



OHIO AUDITOR OF STATE
KEITH FABER



**KNOX COUNTY
DECEMBER 31, 2021**

TABLE OF CONTENTS

TITLE	PAGE
Prepared by Management:	
Schedule of Expenditures of Federal Awards	1
Notes to the Schedule of Expenditures of Federal Awards	3
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	5
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance	7
Schedule of Findings	11
Attachment: Annual Comprehensive Financial Report	

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KNOX COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

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:				
<i>Passed through Ohio Department of Job and Family Services:</i>				
<i>Supplemental Nutrition Assistance Program (SNAP) Cluster</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1617-11-5532	\$ -	\$ 367,845
Total U.S. Department of Agriculture			-	367,845
U.S. Department of Housing and Urban Development:				
<i>Passed through Ohio Development Services Agency:</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawai	14.228	B-F-20-1BM-1	-	20,800
		B-X-20-1BM-1	-	345,460
		B-X-19-1BM-1	-	305,200
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawai			-	671,460
Total U.S. Department of Housing and Urban Development			-	671,460
U.S. Department of Justice:				
<i>Passed through the Ohio Attorney General:</i>				
Crime Victim Assistance	16.575	2015\8-VOCA-109310604	-	40,737
Total U.S. Department of Justice			-	40,737
U.S. Department of Labor:				
<i>Passed-through Ohio Department of Job and Family Services:</i>				
<i>Passed-through Montgomery County Auditor, WIA Area 7 Board:</i>				
<i>Employment Service Cluster</i>				
Employment Service/Wagner-Peyser Funded Activities	17.207	31-6400072	-	30,080
Trade Adjustment Assistance	17.245	31-6400072	-	5,224
<i>Workforce Investment Opportunity Act (WIOA) Cluster</i>				
Workforce Investment Act - Adult Program	17.258	31-6400072	-	65,820
Workforce Investment Act - Youth Activities	17.259	31-6400072	-	155,883
Workforce Investment Act - Dislocated Worker Formula Grants	17.278	31-6400072	-	125,765
Total Workforce Investment Opportunity Act (WIOA) Cluster			-	347,468
Total U.S. Department of Labor			-	382,772
U.S. Department of Transportation:				
<i>Direct Program:</i>				
Airport Improvement Program (Runway)	20.106	3-39-0058-018-2019	-	518,146
Airport Improvement Program (Taxiway)	20.106	3-39-0058-020-2021	-	18,582
COVID-19 Airport Improvement Program	20.106	3-39-0058-021-2021	-	23,000
Airport Improvement Program (Rescue Grant)	20.106	3-39-0058-022-2021	-	59,000
Total Airport Improvement Program			-	618,728
<i>Passed-through Ohio Department of Transportation:</i>				
<i>Highway Planning and Construction Cluster</i>				
Highway Planning and Construction Grant	20.205	PID 110515 - engineer	-	56,286
		PID 106600 - engineer	-	620,733
		PID 113863 - engineer	-	46,158
		PID 98813- engineer	-	79,239
Total Highway Planning and Construction Cluster			-	802,416
COVID-19 Formula Grants for Rural Areas	20.509	CARE-4106-024-211	-	1,017,141
COVID-19 Formula Grants for Rural Areas		CARE - OH-2020-064	-	170,214
Formula Grants for Rural Areas		RPTF-4106-005-201	-	339,624
		OCPX-0042-010-181	-	46,141
		RPTM-0106-005-201	-	47,549
Total Formula Grants for Rural Areas			-	1,620,669
Transit Services Program Cluster				
Enhanced Mobility of Seniors and Individuals with Disabilities:	20.513	OCPX-0042-024-201	-	36,523
Federal Transit Cluster				
Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Program:	20.526	BABF-0106-010-207	-	2,506
		BABF-0106-010-206	-	7,876
		BABF-0106-010-205	-	7,198
Total Federal Transit Cluster			-	17,580

KNOX COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<i>Passed-through Ohio Emergency Management Agency:</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	HM-HMP-0502-15-01-00	-	4,760
National Infrastructure Investments	20.933	TIGR-0106-036-212	-	39,000
Total U.S. Department of Transportation			-	3,139,676
U.S. Department of Treasury:				
<i>Passed through Ohio Department of Budget and Management</i>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	ARPA Funds	-	1,263,773
Total U.S. Department of Treasury			-	1,263,773
U.S. Department of Education:				
<i>Passed through Ohio Department of Developmental Disabilities</i>				
Special Education-Grants for Infants and Families	84.181	H181A160024/4181A170024	-	33,737
Total U.S. Department of Education			-	33,737
U.S. Election Assistance Commission:				
<i>Pass-through Ohio Secretary of State</i>				
HAVA Election Security Grants	90.404		-	561
Total U.S. Election Assistance Commission			-	561
U.S. Department of Health and Human Services:				
<i>Passed-through Ohio Department of Jobs and Family Services</i>				
Promoting Safe and Stable Families	93.556	G-1819-11-5759/G-20021-11-5946	-	19,849
TANF Cluster				
Temporary Assistance for Needy Families	93.558	G-1819-11-5759/G-2021-11-5946	374,927	1,210,675
Child Support Enforcement	93.563	G-1819-11-5759/G-2021-11-5946	-	660,164
CCDF Cluster				
Child Care and Development Block Grant	93.575	G-1819-11-5759/G-2021-11-5946	-	71,166
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1819-11-5759/G-2021-11-5946	-	53,138
Foster Care Title IV-E	93.658	G-1819-11-5759/G-2021-11-5946	-	2,458,045
Adoption Assistance	93.659	G-1819-11-5759/G-2021-11-5946	-	71,353
John H. Chafee Foster Care Program For Successful Transition To Adulthood	93.674	G-1819-11-5759/G-2021-11-5946	-	25,444
Children's Health Insurance Program	93.767	G-1819-11-5759/G-2021-11-5946	-	322,298
Elder Abuse Prevention Interventions Program	93.747	n/a	-	372
<i>Passed-through Ohio Department of Jobs and Family Services</i>				
Social Services Block Grant	93.667	G-1819-11-5759/G-2021-11-5946	-	300,872
<i>Passed-through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant - Title XX	93.667	31-6400072	-	18,478
Total Social Services Block Grant			-	319,351
<i>Passed-through Ohio Department of Jobs and Family Services</i>				
Medicaid Cluster				
Medical Assistance Program	93.778	G-1819-11-5759	-	536,133
<i>Passed-through Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program - Waiver Administration	93.778	31-6400072	-	210,265
Total Medicaid Cluster			-	746,398
Total U.S. Department of Health and Human Services			374,927	5,958,252
U.S. Department of Homeland Security:				
<i>Passed through Ohio Emergency Management Agency</i>				
Hazard Mitigation Grant	97.039	FEMA-DR-4360-OH	-	6,194
Emergency Management Performance Grants	97.042	EMC-2018-EP-00008-S01	-	38,460
Total U.S. Department of Homeland Security			-	44,654
Total Expenditures of Federal Awards			\$ 374,927	\$ 11,903,468

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, 2021**

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, 2021. 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, 2021 is \$380,368.58.

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, 2021
(Continued)

NOTE G - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2021, the County made allowable transfers of \$164,851 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$1,210,675 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 2021 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 1,375,526
Transfer to Social Services Block Grant	<u>(164,851)</u>
Total Temporary Assistance for Needy Families	<u>\$ 1,210,675</u>

OHIO AUDITOR OF STATE KEITH FABER



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(800) 282-0370

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 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Knox County, (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County.

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 purposes 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

June 28, 2022

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL 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 County Commissioners:

Report on Compliance with 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, 2021. 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, 2021.

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.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, 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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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, each major fund, and the aggregate discretely presented component units and remaining fund information of Knox County (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 28, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures on the audited financial statements subsequent to June 28, 2022. 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 10, 2022

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KNOX COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021

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?	No
(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)?	No
(d)(1)(vii)	Major Programs (list):	AL #20.509 Formula Grants for Rural Areas AL #21.027 Coronavirus State and Local Fiscal Recovery Funds AL #20.106 Airport Improvement Program AL #93.558 TANF Cluster AL #93.778 Medicaid Cluster
(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

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

KNOX COUNTY

SCHEDULE OF FINDINGS

2 CFR § 200.515

DECEMBER 31, 2021

4. OTHER – FINDINGS FOR RECOVERY

In addition, we identified the following other issues related to Findings for Recovery. These issues did not impact our GAGAS or Single Audit Compliance and Controls reports.

FINDING NUMBER 2021-001

Chester Woods served as the Fiscal Officer for the Knox County Engineer's Office, Knox County, Ohio from October 17, 2016 through May 25, 2020 (Period). Mr. Woods' duties included receiving and processing bills for payment by the Auditor's Office, maintaining records, keeper of the authorized users of the credit cards and reviewing all credit card purchases and ordering of supplies for the Engineer's Department. Mr. Woods' employment was terminated May 25, 2020 due to the discovery of a falsified email which concealed items purchased for personal use using the County's credit card.

During the Period, 81 out of 2,490 Engineer's Office transactions totaling \$9,076 were for items determined to be a personal purchase. The 81 transactions spanned 43 checks to pay for the credit card transactions.

On May 12, 2022, Mr. Woods pled guilty to one count of Theft in Office (**Ohio Rev. Code § 2921.41(A)(1)**), a felony of the fourth degree and one count of Insurance Fraud (**Ohio Rev. Code § 2913.47(B)(1)**) a felony of the fifth degree in Knox County Common Pleas Court Case No. 22CR05-0098. Mr. Woods was sentenced to 15 months imprisonment, two years community control and ordered to pay restitution in the amount of \$9,076 to Knox County Engineer's Office, \$2,000 to Broadspire Insurance and \$8,785 in audit costs.

In accordance with the foregoing facts and pursuant to **Ohio Rev. Code § 117.28**, a Finding For Recovery for public property converted or misappropriated is hereby issued against Chester Woods, Fiscal Officer, in the amount of \$17,861 and in favor of the Knox County's Motor Vehicle and Gas Tax fund.

Officials' Response: We did not receive a response from Officials to this finding.

Knox County Auditor



Knox County, Ohio

*Annual Comprehensive Financial Report
For the Year Ended December 31, 2021*

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, 2021

*Jonette Curry
County Auditor*

*Prepared by the
Knox County Auditor's Office*



TABLE OF CONTENTS

KNOX COUNTY, OHIO

I INTRODUCTORY SECTION

A Letter of Transmittal v
B List of Elected Officials..... xiii
C County Organizational Chart xiv
D Certificate of Achievement for Excellence in Financial Reporting..... xv

II FINANCIAL SECTION

A Independent Auditor’s Report..... 1
B Management’s Discussion and Analysis..... 5
C Basic Financial Statements:
 Government-wide Financial Statements:
 Statement of Net Position 16
 Statement of Activities 18
 Fund Financial Statements:
 Governmental Funds:
 Balance Sheet 20
 Reconciliation of Total Governmental Fund Balances to Net Position of
 Governmental Activities..... 22
 Statement of Revenues, Expenditures and Changes in Fund Balances 24
 Reconciliation of the Statement of Revenues, Expenditures and Changes
 in Fund Balances of Governmental Funds to the Statement of Activities..... 26
 Statement of Revenues, Expenditures and Changes in Fund Balance –
 Budget and Actual (Non-GAAP Budgetary Basis):
 General Fund..... 28
 Public Assistance Fund 29
 Motor Vehicle and Gasoline Tax Fund 30
 Children Services Board Fund 31
 Development Disabilities Fund 32
 American Rescue Plan Act Fund..... 33
 Proprietary Funds:
 Statement of Net Position..... 34
 Statement of Revenues, Expenses and Changes in Fund Net Position 37
 Statement of Cash Flows 38
 Fiduciary Funds:
 Statement of Net Position..... 40
 Statement of Changes in Net Position 41
 Notes to the Basic Financial Statements 42

D Required Supplementary Information:

Schedule of County’s Proportionate Share of the Net Pension Liability	102
Schedule of County Pension Contributions.....	104
Schedule of County’s Proportionate Share of the Net Other Postemployment Benefits (OPEB) Liability (Asset).....	106
Schedule of County’s Other Postemployment Benefit (OPEB) Contributions	108
Notes to the Required Supplementary Information	110

E Combining and Individual Fund Statements and Schedules:

Nonmajor Governmental Financial Statements:

Combining Balance Sheet	121
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	122
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	123
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds.....	133
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Debt Service Funds	143
Combining Balance Sheet – Nonmajor Capital Projects Funds	144
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds.....	146
Individual Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis):	

Major Governmental Funds:

<i>General Fund</i>	148
<i>Special Revenue Funds:</i>	
Public Assistance Fund	155
Motor Vehicle and Gasoline Tax Fund	156
Children Services Board Fund.....	157
Development Disabilities Fund	158
American Rescue Plan Act Fund.....	159

Nonmajor Governmental Funds:

<i>Special Revenue Funds:</i>	
Dog and Kennel Fund	160
Indigent Guardianship Fund.....	161
Conduct of Business Fund.....	162
Courts Computer Fund	163
Recorder’s Equipment Fund.....	164

Special Revenue Funds (Continued):

Courts' Computer Research Fund	165
Probate-Juvenile Special Project Fund	166
Juvenile Court Social Workers Fund	167
Specialized Docket Fund	168
Justice Reinvestment and Incentive Grant Fund	169
Presentence Investigation Grant Fund	170
Automated Title Processing Fund	171
Law Library Fund	172
Delinquent Tax Assessment Collection Fund	173
Victims of Crime Act (VOCA) and State Victims Assistance Act (SVAA) Grant Fund	174
Marine Patrol Grant Fund	175
Indigent Drivers Monitoring Fund	176
Common Pleas Jail Diversion Grant Fund	177
Targeted Community Alternative to Prison Grant Fund	178
911 Emergency Calling System Fund	179
Litter Control and Recycling Fund	180
Child Support Enforcement Agency Fund	181
Real Estate Assessment Fund	182
Youth Services Grant Fund	183
Ditch Maintenance Fund	184
Emergency Management Agency Fund	185
Litter/Recycle Ohio EPA Grant Fund	186
Marriage License Fund	187
Knox Area Transit (KAT) Fund	188
Help America Vote Act Fund	189
Storm Water Management Fund	190
Continuing Professional Training Fund	191
Concealed Handgun License Fund	192
Workforce Investment Act (WIA) Programs Fund	193
Common Pleas Special Project Fund	194
Supervision Fee Fund	195
Parenting Seminar Fund	196
Immobilized Vehicle Fund	197
Adult Probation Grant Fund	198
Enforcement and Education Fund	199
Budget Stabilization Fund	200
Revolving Loan Fund	201
Community Mental Health Fund	202
Senior Citizens Fund	203
Lodging Tax Fund	204

Debt Service Funds:

Bond Retirement Fund205
 Ohio Public Works Commission – Dan Amity Road Fund206

Capital Projects Funds:

Permanent Improvement Fund207
 Dog and Kennel Equipment Fund208
 Children’s Resource Center Fund.....209
 Community Development Block Grant Fund210
 Engineering Projects Fund211

Fiduciary Funds – Custodial Funds:

Combining Statement of Net Position213
 Combining Statement of Changes in Net Position214

Component Units:

Statement of Cash Flows.....216

III STATISTICAL SECTION

Net Position by Component – Last Ten Years.....S 2
 Changes in Net Position – Last Ten YearsS 4
 Fund Balances, Governmental Funds – Last Ten YearsS 8
 Changes in Fund Balances, Governmental Funds – Last Ten Years.....S 10
 Assessed Valuations and Estimated True Values of Taxable Property – Last Ten YearsS 14
 Property Tax Rates of Direct and Overlapping Governments – Last Ten Years.....S 16
 Principal Taxpayers – Property Tax – Current Year and Nine Years Ago.....S 19
 Property Tax Levies and Collections – Last Ten YearsS 20
 Taxable Sales by Industry – Last Two YearsS 22
 Ratio of Outstanding Debt By Type – Last Ten YearsS 24
 Ratios of General Bonded Debt Outstanding – Last Ten Years.....S 26
 Computation of Direct and Overlapping – Debt Attributable to
 Governmental Activities – Current YearS 29
 Debt Limitations – Last Ten Years.....S 30
 Demographic and Economic Statistics – Last Ten YearsS 32
 Principal Employers – Current Year and Nine Years AgoS 35
 Full Time Equivalent Employees by Function – Last Ten Years.....S 36
 Operating Indicators by Function – Last Ten YearsS 38
 Capital Asset Statistics by Function – Last Ten YearsS 40

INTRODUCTORY SECTION



Knox County Auditor

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

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



June 28, 2022

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, 2021. 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, 2021. 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, 2021***

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

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

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

The County Recorder is elected to a four year term and is responsible for recording all deeds, mortgages, and liens. The Recorder oversees the Microfilm/Retention Office and is Secretary of the Records Retention Board and the Microfilm Board for the County. The recorder's office had an increase of 1,313 documents from 2020 with a total of 13,116 documents recorded in 2021.

