRANT FUND				
Revenues:				
Intergovernmental Revenues	\$ 75,000	\$ 75,000	\$ 75,000	\$ 0
All Other Revenues	100	100	10	(90)
Total Revenues	<u>75,100</u>	<u>75,100</u>	<u>75,010</u>	<u>(90)</u>
Expenditures:				
General Government - Judicial:				
Personal Services	75,100	53,525	40,835	12,690
Materials and Supplies	0	2,000	770	1,230
Contractual Services	0	4,500	3,866	634
Other Expenditures	0	15,075	15,075	0
Total Expenditures	<u>75,100</u>	<u>75,100</u>	<u>60,546</u>	<u>14,554</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	14,464	14,464
Fund Balance at Beginning of Year	<u>52,751</u>	<u>52,751</u>	<u>52,751</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 52,751</u>	<u>\$ 52,751</u>	<u>\$ 67,215</u>	<u>\$ 14,464</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, 2022***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 2,000	\$ 2,000	\$ 730	\$ (1,270)
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>730</u>	<u>(1,270)</u>
Expenditures:				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,000	2,000	730	(1,270)
Fund Balance at Beginning of Year	<u>505</u>	<u>505</u>	<u>505</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,505</u>	<u>\$ 2,505</u>	<u>\$ 1,235</u>	<u>\$ (1,270)</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 0	\$ 26,925	\$ 26,925
Total Revenues	<u>0</u>	<u>0</u>	<u>26,925</u>	<u>26,925</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	26,925	26,925
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>\$ 26,925</u>	<u>\$ 26,925</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, 2022***

	BUDGET STABILIZATION 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
Other Financing Sources (Uses):				
Transfers In	<u>100,000</u>	<u>100,000</u>	<u>150,000</u>	<u>50,000</u>
Total Other Financing Sources (Uses)	<u>100,000</u>	<u>100,000</u>	<u>150,000</u>	<u>50,000</u>
Net Change in Fund Balance	100,000	100,000	150,000	50,000
Fund Balance at Beginning of Year	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 450,000</u>	<u>\$ 450,000</u>	<u>\$ 500,000</u>	<u>\$ 50,000</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 0	\$ 150,496	\$ 150,496
Investment Earnings	29,405	29,405	24,210	(5,195)
All Other Revenues	133,896	133,896	108,547	(25,349)
Total Revenues	<u>163,301</u>	<u>163,301</u>	<u>283,253</u>	<u>119,952</u>
Expenditures:				
Human Services:				
Personal Services	19,000	19,356	19,356	0
Other Expenditures	140,000	412,181	350,807	61,374
Total Expenditures	<u>159,000</u>	<u>431,537</u>	<u>370,163</u>	<u>61,374</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,301	(268,236)	(86,910)	181,326
Fund Balance at Beginning of Year	<u>380,369</u>	<u>380,369</u>	<u>380,369</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 384,670</u>	<u>\$ 112,133</u>	<u>\$ 293,459</u>	<u>\$ 181,326</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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,122,350	\$ 1,124,431	\$ 1,126,652	\$ 2,221
Intergovernmental Revenues	135,150	135,150	132,929	(2,221)
Total Revenues	<u>1,257,500</u>	<u>1,259,581</u>	<u>1,259,581</u>	<u>0</u>
Expenditures:				
Intergovernmental:				
Contractual Services	<u>1,250,000</u>	<u>1,259,581</u>	<u>1,259,581</u>	<u>0</u>
Total Expenditures	<u>1,250,000</u>	<u>1,259,581</u>	<u>1,259,581</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,500	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>\$ 7,500</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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,131,700	\$ 1,131,700	\$ 1,141,729	\$ 10,029
Intergovernmental Revenues	25,500	25,500	21,240	(4,260)
Total Revenues	<u>1,157,200</u>	<u>1,157,200</u>	<u>1,162,969</u>	<u>5,769</u>
Expenditures:				
Intergovernmental:				
Contractual Services	<u>1,206,121</u>	<u>1,206,121</u>	<u>1,203,844</u>	<u>2,277</u>
Total Expenditures	<u>1,206,121</u>	<u>1,206,121</u>	<u>1,203,844</u>	<u>2,277</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(48,921)	(48,921)	(40,875)	8,046
Fund Balance at Beginning of Year	<u>56,121</u>	<u>56,121</u>	<u>56,121</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 7,200</u>	<u>\$ 7,200</u>	<u>\$ 15,246</u>	<u>\$ 8,046</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, 2022**

	LODGING TAX FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Taxes	\$ 130,000	\$ 248,443	\$ 248,443	\$ 0
Total Revenues	<u>130,000</u>	<u>248,443</u>	<u>248,443</u>	<u>0</u>
Expenditures:				
General Government - Legislative and Executive:				
Other Expenditures	130,000	248,443	248,443	0
Total Expenditures	<u>130,000</u>	<u>248,443</u>	<u>248,443</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<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 Debt Service Funds
For the Year Ended December 31, 2022**

	BOND RETIREMENT FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
All Other Revenues	\$ 182,855	\$ 182,855	\$ 133,749	\$ (49,106)
Total Revenues	182,855	182,855	133,749	(49,106)
Expenditures:				
Debt Service:				
Principal Retirement	645,043	645,289	275,289	370,000
Interest and Fiscal Charges	269,446	269,200	153,040	116,160
Total Expenditures	914,489	914,489	428,329	486,160
Excess (Deficiency) of Revenues Over (Under) Expenditures	(731,634)	(731,634)	(294,580)	437,054
Other Financing Sources (Uses):				
Transfers In	731,745	731,745	308,465	(423,280)
Total Other Financing Sources (Uses)	731,745	731,745	308,465	(423,280)
Net Change in Fund Balance	111	111	13,885	13,774
Fund Balance at Beginning of Year	12,250	12,250	12,250	0
Fund Balance at End of Year	\$ 12,361	\$ 12,361	\$ 26,135	\$ 13,774

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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	\$ 0	\$ 145,071	\$ 145,071	\$ 0
Total Revenues	0	145,071	145,071	0
Expenditures:				
Debt Service:				
Principal Retirement	0	145,071	145,071	0
Total Expenditures	0	145,071	145,071	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 0	\$ 0

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2022**

	PERMANENT IMPROVEMENT FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental Revenues	\$ 332,000	\$ 332,000	\$ 352,683	\$ 20,683
Total Revenues	332,000	332,000	352,683	20,683
Expenditures:				
Capital Outlay:				
Contractual Services	2,172,117	2,576,187	2,346,789	229,398
Total Expenditures	2,172,117	2,576,187	2,346,789	229,398
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,840,117)	(2,244,187)	(1,994,106)	250,081
Other Financing Sources (Uses):				
Transfers In	700,000	700,000	2,913,000	2,213,000
Total Other Financing Sources (Uses)	700,000	700,000	2,913,000	2,213,000
Net Change in Fund Balance	(1,140,117)	(1,544,187)	918,894	2,463,081
Fund Balance at Beginning of Year	1,481,296	1,481,296	1,481,296	0
Prior Year Encumbrances	62,891	62,891	62,891	0
Fund Balance at End of Year	\$ 404,070	\$ 0	\$ 2,463,081	\$ 2,463,081

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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Capital Outlay:				
Other Expenditures	3,200	3,200	1,834	1,366
Capital Outlay	754	754	0	754
Total Expenditures	3,954	3,954	1,834	2,120
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,954)	(3,954)	(1,834)	2,120
Fund Balance at Beginning of Year	254	254	254	0
Prior Year Encumbrances	3,700	3,700	3,700	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 2,120	\$ 2,120

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, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment Earnings	\$ 0	\$ 19	\$ 19	\$ 0
Total Revenues	0	19	19	0
Expenditures:				
Capital Outlay:				
Contractual Services	67,004	0	0	0
Total Expenditures	67,004	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(67,004)	19	19	0
Other Financing Sources (Uses):				
Transfers Out	0	(67,023)	(67,023)	0
Total Other Financing Sources (Uses)	0	(67,023)	(67,023)	0
Net Change in Fund Balance	(67,004)	(67,004)	(67,004)	0
Fund Balance at Beginning of Year	67,004	67,004	67,004	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 0	\$ 0