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, 2021***

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

The Clerk of Courts is elected to a four year term and is responsible for the Legal Division and the Title Division. The Legal Division's main function is to file, process and preserve papers for cases that will be handled by the Knox County Common Pleas Court and Fifth District Court of Appeals. The Legal Division received 3,234 cases filed in 2021. Of those cases 436 were certificates of judgments. The Title Division's main function to issue vehicle titles, which serve as a person's only proof of ownership. In 2021, 33,266 vehicle titles were issued, an increase of 1,665 from 2020.

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 2021, the estate cases totaled 350, which was an increase of 37 cases from 2020. Overall cases filed in Probate Court totaled 887 in 2021, which was an increase of 44 cases from 2020. In 2021, the Juvenile Court cases filed totaled 628, which was an increase of 28 over 2020. 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 2021 totaled 41,745 a decrease of 576 from 2020.

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, 2021***

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

Knox County has always been a large agricultural area and this is their thirteenth year for the Farmers Market. The Mount Vernon Farmers Market itself had a good season, with strong turnout from buyers eager to get fresh produce. The Owl Creek Produce Auction, located outside of Waterford, entered its seventeenth year serving as a produce auction house selling everything from truckload quantities to grocery store chains, all the way down to individuals buying single vegetables.

***Letter of Transmittal
For the Year Ended December 31, 2021***

Employee Relations

Knox County has seven separate unions, whose labor contracts commence at various times. The County Engineer has 21 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, 2019 for a three year period and expires on July 31, 2022.

The Department of Job and Family Services has 42 members in the A.F.S.C.M.E. Local 657. This contract commenced on July 1, 2020 for a three-year period and expires on June 30, 2023.

The Emergency Management 9-1-1 has 17 members in the Fraternal Order of Police, Ohio Labor Council, Inc. This contract commenced January 1, 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 July 16, 2020 and it expires on December 31, 2022.

The Board of Developmental Disabilities has 9 members in the Knox New Hope Education Association (OEA) Union 1. This contract commenced on January 1, 2021, and it expires on December 31, 2023.

Major Initiatives

The County had a few major projects in 2021: The Engineer also had one Bridge Replacement on Lower Gambier Road Bridge started in 2020 and due to supply chain delays will not be completed until 2022. The Knox County Commissioners started renovation of the Courthouse Annex building in 2021 and will be completed in June of 2022, total cost of project \$425,400.

***Letter of Transmittal
For the Year Ended December 31, 2021***

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, 2021***

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, 2021, 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, 2020. 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-one 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, 2021***

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-second 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,



Jonette Curry
Knox County Auditor

KNOX COUNTY, OHIO

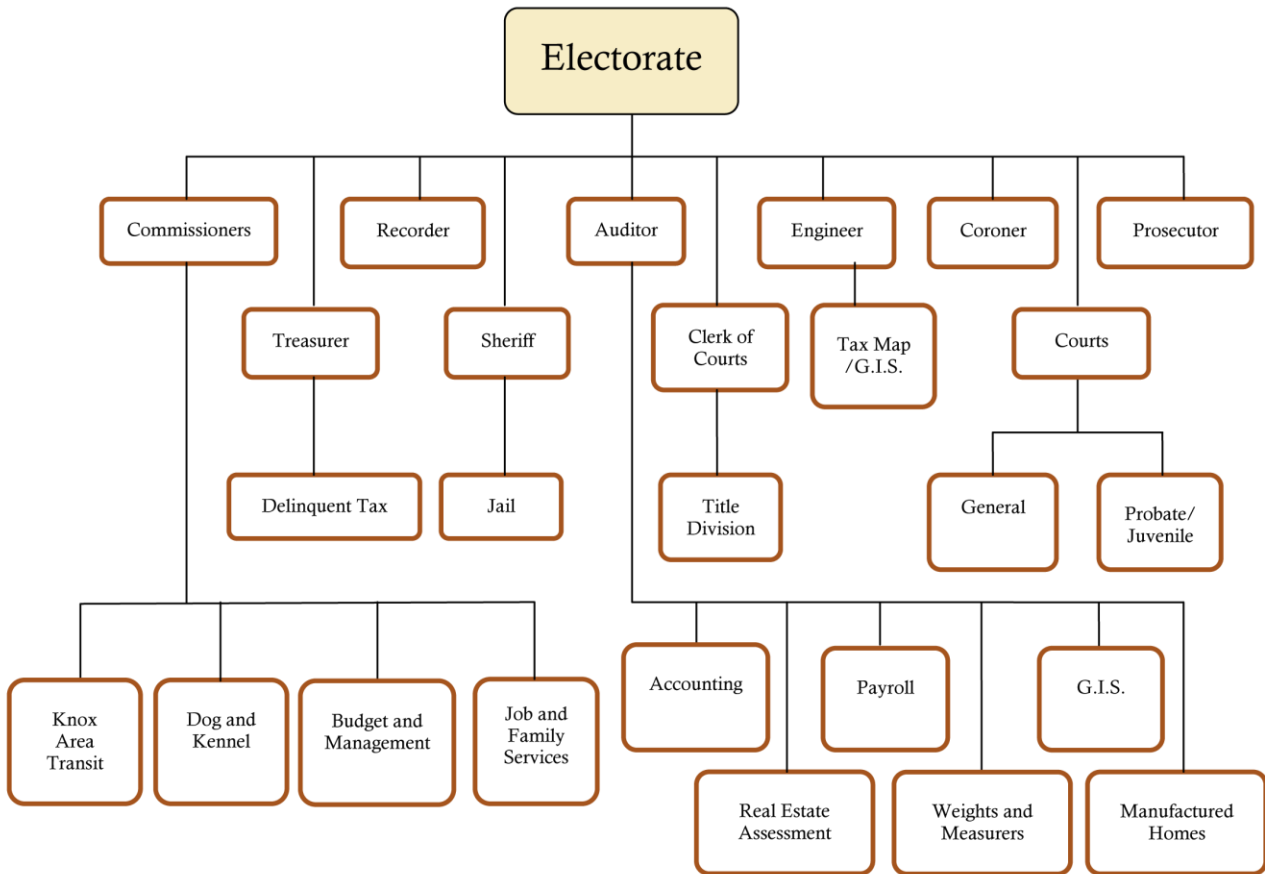
***List of Elected Officials
For the Year Ended December 31, 2021***

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

**County Organizational Chart
For the Year Ended December 31, 2021**



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, 2020

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 County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Knox County, Ohio (County), as of and for the year ended December 31, 2021, 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, each major fund, and the aggregate discretely presented component units and remaining fund information of Knox County, Ohio as of December 31, 2021, 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.

Emphasis of Matter

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

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.

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 will also issue our report dated June 28, 2022, 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

June 28, 2022

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, 2021. 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 2021 are as follows:

- ❑ In total, net position increased \$21,698,135. Net position of governmental activities increased \$20,684,530, which represents a 29.2% increase from 2020. Net position of business-type activities increased \$1,013,605 or 14.7% from 2020.
- ❑ General revenues accounted for \$33,107,552 in revenue or 50.8% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$32,021,970 or 49.2% of total revenues of \$65,129,522.
- ❑ The County had \$41,060,897 in expenses related to governmental activities; only \$28,733,854 of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$23,114,453 in revenues and \$17,838,055 in expenditures. The general fund's fund balance increased \$2,885,508 to a balance of \$15,551,162. The increase was primarily due to continued increased collections of sales tax and consistent increase of real estate tax collections from the 2020 Reappraisal values.

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, 2021**

Unaudited

Proprietary Funds – Proprietary funds use the same basis of accounting as business-type activities; therefore, these statements will essentially match.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The accounting used for fiduciary funds is much like that of the proprietary funds. We exclude these activities from the County’s other financial statements because the assets cannot be utilized by the County to finance its operations.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The following table provides a summary of the County’s net position for 2021 compared to 2020:

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$77,276,050	\$67,616,573	\$3,524,635	\$3,193,208	\$80,800,685	\$70,809,781
Net OPEB Asset	2,296,739	0	67,496	0	2,364,235	0
Capital assets, Net	70,562,848	70,785,675	11,461,477	11,712,580	82,024,325	82,498,255
Total assets	150,135,637	138,402,248	15,053,608	14,905,788	165,189,245	153,308,036
Deferred outflows of resources	4,411,980	7,640,333	187,196	372,893	4,599,176	8,013,226
Long-term liabilities outstanding	7,361,504	8,534,503	6,170,681	6,792,169	13,532,185	15,326,672
Net Pension Liability	19,360,125	25,531,919	561,399	763,442	19,921,524	26,295,361
Net OPEB Liability	0	17,520,660	0	530,609	0	18,051,269
Other liabilities	7,088,823	3,231,350	162,732	80,923	7,251,555	3,312,273
Total liabilities	33,810,452	54,818,432	6,894,812	8,167,143	40,705,264	62,985,575
Deferred inflows of resources	29,295,915	20,467,429	458,336	237,487	29,754,251	20,704,916
Net position:						
Net investment in capital assets	64,957,939	64,290,843	5,989,220	5,754,874	70,947,159	70,045,717
Restricted	36,654,200	35,939,611	0	0	36,654,200	35,939,611
Unrestricted	(10,170,889)	(29,473,734)	1,898,436	1,119,177	(8,272,453)	(28,354,557)
Total net position	\$91,441,250	\$70,756,720	\$7,887,656	\$6,874,051	\$99,328,906	\$77,630,771

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.

**Management's Discussion and Analysis
For the Year Ended December 31, 2021**

Unaudited

Changes in Net Position – The following table shows the changes in net position for 2021 compared to 2020:

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues						
Program Revenues:						
Charges for Services and Sales	\$3,878,623	\$4,553,296	\$2,644,141	\$2,534,970	\$6,522,764	\$7,088,266
Operating Grants and Contributions	22,917,971	23,476,115	458,118	0	23,376,089	23,476,115
Capital Grants and Contributions	1,937,260	1,982,015	185,857	169,571	2,123,117	2,151,586
Total Program Revenues	<u>28,733,854</u>	<u>30,011,426</u>	<u>3,288,116</u>	<u>2,704,541</u>	<u>32,021,970</u>	<u>32,715,967</u>
General Revenues:						
Property Taxes	13,658,286	13,618,495	0	0	13,658,286	13,618,495
Sales Taxes	13,982,279	12,272,604	0	0	13,982,279	12,272,604
Other Local Taxes	204,023	166,597	0	0	204,023	166,597
Intergovernmental Revenues, Unrestricted	2,945,595	2,385,220	0	0	2,945,595	2,385,220
Investment Earnings	(100,608)	927,579	37,492	33,465	(63,116)	961,044
Miscellaneous	2,380,485	3,446,676	0	0	2,380,485	3,446,676
Total General Revenues	<u>33,070,060</u>	<u>32,817,171</u>	<u>37,492</u>	<u>33,465</u>	<u>33,107,552</u>	<u>32,850,636</u>
Total Revenues	<u>61,803,914</u>	<u>62,828,597</u>	<u>3,325,608</u>	<u>2,738,006</u>	<u>65,129,522</u>	<u>65,566,603</u>
Program Expenses						
General Government						
Legislative and Executive	9,062,857	11,979,114	0	0	9,062,857	11,979,114
Judicial	1,485,542	3,316,970	0	0	1,485,542	3,316,970
Public Safety	4,460,485	10,064,056	0	0	4,460,485	10,064,056
Public Works	7,421,375	7,321,021	0	0	7,421,375	7,321,021
Health	453,263	666,392	0	0	453,263	666,392
Human Services	17,970,180	25,288,715	0	0	17,970,180	25,288,715
Interest and Fiscal Charges	207,195	253,261	0	0	207,195	253,261
Sewer	0	0	2,363,033	3,073,893	2,363,033	3,073,893
Landfill	0	0	7,457	13,495	7,457	13,495
Total Expenses	<u>41,060,897</u>	<u>58,889,529</u>	<u>2,370,490</u>	<u>3,087,388</u>	<u>43,431,387</u>	<u>61,976,917</u>
Change in Net Position Before Transfers	20,743,017	3,939,068	955,118	(349,382)	21,698,135	3,589,686
Transfers	(58,487)	(72,245)	58,487	72,245	0	0
Total Change in Net Position	<u>20,684,530</u>	<u>3,866,823</u>	<u>1,013,605</u>	<u>(277,137)</u>	<u>21,698,135</u>	<u>3,589,686</u>
Beginning Net Position	<u>70,756,720</u>	<u>66,889,897</u>	<u>6,874,051</u>	<u>7,151,188</u>	<u>77,630,771</u>	<u>74,041,085</u>
Ending Net Position	<u>\$91,441,250</u>	<u>\$70,756,720</u>	<u>\$7,887,656</u>	<u>\$6,874,051</u>	<u>\$99,328,906</u>	<u>\$77,630,771</u>

KNOX COUNTY, OHIO

**Management’s Discussion and Analysis
For the Year Ended December 31, 2021**

Unaudited

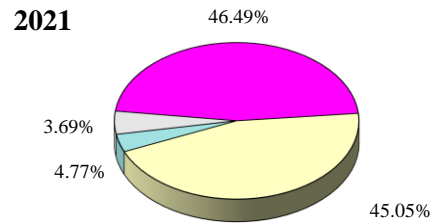
Governmental Activities

Net position of the County’s governmental activities increased by \$20,684,530. Approximately \$14 million of this increase was due to a plan design change with the OPERS OPEB plan. OPERS no longer offers 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. The remaining increase in net position was due to reduced expenses specifically for public safety expenditures allowable under the ARPA funds.

Tax revenue accounts for \$27,844,588 of the \$61,803,914 in total revenues for governmental activities. Sales tax accounted for \$13,982,279, or approximately 50.2% of total tax revenue.

The County’s direct charges to users of governmental services totaled \$3,878,623. This amount represents 6.3% of total revenues for governmental activities and 13.5% of program specific revenues.

Revenue Sources	2021	Percent of Total
Intergovernmental Revenues	\$2,945,595	4.77%
Program Revenues	28,733,854	46.49%
General Tax Revenues	27,844,588	45.05%
General Other	2,279,877	3.69%
Total Revenue	\$61,803,914	100.00%



Business-Type Activities

Net position of the business-type activities increased by \$1,013,605. This increase is partly attributable to the change in the OPERS OPEB plan mentioned above and also reduced expenditures. 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 \$47,972,736, which is higher than last year’s total of \$43,644,930. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2021 and 2020.

	Fund Balance December 31, 2021	Fund Balance December 31, 2020	Increase (Decrease)
General	\$15,551,162	\$12,665,654	\$2,885,508
Public Assistance	3,336,429	3,136,067	200,362
Motor Vehicle and Gasoline Tax	3,719,694	3,435,055	284,639
Children Services Board	(1,814,983)	(2,213,731)	398,748
Development Disabilities	18,681,143	18,652,927	28,216
American Rescue Plan Act	0	0	0
Other Governmental	8,499,291	7,968,958	530,333
Total	\$47,972,736	\$43,644,930	\$4,327,806

KNOX COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2021****Unaudited**

General Fund – The County's General Fund balance increased from 2020 to 2021. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2021 <u>Revenues</u>	2020 <u>Revenues</u>	Increase <u>(Decrease)</u>
Taxes	\$17,553,022	\$15,417,546	\$2,135,476
Intergovernmental Revenues	3,026,720	2,279,435	747,285
Charges for Services	2,066,312	1,930,534	135,778
Licenses and Permits	5,485	4,394	1,091
Investment Earnings	(135,624)	830,819	(966,443)
Fines and Forfeitures	54,619	41,657	12,962
All Other Revenue	543,919	1,380,751	(836,832)
Total	<u>\$23,114,453</u>	<u>\$21,885,136</u>	<u>\$1,229,317</u>

General Fund revenues in 2021 increased 5.6% compared to revenues in 2020. 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. The decrease in Investment Earnings is due to the decline in the fair value of investments. The decrease in All Other Revenue was from a large refund in 2020 of previous years' premiums from the Ohio Bureau of Worker's Compensation.

	2021 <u>Expenditures</u>	2020 <u>Expenditures</u>	Increase <u>(Decrease)</u>
General Government:			
Legislative and Executive	\$7,802,326	\$6,868,956	\$933,370
Judicial	2,660,025	2,447,820	212,205
Public Safety	5,532,065	4,160,611	1,371,454
Public Works	281,593	267,850	13,743
Health	208,690	209,419	(729)
Human Services	632,935	589,943	42,992
Capital Outlay	670,771	886,494	(215,723)
Debt Service:			
Principal Retirement	42,560	40,952	1,608
Interst and Fiscal Charges	7,090	8,698	(1,608)
Total	<u>\$17,838,055</u>	<u>\$15,480,743</u>	<u>\$2,357,312</u>

Expenditures increased by \$2,357,312 or 15.2% from the prior year. Public Safety had a significant increase in 2021 due to the CARES Act money being depleted under the allowable use for Sheriff Office salaries and fringes for 2020. 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, 2021***

Unaudited

Public Assistance Fund – The County's Public Assistance Fund balance increased by 6.4%. This increase in fund balance was due to a significant carry-over balance.

Motor Vehicle and Gasoline Tax Fund – The County's Motor Vehicle and Gasoline Tax Fund balance increased by 8.2%. This increase in fund balance was the result of a significant carry-over balance.

Children Services Board Fund – The fund deficit reported in the Children Services Board Fund decreased by 18.0% due to a transfer from the general fund.

Development Disabilities Fund – The fund balance reported in the Development Disabilities Fund did not significantly change from 2020.

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 2021, the County amended its General Fund budget several times. The final budget of \$21.7 million increased \$2.5 million from the original budget of \$19.2 million due to an increase in Transfers Out mainly for Permanent Improvements and an increase in Capital Outlay for various county projects. The \$1.0 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 \$18.6 million did not significantly change compared to the original budget estimates. The \$4.2 million positive variance with the final budget was the result of conservative revenues estimates for sales tax, consistent tax collections even after the 2020 Reappraisal and unanticipated ARPA funds to be used instead of General Fund expenditures.

***Management's Discussion and Analysis
For the Year Ended December 31, 2021***

Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2021 the County had \$82,024,325 net of accumulated depreciation invested in land, buildings, equipment, vehicles and infrastructure. Of this total, \$70,562,848 was related to governmental activities and \$11,461,477 to the business-type activities. The following table shows 2021 and 2020 balances:

	Governmental Activities		Increase (Decrease)
	2021	2020	
Land	\$4,607,411	\$4,612,483	(\$5,072)
Construction in Progress	302,077	1,917,895	(1,615,818)
Capital Assets not Being Depreciated	4,909,488	6,530,378	(1,620,890)
Buildings and Improvements	39,292,775	36,738,586	2,554,189
Machinery and Equipment	6,006,009	5,977,983	28,026
Vehicles	5,592,110	5,310,570	281,540
Computer Equipment	1,142,929	1,281,704	(138,775)
Infrastructure	63,174,742	61,968,861	1,205,881
Capital Assets Being Depreciated	115,208,565	111,277,704	3,930,861
Less: Accumulated Depreciation	(49,555,205)	(47,022,407)	(2,532,798)
Totals	\$70,562,848	\$70,785,675	(\$222,827)

Construction in Progress decreased due to the completion of Childrens' Services Building. Buildings and Improvements increased due to the completion of the project that was previously stated under Construction in Progress. Vehicles increased due to purchasing five new Knox Area Transit vehicles and six SUV's at the Sheriff's Office. Infrastructure increased due Locke Road Bridge replacement and General Paving Projects.

**Management's Discussion and Analysis
For the Year Ended December 31, 2021**

Unaudited

	Business-Type Activities		Increase (Decrease)
	2021	2020	
Land	\$347,189	\$347,189	\$0
Capital Assets Not Being Depreciated	347,189	347,189	0
Buildings and Improvements	11,220,325	11,220,325	0
Machinery and Equipment	2,160,473	1,975,957	184,516
Vehicles	744,048	744,048	0
Computer Equipment	64,083	64,083	0
Sewer and Water Lines	2,254,456	2,254,456	0
Capital Assets Being Depreciated	16,443,385	16,258,869	184,516
Less: Accumulated Depreciation	(5,329,097)	(4,893,478)	(435,619)
Totals	<u>\$11,461,477</u>	<u>\$11,712,580</u>	<u>(\$251,103)</u>

Business-type activities decreased from 2020 due to accumulated depreciation, partially offset by the purchase of multiple equipment upgrades to the County pump stations in Machinery and Equipment. Additional information on the County's capital assets can be found in Note 11.

Debt

At December 31, 2021, the County had \$8.5 million in general obligation bonds outstanding, \$640,455 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2021 and 2020:

	2021	2020
Governmental Activities:		
General Obligation Bonds	\$4,721,222	\$5,551,606
OPWC Loan Payable	700,747	845,817
Loan Payable	148,750	183,750
Capital Leases Payable	339,141	458,437
Compensated Absences	1,451,644	1,494,893
Total Governmental Activities	<u>7,361,504</u>	<u>8,534,503</u>
Business-Type Activities:		
OWDA Loan Payable	734,407	765,134
General Obligation Bonds	3,827,191	4,203,546
OPWC Loan Payable	650,150	680,390
Installment Loan	444,029	493,437
Landfill Postclosure Care Liability	171,372	259,894
Capital Leases Payable	282,080	332,302
Compensated Absences	61,452	57,466
Total Business-Type Activities	<u>6,170,681</u>	<u>6,792,169</u>
Totals	<u>\$13,532,185</u>	<u>\$15,326,672</u>

Additional information on the County's long-term debt can be found in Note 19.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The 2022 budget is consistent and conservative as it was in 2021. The County anticipates consistent/moderate increases in Sales Tax. State funding remains stable with no projected increases to local government.

REQUESTS FOR INFORMATION

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

KNOX COUNTY, OHIO

**Statement of Net Position
December 31, 2021**

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Knox County Airport	Knox County Land Reutilization Corporation
Assets:					
Cash and Cash Equivalents	\$ 43,154,211	\$ 3,021,827	\$ 46,176,038	\$ 0	\$ 0
Cash and Cash Equivalents in Segregated Account	86,469	1,044	87,513	411,786	199,113
Cash and Cash Equivalents with Fiscal Agent	6,603,712	0	6,603,712	0	0
Receivables:					
Taxes	17,857,108	0	17,857,108	0	0
Accounts	165,442	376,724	542,166	40,240	0
Intergovernmental	7,113,899	0	7,113,899	0	0
Interest	67,426	0	67,426	0	0
Lease	304,951	0	304,951	0	0
Special Assessments	16,180	0	16,180	0	0
Loans	1,075,072	0	1,075,072	0	0
Internal Balances	(1,954)	1,954	0	0	0
Due from Component Unit	69,327	0	69,327	0	0
Inventory of Supplies	369,006	114,647	483,653	47,037	0
Prepaid Items	206,792	8,439	215,231	0	24,220
Restricted Assets:					
Cash and Cash Equivalents	188,409	0	188,409	0	0
Other Assets	0	0	0	0	838,234
Net OPEB Asset	2,296,739	67,496	2,364,235	0	0
Capital Assets not Being Depreciated	4,909,488	347,189	5,256,677	744,837	0
Capital Assets Being Depreciated, net	65,653,360	11,114,288	76,767,648	6,941,516	6,920
Total Assets	150,135,637	15,053,608	165,189,245	8,185,416	1,068,487
Deferred Outflows of Resources:					
Deferred Charge on Refunding	0	21,571	21,571	0	0
Pension	3,005,867	110,633	3,116,500	0	0
OPEB	1,406,113	54,992	1,461,105	0	0
Total Deferred Outflows of Resources	4,411,980	187,196	4,599,176	0	0
Liabilities:					
Accounts Payable	1,118,776	44,046	1,162,822	58,501	368,953
Accrued Wages and Benefits	397,283	11,973	409,256	0	0
Intergovernmental Payable	564,068	9,128	573,196	0	0
Contracts Payable	146,319	87,933	234,252	0	0
Due to Others	188,409	0	188,409	0	0
Unearned Revenue	4,613,582	0	4,613,582	0	31,921
Matured Bonds and Interest Payable	48,379	0	48,379	0	0
Due to Primary Government	0	0	0	69,327	0
Accrued Interest Payable	12,007	9,652	21,659	0	0
Long Term Liabilities:					
Due Within One Year	1,616,626	660,316	2,276,942	25,800	0
Due in More Than One Year:					
Net Pension Liability	19,360,125	561,399	19,921,524	0	0
Other Amounts Due in More Than One Year	5,744,878	5,510,365	11,255,243	450,900	150,000
Total Liabilities	33,810,452	6,894,812	40,705,264	604,528	550,874

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	13,891,450	0	13,891,450	0	0
Pension	8,375,691	252,109	8,627,800	0	0
OPEB	7,028,774	206,227	7,235,001	0	0
Total Deferred Inflows of Resources	<u>29,295,915</u>	<u>458,336</u>	<u>29,754,251</u>	<u>0</u>	<u>0</u>
Net Position:					
Net Investment in Capital Assets	64,957,939	5,989,220	70,947,159	7,209,653	0
Restricted For:					
Public Safety	2,506,263	0	2,506,263	0	0
Public Works	6,475,963	0	6,475,963	0	0
Human Services	22,480,986	0	22,480,986	0	0
Capital Projects	221,369	0	221,369	0	0
Debt Service	0	0	0	58,101	0
Other Purposes	4,969,619	0	4,969,619	0	0
Unrestricted (Deficit)	(10,170,889)	1,898,436	(8,272,453)	313,134	517,613
Total Net Position	<u>\$ 91,441,250</u>	<u>\$ 7,887,656</u>	<u>\$ 99,328,906</u>	<u>\$ 7,580,888</u>	<u>\$ 517,613</u>

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Activities
For the Year Ended December 31, 2021**

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 9,062,857	\$ 1,216,194	\$ 1,545,780	\$ 951,523
Judicial	1,485,542	971,811	448,544	0
Public Safety	4,460,485	600,751	1,166,400	0
Public Works	7,421,375	51,295	7,240,099	734,977
Health	453,263	206,427	76,416	0
Human Services	17,970,180	832,145	12,440,732	250,760
Interest and Fiscal Charges	207,195	0	0	0
Total Governmental Activities	<u>41,060,897</u>	<u>3,878,623</u>	<u>22,917,971</u>	<u>1,937,260</u>
Business-Type Activities:				
Sewer District Fund	2,363,033	2,644,141	458,118	185,857
Landfill Fund	7,457	0	0	0
Total Business-Type Activities	<u>2,370,490</u>	<u>2,644,141</u>	<u>458,118</u>	<u>185,857</u>
Total Primary Government	<u>\$ 43,431,387</u>	<u>\$ 6,522,764</u>	<u>\$ 23,376,089</u>	<u>\$ 2,123,117</u>
Component Units:				
Knox County Airport	\$ 2,446,888	\$ 527,260	\$ 198,055	\$ 963,844
Knox County Land Reutilization Corporation	1,347,507	0	358,404	0
Total Component Units	<u>\$ 3,794,395</u>	<u>\$ 527,260</u>	<u>\$ 556,459</u>	<u>\$ 963,844</u>

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
\$ (5,349,360)	\$ 0	\$ (5,349,360)		
(65,187)	0	(65,187)		
(2,693,334)	0	(2,693,334)		
604,996	0	604,996		
(170,420)	0	(170,420)		
(4,446,543)	0	(4,446,543)		
(207,195)	0	(207,195)		
<u>(12,327,043)</u>	<u>0</u>	<u>(12,327,043)</u>		
0	925,083	925,083		
<u>0</u>	<u>(7,457)</u>	<u>(7,457)</u>		
<u>0</u>	<u>917,626</u>	<u>917,626</u>		
<u>(12,327,043)</u>	<u>917,626</u>	<u>(11,409,417)</u>		
			\$ (757,729)	
			<u>(757,729)</u>	\$ (989,103)
				<u>(989,103)</u>
6,039,047	0	6,039,047	0	0
7,619,239	0	7,619,239	0	0
13,982,279	0	13,982,279	0	0
204,023	0	204,023	0	0
2,945,595	0	2,945,595	0	843,492
(100,608)	37,492	(63,116)	0	0
2,380,485	0	2,380,485	0	0
(58,487)	58,487	0	0	0
<u>33,011,573</u>	<u>95,979</u>	<u>33,107,552</u>	<u>0</u>	<u>843,492</u>
20,684,530	1,013,605	21,698,135	(757,729)	(145,611)
<u>70,756,720</u>	<u>6,874,051</u>	<u>77,630,771</u>	<u>8,338,617</u>	<u>663,224</u>
<u>\$ 91,441,250</u>	<u>\$ 7,887,656</u>	<u>\$ 99,328,906</u>	<u>\$ 7,580,888</u>	<u>\$ 517,613</u>