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 318,840	\$ 343,600	\$ 333,958	\$ (9,642)
Investment Earnings	250	250	488	238
Total Revenues	<u>319,090</u>	<u>343,850</u>	<u>334,446</u>	<u>(9,404)</u>
Expenditures:				
Capital Outlay:				
Other Expenditures	0	70,000	70,000	0
Capital Outlay	<u>357,381</u>	<u>313,740</u>	<u>267,703</u>	<u>46,037</u>
Total Expenditures	<u>357,381</u>	<u>383,740</u>	<u>337,703</u>	<u>46,037</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,291)	(39,890)	(3,257)	36,633
Net Change in Fund Balance	(38,291)	(39,890)	(3,257)	36,633
Fund Balance at Beginning of Year	<u>39,892</u>	<u>39,892</u>	<u>39,892</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,601</u>	<u>\$ 2</u>	<u>\$ 36,635</u>	<u>\$ 36,633</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, 2022**

	ENGINEERING PROJECTS FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental Revenues	\$ 4,949,945	\$ 4,949,945	\$ 2,229,382	\$ (2,720,563)
Total Revenues	<u>4,949,945</u>	<u>4,949,945</u>	<u>2,229,382</u>	<u>(2,720,563)</u>
Expenditures:				
Capital Outlay:				
Contractual Services	<u>4,949,945</u>	<u>4,949,945</u>	<u>2,229,382</u>	<u>2,720,563</u>
Total Expenditures	<u>4,949,945</u>	<u>4,949,945</u>	<u>2,229,382</u>	<u>2,720,563</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Fiduciary Funds

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

Custodial Funds

Undivided Monies Fund

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

Fiscal Agent Fund

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

Miscellaneous Court/Safety Fund

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

KNOX COUNTY, OHIO

**Combining Statement Of Net Position
Fiduciary Funds
December 31, 2022**

	Undivided Monies Fund	Fiscal Agent Fund	Miscellaneous Court/Safety Fund	Total
Assets:				
Cash and Cash Equivalents	\$ 2,886,387	\$ 6,600,330	\$ 205	\$ 9,486,922
Cash in segregated Accounts	0	0	545,765	545,765
Receivables:				
Taxes	74,919,393	0	0	74,919,393
Intergovernmental	3,893,931	0	0	3,893,931
Special Assessments	41,639	0	0	41,639
Total Assets	<u>81,741,350</u>	<u>6,600,330</u>	<u>545,970</u>	<u>88,887,650</u>
Liabilities:				
Intergovernmental Payable	<u>2,886,387</u>	<u>0</u>	<u>0</u>	<u>2,886,387</u>
Total Liabilities	<u>2,886,387</u>	<u>0</u>	<u>0</u>	<u>2,886,387</u>
Deferred Inflows of Resources:				
Property Taxes not Levied to Finance Current Year Operations	<u>73,853,991</u>	<u>0</u>	<u>0</u>	<u>73,853,991</u>
Total Deferred Inflows of Resources	<u>73,853,991</u>	<u>0</u>	<u>0</u>	<u>73,853,991</u>
Net Position:				
Restricted for Individuals, Organizations and Other Governments	<u>5,000,972</u>	<u>6,600,330</u>	<u>545,970</u>	<u>12,147,272</u>
Total Net Position	<u>\$ 5,000,972</u>	<u>\$ 6,600,330</u>	<u>\$ 545,970</u>	<u>\$ 12,147,272</u>

KNOX COUNTY, OHIO

**Combining Statement Of Changes in Net Position
Fiduciary Funds
For the Year Ended December 31, 2022**

	Undivided Monies Fund	Fiscal Agent Fund	Miscellaneous Court/Safety Fund	Total
Additions:				
Property Tax Collection for Other Governments	\$ 64,796,790	\$ 0	\$ 0	\$ 64,796,790
Amounts Received as Fiscal Agent	0	13,727,516	0	13,727,516
Intergovernmental	7,014,104	0	0	7,014,104
Licenses, Fees and Permits for Other Governments	0	0	13,032,784	13,032,784
Special Assessments for Other Governments	309,954	0	0	309,954
Miscellaneous	0	0	205,843	205,843
Total Additions	<u>72,120,848</u>	<u>13,727,516</u>	<u>13,238,627</u>	<u>99,086,991</u>
Deductions:				
Taxes Distributed to Other Governments	64,949,571	0	0	64,949,571
Payments Made to Other Governments	7,270,049	0	13,209,294	20,479,343
Payments Made on Behalf of Other Governments	0	14,315,194	0	14,315,194
Payments Made to Individuals	0	0	204,617	204,617
Total Deductions	<u>72,219,620</u>	<u>14,315,194</u>	<u>13,413,911</u>	<u>99,948,725</u>
Net Increase in Fiduciary Net Position	(98,772)	(587,678)	(175,284)	(861,734)
Net Position Beginning of Year	<u>5,099,744</u>	<u>7,188,008</u>	<u>721,254</u>	<u>13,009,006</u>
Net Position End of Year	<u>\$ 5,000,972</u>	<u>\$ 6,600,330</u>	<u>\$ 545,970</u>	<u>\$ 12,147,272</u>

COMPONENT UNITS

KNOX COUNTY, OHIO

**Statement of Cash Flows
Component Unit
For the Year Ended December 31, 2022**

	Knox County Airport
<u>Cash Flows from Operating Activities:</u>	
Cash Received from Customers	\$680,779
Cash Payments to Suppliers for Goods and Services	(621,261)
Cash Payments to Employees for Service	(84,766)
Other Operating Receipts	33,235
Net Cash Provided by Operating Activities	<u>7,987</u>
<u>Cash Flows from Noncapital and Related Financing Activities:</u>	
Operating Grant	364,891
Net Cash Provided by Noncapital and Related Financing Activities	<u>364,891</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>	
Acquisition of Capital Assets	(227,730)
Debt Principal Retirement	(25,800)
Interest Paid on Debt	(19,664)
Net Cash Provided for Capital and Related Financing Activities	<u>(273,194)</u>
Net Increase in Cash and Cash Equivalents	99,684
Cash and Cash Equivalents at Beginning of Year	411,786
Cash and Cash Equivalents at End of Year	<u><u>\$511,470</u></u>
<u>Reconciliation of Operating Loss to Net Cash Provided by Operating Activities:</u>	
Operating Loss	(\$510,265)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:	
Depreciation Expense	354,297
Changes in Assets and Liabilities:	
Decrease in Accounts Receivable	8,295
Decrease in Inventory	5,912
Increase in Accounts Payable	98,411
Increase in Due to Primary Government	51,337
Total Adjustments	<u>518,252</u>
Net Cash Provided by Operating Activities	<u><u>\$7,987</u></u>



STATISTICAL SECTION



STATISTICAL TABLES

This part of the County’s annual comprehensive 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 23
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 24 – S 31
These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.	
Economic and Demographic Information	S 32 – S 35
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County’s financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
Operating Information	S 36 – S 41
These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.	
Sources Note:	
Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.	