KNOX COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2021**

	General	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Board
Assets:				
Cash and Cash Equivalents	\$ 14,393,100	\$ 355,670	\$ 2,987,559	\$ 819,784
Cash and Cash Equivalents in Segregated Accounts	7,002	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Taxes	8,344,526	0	0	1,807,671
Accounts	108,903	2,590	969	52
Intergovernmental	1,333,099	424,254	3,433,181	313,141
Interest	66,199	0	1,227	0
Leases	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	36,281	2,747,134	0	28,138
Advance to Other Funds	223,465	0	0	0
Due from Component Unit	69,327	0	0	0
Inventory of Supplies	4,762	0	364,244	0
Prepaid Items	119,359	31,517	12,418	0
Restricted Assets:				
Cash and Cash Equivalents	188,409	0	0	0
Total Assets	\$ 24,894,432	\$ 3,561,165	\$ 6,799,598	\$ 2,968,786
Liabilities:				
Accounts Payable	\$ 236,015	\$ 50,130	\$ 70,350	\$ 307,192
Accrued Wages and Benefits Payable	168,941	75,085	30,453	0
Intergovernmental Payable	407,679	44,918	22,012	0
Contracts Payable	39,009	0	98,078	0
Due to Others	188,409	0	0	0
Unearned Revenue	0	0	0	0
Matured Bonds and Interest Payable	0	0	0	0
Due to Other Funds	313	54,603	0	2,515,445
Advances from Other Funds	0	0	0	0
Total Liabilities	1,040,366	224,736	220,893	2,822,637
Deferred Inflows of Resources:				
Property Tax	5,167,840	0	0	1,775,225
Unavailable Revenue	3,135,064	0	2,859,011	185,907
Total Deferred Inflows of Resources	8,302,904	0	2,859,011	1,961,132
Fund Balances:				
Nonspendable	236,886	31,517	376,662	0
Restricted	0	3,304,912	3,343,032	0
Assigned	531,239	0	0	0
Unassigned	14,783,037	0	0	(1,814,983)
Total Fund Balances	15,551,162	3,336,429	3,719,694	(1,814,983)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 24,894,432	\$ 3,561,165	\$ 6,799,598	\$ 2,968,786

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

Development Disabilities	American Rescue Plan Act	Other Governmental Funds	Total Governmental Funds
\$ 12,176,097	\$ 4,790,678	\$ 7,628,788	\$ 43,151,676
0	0	79,467	86,469
6,603,712	0	0	6,603,712
4,831,963	0	2,872,948	17,857,108
2,593	0	49,365	164,472
266,069	0	1,344,155	7,113,899
0	0	0	67,426
0	0	304,951	304,951
0	0	16,180	16,180
0	0	1,075,072	1,075,072
1,072	0	16,814	2,829,439
0	0	0	223,465
0	0	0	69,327
0	0	0	369,006
16,707	0	26,791	206,792
0	0	0	188,409
<u>\$ 23,898,213</u>	<u>\$ 4,790,678</u>	<u>\$ 13,414,531</u>	<u>\$ 80,327,403</u>
\$ 149,865	\$ 79,428	\$ 225,796	\$ 1,118,776
45,880	0	76,924	397,283
31,091	0	58,368	564,068
0	0	9,232	146,319
0	0	0	188,409
0	4,613,582	0	4,613,582
0	0	48,379	48,379
0	97,668	259,078	2,927,107
0	0	223,465	223,465
<u>226,836</u>	<u>4,790,678</u>	<u>901,242</u>	<u>10,227,388</u>
4,743,475	0	2,204,910	13,891,450
246,759	0	1,809,088	8,235,829
<u>4,990,234</u>	<u>0</u>	<u>4,013,998</u>	<u>22,127,279</u>
16,707	0	26,791	688,563
18,664,436	0	7,107,872	32,420,252
0	0	1,400,757	1,931,996
0	0	(36,129)	12,931,925
<u>18,681,143</u>	<u>0</u>	<u>8,499,291</u>	<u>47,972,736</u>
<u>\$ 23,898,213</u>	<u>\$ 4,790,678</u>	<u>\$ 13,414,531</u>	<u>\$ 80,327,403</u>

KNOX COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Position Of Governmental Activities
December 31, 2021***

Total Governmental Fund Balances		\$ 47,972,736
 <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.		70,562,848
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.		8,235,829
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.		99,219
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	3,005,867	
Deferred Inflows - Pension	(8,375,691)	
Net Pension Liability	<u>(19,360,125)</u>	(24,729,949)
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	1,406,113	
Deferred Inflows - OPEB	(7,028,774)	
Net OPEB Asset	<u>2,296,739</u>	(3,325,922)
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	(4,721,222)	
Ohio Public Works Commission Loan Payable	(700,747)	
Loan Payable	(148,750)	
Compensated Absences Payable	(1,451,644)	
Capital Lease Payable	(339,141)	
Accrued Interest Payable	<u>(12,007)</u>	<u>(7,373,511)</u>
<i>Net Position of Governmental Activities</i>		<u>\$ 91,441,250</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, 2021**

	General	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Board
Revenues:				
Taxes	\$ 17,553,022	\$ 0	\$ 0	\$ 1,878,466
Intergovernmental Revenues	3,026,720	3,843,441	7,203,748	3,811,919
Charges for Services	2,066,312	98,811	9,450	92,101
Licenses and Permits	5,485	0	0	0
Investment Earnings	(135,624)	0	17,821	0
Special Assessments	0	0	0	0
Fines and Forfeitures	54,619	0	16,271	0
All Other Revenue	543,919	577,122	91,166	44,198
Total Revenue	23,114,453	4,519,374	7,338,456	5,826,684
Expenditures:				
Current:				
General Government:				
Legislative and Executive	7,802,326	0	0	0
Judicial	2,660,025	0	0	0
Public Safety	5,532,065	0	0	0
Public Works	281,593	0	7,176,542	0
Health	208,690	0	0	0
Human Services	632,935	3,838,509	0	5,905,067
Intergovernmental	0	0	0	0
Capital Outlay	670,771	0	0	0
Debt Service:				
Principal Retirement	42,560	0	0	0
Interest and Fiscal Charges	7,090	0	0	0
Total Expenditures	17,838,055	3,838,509	7,176,542	5,905,067
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,276,398	680,865	161,914	(78,383)
Other Financing Sources (Uses):				
Transfers In	84,789	89,498	0	477,131
Transfers Out	(2,477,679)	(570,001)	0	0
Total Other Financing Sources (Uses)	(2,392,890)	(480,503)	0	477,131
Net Change in Fund Balances	2,883,508	200,362	161,914	398,748
Fund Balances at Beginning of Year	12,665,654	3,136,067	3,435,055	(2,213,731)
Increase in Inventory	2,000	0	122,725	0
Fund Balances End of Year	\$ 15,551,162	\$ 3,336,429	\$ 3,719,694	\$ (1,814,983)

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

Development Disabilities	American Rescue Plan Act	Other Governmental Funds	Total Governmental Funds
\$ 3,476,818	\$ 0	\$ 4,727,489	\$ 27,635,795
2,282,259	980,959	6,437,974	27,587,020
0	0	1,223,171	3,489,845
0	0	230,696	236,181
0	1,793	18,773	(97,237)
0	0	6,518	6,518
0	0	75,520	146,410
164,264	0	745,266	2,165,935
<u>5,923,341</u>	<u>982,752</u>	<u>13,465,407</u>	<u>61,170,467</u>
0	982,752	1,129,440	9,914,518
0	0	328,308	2,988,333
0	0	3,276,265	8,808,330
0	0	6,134	7,464,269
0	0	346,474	555,164
5,895,125	0	3,979,359	20,250,995
0	0	2,396,783	2,396,783
0	0	2,608,673	3,279,444
0	0	1,066,375	1,108,935
0	0	182,335	189,425
<u>5,895,125</u>	<u>982,752</u>	<u>15,320,146</u>	<u>56,956,196</u>
28,216	0	(1,854,739)	4,214,271
0	0	2,385,072	3,036,490
0	0	0	(3,047,680)
<u>0</u>	<u>0</u>	<u>2,385,072</u>	<u>(11,190)</u>
28,216	0	530,333	4,203,081
18,652,927	0	7,968,958	43,644,930
0	0	0	124,725
<u>\$ 18,681,143</u>	<u>\$ 0</u>	<u>\$ 8,499,291</u>	<u>\$ 47,972,736</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, 2021***

Net Change in Fund Balances - Total Governmental Funds \$ 4,203,081

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

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

Capital Outlay	3,989,094	
Depreciation Expense	<u>(4,178,388)</u>	(189,294)

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. (284,293)

Donations of capital assets increase net position in the statement of activities, but do not appear in the governmental funds because they are not financial resources. 250,760

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 390,844

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows. 2,636,429

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities. (909,600)

Except for amounts reported as deferred inflows/outflows, changes in the net OPEB asset are reported as OPEB expense in the statement of activities. 13,589,181

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	809,569	
Ohio Public Works Commission Principal Payment	145,070	
Local Government Innovation Loan Principal Payment	35,000	
Capital Lease Principal Payment	<u>119,296</u>	1,108,935

(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. 1,693

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	43,249	
Change in Inventory	124,725	
Amortization of Bond Premium	20,815	
Amortization of Loss on Refunding	<u>(40,278)</u>	148,511

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.

(261,717)

Change in Net Position of Governmental Activities

\$ 20,684,530

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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 14,579,370	\$ 14,579,370	\$ 17,390,743	\$ 2,811,373
Intergovernmental Revenues	1,955,276	1,955,276	2,927,580	972,304
Charges for Services	1,245,500	1,245,500	1,477,649	232,149
Licenses and Permits	3,100	3,100	5,485	2,385
Investment Earnings	250,000	250,000	301,841	51,841
Fines and Forfeitures	46,500	46,500	51,945	5,445
All Other Revenues	456,314	454,219	448,297	(5,922)
Total Revenues	18,536,060	18,533,965	22,603,540	4,069,575
Expenditures:				
Current:				
General Government - Legislative and Executive	8,312,774	8,404,125	8,004,370	399,755
General Government - Judicial	2,469,124	2,515,370	2,405,825	109,545
Public Safety	5,626,379	5,677,008	5,612,743	64,265
Public Works	324,376	330,413	302,073	28,340
Health	237,960	237,960	219,407	18,553
Human Services	817,610	817,610	637,648	179,962
Debt Service:				
Principal	42,560	42,560	42,560	0
Interest and Fiscal Charges	7,090	7,090	7,090	0
Capital Outlay	613,319	1,019,837	964,733	55,104
Total Expenditures	18,451,192	19,051,973	18,196,449	855,524
Excess (Deficiency) of Revenues Over (Under) Expenditures	84,868	(518,008)	4,407,091	4,925,099
Other Financing Sources (Uses):				
Other Financing Uses	(132,542)	(132,542)	(109,177)	23,365
Transfers In	100,000	100,000	172,297	72,297
Transfers Out	(598,447)	(2,431,700)	(2,431,700)	0
Advances In	5,000	5,000	108,300	103,300
Advances Out	0	(127,000)	0	127,000
Total Other Financing Sources (Uses)	(625,989)	(2,586,242)	(2,260,280)	325,962
Net Change in Fund Balance	(541,121)	(3,104,250)	2,146,811	5,251,061
Fund Balance at Beginning of Year	9,951,902	9,951,902	9,951,902	0
Prior Year Encumbrances	544,734	544,734	544,734	0
Fund Balance at End of Year	\$ 9,955,515	\$ 7,392,386	\$ 12,643,447	\$ 5,251,061

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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 4,500,000	\$ 4,500,000	\$ 3,542,668	\$ (957,332)
Charges for Services	120,000	120,000	98,811	(21,189)
All Other Revenues	1,775,000	1,775,000	1,512,195	(262,805)
Total Revenues	<u>6,395,000</u>	<u>6,395,000</u>	<u>5,153,674</u>	<u>(1,241,326)</u>
Expenditures:				
Human Services	6,873,415	6,903,415	4,814,874	2,088,541
Total Expenditures	<u>6,873,415</u>	<u>6,903,415</u>	<u>4,814,874</u>	<u>2,088,541</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(478,415)	(508,415)	338,800	847,215
Other Financing Sources (Uses):				
Transfers In	630,000	630,000	89,498	(540,502)
Transfers Out	(175,000)	(572,356)	(570,001)	2,355
Total Other Financing Sources (Uses)	<u>455,000</u>	<u>57,644</u>	<u>(480,503)</u>	<u>(538,147)</u>
Net Change in Fund Balance	(23,415)	(450,771)	(141,703)	309,068
Fund Balance at Beginning of Year	405,356	405,356	405,356	0
Prior Year Encumbrances	45,415	45,415	45,415	0
Fund Balance at End of Year	<u>\$ 427,356</u>	<u>\$ 0</u>	<u>\$ 309,068</u>	<u>\$ 309,068</u>

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 6,902,071	\$ 6,902,071	\$ 7,198,709	\$ 296,638
Charges for Services	4,300	4,300	9,450	5,150
Investment Earnings	35,000	35,000	18,262	(16,738)
Fines and Forfeitures	10,500	10,500	15,258	4,758
All Other Revenues	64,500	64,500	93,053	28,553
Total Revenues	<u>7,016,371</u>	<u>7,016,371</u>	<u>7,334,732</u>	<u>318,361</u>
Expenditures:				
Public Works	<u>7,648,395</u>	<u>8,633,395</u>	<u>8,032,286</u>	<u>601,109</u>
Total Expenditures	<u>7,648,395</u>	<u>8,633,395</u>	<u>8,032,286</u>	<u>601,109</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(632,024)	(1,617,024)	(697,554)	919,470
Fund Balance at Beginning of Year	2,179,808	2,179,808	2,179,808	0
Prior Year Encumbrances	632,024	632,024	632,024	0
Fund Balance at End of Year	<u>\$ 2,179,808</u>	<u>\$ 1,194,808</u>	<u>\$ 2,114,278</u>	<u>\$ 919,470</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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,804,470	\$ 1,804,470	\$ 1,878,762	\$ 74,292
Intergovernmental Revenues	3,928,263	3,928,263	3,703,920	(224,343)
Charges for Services	155,000	155,000	92,101	(62,899)
All Other Revenues	14,600	14,600	34,179	19,579
Total Revenues	<u>5,902,333</u>	<u>5,902,333</u>	<u>5,708,962</u>	<u>(193,371)</u>
Expenditures:				
Human Services	<u>5,943,941</u>	<u>6,405,941</u>	<u>6,060,997</u>	<u>344,944</u>
Total Expenditures	<u>5,943,941</u>	<u>6,405,941</u>	<u>6,060,997</u>	<u>344,944</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(41,608)	(503,608)	(352,035)	151,573
Other Financing Sources (Uses):				
Transfers In	<u>0</u>	<u>0</u>	<u>477,131</u>	<u>477,131</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>477,131</u>	<u>477,131</u>
Net Change in Fund Balance	(41,608)	(503,608)	125,096	628,704
Fund Balance at Beginning of Year	602,944	602,944	602,944	0
Prior Year Encumbrances	43,942	43,942	43,942	0
Fund Balance at End of Year	<u>\$ 605,278</u>	<u>\$ 143,278</u>	<u>\$ 771,982</u>	<u>\$ 628,704</u>

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Development Disabilities Fund
For the Year Ended December 31, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 4,429,700	\$ 4,429,700	\$ 3,476,527	\$ (953,173)
Intergovernmental Revenues	2,165,159	2,177,616	2,348,506	170,890
All Other Revenues	418,128	418,128	169,746	(248,382)
Donations and Contributions	3,000	3,000	0	(3,000)
Total Revenues	<u>7,015,987</u>	<u>7,028,444</u>	<u>5,994,779</u>	<u>(1,033,665)</u>
Expenditures:				
Human Services	8,508,907	8,642,208	6,182,760	2,459,448
Total Expenditures	<u>8,508,907</u>	<u>8,642,208</u>	<u>6,182,760</u>	<u>2,459,448</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,492,920)	(1,613,764)	(187,981)	1,425,783
Other Financing Sources (Uses):				
Transfers Out	0	(50,000)	0	50,000
Total Other Financing Sources (Uses)	<u>0</u>	<u>(50,000)</u>	<u>0</u>	<u>50,000</u>
Net Change in Fund Balance	(1,492,920)	(1,663,764)	(187,981)	1,475,783
Fund Balance at Beginning of Year	12,329,496	12,329,496	12,329,496	0
Prior Year Encumbrances	15,871	15,871	15,871	0
Fund Balance at End of Year	<u>\$ 10,852,447</u>	<u>\$ 10,681,603</u>	<u>\$ 12,157,386</u>	<u>\$ 1,475,783</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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 6,052,659	\$ 5,692,209	\$ (360,450)
Investment Earnings	0	0	1,793	1,793
Total Revenues	0	6,052,659	5,694,002	(358,657)
Expenditures:				
General Government - Legislative and Executive	0	6,052,659	1,633,529	4,419,130
Total Expenditures	0	6,052,659	1,633,529	4,419,130
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	4,060,473	4,060,473
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 4,060,473	\$ 4,060,473

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Net Position
Proprietary Funds
December 31, 2021**

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 2,945,887	\$ 75,940	\$ 3,021,827	\$ 2,535
Cash and Cash Equivalents in Segregated Accounts	1,044	0	1,044	0
Receivables:				
Accounts	376,724	0	376,724	970
Due from Other Funds	97,668	0	97,668	0
Inventory of Supplies	114,647	0	114,647	0
Prepaid Items	8,439	0	8,439	0
Total Current Assets	3,544,409	75,940	3,620,349	3,505
Noncurrent Assets:				
Net OPEB Asset	67,496	0	67,496	0
Capital Assets not Being Depreciated	204,025	143,164	347,189	0
Capital Assets being Depreciated, net	11,114,288	0	11,114,288	0
Total Noncurrent Assets	11,385,809	143,164	11,528,973	0
Total Assets	14,930,218	219,104	15,149,322	3,505
Deferred Outflows of Resources:				
Deferred Charge on Refunding	21,571	0	21,571	0
Pension	110,633	0	110,633	0
OPEB	54,992	0	54,992	0
Total Deferred Outflows of Resources	187,196	0	187,196	0
Liabilities:				
Current Liabilities:				
Accounts Payable	44,046	0	44,046	0
Accrued Wages and Benefits	11,973	0	11,973	0
Intergovernmental Payable	9,128	0	9,128	0
Contracts Payable	87,933	0	87,933	0
Accrued Interest Payable	9,652	0	9,652	0
Compensated Absences - Current	40,402	0	40,402	0
Capital Leases - Current	52,182	0	52,182	0
General Obligation Bonds - Current	370,000	0	370,000	0
Installment Loans Payable - Current	50,683	0	50,683	0
OWDA Loans Payable - Current	31,635	0	31,635	0
OPWC Loans Payable - Current	30,239	0	30,239	0
Landfill Postclosure Care Liability - Current	0	85,175	85,175	0
Total Current Liabilities	737,873	85,175	823,048	0

KNOX COUNTY, OHIO

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
<i>Noncurrent Liabilities</i>				
Compensated Absences Payable	21,050	0	21,050	0
Capital Leases Payable	229,898	0	229,898	0
General Obligation Bonds Payable	3,457,191	0	3,457,191	0
Installment Loans Payable	393,346	0	393,346	0
OWDA Loans Payable	702,772	0	702,772	0
OPWC Loans Payable	619,911	0	619,911	0
Landfill Postclosure Care Liability	0	86,197	86,197	0
Net Pension Liability	561,399	0	561,399	0
<i>Total Noncurrent Liabilities</i>	5,985,567	86,197	6,071,764	0
Total Liabilities	6,723,440	171,372	6,894,812	0
Deferred Inflows of Resources:				
Pension	252,109	0	252,109	0
OPEB	206,227	0	206,227	0
Total Deferred Inflows of Resources	458,336	0	458,336	0
Net Position:				
Net Investment in Capital Assets	5,846,056	143,164	5,989,220	0
Unrestricted	2,089,582	(95,432)	1,994,150	3,505
Total Net Position	\$ 7,935,638	\$ 47,732	\$ 7,983,370	\$ 3,505

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds. (95,714)

Total Net Position of Business Type Activities \$ 7,887,656

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, 2021**

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
Operating Revenues:				
Charges for Services	\$ 2,632,647	\$ 0	\$ 2,632,647	\$ 0
Other Operating Revenue	11,494	0	11,494	0
Total Operating Revenues	2,644,141	0	2,644,141	0
Operating Expenses:				
Personal Services	528,085	0	528,085	0
Contractual Services	928,122	0	928,122	9,764
Materials and Supplies	267,349	0	267,349	0
Depreciation	435,619	0	435,619	0
Other Operating Expenses	37,910	7,457	45,367	0
Health Insurance Claims	0	0	0	213,127
Total Operating Expenses	2,197,085	7,457	2,204,542	222,891
Operating Income (Loss)	447,056	(7,457)	439,599	(222,891)
Nonoperating Revenue (Expenses):				
Intergovernmental Grants	458,118	0	458,118	0
Investment Earnings	37,492	0	37,492	121
Interest Expense	(157,598)	0	(157,598)	0
Total Nonoperating Revenues (Expenses)	338,012	0	338,012	121
Income (Loss) Before Contributions and Transfers	785,068	(7,457)	777,611	(222,770)
Capital Contributions - Tap in Fees	185,857	0	185,857	0
Transfers In	0	95,979	95,979	0
Transfers Out	(37,492)	0	(37,492)	(47,297)
Change in Net Position	933,433	88,522	1,021,955	(270,067)
Net Position (Deficit) Beginning of Year	7,002,205	(40,790)	6,961,415	273,572
Net Position End of Year	<u>\$ 7,935,638</u>	<u>\$ 47,732</u>	<u>\$ 7,983,370</u>	<u>\$ 3,505</u>
Change in Net Position of Enterprise Funds			\$ 1,021,955	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.			(8,350)	
Change in Net Position of Business Type Activities			<u>\$ 1,013,605</u>	

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2021**

	<u>Business Type Activities - Enterprise Funds</u>			Governmental
	Sewer			Activities -
	District	Landfill	Totals	Internal Service Fund
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$2,655,621	\$0	\$2,655,621	\$0
Cash Payments to Suppliers for Goods and Services	(1,258,641)	(95,979)	(1,354,620)	(21,089)
Cash Payments to Employees for Service	(918,302)	0	(918,302)	0
Cash Payments for Claims	0	0	0	(727,445)
Cash From Other Sources	0	0	0	112,153
Net Cash Provided (Used) for Operating Activities	478,678	(95,979)	382,699	(636,381)
<u>Cash Flows from Noncapital and Related Financing Activities:</u>				
Transfers In	0	95,979	95,979	0
Transfers Out	(37,492)	0	(37,492)	(47,297)
Principal Paid in Installment Loan	(49,408)	0	(49,408)	0
Interest Paid on Debt	(12,583)	0	(12,583)	0
Intergovernmental Grants	360,450	0	360,450	0
Net Cash Provided (Used) for Noncapital and Related Financing Activities	260,967	95,979	356,946	(47,297)
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Contributed Capital from Tap-In Fees	185,857	0	185,857	0
Acquisition of Capital Assets	(97,956)	0	(97,956)	0
Principal Paid on Ohio Water Development Loan Payable	(30,727)	0	(30,727)	0
Principal Paid on Ohio Public Works Commission Loan Payable	(30,240)	0	(30,240)	0
Principal Paid on General Obligation Bonds Payable	(365,000)	0	(365,000)	0
Principal Paid on Capital Lease Payable	(50,222)	0	(50,222)	0
Interest Paid on Debt	(154,883)	0	(154,883)	0
Net Cash Used for Capital and Related Financing Activities	(543,171)	0	(543,171)	0
<u>Cash Flows from Investing Activities:</u>				
Receipts of Interest	37,492	0	37,492	121
Net Cash Provided by Investing Activities	37,492	0	37,492	121
Net Increase (Decrease) in Cash and Cash Equivalents	233,966	0	233,966	(683,557)
Cash and Cash Equivalents at Beginning of Year	2,712,965	75,940	2,788,905	686,092
Cash and Cash Equivalents at End of Year	\$2,946,931	\$75,940	\$3,022,871	\$2,535
<u>Reconciliation of Cash and</u>				
<u>Cash Equivalents per Statement of Net Position:</u>				
Cash and Cash Equivalents	\$2,945,887	\$75,940	\$3,021,827	\$2,535
Cash and Cash Equivalents with Fiscal Agent	1,044	0	1,044	0
Cash and Cash Equivalents at End of Year	\$2,946,931	\$75,940	\$3,022,871	\$2,535

(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)	\$447,056	(\$7,457)	\$439,599	(\$222,891)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) for Operating Activities:				
Depreciation Expense	435,619	0	435,619	0
Miscellaneous Nonoperating Revenue	0	0	0	112,153
Changes in Assets, Deferred Outflows of Resources, Liabilities and Deferred Inflows of Resources:				
Decrease in Accounts Receivable	11,480	0	11,480	0
Increase in Inventory	(18,979)	0	(18,979)	0
Increase in Prepaid Items	(644)	0	(644)	0
Increase in Net OPEB Asset	(67,496)	0	(67,496)	0
Decrease Deferred Outflows-Pension	101,098	0	101,098	0
Decrease Deferred Outflows-OPEB	82,504	0	82,504	0
Decrease in Accounts Payable	(7,508)	0	(7,508)	(11,325)
Increase in Accrued Wages and Benefits	2,783	0	2,783	0
Decrease in Closure and Postclosure Care Payable	0	(88,522)	(88,522)	0
Decrease in Intergovernmental Payable	(791)	0	(791)	0
Increase in Contracts Payable	1,373	0	1,373	0
Increase in Compensated Absences	3,986	0	3,986	0
Decrease in Claims Payable	0	0	0	(514,318)
Decrease in Net Pension Liability	(202,043)	0	(202,043)	0
Decrease in Net OPEB Liability	(530,609)	0	(530,609)	0
Increase in Deferred Inflows-Pension	90,167	0	90,167	0
Increase in Deferred Inflows-OPEB	130,682	0	130,682	0
Total Adjustments	31,622	(88,522)	(56,900)	(413,490)
Net Cash Provided (Used) for Operating Activities	\$478,678	(\$95,979)	\$382,699	(\$636,381)

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 2021, the Sewer District Fund had outstanding liabilities of \$86,560 for certain capital assets.

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Net Position
Fiduciary Funds
December 31, 2021**

	<u>Custodial Funds</u>
Assets:	
Cash and Cash Equivalents	\$ 10,124,970
Cash in segregated Accounts	721,140
Receivables:	
Taxes	74,230,403
Intergovernmental	3,859,054
Special Assessments	<u>22,507</u>
Total Assets	<u>88,958,074</u>
Liabilities:	
Intergovernmental Payable	<u>2,936,848</u>
Total Liabilities	<u>2,936,848</u>
Deferred Inflows of Resources:	
Property Taxes not Levied to Finance Current Year Operations	<u>73,012,220</u>
Total Deferred Inflows of Resources	<u>73,012,220</u>
Net Position:	
Restricted for Individuals, Organizations and Other Governments	<u>13,009,006</u>
Total Net Position	<u>\$ 13,009,006</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, 2021***

	<u>Custodial Funds</u>
Additions:	
Property Tax Collection for Other Governments	\$ 63,060,422
Amounts Received as Fiscal Agent	12,575,546
Intergovernmental	6,949,837
Licenses, Fees and Permits for Other Governments	15,538,641
Special Assessments for Other Governments	288,176
Miscellaneous	192,695
Total Additions	<u>98,605,317</u>
Deductions:	
Taxes Distributed to Other Governments	62,811,030
Payments Made to Other Governments	22,748,684
Payments Made on Behalf of Other Governments	11,563,244
Payments Made to Individuals	191,590
Total Deductions	<u>97,314,548</u>
Net Increase in Fiduciary Net Position	1,290,769
Net Position Beginning of Year, Restated	<u>11,718,237</u>
Net Position End of Year	<u>\$ 13,009,006</u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2021***

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, 2021***

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, 2021***

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 2021.

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, 2021***

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, 2021***

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, 2021***

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, 2021***

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, 2021***

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, 2021***

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, 2021***

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 2021.

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 2021, 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, 2021***

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 2021 amounted to (\$63,116).

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, 2021***

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 2021, 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 while inventories of governmental activities and enterprise funds are valued at lower of cost or market using the consumption method.

Component Unit:

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

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2021, 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, 2021***

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, 2021***

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, 2021***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Long-Term Liabilities

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

<u>Obligation</u>	<u>Fund</u>
General Obligation Bond	Bond Retirement Fund, Sewer District Fund
Ohio Public Works Commission Loans	Motor Vehicle and Gas Tax Fund, Sewer District Fund
Ohio Water Development Authority Loans	Sewer District Fund
Loan Payable	General Fund, Bond Retirement Fund, 911 Emergency Calling System Fund
Capital Leases Payable	General Fund, 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, 2021***

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, 2021***

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, 2021***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. Deferred Outflows/Inflows of Resources

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

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

S. Pensions/Other Postemployment Benefits (OPEB)

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

T. Fair Value

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

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

NOTE 2 – CHANGE IN ACCOUNTING PRINCIPLES

For 2021, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 89, “Accounting for Interest Cost Incurred before the End of a Construction Period.”

GASB Statement No. 89 establishes accounting requirements for interest cost incurred before the end of a construction period. The implementation of this statement had no effect on beginning of year net position/fund balance.

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)	\$2,883,508	\$200,362	\$161,914	\$398,748	\$28,216	\$0
Increase (Decrease):						
Net Adjustments for						
Revenue Accruals	54,999	634,300	(3,724)	(117,722)	71,438	4,711,250
Net Adjustments for						
Expenditure Accruals	(135,039)	(929,763)	17,538	(108,128)	(268,924)	79,428
Transfers	245,808	0	0	0	0	0
Transfers Out	(79,021)	0	0	0	0	0
Perspective Difference-						
Budgeted Special Revenue Funds						
reclassified as General Fund	(157,926)	0	0	0	0	0
Outstanding Encumbrances	(665,518)	(46,602)	(873,282)	(47,802)	(18,711)	(730,205)
Budget Basis	<u>\$2,146,811</u>	<u>(\$141,703)</u>	<u>(\$697,554)</u>	<u>\$125,096</u>	<u>(\$187,981)</u>	<u>\$4,060,473</u>

NOTE 4 – COMPLIANCE AND ACCOUNTABILITY

Fund Deficit - The fund deficits of \$1,814,983 in the Children’s Service Board and, \$36,129 in the Bond Retirement Fund arose from the recognition of expenditures on the modified accrual basis which are greater than expenditures recognized on the budgetary basis. A deficit does not exist under the cash basis of accounting. Transfers are provided when cash is required, not when accruals occur.

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

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:							
Long-term portion of Advance	\$112,765	\$0	\$0	\$0	\$0	\$0	\$112,765
Supplies Inventory	4,762	0	364,244	0	0	0	369,006
Prepaid Items	119,359	31,517	12,418	0	16,707	26,791	206,792
Total Nonspendable	236,886	31,517	376,662	0	16,707	26,791	688,563
Restricted:							
Job and Family Services	0	3,304,912	0	0	0	289,502	3,594,414
County Public Works	0	0	3,343,032	0	0	32,429	3,375,461
Development Disabilities	0	0	0	0	18,664,436	0	18,664,436
Animal Control	0	0	0	0	0	52,125	52,125
County Courts	0	0	0	0	0	379,720	379,720
County Public Safety	0	0	0	0	0	1,807,964	1,807,964
Tax Assessment and Collections	0	0	0	0	0	2,535,055	2,535,055
Public Transit	0	0	0	0	0	268,280	268,280
Community Development	0	0	0	0	0	1,455,441	1,455,441
Community Mental Health	0	0	0	0	0	834	834
Senior Citizens	0	0	0	0	0	56,896	56,896
Litter Control and Recycling	0	0	0	0	0	8,257	8,257
Capital Improvements	0	0	0	0	0	221,369	221,369
Total Restricted	0	3,304,912	3,343,032	0	18,664,436	7,107,872	32,420,252
Assigned:							
Capital Improvements	0	0	0	0	0	1,400,757	1,400,757
Services and Supplies	531,239	0	0	0	0	0	531,239
Total Assigned	531,239	0	0	0	0	1,400,757	1,931,996
Unassigned	14,783,037	0	0	(1,814,983)	0	(36,129)	12,931,925
Total Fund Balances	\$15,551,162	\$3,336,429	\$3,719,694	(\$1,814,983)	\$18,681,143	\$8,499,291	\$47,972,736

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2021***

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, 2021***

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, \$18,392,868 of the County's bank balance of \$19,217,570 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 \$6,603,712 being held by MEORC.