Knox County, Ohio

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

	2013	2014	2015	2016
Governmental Activities:		(1)		
Net Investment in Capital Assets	\$51,446,528	\$51,802,500	\$52,230,095	\$55,733,167
Restricted	29,228,233	28,482,641	27,883,770	26,900,356
Unrestricted	5,422,981	(5,313,665)	(3,987,505)	(5,124,408)
Total Governmental Activities Net Position	<u>\$86,097,742</u>	<u>\$74,971,476</u>	<u>\$76,126,360</u>	<u>\$77,509,115</u>
Business-type Activities:				
Net Investment in Capital Assets	\$5,093,033	\$5,175,769	\$5,267,852	\$5,248,223
Unrestricted	2,218,334	1,996,212	2,066,563	2,403,826
Total Business-type Activities Net Position	<u>\$7,311,367</u>	<u>\$7,171,981</u>	<u>\$7,334,415</u>	<u>\$7,652,049</u>
Primary Government:				
Net Investment in Capital Assets	\$56,539,561	\$56,978,269	\$57,497,947	\$60,981,390
Restricted	29,228,233	28,482,641	27,883,770	26,900,356
Unrestricted	7,641,315	(3,317,453)	(1,920,942)	(2,720,582)
Total Primary Government Net Position	<u>\$93,409,109</u>	<u>\$82,143,457</u>	<u>\$83,460,775</u>	<u>\$85,161,164</u>

Source: County Auditor's Office

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

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

Knox County, Ohio

2017	2018	2019	2020	2021	2022
(2)					
\$54,042,658	\$55,040,850	\$58,915,855	\$64,290,843	\$64,957,939	\$68,344,296
29,767,883	29,304,174	33,573,355	35,939,611	36,654,200	36,701,284
(22,486,091)	(21,518,629)	(25,599,313)	(29,473,734)	(10,170,889)	(93,754)
<u>\$61,324,450</u>	<u>\$62,826,395</u>	<u>\$66,889,897</u>	<u>\$70,756,720</u>	<u>\$91,441,250</u>	<u>\$104,951,826</u>
\$5,154,199	\$5,254,198	\$5,469,361	\$5,754,874	\$5,989,220	\$7,066,853
2,144,667	2,202,858	1,681,827	1,119,177	1,898,436	2,749,945
<u>\$7,298,866</u>	<u>\$7,457,056</u>	<u>\$7,151,188</u>	<u>\$6,874,051</u>	<u>\$7,887,656</u>	<u>\$9,816,798</u>
\$59,196,857	\$60,295,048	\$64,385,216	\$70,045,717	\$70,947,159	\$75,411,149
29,767,883	29,304,174	33,573,355	35,939,611	36,654,200	36,701,284
(20,341,424)	(19,315,771)	(23,917,486)	(28,354,557)	(8,272,453)	2,656,191
<u>\$68,623,316</u>	<u>\$70,283,451</u>	<u>\$74,041,085</u>	<u>\$77,630,771</u>	<u>\$99,328,906</u>	<u>\$114,768,624</u>

Knox County, Ohio

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

	2013	2014	2015
Expenses			
Governmental Activities:			
Legislative and Executive	\$6,494,006	\$6,744,339	\$6,843,613
Judicial	2,211,444	2,251,321	2,322,686
Public Safety	6,696,152	7,855,799	7,260,387
Public Works	6,077,391	6,831,713	7,185,042
Health	539,613	556,544	529,545
Human Services	14,130,596	18,335,487	18,192,793
Interest and Fiscal Charges	328,042	255,178	228,376
<i>Total Governmental Activities Expenses</i>	<u>36,477,244</u>	<u>42,830,381</u>	<u>42,562,442</u>
Business-type Activities:			
Sewer	1,750,524	2,165,264	2,125,478
Landfill	0	0	0
<i>Total Business-type Activities Expenses</i>	<u>1,750,524</u>	<u>2,165,264</u>	<u>2,125,478</u>
<i>Total Primary Government Expenses</i>	<u>\$38,227,768</u>	<u>\$44,995,645</u>	<u>\$44,687,920</u>
Program Revenues			
Governmental Activities:			
Charges for Services			
Legislative and Executive	\$1,677,483	\$1,694,372	\$1,757,040
Judicial	882,401	864,007	884,768
Public Safety	1,096,388	1,117,084	967,753
Public Works	25,896	31,530	31,322
Health	237,273	229,211	237,238
Human Services	302,676	701,189	713,840
Operating Grants and Contributions	15,202,850	15,030,805	14,330,767
Capital Grants and Contributions	2,927,456	3,444,812	2,400,749
<i>Total Governmental Activities Program Revenues</i>	<u>22,352,423</u>	<u>23,113,010</u>	<u>21,323,477</u>

Knox County, Ohio

2016	2017	2018	2019	2020	2021	2022
\$7,482,905	\$8,011,057	\$8,820,959	\$9,492,287	\$11,979,114	\$9,062,857	\$12,685,649
2,441,954	2,776,834	2,795,402	3,526,872	3,316,970	1,485,542	2,505,594
9,018,814	9,310,707	9,336,537	10,913,439	10,064,056	4,460,485	6,927,896
6,877,824	7,259,397	5,902,284	6,616,529	7,321,021	7,421,375	7,886,847
552,016	591,742	628,641	697,302	666,392	453,263	524,907
19,963,056	24,661,641	25,077,734	24,279,811	25,288,715	17,970,180	20,344,698
205,673	269,751	267,014	249,442	253,261	207,195	159,152
<u>46,542,242</u>	<u>52,881,129</u>	<u>52,828,571</u>	<u>55,775,682</u>	<u>58,889,529</u>	<u>41,060,897</u>	<u>51,034,743</u>
2,073,140	2,367,514	2,423,124	2,963,015	3,073,893	2,363,033	2,296,276
0	6,976	3,842	3,782	13,495	7,457	18,724
<u>2,073,140</u>	<u>2,374,490</u>	<u>2,426,966</u>	<u>2,966,797</u>	<u>3,087,388</u>	<u>2,370,490</u>	<u>2,315,000</u>
<u>\$48,615,382</u>	<u>\$55,255,619</u>	<u>\$55,255,537</u>	<u>\$58,742,479</u>	<u>\$61,976,917</u>	<u>\$43,431,387</u>	<u>\$53,349,743</u>
\$1,744,414	\$1,803,161	\$1,623,578	\$1,920,603	\$1,929,400	\$1,216,194	\$1,072,355
879,285	870,770	890,807	978,872	887,763	971,811	941,574
1,155,970	873,333	746,649	611,725	667,987	600,751	453,507
47,847	48,375	54,403	54,640	63,502	51,295	46,874
232,088	222,711	210,451	228,512	222,601	206,427	233,791
818,714	898,014	959,813	966,699	782,043	832,145	907,293
15,528,258	18,642,376	20,444,248	20,260,853	23,476,115	22,917,971	24,859,805
5,083,437	2,104,265	1,477,798	3,722,832	1,982,015	1,937,260	2,709,004
<u>25,490,013</u>	<u>25,463,005</u>	<u>26,407,747</u>	<u>28,744,736</u>	<u>30,011,426</u>	<u>28,733,854</u>	<u>31,224,203</u>

(Continued)

Knox County, Ohio

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

	2013	2014	2015
Business-type Activities:			
Charges for Services			
Sewer	1,999,163	2,023,479	1,968,393
Landfill	34,225	7,694	4,484
Operating Grants and Contributions	128,530	128,493	125,469
Capital Grants and Contributions (2)	407,008	39,713	36,379
<i>Total Business-type Activities Program Revenues</i>	<u>2,568,926</u>	<u>2,199,379</u>	<u>2,134,725</u>
<i>Total Primary Government Program Revenues</i>	<u>24,921,349</u>	<u>25,312,389</u>	<u>23,458,202</u>
Net (Expense)/Revenue			
Governmental Activities	(14,124,821)	(19,717,371)	(21,238,965)
Business-type Activities	818,402	34,115	9,247
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$13,306,419)</u>	<u>(\$19,683,256)</u>	<u>(\$21,229,718)</u>
General Revenues and Other Changes in Net Position			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	\$4,039,454	\$4,105,058	\$4,490,189
Special Purposes	6,641,214	6,611,736	6,571,806
Sales Taxes	6,180,390	6,853,635	7,008,914
Other Local Tax	0	0	0
Intergovernmental Revenues, Unrestricted	2,915,379	2,762,484	2,801,438
Investment Earnings	162,187	(10,169)	345,717
Miscellaneous	1,495,963	1,215,152	1,291,627
Gain on Sale of Capital Assets	0	0	0
Transfers	(79,588)	(122,548)	(115,842)
<i>Total Governmental Activities</i>	<u>21,354,999</u>	<u>21,415,348</u>	<u>22,393,849</u>
Business-type Activities:			
Investment Earnings	11,235	36,215	37,345
Transfers	79,588	122,548	115,842
<i>Total Business-type Activities</i>	<u>90,823</u>	<u>158,763</u>	<u>153,187</u>
<i>Total Primary Government</i>	<u>\$21,445,822</u>	<u>\$21,574,111</u>	<u>\$22,547,036</u>
Change in Net Position			
Governmental Activities	\$7,230,178	\$1,697,977	\$1,154,884
Business-type Activities	909,225	192,878	162,434
<i>Total Primary Government Change in Net Position</i>	<u>\$8,139,403</u>	<u>\$1,890,855</u>	<u>\$1,317,318</u>