KNOX COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2021

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

C. Investments

The County's investments at December 31, 2021 were as follows:

	Fair Value	Credit Rating	Investment Maturities (in Years)		
			less than 1	1-3	3-5
FHLMC	971,769	AA+ ¹	\$0	\$727,311	\$244,458
FNMA	1,681,316	AA+ ¹	0	633,584	1,047,732
FFCB	5,518,230	AA+ ¹	500,075	4,244,839	773,316
FHLB	5,181,865	AA+ ¹	0	1,092,095	4,089,770
Negotiable CD's	19,732,379	AAA ²	3,626,409	11,495,488	4,610,482
Municipal Bond	148,766	Aa2	0	148,766	0
Commercial Paper	3,367,451	A-1	3,367,451	0	0
STAR Ohio	3,574,651	AAAm ¹	3,574,651	0	0
Total Investments	<u>\$40,176,427</u>		<u>\$11,068,586</u>	<u>\$18,342,083</u>	<u>\$10,765,758</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, 2.4% are FHLMC, 4.2% are FNMA, 13.7% are FFCB, 12.9% are FHLB, 49.1% are negotiable CD's, 8.4% are Commercial Paper, 8.9% is STAR Ohio and .4% 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, 2021***

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

Component Units

At year end, Knox County Airport's bank balance was \$405,501. All of the bank balance was covered by federal depository insurance. Cash and deposits of the Airport are presented on the financial statements as "Cash and Cash Equivalents in Segregated Accounts." The Airport has \$6,820 in investments.

At December 31, 2021, the carrying amount of the Knox County Land Reutilization Corporation's deposits was \$199,113. Based on the criteria described in GASB Statement Number 40, Deposits and Investment Risk Disclosures, as of December 31, 2021, \$199,113 was covered by the Federal Deposit Insurance Corporation (FDIC). Custodial credit risk is the risk that in the event of bank failure, that the Corporation's deposits may not be returned to it. The Corporation was not exposed to custodial credit risk.

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2021***

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 5, 2021, with the remainder payable by July 9, 2021.

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, 2021. 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 2021 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, 2021, was \$11.99 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2021 property tax receipts were based are as follows:

Real Property	\$1,520,952,200
Public Utility Personal Property	<u>133,972,860</u>
Total Assessed Value	<u>\$1,654,925,060</u>

Real Estate Tax Abatements

As of December 31, 2021, 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.

KNOX COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2021***

NOTE 7 – PROPERTY TAXES (Continued)

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

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

The County has entered into agreements to abate property taxes through these programs. During 2021, 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	\$ 28,551
Total	<u>\$ 28,551</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 2021, 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	\$ 15,227	\$ 33,020	\$ 48,247
Total	<u>\$ 15,227</u>	<u>\$ 33,020</u>	<u>\$ 48,247</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2021***

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 2021 amounted to \$13,837,179 with \$11,531,630 credited to the General Fund and \$2,305,549 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, 2021**

NOTE 9 - RECEIVABLES

Receivables at December 31, 2021, consisted of taxes, interest, special assessments, accounts, (billings for user charged services, including unbilled utility services), leases, loans, and intergovernmental receivables arising from grants, entitlements and shared revenues. A summary of the principal items of intergovernmental receivables follows:

<u>Intergovernmental Receivables</u>	<u>Amount</u>	<u>Intergovernmental Receivables</u>	<u>Amount</u>
General Fund		Nonmajor Special Revenue Funds	
Election Costs Receivable	\$64,904	Youth Services Grant	112,594
Sheriff's Contracts	18,008	VOCA Grant	31,478
Homestead and Rollback Reimbursement	268,484	Jail Diversion Grant	77,808
Casino Fees	473,150	Child Support Enforcement Grant	10,557
Local Government	337,733	Law Library Quarterly Payment	6,943
Municipal Court Fines & Costs	4,169	Emergency Management Agency	79,356
Humane Officer	13,952	Community Health Homestead	
Public Defender	74,222	and Rollback Reimbursement	55,805
Prisoner Housing	4,832	Senior Citizen Homestead	
Compost Facility	73,645	and Rollback Reimbursement	9,243
Total General Fund	<u>1,333,099</u>	Justice Reinvestment/Incentive	203,250
		Knox Area Transit	259,041
Public Assistance Fund	424,254	Targeted Comm Alt to Prison	271,922
Total Public Assistance Fund	<u>424,254</u>	Presentence Investigation Grant	11,000
		CDBG	102,658
Motor Vehicle and Gasoline Tax Fund	2,368	Adult Probation	112,500
Motor Vehicle District Registration	262,335	Total Nonmajor Special Revenue Funds	<u>1,344,155</u>
County Motor Vehicle	486,309	Total Governmental Fund Types	<u>\$7,113,899</u>
Road Miles	219,936		
5% County Equalization	99,473	Custodial Funds	
New Permissive	272,133	Local Government	\$875,730
Old Permissive	137,627	Library Local Government	1,025,288
Gasoline Tax	1,953,000	Motor Vehicle Registration	85,913
Total Motor Vehicle and Gasoline Tax Fund	<u>3,433,181</u>	Township Road Miles	126,148
		New Permissive	111,008
Children Service Board Fund		Old Permissive	52,263
Homestead and Rollback Reimbursement	313,141	Gasoline Tax	1,582,704
Total Children Services Board	<u>313,141</u>	Total Custodial Funds	<u>\$3,859,054</u>
Development Disabilities Fund			
Homestead and Rollback Reimbursement	266,069		
	<u>266,069</u>		

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2021***

NOTE 10 - CAPITAL LEASES – LESSOR DISCLOSURE

The County acts as lessor in a direct financing lease with the Knox County District Board of Health. The Board of Health is required to pay the cost of maintaining and operating the leased facility. Lease payments from the Board of Health are substantially equal to the debt service to be paid by the County for retirement of the bonds associated with the facility. The County has recognized the future minimum lease payments, less unearned interest income to be received for capitalized leases as Leases Receivable in the Bond Retirement Fund. That portion not available at year end is classified as Deferred Inflows of Resources.

The following is a schedule of future minimum lease payments under the capital leases to be received by the County and the components of the net investment in the direct financing lease as of December 31, 2021:

<u>Year Ending December 31,</u>	
2022	\$38,177
2023	38,177
2024	38,177
2025	38,177
2026	38,177
2027-2030	<u>152,710</u>
Minimum Lease Payments	343,595
Less amount representing	
Unearned interest income	<u>(38,644)</u>
Net Investment in Leases	<u><u>\$304,951</u></u>

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KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

NOTE 11 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2021:

Historical Cost:

Class	December 31, 2020	Additions	Deletions	December 31, 2021
<i>Capital assets not being depreciated:</i>				
Land	\$4,612,483	\$0	(\$5,072)	\$4,607,411
Construction In Progress	1,917,895	278,219	(1,894,037)	302,077
Subtotal	6,530,378	278,219	(1,899,109)	4,909,488
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	36,738,586	2,573,222	(19,033)	39,292,775
Machinery and Equipment	5,977,983	181,249	(153,223)	6,006,009
Vehicles	5,310,570	962,224	(680,684)	5,592,110
Computer Equipment	1,281,704	11,886	(150,661)	1,142,929
Infrastructure	61,968,861	2,127,091	(921,210)	63,174,742
Subtotal	111,277,704	5,855,672	(1,924,811)	115,208,565
Total Cost	\$117,808,082	\$6,133,891	(\$3,823,920)	\$120,118,053

Accumulated Depreciation:

Class	December 31, 2020	Additions	Deletions	December 31, 2021
Buildings and Improvements	(\$19,640,302)	(\$1,204,522)	\$16,950	(\$20,827,874)
Machinery and Equipment	(2,809,575)	(295,662)	123,417	(2,981,820)
Vehicles	(2,374,141)	(582,742)	516,082	(2,440,801)
Computer Equipment	(1,181,575)	(22,977)	147,464	(1,057,088)
Infrastructure	(21,016,814)	(2,072,485)	841,677	(22,247,622)
Total Depreciation	(\$47,022,407)	(\$4,178,388) *	\$1,645,590	(\$49,555,205)
<i>Net Value:</i>	\$70,785,675			\$70,562,848

*Depreciation expenses were charges to governmental functions as follows:

General Government	
Legislative and Executive	\$659,160
Judicial	10,677
Public Safety	643,047
Public Works	2,364,126
Health	52,541
Human Services	448,837
Total Depreciation Expense	\$4,178,388

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

NOTE 11 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2021:

Historical Cost:

Class	December 31, 2020	Additions	Deletions	December 31, 2021
<i>Capital assets not being depreciated:</i>				
Land	\$347,189	\$0	\$0	\$347,189
Subtotal	347,189	0	0	347,189
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	11,220,325	0	0	11,220,325
Machinery and Equipment	1,975,957	184,516	0	2,160,473
Vehicles	744,048	0	0	744,048
Computer Equipment	64,083	0	0	64,083
Sewer and Water Lines	2,254,456	0	0	2,254,456
Subtotal	16,258,869	184,516	0	16,443,385
Total Cost	\$16,606,058	\$184,516	\$0	\$16,790,574

Accumulated Depreciation:

Class	December 31, 2020	Additions	Deletions	December 31, 2021
Buildings and Improvements	(\$1,984,799)	(\$222,537)	\$0	(\$2,207,336)
Machinery and Equipment	(939,704)	(79,849)	0	(1,019,553)
Vehicles	(206,517)	(82,875)	0	(289,392)
Computer Equipment	(64,083)	0	0	(64,083)
Sewer and Water Lines	(1,698,375)	(50,358)	0	(1,748,733)
Total Depreciation	(\$4,893,478)	(\$435,619)	\$0	(\$5,329,097)
<i>Net Value:</i>	\$11,712,580			\$11,461,477

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

NOTE 11 - CAPITAL ASSETS (Continued)

C. Component Unit Capital Assets

A summary of the Knox County Airport's capital assets at December 31, 2021, follows:

Knox County Airport

<i>Historical Cost:</i>	December 31,			December 31,
Class	2020	Additions	Deletions	2021
Capital assets not being depreciated:				
Land	\$744,837	\$0	\$0	\$744,837
Construction in Progress	2,655,220	0	(2,655,220)	0
Subtotal	3,400,057	0	(2,655,220)	744,837
Capital assets being depreciated:				
Buildings and Improvements	4,640,108	388,315	(1,357,101)	3,671,322
Infrastructure	1,659,535	3,173,368	(701,757)	4,131,146
Machinery and Equipment	611,880	0	0	611,880
Vehicles	10,000	0	0	10,000
Computer Equipment	1,861	0	0	1,861
Subtotal	6,923,384	3,561,683	(2,058,858)	8,426,209
Total Cost	<u>\$10,323,441</u>	<u>\$3,561,683</u>	<u>(\$4,714,078)</u>	<u>\$9,171,046</u>
Accumulated Depreciation:				
Class	December 31,			December 31,
	2020	Additions	Deletions	2021
Buildings and Improvements	(\$1,081,544)	(\$109,867)	\$300,987	(\$890,424)
Infrastructure	(324,196)	(113,105)	216,099	(221,202)
Machinery and Equipment	(340,501)	(20,705)	0	(361,206)
Vehicles	(10,000)	0	0	(10,000)
Computer Equipment	(1,861)	0	0	(1,861)
Total Depreciation	<u>(\$1,758,102)</u>	<u>(\$243,677)</u>	<u>\$517,086</u>	<u>(\$1,484,693)</u>
Net Value:	<u>\$8,565,339</u>			<u>\$7,686,353</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2021***

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 \$51,400 to the Agency during 2021. 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 \$1,167,973 in property taxes for the MHR during 2021. 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 \$19,474 during 2021. 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, 2021***

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 2021. 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, 2021, MEORC maintained a balance of \$6,603,712 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 2021, 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, 2021***

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 \$237,177 in the form of insurance premiums during 2021 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, 2021***

NOTE 14 - RISK MANAGEMENT (Continued)

For 2021, 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, 2021 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>
2020	\$ 716,542	\$ 6,352,219	\$ (6,554,443)	\$ 514,318
2021	\$ 514,318	\$ 213,127	\$ (727,445)	\$ 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, 2021***

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, 2021**

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, 2021***

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, 2021***

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>
2021			
Employer	14.0%	18.1%	18.1%
Employee *	10.0%	**	***
2021			
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 \$2,713,661 for 2021. Of this amount, \$287,924 is reported as an intergovernmental payable.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2021***

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, 2020, 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, 2020, and was determined by rolling forward the total pension liability as of January 1, 2020, to December 31, 2020. 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	\$19,921,524
Proportion of the Net Pension Liability-2021	0.134534%
Proportion of the Net Pension Liability-2020	<u>0.133035%</u>
Percentage Change	<u>0.001499%</u>
Pension Expense	\$976,054

At December 31, 2021, 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	
Change in proportionate share	\$402,839
County contributions subsequent to the measurement date	<u>2,713,661</u>
Total Deferred Outflows of Resources	<u>\$3,116,500</u>
Deferred Inflows of Resources	
Net difference between projected and actual earnings on pension plan investments	\$7,764,829
Differences between expected and actual experience	833,334
Change in proportionate share	<u>29,637</u>
Total Deferred Inflows of Resources	<u>\$8,627,800</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2021***

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

\$2,713,661 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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	<u>OPERS</u>
2022	(\$2,974,134)
2023	(1,026,613)
2024	(3,165,206)
2025	<u>(1,059,008)</u>
Total	<u><u>(\$8,224,961)</u></u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2020 and December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>December 31, 2020</u>
Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA (Pre 1/7/13 retirees)	3 percent simple
COLA or Ad Hoc COLA (Post 1/7/13 retirees)	0.5 percent simple through 2021. 2.15 percent simple, thereafter
Investment Rate of Return	7.2 percent
Actuarial Cost Method	Individual Entry Age
	<u>December 31, 2019</u>
Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA (Pre 1/7/13 retirees)	3 percent simple
COLA or Ad Hoc COLA (Post 1/7/13 retirees)	1.4 percent simple through 2020. 2.15 percent simple, thereafter
Investment Rate of Return	7.2 percent
Actuarial Cost Method	Individual Entry Age

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2021***

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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

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

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2020 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	25.00 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other investments	9.00	4.75
Total	<u>100.00 %</u>	5.43 %

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2021***

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability	\$38,000,412	\$19,921,524	\$4,888,958

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2021***

NOTE 16 - DEFINED BENEFIT OPEB PLANS

Net OPEB Liability (Asset)

The net OPEB liability (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 liability (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 liability (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 liability (asset). Resulting adjustments to the net OPEB liability (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 liability (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, 2021***

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have 20 or more years of qualifying Ohio service credit 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. 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2021***

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, 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 2021. 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 2021 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 2021.