Source: County Auditor's Office

Knox County, Ohio

2016	2017	2018	2019	2020	2021	2022
2,112,640	2,075,464	2,250,816	2,460,353	2,534,970	2,644,141	2,712,737
9,249	0	0	0	0	0	0
122,609	117,288	150,000	0	0	458,118	1,381,251
54,198	50,627	94,032	107,418	169,571	185,857	45,233
<u>2,298,696</u>	<u>2,243,379</u>	<u>2,494,848</u>	<u>2,567,771</u>	<u>2,704,541</u>	<u>3,288,116</u>	<u>4,139,221</u>
<u>27,788,709</u>	<u>27,706,384</u>	<u>28,902,595</u>	<u>31,312,507</u>	<u>32,715,967</u>	<u>32,021,970</u>	<u>35,363,424</u>
(21,052,229)	(27,418,124)	(26,420,824)	(27,030,946)	(28,878,103)	(12,327,043)	(19,810,540)
225,556	(131,111)	67,882	(399,026)	(382,847)	917,626	1,824,221
<u>(\$20,826,673)</u>	<u>(\$27,549,235)</u>	<u>(\$26,352,942)</u>	<u>(\$27,429,972)</u>	<u>(\$29,260,950)</u>	<u>(\$11,409,417)</u>	<u>(\$17,986,319)</u>
\$4,563,169	\$4,706,334	\$4,889,805	\$4,964,149	\$5,206,900	\$6,039,047	\$6,139,496
6,697,022	6,850,055	7,207,347	8,103,399	8,411,595	7,619,239	8,864,870
7,110,407	7,138,003	10,716,378	11,710,406	12,272,604	13,982,279	14,850,942
0	0	0	0	166,597	204,023	250,169
2,667,093	2,941,577	3,077,803	2,641,330	2,385,220	2,945,595	3,013,241
213,990	272,841	525,423	1,183,565	927,579	(100,608)	(1,108,908)
1,233,286	1,708,444	1,540,817	1,839,784	3,446,676	2,380,485	1,372,744
0	0	0	687,391	0	0	0
(49,983)	(40,506)	(34,804)	(35,576)	(72,245)	(58,487)	(61,438)
<u>22,434,984</u>	<u>23,576,748</u>	<u>27,922,769</u>	<u>31,094,448</u>	<u>32,744,926</u>	<u>33,011,573</u>	<u>33,321,116</u>
42,095	52,933	55,504	57,582	33,465	37,492	43,483
49,983	40,506	34,804	35,576	72,245	58,487	61,438
<u>92,078</u>	<u>93,439</u>	<u>90,308</u>	<u>93,158</u>	<u>105,710</u>	<u>95,979</u>	<u>104,921</u>
<u>\$22,527,062</u>	<u>\$23,670,187</u>	<u>\$28,013,077</u>	<u>\$31,187,606</u>	<u>\$32,850,636</u>	<u>\$33,107,552</u>	<u>\$33,426,037</u>
\$1,382,755	(\$3,841,376)	\$1,501,945	\$4,063,502	\$3,866,823	\$20,684,530	\$13,510,576
317,634	(37,672)	158,190	(305,868)	(277,137)	1,013,605	1,929,142
<u>\$1,700,389</u>	<u>(\$3,879,048)</u>	<u>\$1,660,135</u>	<u>\$3,757,634</u>	<u>\$3,589,686</u>	<u>\$21,698,135</u>	<u>\$15,439,718</u>

Knox County, Ohio

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General Fund				
Nonspendable	\$211,279	\$202,473	\$187,173	\$171,114
Assigned	1,539,044	1,809,941	2,287,699	2,892,615
Unassigned	<u>2,014,337</u>	<u>2,177,515</u>	<u>2,087,386</u>	<u>1,737,954</u>
<i>Total General Fund</i>	<u>3,764,660</u>	<u>4,189,929</u>	<u>4,562,258</u>	<u>4,801,683</u>
All Other Governmental Funds				
Nonspendable	388,450	526,494	689,255	447,959
Restricted	26,388,872	24,898,373	24,163,547	23,075,557
Assigned	580,346	529,161	568,718	794,494
Unassigned	<u>(95,828)</u>	<u>(190,320)</u>	<u>(77,145)</u>	<u>(282,775)</u>
Total All Other Governmental Funds	<u>27,261,840</u>	<u>25,763,708</u>	<u>25,344,375</u>	<u>24,035,235</u>
<i>Total Governmental Funds</i>	<u><u>\$31,026,500</u></u>	<u><u>\$29,953,637</u></u>	<u><u>\$29,906,633</u></u>	<u><u>\$28,836,918</u></u>

Source: County Auditor's Office

Knox County, Ohio

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$168,359	\$597,047	\$467,155	\$340,734	\$236,886	\$149,279
594,229	355,157	375,914	466,253	531,239	873,328
<u>3,983,550</u>	<u>5,732,415</u>	<u>8,379,820</u>	<u>11,858,667</u>	<u>14,783,037</u>	<u>14,595,135</u>
<u>4,746,138</u>	<u>6,684,619</u>	<u>9,222,889</u>	<u>12,665,654</u>	<u>15,551,162</u>	<u>15,617,742</u>
222,052	374,556	520,584	337,030	451,677	412,834
25,549,620	25,455,397	29,937,126	32,274,174	32,420,252	32,534,296
546,718	1,024,720	1,140,058	673,119	1,400,757	2,507,446
<u>(138,075)</u>	<u>(275,277)</u>	<u>(210,715)</u>	<u>(2,305,047)</u>	<u>(1,851,112)</u>	<u>(1,252,994)</u>
<u>26,180,315</u>	<u>26,579,396</u>	<u>31,387,053</u>	<u>30,979,276</u>	<u>32,421,574</u>	<u>34,201,582</u>
<u>\$30,926,453</u>	<u>\$33,264,015</u>	<u>\$40,609,942</u>	<u>\$43,644,930</u>	<u>\$47,972,736</u>	<u>\$49,819,324</u>

Knox County, Ohio

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

	2013	2014	2015	2016
Revenues:				
Taxes	\$16,793,718	\$17,501,042	\$17,993,140	\$18,352,407
Intergovernmental Revenues	19,846,448	21,030,530	19,268,373	20,384,306
Charges for Services	3,770,142	4,223,287	4,185,635	4,442,874
Licenses and Permits	270,572	223,640	245,529	280,585
Investment Earnings	161,765	(37,179)	320,212	220,066
Special Assessments	14,759	10,905	95	1,481
Fines and Forfeitures	169,754	191,549	160,767	152,031
Donations and Contributions	0	566,049	375,535	209,556
All Other Revenue	1,449,456	1,457,385	1,311,350	1,410,368
Total Revenue	42,476,614	45,167,208	43,860,636	45,453,674
Expenditures:				
Current:				
General Government:				
Legislative and Executive	6,509,251	6,310,503	6,247,597	6,403,724
Judicial	2,231,695	2,254,467	2,342,504	2,312,065
Public Safety	6,518,180	7,397,790	6,927,094	8,119,581
Public Works	4,983,095	5,004,207	6,213,996	5,095,645
Health	496,063	510,162	484,854	486,247
Human Services	12,480,472	16,195,812	15,984,168	17,123,837
Intergovernmental	1,964,426	1,984,844	2,013,707	2,004,959
Capital Outlay	2,368,901	3,910,802	3,361,392	3,381,825
Debt Service:				
Principal Retirement	947,975	2,200,639	1,350,795	1,495,300
Interest and Fiscal Charges	301,945	234,393	202,929	187,942
Total Expenditures	38,802,003	46,003,619	45,129,036	46,611,125
Excess (Deficiency) of Revenues Over Expenditures	3,674,611	(836,411)	(1,268,400)	(1,157,451)

Knox County, Ohio

2017	2018	2019	2020	2021	2022
\$18,760,405	\$21,957,430	\$24,589,730	\$26,052,190	\$27,635,795	\$29,884,275
23,199,896	23,959,033	24,282,851	27,734,243	27,587,020	30,210,549
4,307,170	4,046,601	4,352,863	4,113,056	3,489,845	3,294,246
239,899	256,970	234,163	264,352	236,181	227,769
235,585	493,937	1,146,641	935,577	(97,237)	(1,127,672)
1,434	6,429	6,654	7,589	6,518	6,382
167,895	170,701	167,017	158,591	146,410	135,288
0	475,633	2,075,601	201,400	0	440
1,584,140	1,686,655	1,916,737	3,688,445	2,165,935	1,450,752
48,496,424	53,053,389	58,772,257	63,155,443	61,170,467	64,082,029
6,819,970	7,509,017	7,697,020	9,997,015	9,914,518	12,680,422
2,448,737	2,522,007	2,842,894	2,890,627	2,988,333	3,237,151
7,658,281	7,910,365	8,697,719	8,360,405	8,808,330	8,915,405
4,876,786	5,166,203	5,946,007	6,280,333	7,464,269	8,102,358
507,378	549,899	561,742	566,734	555,164	565,421
20,989,204	21,054,672	19,112,640	20,586,083	20,250,995	19,948,074
2,001,658	2,249,678	1,966,510	2,535,538	2,396,783	2,463,425
3,028,885	2,650,650	6,108,414	6,485,466	3,279,444	5,407,725
1,350,288	1,326,877	1,427,868	1,746,094	1,108,935	625,204
235,131	243,200	229,117	238,154	189,425	166,758
49,916,318	51,182,568	54,589,931	59,686,449	56,956,196	62,111,943
(1,419,894)	1,870,821	4,182,326	3,468,994	4,214,271	1,970,086

(Continued)

Knox County, Ohio

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

	2013	2014	2015	2016
Other Financing Sources (Uses):				
Sale of Capital Assets	0	0	0	0
Refunding General Obligation Bonds Issued	751,000	0	0	0
Payment to Refunded Bond Escrow Agent	0	(738,289)	0	0
Inception of Capital Lease	119,748	124,382	791,265	123,972
Ohio Public Works Commission Loan	0	0	81,434	0
General Obligation Bonds Issued	1,077,000	0	475,000	0
Premium on General Obligation Bonds	0	0	0	0
Transfers In	1,202,910	1,160,742	1,637,237	1,671,526
Transfers Out	(1,282,498)	(1,283,290)	(1,753,079)	(1,731,509)
Total Other Financing Sources (Uses)	<u>1,868,160</u>	<u>(392,320)</u>	<u>1,237,722</u>	<u>63,989</u>
Net Change in Fund Balance	<u>\$5,542,771</u>	<u>(\$1,228,731)</u>	<u>(\$30,678)</u>	<u>(\$1,093,462)</u>
Debt Service as a Percentage of Noncapital Expenditures	3.51%	5.72%	3.78%	3.93%

Source: County Auditor's Office

Knox County, Ohio

2017	2018	2019	2020	2021	2022
163,137	0	943,200	8,000	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	612,485	0	0	0
0	450,000	0	302,367	0	0
3,505,000	0	1,500,000	384,500	0	0
108,493	0	0	0	0	0
1,441,445	1,784,111	3,666,503	2,500,186	3,036,490	3,882,587
(1,481,951)	(1,818,915)	(3,702,079)	(3,472,431)	(3,047,680)	(3,944,025)
3,736,124	415,196	3,020,109	(277,378)	(11,190)	(61,438)
<u>\$2,316,230</u>	<u>\$2,286,017</u>	<u>\$7,202,435</u>	<u>\$3,191,616</u>	<u>\$4,203,081</u>	<u>\$1,908,648</u>
3.43%	3.32%	3.61%	3.86%	2.45%	1.46%

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	2013	2014	2015	2016
Real Property				
Assessed	\$1,128,221	\$1,242,275	\$1,247,962	\$1,258,016
Actual	3,223,489	3,549,357	3,565,606	3,594,331
Public Utility				
Assessed	46,212	53,694	65,553	75,635
Actual	132,034	153,411	187,294	216,100
Total				
Assessed	1,174,433	1,295,969	1,313,515	1,333,651
Actual	3,355,523	3,702,769	3,752,900	3,810,431
Assessed Value as a Percentage of Actual Value	35.00%	35.00%	35.00%	35.00%
Total Direct Tax Rate	\$12.99	\$12.99	\$12.99	\$12.99

Source: County Auditor's Office

Property is revalued every six years. Assessed value of Real Property are at 35% of Estimated True Value.
 Assessed value of Public Utility is at 35%.

Knox County, Ohio

2017	2018	2019	2020	2021	2022
\$1,297,530	\$1,306,682	\$1,329,550	\$1,520,952	\$1,524,863	\$1,542,704
3,707,229	3,733,377	3,798,714	4,345,577	4,356,751	4,407,726
82,077	93,342	142,142	133,973	142,610	142,590
234,506	266,691	406,120	382,780	407,457	407,400
1,379,607	1,400,024	1,471,692	1,654,925	1,667,473	1,685,294
3,941,734	4,000,069	4,204,834	4,728,357	4,764,209	4,815,126
35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
\$12.99	\$12.99	\$12.99	\$11.99	\$12.99	\$12.99

Knox County, Ohio

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

Collection Year	2013	2014	2015	2016
Direct Rates				
General Fund	3.40	3.40	3.40	3.40
Board of DD	5.35	5.35	5.35	5.35
Children Services	1.30	1.30	1.30	1.30
Community Mental Health	1.00	0.80	1.00	1.00
Senior Citizens	0.79	0.79	0.79	0.79
Park District	0.35	0.35	0.35	0.35
Board of Health	0.40	1.00	0.80	0.80
Total	12.59	12.99	12.99	12.99
Overlapping Rates				
City of Mount Vernon	3.20	3.20	3.20	3.20
Villages	1.80 - 9.40	1.5-9.4	3.20-9.40	3.2-9.4
Townships	0.30 - 9.15	2.1-9.15	2.1-9.15	2.1-9.15
In County School Districts	33.25 - 48.20	37.93-47.32	37.95-47.22	37.73-47.18
Out of County School Districts	33.40 - 49.05	33-49.05	33.10-49.05	33.5-49.05
Joint Vocational School Districts	2.48 - 6.40	2.54-6.4	2.58-6.40	2.57-6.4
Other Units	1.30 - 6.80	1.3-5.5	1.3-7.3	1.3-7.3

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

2017	2018	2019	2020	2021	2022
3.40	3.40	3.40	3.40	3.40	3.40
5.35	5.35	5.35	5.35	4.35	5.35
1.30	1.30	1.30	1.30	1.30	1.30
1.00	1.00	1.00	1.00	1.00	1.00
0.79	0.79	0.79	0.79	0.79	0.79
0.35	0.35	0.35	0.35	0.35	0.35
0.80	0.80	0.80	0.80	0.80	0.80
12.99	12.99	12.99	12.99	11.99	12.99
3.20	3.20	3.20	3.20	3.20	3.20
3.2-9.4	3.2-9.4	3.2-9.4	3.2-9.4	3.2-9.4	3.2-9.4
2.1-9.15	2.1-9.15	2.1-9.15	2.1-14.75	2.1-14.75	2.1-14.75
37.73-47	37.54-46.71	37.54-46.71	35.53-46.73	35.53-46.73	36.01-46.59
33.8-49.05	32.8-49.05	32.8-49.05	32-49.05	32-49.05	32-49.05
2.55-6.4	2.55-6.4	2.55-6.4	2.5-6.4	2.5-6.4	2.5-6.4
1.3-7.3	1.3-9.0	1.3-9	1.3-9	1.3-9	1.3-12