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

The net OPEB liability (asset) and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, 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, 2020, and was determined by rolling forward the total OPEB liability as of January 1, 2020, to December 31, 2020. The County's proportion of the net OPEB liability (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)	(\$2,364,235)
Proportion of the Net OPEB Liability (Asset) -2021	0.132704%
Proportion of the Net OPEB Liability-2020	<u>0.130687%</u>
Percentage Change	<u>0.002017%</u>
OPEB Expense	(\$13,974,100)

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
Deferred Outflows of Resources	
Changes in assumptions	\$1,162,285
Change in proportionate share	<u>298,820</u>
Total Deferred Outflows of Resources	<u>\$1,461,105</u>
Deferred Inflows of Resources	
Net difference between projected and actual earnings on OPEB plan investments	\$1,259,227
Changes in assumptions	3,830,767
Differences between expected and actual experience	<u>2,133,707</u>
Change in proportionate share	<u>11,300</u>
Total Deferred Inflows of Resources	<u>\$7,235,001</u>

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

	<u>OPERS</u>
Year Ending December 31:	
2022	(\$2,944,923)
2023	(2,133,388)
2024	(547,211)
2025	<u>(148,374)</u>
Total	<u>(\$5,773,896)</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2021***

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	6.00 percent
Prior Measurement date	3.16 percent
Investment Rate of Return:	
Current measurement date	6.00 percent
Prior Measurement date	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.00 percent
Prior Measurement date	2.75 percent
Health Care Cost Trend Rate:	
Current measurement date	8.5 percent initial, 3.5 percent ultimate in 2035
Prior Measurement date	10.5 percent initial, 3.5 percent ultimate in 2030
Actuarial Cost Method	Individual Entry Age Normal

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2021***

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

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

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2020 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other investments	9.00	4.02
Total	100.00 %	4.43 %

Discount Rate A single discount rate of 6.00 percent was used to measure the OPEB liability on the measurement date of December 31, 2020. A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.00 percent.

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 2120. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2120, and the municipal bond rate was applied to all health care costs after that date.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

Sensitivity of the County's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability (asset) calculated using the single discount rate of 6.00 percent, as well as what the County's proportionate share of the net OPEB liability (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)	(\$587,880)	(\$2,364,235)	(\$3,824,540)

Sensitivity of the County's Proportionate Share of the Net OPEB Liability (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 liability (asset). The following table presents the net OPEB liability (asset) calculated using the assumed trend rates and the expected net OPEB liability (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 2021 is 8.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	(\$2,421,855)	(\$2,364,235)	(\$2,299,767)

Changes between Measurement Date and Reporting Date

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2021***

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, 2021, the liability for compensated absences was \$1,513,096 for the entire County.

NOTE 18 - CAPITAL LEASES - LESSEE DISCLOSURE

Sewer and Water acquired a lease in 2019 for a 2020 freightliner for \$380,638. 9-1-1 and Sheriff acquired a lease for a CAD system for \$400,000 and 9-1-1 acquired a new lease for phone system for \$212,485. The leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds. A corresponding liability was recorded in the governmental activities long-term liabilities.

Future minimum lease payments as of December 31, 2021 are as follows:

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>	<u>Business Type Activities</u>
2022	\$137,331	\$63,189
2023	137,331	63,189
2024	89,667	63,189
2025	0	63,188
2026	0	63,188
Minimum Lease Payments	364,329	315,943
Less amount representing interest at the County's incremental borrowing rate of interest	(25,188)	(33,863)
Present value of minimum lease payments	<u>\$339,141</u>	<u>\$282,080</u>

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

NOTE 19 - LONG-TERM LIABILITIES

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

	Balance December 31, 2020	Additions	(Reductions)	Balance December 31, 2021	Due Within One Year
Governmental Activities:					
General Obligation Bonds Payable					
2010 2.0-4.0% Facilities Refunding Bonds	\$120,000	\$0	(\$120,000)	\$0	\$0
2013 2.15% Refunding JFS Training Center	180,000	0	(180,000)	0	0
2013 2.15% Fairgrounds	124,035	0	(124,035)	0	0
2013 2.15% Columbus Road	69,965	0	(69,965)	0	0
2017 2.0-4.0% Children's Resource Center 2	2,335,000	0	(55,000)	2,280,000	55,000
2017 2.0-4.0% Jail Improvements	205,000	0	(15,000)	190,000	15,000
2017 2.0-4.0% Parking Lot	575,000	0	(25,000)	550,000	25,000
2017 2.0-4.0% Service Center	90,000	0	(5,000)	85,000	5,000
2019 2.75% Building Bonds	1,367,730	0	(136,020)	1,231,710	139,760
Unamortized Premium	100,376	0	(20,815)	79,561	0
2020 2.42% Health Building Bonds	384,500	0	(79,549)	304,951	30,695
Total General Obligation Bonds	<u>5,551,606</u>	<u>0</u>	<u>(830,384)</u>	<u>4,721,222</u>	<u>270,455</u>
Ohio Public Works Commission Loan Payable	178,961	0	(59,654)	119,307	59,654
Ohio Public Works Commission Loan Payable	30,538	0	(10,179)	20,359	10,180
Ohio Public Works Commission Loan Payable	337,500	0	(45,000)	292,500	45,000
Ohio Public Works Commission Loan Payable	31,941	0	(3,549)	28,392	3,549
Ohio Public Works Commission Loan Payable	266,877	0	(26,688)	240,189	26,688
Total OPWC Loans Payable*	<u>845,817</u>	<u>0</u>	<u>(145,070)</u>	<u>700,747</u>	<u>145,071</u>
2014 0.00% Local Government Innovation Loan*	183,750	0	(35,000)	148,750	35,000
Total Loans Payable	<u>183,750</u>	<u>0</u>	<u>(35,000)</u>	<u>148,750</u>	<u>35,000</u>
Capital Leases	458,437	0	(119,296)	339,141	123,991
Compensated Absences	1,494,893	1,688,439	(1,731,688)	1,451,644	1,042,109
Total Governmental Activities	<u>\$8,534,503</u>	<u>\$1,688,439</u>	<u>(\$2,861,438)</u>	<u>\$7,361,504</u>	<u>\$1,616,626</u>
Business-Type Activities:					
Ohio Water Development Authority Loans (OWDA):					
2000 2.00% Water Treatment Plant/Clearwells/Wellfield	\$20,940	\$0	(\$4,813)	\$16,127	\$5,084
2013 2.43% Jelloway WWTP Upgrades	744,194	0	(25,914)	718,280	26,551
Total Ohio Water Development Authority Loans*	<u>765,134</u>	<u>0</u>	<u>(30,727)</u>	<u>734,407</u>	<u>31,635</u>
General Obligation Bonds Payable:					
2017 2-3% Wastewater Refunding Bonds	4,090,000	0	(365,000)	3,725,000	370,000
Premium	113,546	0	(11,355)	102,191	0
Total General Obligation Bonds Payable	<u>4,203,546</u>	<u>0</u>	<u>(376,355)</u>	<u>3,827,191</u>	<u>370,000</u>
Ohio Public Works Commission Loan Payable*	680,390	0	(30,240)	650,150	30,239
2020 2.55% Installment Loan - Water Meters*	493,437	0	(49,408)	444,029	50,683
Landfill Postclosure Care Liability	259,894	0	(88,522)	171,372	85,175
Capital Leases	332,302	0	(50,222)	282,080	52,182
Compensated Absences	57,466	58,405	(54,419)	61,452	40,402
Total Business-Type Activities	<u>\$6,792,169</u>	<u>\$58,405</u>	<u>(\$679,893)</u>	<u>\$6,170,681</u>	<u>\$660,316</u>

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

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

NOTE 19 - 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	13,276
Ohio Public Works Commission Loan Payable-Bridge Replacement	596,536
Ohio Public Works Commission Loan Payable-Apple Valley Phase I	35,490
Ohio Public Works Commission Loan Payable-Apple Valley Phase II	266,877
Total OPWC Loans Payable	<u>1,443,613</u>
2014 3.50% Local Government Innovation Loan Payable	350,000
Total Governmental Activities	<u>\$7,183,113</u>
Business-Type Activities:	
Ohio Water Development Authority Loans (OWDA):	
2000 2.00% Water Treatment Plant/Clearwells/Wellfield	\$79,325
2013 2.43% Jelloway WWTP Upgrades	930,362
Total Ohio Water Development Authority Loans	<u>1,009,687</u>
General Obligation Bonds Payable	
2017 2.0-4.0% Refunding Wastewater System Improvement	5,150,000
Ohio Public Works Commission Loan Payable	907,186
Total Business-Type Long-Term Liabilities	<u>\$7,066,873</u>

The capital leases will be paid from the general fund and a special revenue fund. The Columbus Road and Fairgrounds general obligation bonds are being paid from general fund and by the County Fair Board, respectively. The Local Government Innovation Loan used for 911 system upgrades will be paid from the 911 Emergency Calling System Fund. The governmental OPWC loans are for street improvement and bridge replacement projects and funds are provided by the Motor Vehicle and Gasoline Tax Fund.

The OWDA loan for the water treatment plant will be paid through special assessments. The 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, 2021**

NOTE 19 - LONG-TERM LIABILITIES (Continued)

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

Principal and interest requirements to retire long-term debt liabilities outstanding at December 31, 2021 are as follows:

Governmental Activities:

Years	General Obligation Bonds		OPWC Loans Payable	Loan Payable
	Principal	Interest	Principal	Principal
2022	\$270,455	\$155,965	\$145,071	\$35,000
2023	280,048	145,334	145,070	35,000
2024	289,683	138,076	75,236	35,000
2025	294,620	128,942	75,236	35,000
2026	304,600	119,562	75,236	8,750
2027-2031	1,297,255	467,596	184,898	0
2032-2036	635,000	326,278	0	0
2037-2041	535,000	209,000	0	0
2042-2046	600,000	101,000	0	0
2047	135,000	5,400	0	0
Totals	\$4,641,661	\$1,797,153	\$700,747	\$148,750

Business-type Activities:

Years	OWDA Loan Payable		General Obligation Bonds Bonds Payable		OPWC Loan Payable
	Principal	Interest	Principal	Interest	Principal
2022	\$31,635	\$17,960	\$370,000	\$115,825	\$30,239
2023	32,573	17,102	375,000	106,575	30,239
2024	33,543	16,216	385,000	97,200	30,239
2025	28,554	15,361	400,000	81,850	30,239
2026	29,255	14,660	415,000	65,850	30,239
2027-2031	157,409	62,170	1,780,000	135,750	151,198
2032-2036	177,702	41,876	0	0	151,198
2037-2041	200,611	18,967	0	0	151,198
2042-2043	43,125	791	0	0	45,361
Totals	\$734,407	\$205,103	\$3,725,000	\$603,050	\$650,150

Years	Installment Loan Payable	
	Principal	Interest
2022	\$50,683	\$11,323
2023	51,991	10,030
2024	53,332	8,705
2025	54,708	7,345
2026	56,119	5,950
2027-2030	177,196	9,113
Totals	\$444,029	\$52,466

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2021***

NOTE 19 - LONG-TERM LIABILITIES (Continued)

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

NOTE 20 - BONDS PAYABLE AND LOANS PAYABLE

Component Unit

On July 28, 2005 the Airport secured a loan with the United States Department of Agriculture - Rural Development (USDA) for \$775,000 for the purpose of airplane hangar construction which began in 2005. The loan is secured by Airport Revenue Bonds issued by the Airport and purchased by the USDA. The loan is being paid in installments over the next 18 years at an interest rate of 4.125%. At December 31, 2021, \$476,700 has been included in the long term liability section of the Airport's statement of net position.

The Land Reutilization Corporation has a \$150,000 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, 2021**

NOTE 21 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2021, 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	\$36,281	\$313
Public Assistance Fund	2,747,134	54,603
Childrens Services Board	28,138	2,515,445
Developmental Disabilities Fund	1,072	0
American Rescue Plan Act Fund	0	97,668
Other Governmental Funds	16,814	259,078
Total Governmental Funds	<u>2,829,439</u>	<u>2,927,107</u>
Business-type Activities:		
Sewer District Fund	97,668	0
Total Due from/Due to Other Funds	<u>\$2,927,107</u>	<u>\$2,927,107</u>
 <u>Advance from/Advance to Other Funds:</u>		
General Fund	\$223,465	\$0
Other Governmental Funds	0	223,465
Total Advance Receivables/Payables	<u>\$223,465</u>	<u>\$223,465</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, 2021 represent transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
General Fund	\$84,789	\$2,477,679
Public Assistance Fund	89,498	570,001
Children Services Board Fund	477,131	0
Other Governmental Funds	2,385,072	0
Total Governmental Funds	<u>3,036,490</u>	<u>3,047,680</u>
Business-Type Activities:		
Sewer District Fund	0	37,492
Landfill Fund	95,979	0
Internal Service Fund	0	47,297
Totals	<u>\$3,132,469</u>	<u>\$3,132,469</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, 2021***

NOTE 22 - CONTINGENT LIABILITIES

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

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

NOTE 23 - CONTRACTUAL COMMITMENTS - LANDFILL CLOSURE

The County closed the landfill in compliance with the requirements set by the Environmental Protection Agency (EPA) on September 30, 1993. The recognition of a liability for closure and postclosure care costs is based on landfill capacity used to date. The County is at 100% capacity. The County Commissioners have awarded contracts as of December 31, 2021 for engineering, monitoring, and testing the landfill closure requirements to Bennett & Williams, Inc. and MASI, Inc. to ensure that requirements are being met. No assets are restricted for payment of closure and postclosure care costs. There is an estimate for postclosure care costs until the year 2023. The estimated costs of postclosure care are subject to changes corresponding to the effects of inflation, revision of laws and other variables. The costs of monitoring the Landfill will be covered by a transfer from the General Fund to the Landfill Development Fund. The County has met State required postclosure care financial assurance requirements.

NOTE 24 - RELATED PARTY TRANSACTIONS

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

The County also has a Due from Component Unit at year-end of \$69,327 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, 2021***

NOTE 25 - CONDUIT DEBT OBLIGATIONS

The County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, nor the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. Also, at December 31, 2021, Industrial Revenue Bonds outstanding for Knox Community Hospital totaled \$8,105,000.

NOTE 26 – SIGNIFICANT COMMITMENTS

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the amount of encumbrances expected to honor upon performance by the vendor in the next year were as follows:

Governmental Funds:	
General Fund	\$665,518
Public Assistance Fund	46,602
Motor Vehicle and Gasoline Tax Fund	873,282
Children Services Board Fund	47,802
Development Disabilities Fund	18,711
American Rescue Plan Act Fund	730,205
Other Governmental Funds	386,665
Total Governmental Funds	<u>2,768,785</u>
Proprietary Funds:	
Sewer District Fund	179,514
Total	<u><u>\$2,948,299</u></u>

NOTE 27 – COVID-19

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

REQUIRED SUPPLEMENTARY INFORMATION

KNOX COUNTY, OHIO

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

Ohio Public Employees Retirement System

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

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

Notes: The County implemented GASB Statement 68 in 2015.

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

KNOX COUNTY, OHIO

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
0.130429%	0.126165%	0.129488%	0.133035%	0.134534%
\$29,618,291	\$19,792,816	\$35,464,223	\$26,295,361	\$19,921,524
\$16,089,217	\$15,912,718	\$16,699,921	\$17,846,879	\$18,172,840
184.09%	124.38%	212.36%	147.34%	109.62%
77.25%	84.66%	74.70%	82.17%	86.88%

KNOX COUNTY, OHIO

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

Ohio Public Employees Retirement System

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

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

Notes: The County implemented GASB Statement 68 in 2015.