Knox County, Ohio

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

		2022		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$54,903,000	1	3.26%
AEP	Public Utility	48,660,550	2	2.89%
Columbia Gas	Public Utility	35,196,220	3	2.09%
Licking Rural	Public Utility	10,331,900	4	0.61%
Kenneth & Jennifer Mason	Agriculture	4,121,710	5	0.24%
FT Precision	Business	3,159,160	6	0.19%
Ariel	Business	2,199,890	7	0.13%
Robert & Deborah Carr	Agriculture	2,022,480	8	0.12%
Jeld-Wen	Business	1,858,260	9	0.11%
Jeffrey & Melanie Small	Agriculture	1,850,820	10	0.11%
Subtotal		164,303,990		9.75%
All Others		1,520,990,210		90.25%
Total		\$1,685,294,200		100.00%

		2013		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$27,351,860	1	2.33%
Licking Rural Electrification Inc	Public Utility	7,390,640	2	0.63%
Columbia Gas Transmission	Public Utility	6,854,250	3	0.58%
FT Precision Inc	Business	4,493,550	4	0.38%
Kenyon College	School	3,575,020	5	0.30%
Ariel Corporation	Business	3,567,980	6	0.30%
WP Knox Associates	Business	2,888,740	7	0.25%
Cooper Cameron	Business	2,822,340	8	0.24%
Columbia Gas of Ohio	Public Utility	2,547,140	9	0.22%
Park National Bank	Business	2,321,050	10	0.20%
Subtotal		63,812,570		5.43%
All Others		1,110,620,860		94.57%
Total		\$1,174,433,430		100.00%

Source: County Auditor - Land and Buildings
Based on valuation of property in 2022 and 2013

Knox County, Ohio

Property Tax Levies and Collections Last Ten Years

Collection Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Current				
Tax Levy (1)	\$16,731,175	\$17,196,579	\$18,241,613	\$18,502,502
Current Tax Collections	12,315,818	12,881,957	13,150,379	13,395,811
Percent of Levy Collected	73.61%	74.91%	72.09%	72.40%
Delinquent				
Tax Levy (1)	\$703,993	\$571,732	\$501,110	\$535,625
Tax Collections (2)	515,675	425,312	358,595	403,861
Percent of Levy Collected	73.25%	74.39%	71.56%	75.40%
Total				
Tax Levy (1)	\$17,435,168	\$17,768,311	\$18,742,723	\$19,038,127
Tax Collections	12,831,493	13,307,269	13,508,974	13,799,672
Percent of Levy Collected	73.60%	74.89%	72.08%	72.48%

(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

2017	2018	2019	2020	2021	2022
\$18,757,850	\$19,280,952	\$20,584,105	\$16,374,913	\$16,085,620	\$17,671,906
13,723,243	14,005,619	15,322,090	15,702,096	15,537,786	17,197,660
73.16%	72.64%	74.44%	95.89%	96.59%	97.32%
\$492,071	\$481,809	\$606,240	\$518,918	\$736,472	\$756,558
352,913	299,933	418,378	318,267	357,192	368,923
71.72%	62.25%	69.01%	61.33%	48.50%	48.76%
\$19,249,921	\$19,762,761	\$21,190,345	\$16,893,831	\$16,822,092	\$18,428,464
14,076,156	14,305,552	15,740,468	16,020,363	15,894,978	17,566,583
73.12%	72.39%	74.28%	94.83%	94.49%	95.32%

Knox County, Ohio

Taxable Sales By Industry (Category) Last Three Years

	2020	2021	2022
Regular Sales	\$2,531,619	\$2,898,928	\$3,327,929
Direct Pay Tax Return Payments	\$84,633	\$78,039	\$65,565
Seller's Use Tax Return Payments	\$2,166,634	\$2,462,336	\$2,757,564
Consumer's Use Tax Return Payments	\$194,780	\$189,196	\$244,376
Motor Vehicle Tax Payments	\$2,431,662	\$2,794,350	\$2,954,546
Watercraft and Outboard Motors	\$52,766	\$55,015	\$52,781
Department of Liquor Control	\$46,597	\$49,488	\$48,128
Sales/Use Tax Voluntary Payments	\$1,460	\$47,418	\$272
Assessment Payments	\$21,690	\$55,818	\$55,810
Audit Payments	\$18,270	\$23,610	\$62,783
Sales Tax on Motor Vehicle Fuel	\$1,311	\$1,151	\$4,611
Certified Assessment Payments	\$42,730	\$78,836	\$57,208
Statewide Master Numbers	\$3,453,325	\$3,750,780	\$3,976,078
Streamlined Sales-Intrastate	\$296,226	\$357,377	\$369,894
Streamlined Sales-Interstate	\$76,133	\$139,756	\$169,905
Streamline Use	\$403	\$778	\$2,221
Use Tax from Ohio IT 1040	\$385,409	\$167,079	\$103,505
Non-Resident Motor Vehicle Tax	\$12,543	\$13,237	\$16,611
Non-Resident Watercraft Tax	\$0	\$0	\$0
Transient Sales	\$591,774	\$636,886	\$513,026
Amnesty 2012	\$0	\$0	\$0
Use Tax on Cigarettes	\$0	\$0	\$0
Amnesty 2018	\$0	\$0	\$0
Adjustments Made to Prior Allocations	\$0	\$0	\$0
Less Refund	(\$5,907)	(\$13,554)	(\$30,608)
Less Administration Fee	(\$124,041)	(\$137,865)	(\$147,522)
Total	\$12,280,016	\$13,648,658	\$14,604,683
Sales Tax Rate	1.50%	1.50%	1.50%

The rate may be imposed by the commissioners subject to referendum or approved by a majority of the voters within the county.

Source: State Department of Taxation

Note: Information prior to 2020 is not available



Knox County, Ohio

*Ratio of Outstanding Debt By Type
Last Ten Years*

	2013	2014	2015	2016
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$8,081,642	\$6,375,062	\$5,831,482	\$4,688,902
OPWC Loan Payable	715,432	615,514	600,303	493,477
Loan Payable	1,050,291	344,135	350,000	323,750
Installment Loans	132,967	164,919	707,034	597,782
Business-type Activities ⁽¹⁾				
Ohio Water Development Authority Loans Payable	\$940,664	\$898,602	\$832,506	\$850,086
Recovery Zone Economic Development Bonds	6,455,000	6,140,000	5,815,000	5,490,000
General Obligation Bonds Payable	0	0	0	0
OPWC Loan Payable	876,947	846,708	816,468	786,228
Installment Loan	0	0	0	0
Total Primary Government	<u>\$18,252,943</u>	<u>\$15,384,940</u>	<u>\$14,952,793</u>	<u>\$13,230,225</u>
Population ⁽²⁾				
Knox County	60,810	61,167	61,061	60,814
Outstanding Debt Per Capita	\$300	\$252	\$245	\$218
Income ⁽²⁾				
Personal (in thousands)	2,169,701	2,311,012	2,402,445	2,410,728
Percentage of Personal Income	0.84%	0.67%	0.62%	0.55%

Sources:

(1) Source: County Auditor's Office

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

Knox County, Ohio

2017	2018	2019	2020	2021	2022
\$7,238,815	\$6,219,002	\$6,665,189	\$5,551,606	\$4,721,222	\$4,438,700
422,316	778,655	662,495	845,817	700,747	555,676
288,750	253,750	218,750	183,750	148,750	113,750
403,655	204,439	573,216	458,437	339,141	169,297
\$852,162	\$838,174	\$794,983	\$765,134	\$734,407	\$718,705
0	0	0	0	0	0
5,297,611	4,936,256	4,574,901	4,203,546	3,827,191	3,445,836
755,989	740,869	695,510	680,390	650,150	619,911
0	0	380,638	825,739	726,109	623,244
<u>\$15,259,298</u>	<u>\$13,971,145</u>	<u>\$14,565,682</u>	<u>\$13,514,419</u>	<u>\$11,847,717</u>	<u>\$10,685,119</u>
61,261	61,893	62,322	62,423	62,897	62,897
\$249	\$226	\$234	\$216	\$188	\$170
2,489,157	2,609,533	2,743,352	2,994,030	2,994,030	2,994,030
0.61%	0.54%	0.53%	0.45%	0.40%	0.36%

Knox County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2013	2014	2015	2016
Population ⁽¹⁾	60,810	61,167	61,061	60,814
Assessed Value (In thousands) ⁽²⁾	\$1,174,433	\$1,295,969	\$1,313,515	\$1,333,651
General Bonded Debt ⁽³⁾				
General Obligation Bonds	\$8,081,642	\$6,375,062	\$5,831,482	\$4,688,902
Resources Available to Pay Principal ⁽⁴⁾	\$128,801	\$24,348	\$0	\$0
Net General Bonded Debt	\$7,952,841	\$6,350,714	\$5,831,482	\$4,688,902
Ratio of Net Bonded Debt to Assessed Value	0.68%	0.49%	0.44%	0.35%
Net Bonded Debt per Capita	\$130.78	\$103.83	\$95.50	\$77.10

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

2017	2018	2019	2020	2021	2022
61,261	61,893	62,322	62,423	62,423	62,897
\$1,379,607	\$1,400,024	\$1,471,692	\$1,654,925	\$1,667,473	\$1,685,294
\$7,238,815	\$6,219,002	\$6,665,189	\$5,551,606	\$4,721,222	\$4,438,700
\$17,128	\$0	\$0	\$0	\$0	\$0
\$7,221,687	\$6,219,002	\$6,665,189	\$5,551,606	\$4,721,222	\$4,438,700
0.52%	0.44%	0.45%	0.34%	0.28%	0.26%
\$117.88	\$100.48	\$106.95	\$88.94	\$75.63	\$70.57



Knox County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2022*

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to County (1)	Amount Applicable to County
Direct:			
Knox County	\$5,277,423	100.00%	\$5,277,423
Overlapping:			
All Cities wholly within the County	4,769,532	100.00%	4,769,532
All Townships wholly within the County	855,214	100.00%	855,214
All School Districts wholly within the County	37,443,828	100.00%	37,443,828
Clear Fork School District	14,912,217	9.10%	1,357,012
North Fork School District	2,309,792	25.80%	595,926
		Subtotal	<u>45,021,512</u>
		Total	<u><u>\$50,298,935</u></u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2022 collection year.

Source: Knox County Auditor

Knox County, Ohio

Debt Limitations Last Ten Years

Collection Year	2013	2014	2015	2016
Total Debt				
Net Assessed Valuation	\$1,174,433,430	\$1,295,969,270	\$1,313,514,410	\$1,333,650,920
Legal Debt Limitation (%) (1)(a)	2.37%	2.38%	2.39%	2.39%
Legal Debt Limitation (\$) (1)	27,860,836	30,899,232	31,337,860	31,841,273
County Debt Outstanding (2)	4,621,642	3,303,062	3,159,482	2,432,902
Less: Applicable Debt Service Fund Amounts	(128,801)	(24,348)	0	0
Net Indebtedness Subject to Limitation	4,492,841	3,278,714	3,159,482	2,432,902
Overall Legal Debt Margin	<u>\$23,367,995</u>	<u>\$27,620,518</u>	<u>\$28,178,378</u>	<u>\$29,408,371</u>
Unvoted Debt				
Net Assessed Valuation	\$1,174,433,430	\$1,295,969,270	\$1,313,514,410	\$1,333,650,920
Legal Debt Limitation (%) (1)(b)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	11,744,334	12,959,693	13,135,144	13,336,509
County Debt Outstanding (2)	4,621,642	3,303,062	3,159,482	2,432,902
Less: Applicable Debt Service Fund Amounts	(128,801)	(24,348)	0	0
Net Indebtedness Subject to Limitation	4,492,841	3,278,714	3,159,482	2,432,902
Overall Legal Debt Margin	<u>\$7,251,493</u>	<u>\$9,680,979</u>	<u>\$9,975,662</u>	<u>\$10,903,607</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

2017	2018	2019	2020	2021	2022
\$1,379,606,620	\$1,400,023,930	\$1,471,691,600	\$1,654,925,060	\$1,667,472,860	\$1,685,294,200
2.39%	2.39%	2.40%	2.41%	2.41%	2.41%
32,990,166	33,500,598	35,292,290	39,873,127	40,186,822	40,632,355
5,402,815	4,819,002	5,717,189	5,551,606	4,721,222	5,277,423
0	0	0	0	0	0
<u>5,402,815</u>	<u>4,819,002</u>	<u>5,717,189</u>	<u>5,551,606</u>	<u>4,721,222</u>	<u>5,277,423</u>
<u>\$27,587,351</u>	<u>\$28,681,596</u>	<u>\$29,575,101</u>	<u>\$34,321,521</u>	<u>\$35,465,600</u>	<u>\$35,354,932</u>

\$1,379,606,620	\$1,400,023,930	\$1,471,691,600	\$1,654,925,060	\$1,667,472,860	\$1,685,294,200
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
13,796,066	14,000,239	14,716,916	16,549,251	16,674,729	16,852,942
5,402,815	4,819,002	5,717,189	5,551,606	4,721,222	5,277,423
0	0	0	0	0	0
<u>5,402,815</u>	<u>4,819,002</u>	<u>5,717,189</u>	<u>5,551,606</u>	<u>4,721,222</u>	<u>5,277,423</u>
<u>\$8,393,251</u>	<u>\$9,181,237</u>	<u>\$8,999,727</u>	<u>\$10,997,645</u>	<u>\$11,953,507</u>	<u>\$11,575,519</u>

Knox County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2013	2014	2015	2016
Population ⁽¹⁾				
Knox County	60,810	61,167	61,061	60,814
Income ⁽¹⁾				
Total Personal (in thousands)	\$ 2,169,701	\$ 2,311,012	\$ 2,402,445	\$ 2,410,728
Per Capita ^{(1)(a)}	35,680	37,782	39,345	39,641
Unemployment Rate ⁽²⁾				
Federal	7.4%	6.2%	5.0%	4.9%
State	7.4%	5.7%	4.5%	4.9%
Knox County	6.7%	5.2%	5.2%	4.5%
Civilian Work Force Estimates ⁽²⁾				
State	5,765,700	5,719,500	5,469,000	5,713,100
Knox County	30,600	31,100	30,600	31,300

Sources:

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

(a) Information is only available through 2021. For the presentation of 2022 statistics the County is using the latest information available.

(2) State Department of Labor Statistics

Knox County, Ohio

2017	2018	2019	2020	2021	2022
61,261	61,893	62,322	62,423	62,897	62,897
\$ 2,489,157	\$ 2,609,533	\$ 2,743,352	\$ 2,994,030	\$ 2,994,030	\$ 2,994,030
40,632	42,162	44,019	47,964	52,034	52,034
4.4%	3.9%	3.5%	4.4%	3.9%	3.6%
5.0%	4.3%	4.1%	4.9%	4.5%	4.0%
4.5%	4.5%	4.8%	3.6%	3.8%	3.5%
5,780,000	5,787,304	5,811,800	5,758,700	5,779,400	5,741,300
31,300	31,015	30,700	31,600	31,500	30,900



Knox County, Ohio

Principal Employers Current Year and Nine Years Ago

Employer	Nature of Business	2022		
		Number of Employees	Rank	Percentage of Total Employment
Ariel Corporation	Business	1,600	1	5.2%
Knox Community Hospital	Business	1,343	2	4.3%
Kenyon College	Education	744	3	2.4%
Knox County	County Government	539	4	1.7%
Jeld-Wen	Business	460	5	1.5%
Mount Vernon City Schools	Education	409	6	1.3%
Mount Vernon Nazarene University	Education	336	7	1.1%
Kokosing Construction Company	Business	315	8	1.0%
Wal-Mart Stores	Business	289	9	0.9%
FT Precision Inc	Business	235	10	0.8%
Total		<u>6,270</u>		
Total Employment within the County		<u><u>30,900</u></u>		

Employer	Nature of Business	2013		
		Number of Employees	Rank	Percentage of Total Employment
Ariel Corporation	Business	1,265	1	4.1%
Rolls Royce Energy Systems	Business	1,150	2	3.8%
Knox Community Hospital	Business	936	3	3.1%
Kenyon College	Education	575	4	1.9%
Jeld-Wen	Business	545	5	1.8%
FT Precision	Business	492	6	1.6%
Kokosing Construction Company	Business	465	7	1.5%
Knox County	County Government	425	8	1.4%
Mount Vernon City Schools	Education	414	9	1.4%
Mount Vernon Nazarene University	Education	370	10	1.2%
Total		<u>6,637</u>		
Total Employment within the County		<u><u>30,600</u></u>		

Sources:

Area Development Foundation

Knox County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2013	2014	2015	2016	2017
Governmental Activities					
General Government					
Legislative and Executive					
Commissioners	17.0	18.0	17.0	18.0	16.0
Auditor	9.0	10.0	9.0	9.0	8.5
Treasurer	4.0	4.0	4.0	4.0	4.5
Prosecutor	10.0	9.0	9.0	8.0	7.5
Board of Elections	4.0	4.0	4.0	5.0	5.0
Recorder	5.0	5.0	4.0	5.0	5.0
Judicial					
Public Defender	6.0	5.0	6.0	6.0	7.0
Probate	3.0	3.0	4.0	3.0	4.0
Clerk of Courts	10.0	11.0	9.0	9.0	11.0
Common Pleas	11.0	8.0	10.0	10.0	13.0
Juvenile	15.0	15.0	15.0	12.0	12.0
Municipal Court	2.0	2.0	2.0	1.5	2.5
Public Safety					
Sheriff	64.0	65.0	67.0	70.0	79.5
911 Emergency Calling	32.0	26.0	23.0	26.0	23.5
Coroner	1.0	1.0	1.0	1.0	3.0
Emergency Management Agency	1.0	1.0	1.0	1.0	1.0
Public Works					
Roads and Bridges	33.0	33.0	35.0	35.0	34.0
Maps	2.0	2.0	2.0	2.0	2.0
Human Services					
Development Disability	34.0	31.0	35.0	34.0	35.0
Public Assistance	56.0	65.0	46.0	61.0	64.0
Child Support Enforcement	12.0	13.0	32.0	22.0	23.0
Children's Services	21.0	19.0	20.0	28.0	25.5
Veterans Services	4.0	4.0	4.0	4.0	4.0
Knox Area Transit	0.0	15.0	12.0	10.0	36.0
Health					
Animal Control	3.0	3.0	3.0	4.0	5.0
Business-Type Activities					
Utilities					
Sewer	9.0	10.0	11.0	11.0	7.0
<i>Total Employees</i>	<u>368.0</u>	<u>382.0</u>	<u>385.0</u>	<u>399.5</u>	<u>438.5</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

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
18.5	20.0	20.5	24.5	20.0
7.5	7.5	7.5	7.5	6.5
4.0	3.5	3.5	3.5	4.0
10.0	9.0	8.0	8.0	5.0
5.0	6.5	21.0	16.0	16.0
4.0	4.0	4.0	4.0	4.0
6.0	6.0	7.0	7.0	8.0
3.0	6.5	6.0	6.0	5.0
11.5	9.5	10.0	9.0	9.0
14.5	14.0	15.0	16.0	14.0
10.0	7.0	9.0	9.0	11.5
2.0	2.5	3.5	2.0	2.0
79.0	78.0	74.0	77.0	77.0
24.0	23.0	27.0	23.0	28.5
1.5	1.5	1.5	1.5	2.0
1.0	1.0	1.0	2.0	2.0
34.0	33.5	35.5	35.5	35.5
2.0	2.0	2.0	2.0	2.0
35.0	36.5	35.5	37.0	41.0
68.0	67.0	59.0	53.0	62.5
11.0	12.0	12.0	12.0	11.5
30.5	29.0	29.5	22.0	16.0
7.5	6.5	7.5	8.5	6.0
36.0	35.5	40.0	38.5	45.5
6.0	6.0	6.0	6.0	5.5
11.0	13.0	12.0	20.0	13.0
<u>442.5</u>	<u>440.5</u>	<u>457.5</u>	<u>450.5</u>	<u>453.0</u>

Knox County, Ohio

Operating Indicators by Function Last Ten Years

	2013	2014	2015	2016	2017
Governmental Activities					
General Government					
Legislative and Executive					
Number of Tax Bills	32,835	33,342	61,518	60,452	55,768
Number of Registered Voters	38,881	39,335	38,359	40,300	40,300
Number of Documents Recorded	13,290	9,630	10,219	10,563	10,478
Judicial					
Number of Probation Cases	307	307	295	300	255
Number of Traffic Cases	250	174	187	215	177
Number of Marriage Licenses	374	375	398	418	381
Public Safety					
Sheriff					
Number of Burglaries	195	138	189	120	128
Number of Larceny Investigations	405	317	334	297	213
Number of Traffic Accidents	138	162	129	161	145
Public Works					
Roads and Bridges					
Number of Tons of Asphalt Used	15,794	3,558	7,647	5,903	7,766
Number of Bridges Replaced	7	9	4	3	3
Number of Culverts Replaced	24	52	46	51	89
Human Service					
Development Disability					
Number of Programs Offered	17	16	17	17	17
Number of Individuals Served	556	574	538	555	561
Number of Individuals on Waiting Lists	362	350	312	275	295
Health					
Number of Birth & Death Certificates Issued	3,621	3,547	3,663	973	968
Number of Sewage Permits Issued	117	119	79	104	131
Number of Patients Served in Medical Clinic	1,254	0	138	184	4,144
Business-Type Activities					
Sewer					
Number of Water Leaks	3	24	25	23	24
Number of New Services	13	14	22	37	19
Number of Install of Grinder Units	0	0	0	0	0

Source: Knox County Auditor

Knox County, Ohio

2018	2019	2020	2021	2022
58,538	68,775	68,665	59,266	55,450
41,558	40,813	42,321	41,745	42,307
10,946	9,948	11,803	13,116	10,415
286	262	313	350	355
196	202	136	151	181
350	346	409	377	387
120	73	67	64	68
199	202	170	256	185
167	219	140	244	255
20,844	7,626	7,126	16,188	14,175
1	1	2	1	1
70	64	55	7	70
17	17	19	19	20
581	605	592	630	649
190	11	0	0	0
4,176	869	4,356	2,257	1,120
130	154	158	186	147
2,885	2,872	2,639	3,856	8,835
17	10	18	18	4
38	44	45	47	44
1	0	0	0	0

Knox County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2013	2014	2015	2016	2017
Governmental Activities					
General Government					
Legislative and Executive					
Land (acres)	324.292	324.292	324.661	332.668	332.659
Buildings	55	55	56	56	55
Vehicles	2	2	5	6	10
Judicial					
Buildings	3	2	2	2	2
Public Safety					
Sheriff					
Stations	1	1	1	1	1
Vehicles	31	35	38	22	29
Public Works					
Land (acres)	10.180	10.180	10.180	10.180	10.180
Buildings	6	6	6	6	7
Vehicles	38	43	48	35	60
Health					
Land (acres)	3.180	3.180	3.180	3.180	3.180
Buildings	5	5	5	5	5
Vehicles	4	5	5	4	6
Human Services					
Land (acres)	23.540	23.546	23.546	23.546	23.546
Buildings	13	15	15	15	15
Vehicles	6	31	36	34	33
Business-Type Activities					
Utilities					
Sewer					
Land (acres)	125.540	125.540	125.540	125.540	125.540
Buildings	19	18	18	17	17
Sewerlines (Miles)	225	225	225	225	225
Vehicles	9	11	11	11	8
Landfill					
Land (acres)	229.569	228.879	228.879	228.879	228.879

Source: County Auditor's Office

Knox County, Ohio

2018	2019	2020	2021	2022
378.488	372.432	378.470	378.470	378.470
56	52	59	58	57
10	10	10	8	8
2	2	2	2	3
1	1	1	1	1
31	28	32	38	40
10.180	10.180	10.180	10.180	10.180
7	6	6	6	6
66	35	43	36	36
3.180	3.180	3.180	3.180	3.180
5	5	5	5	5
8	4	4	4	4
23.546	23.546	23.546	17.650	17.650
15	15	15	7	7
28	38	39	39	38
125.540	125.540	125.540	125.540	125.540
20	12	11	11	11
225	225	225	225	225
8	13	15	16	14
228.879	228.879	228.879	228.879	228.879



OHIO AUDITOR OF STATE KEITH FABER



KNOX COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 9/26/2023

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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