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

KNOX COUNTY, OHIO

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$2,032,875	\$2,167,777	\$2,443,008	\$2,609,172	\$2,654,226	\$2,713,661
<u>2,032,875</u>	<u>2,167,777</u>	<u>2,443,008</u>	<u>2,609,172</u>	<u>2,654,226</u>	<u>2,713,661</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$16,089,217	\$15,912,718	\$16,699,921	\$17,846,879	\$18,172,840	\$18,612,306
12.64%	13.62%	14.63%	14.62%	14.61%	14.58%

KNOX COUNTY, OHIO

Schedule of County's Proportionate Share of the Net Other Postemployment Benefits (OPEB) Liability (Asset) Last Five 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>
0.130687%	0.132704%
\$18,051,269	(\$2,364,235)
\$17,846,879	\$18,172,840
101.15%	(13.01%)
47.80%	115.57%

KNOX COUNTY, OHIO

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

Ohio Public Employees Retirement System

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

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

Notes: The County implemented GASB Statement 75 in 2018.

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

KNOX COUNTY, OHIO

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$321,784	\$159,127	\$0	\$0	\$0	\$0
<u>321,784</u>	<u>159,127</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$16,089,217	\$15,912,718	\$16,699,921	\$17,846,879	\$18,172,840	\$18,612,306
2.00%	1.00%	0.00%	0.00%	0.00%	0.00%

***Notes to the Required Supplementary Information
For the Year Ended December 31, 2021***

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

NET PENSION LIABILITY

Changes in benefit terms: There were no changes in benefit terms for the period 2014-2021.

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.

***Notes to the Required Supplementary Information
For the Year Ended December 31, 2021***

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS) (Continued)

NET OPEB ASSET

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

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%



*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.

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.

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

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.

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.

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, 2021**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 5,961,501	\$ 12,250	\$ 1,655,037	\$ 7,628,788
Cash and Cash Equivalents in Segregated Accounts	79,467	0	0	79,467
Receivables:				
Taxes	2,872,948	0	0	2,872,948
Accounts	49,365	0	0	49,365
Intergovernmental	1,241,497	0	102,658	1,344,155
Leases	0	304,951	0	304,951
Special Assessments	16,180	0	0	16,180
Loans	1,075,072	0	0	1,075,072
Due from Other Funds	16,814	0	0	16,814
Prepaid Items	26,791	0	0	26,791
Total Assets	\$ 11,339,635	\$ 317,201	\$ 1,757,695	\$ 13,414,531
Liabilities:				
Accounts Payable	\$ 91,864	\$ 0	\$ 133,932	\$ 225,796
Accrued Wages and Benefits Payable	76,924	0	0	76,924
Intergovernmental Payable	58,368	0	0	58,368
Contracts Payable	7,595	0	1,637	9,232
Matured Bonds and Interest Payable	0	48,379	0	48,379
Due to Other Funds	259,078	0	0	259,078
Advances from Other Funds	223,465	0	0	223,465
Total Liabilities	717,294	48,379	135,569	901,242
Deferred Inflows of Resources:				
Property Taxes	2,204,910	0	0	2,204,910
Unavailable Revenue	1,504,137	304,951	0	1,809,088
Total Deferred Inflows of Resources	3,709,047	304,951	0	4,013,998
Fund Balances:				
Nonspendable	26,791	0	0	26,791
Restricted	6,886,503	0	221,369	7,107,872
Assigned	0	0	1,400,757	1,400,757
Unassigned	0	(36,129)	0	(36,129)
Total Fund Balances	6,913,294	(36,129)	1,622,126	8,499,291
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 11,339,635	\$ 317,201	\$ 1,757,695	\$ 13,414,531

KNOX COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2021**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 4,727,489	\$ 0	\$ 0	\$ 4,727,489
Intergovernmental Revenues	4,740,321	0	1,697,653	6,437,974
Charges for Services	1,223,171	0	0	1,223,171
Licenses and Permits	230,696	0	0	230,696
Investment Earnings	18,459	0	314	18,773
Special Assessments	6,518	0	0	6,518
Fines and Forfeitures	75,520	0	0	75,520
All Other Revenue	250,816	494,450	0	745,266
Total Revenue	11,272,990	494,450	1,697,967	13,465,407
Expenditures:				
Current:				
General Government				
Legislative and Executive	1,129,440	0	0	1,129,440
Judicial	328,308	0	0	328,308
Public Safety	3,276,265	0	0	3,276,265
Public Works	6,134	0	0	6,134
Health	346,474	0	0	346,474
Human Services	3,979,359	0	0	3,979,359
Intergovernmental	2,396,783	0	0	2,396,783
Capital Outlay	2,368	0	2,606,305	2,608,673
Debt Service:				
Principal Retirement	111,736	954,639	0	1,066,375
Interest and Fiscal Charges	10,945	171,390	0	182,335
Total Expenditures	11,587,812	1,126,029	2,606,305	15,320,146
Excess (Deficiency) of Revenues Over Expenditures	(314,822)	(631,579)	(908,338)	(1,854,739)
Other Financing Sources (Uses):				
Transfers In	567,202	627,501	1,190,369	2,385,072
Total Other Financing Sources (Uses)	567,202	627,501	1,190,369	2,385,072
Net Change in Fund Balances	252,380	(4,078)	282,031	530,333
Fund Balances at Beginning of Year	6,660,914	(32,051)	1,340,095	7,968,958
Fund Balances End of Year	\$ 6,913,294	\$ (36,129)	\$ 1,622,126	\$ 8,499,291

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021**

	Dog and Kennel	Indigent Guardianship	Conduct of Business	Courts Computer
Assets:				
Cash and Cash Equivalents	\$ 58,037	\$ 13,492	\$ 8,909	\$ 91,233
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	3,712	1,038	69	8,672
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	959	0	0	0
Total Assets	\$ 62,708	\$ 14,530	\$ 8,978	\$ 99,905
Liabilities:				
Accounts Payable	\$ 5,356	\$ 0	\$ 284	\$ 0
Accrued Wages and Benefits Payable	2,501	0	0	0
Intergovernmental Payable	1,767	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	9,624	0	284	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	959	0	0	0
Restricted	52,125	14,530	8,694	99,905
Total Fund Balances	53,084	14,530	8,694	99,905
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 62,708	\$ 14,530	\$ 8,978	\$ 99,905

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021**

	Courts' Computer Research	Probate- Juvenile Special Project	Juvenile Court Social Workers	Specialized Docket
Assets:				
Cash and Cash Equivalents	\$ 3,771	\$ 154,075	\$ 80,697	\$ 14,312
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	246	2,295	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$ 4,017	\$ 156,370	\$ 80,697	\$ 14,312
Liabilities:				
Accounts Payable	\$ 0	\$ 1,523	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	0	0	2,265
Intergovernmental Payable	0	0	0	1,581
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	1,523	0	3,846
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	4,017	154,847	80,697	10,466
Total Fund Balances	4,017	154,847	80,697	10,466
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 4,017	\$ 156,370	\$ 80,697	\$ 14,312

KNOX COUNTY, OHIO

Justice Reinvestment and Incentive Grant	Presentence Investigation Grant	Law Library	Delinquent Tax Assessment Collection	VOCA and SVAA Grant	Indigent Drivers Monitoring
\$ 12,184	\$ 5,473	\$ 36,972	\$ 137,382	\$ 7,579	\$ 600
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
203,250	11,000	6,943	0	31,478	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	420	398	0
<u>\$ 215,434</u>	<u>\$ 16,473</u>	<u>\$ 43,915</u>	<u>\$ 137,802</u>	<u>\$ 39,455</u>	<u>\$ 600</u>
\$ 0	\$ 0	\$ 2,107	\$ 0	\$ 24	\$ 0
1,762	158	25	650	1,025	0
1,230	113	18	464	732	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>2,992</u>	<u>271</u>	<u>2,150</u>	<u>1,114</u>	<u>1,781</u>	<u>0</u>
0	0	0	0	0	0
169,375	8,250	0	0	24,400	0
<u>169,375</u>	<u>8,250</u>	<u>0</u>	<u>0</u>	<u>24,400</u>	<u>0</u>
0	0	0	420	398	0
43,067	7,952	41,765	136,268	12,876	600
<u>43,067</u>	<u>7,952</u>	<u>41,765</u>	<u>136,688</u>	<u>13,274</u>	<u>600</u>
<u>\$ 215,434</u>	<u>\$ 16,473</u>	<u>\$ 43,915</u>	<u>\$ 137,802</u>	<u>\$ 39,455</u>	<u>\$ 600</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021**

	Common Pleas Jail Diversion Grant	Targeted Community Alternative to Prison Grant	911 Emergency Calling System	Litter Control and Recycling
Assets:				
Cash and Cash Equivalents	\$ 19,878	\$ 127,861	\$ 930,523	\$ 11,884
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	616,019	0
Accounts	0	0	0	0
Intergovernmental	77,808	271,922	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	848	0	8,957	348
Total Assets	\$ 98,534	\$ 399,783	\$ 1,555,499	\$ 12,232
Liabilities:				
Accounts Payable	\$ 10,347	\$ 237	\$ 18,572	\$ 2,073
Accrued Wages and Benefits Payable	637	1,620	22,849	824
Intergovernmental Payable	449	1,131	15,859	730
Contracts Payable	0	0	866	0
Due to Other Funds	0	0	0	0
Advances from Other Funds	0	0	223,465	0
Total Liabilities	11,433	2,988	281,611	3,627
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	64,840	226,602	414,824	0
Total Deferred Inflows of Resources	64,840	226,602	414,824	0
Fund Balances:				
Nonspendable	848	0	8,957	348
Restricted	21,413	170,193	850,107	8,257
Total Fund Balances	22,261	170,193	859,064	8,605
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 98,534	\$ 399,783	\$ 1,555,499	\$ 12,232

KNOX COUNTY, OHIO

Child Support Enforcement Agency	Real Estate Assessment	Youth Services Grant	Ditch Maintenance	Emergency Management Agency	Litter/Recycle Ohio EPA Grant
\$ 202,908	\$ 2,411,028	\$ 170,486	\$ 17,872	\$ 31,012	\$ 3,193
0	0	0	0	0	0
0	0	0	0	0	0
18,534	0	310	0	0	0
10,557	0	112,594	0	79,356	0
0	0	0	16,180	0	0
0	0	0	0	0	0
0	0	0	0	0	0
3,615	1,434	1,985	0	483	0
<u>\$ 235,614</u>	<u>\$ 2,412,462</u>	<u>\$ 285,375</u>	<u>\$ 34,052</u>	<u>\$ 110,851</u>	<u>\$ 3,193</u>
\$ 372	\$ 3,487	\$ 4,124	\$ 0	\$ 576	\$ 3,193
8,191	4,511	2,662	0	2,257	0
5,806	3,018	1,910	0	1,780	0
0	1,225	0	0	0	0
199,915	0	0	0	31	0
0	0	0	0	0	0
<u>214,284</u>	<u>12,241</u>	<u>8,696</u>	<u>0</u>	<u>4,644</u>	<u>3,193</u>
0	0	0	0	0	0
0	0	58,217	16,180	65,399	0
0	0	58,217	16,180	65,399	0
3,615	1,434	1,985	0	483	0
17,715	2,398,787	216,477	17,872	40,325	0
21,330	2,400,221	218,462	17,872	40,808	0
<u>\$ 235,614</u>	<u>\$ 2,412,462</u>	<u>\$ 285,375</u>	<u>\$ 34,052</u>	<u>\$ 110,851</u>	<u>\$ 3,193</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021**

	Marriage License	Knox Area Transit	Storm Water Management	Continuing Professional Training
Assets:				
Cash and Cash Equivalents	\$ 7,492	\$ 318,341	\$ 14,756	\$ 485
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	1,670	590	0	0
Intergovernmental	0	259,041	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	16,814	0	0
Prepaid Items	0	7,033	59	0
Total Assets	\$ 9,162	\$ 601,819	\$ 14,815	\$ 485
Liabilities:				
Accounts Payable	\$ 0	\$ 23,638	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	23,699	125	0
Intergovernmental Payable	0	19,984	74	0
Contracts Payable	0	102	0	0
Due to Other Funds	0	42	0	0
Advances from Other Funds	0	0	0	0
Total Liabilities	0	67,465	199	0
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	0	259,041	0	0
Total Deferred Inflows of Resources	0	259,041	0	0
Fund Balances:				
Nonspendable	0	7,033	59	0
Restricted	9,162	268,280	14,557	485
Total Fund Balances	9,162	275,313	14,616	485
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 9,162	\$ 601,819	\$ 14,815	\$ 485

KNOX COUNTY, OHIO

Concealed Handgun License	WIA Programs	Common Pleas Special Project	Supervision Fee	Parenting Seminar	Immobilized Vehicle
\$ 50,217	\$ 332,692	\$ 85,905	\$ 107,936	\$ 717	\$ 1,853
0	0	0	0	0	0
0	0	0	0	0	0
2,134	0	9,625	470	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
229	0	0	23	0	0
<u>\$ 52,580</u>	<u>\$ 332,692</u>	<u>\$ 95,530</u>	<u>\$ 108,429</u>	<u>\$ 717</u>	<u>\$ 1,853</u>
\$ 769	\$ 1,815	\$ 365	\$ 803	\$ 0	\$ 0
0	0	134	406	0	0
700	0	95	287	0	0
5,402	0	0	0	0	0
0	59,090	0	0	0	0
0	0	0	0	0	0
<u>6,871</u>	<u>60,905</u>	<u>594</u>	<u>1,496</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
229	0	0	23	0	0
<u>45,480</u>	<u>271,787</u>	<u>94,936</u>	<u>106,910</u>	<u>717</u>	<u>1,853</u>
<u>45,709</u>	<u>271,787</u>	<u>94,936</u>	<u>106,933</u>	<u>717</u>	<u>1,853</u>
<u>\$ 52,580</u>	<u>\$ 332,692</u>	<u>\$ 95,530</u>	<u>\$ 108,429</u>	<u>\$ 717</u>	<u>\$ 1,853</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021**

	Adult Probation Grant	Enforcement and Education	Commissary	Law Enforcement
Assets:				
Cash and Cash Equivalents	\$ 52,751	\$ 505	\$ 0	\$ 0
Cash and Cash Equivalents in Segregated Accounts	0	0	38,708	20,193
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	112,500	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	\$ 165,251	\$ 505	\$ 38,708	\$ 20,193
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	623	0	0	0
Intergovernmental Payable	640	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	1,263	0	0	0
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	93,750	0	0	0
Total Deferred Inflows of Resources	93,750	0	0	0
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	70,238	505	38,708	20,193
Total Fund Balances	70,238	505	38,708	20,193
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 165,251	\$ 505	\$ 38,708	\$ 20,193

KNOX COUNTY, OHIO

<u>Drug Enforcement</u>	<u>Revolving Loan</u>	<u>Work Release</u>	<u>Social Security Incentives</u>	<u>K - 9</u>	<u>Community Mental Health</u>
\$ 0	\$ 380,369	\$ 0	\$ 0	\$ 0	\$ 0
1,180	0	1,327	15,935	2,124	0
0	0	0	0	0	1,167,973
0	0	0	0	0	0
0	0	0	0	0	55,805
0	0	0	0	0	0
0	1,075,072	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 1,180</u>	<u>\$ 1,455,441</u>	<u>\$ 1,327</u>	<u>\$ 15,935</u>	<u>\$ 2,124</u>	<u>\$ 1,223,778</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	1,147,326
0	0	0	0	0	75,618
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,222,944</u>
0	0	0	0	0	0
1,180	1,455,441	1,327	15,935	2,124	834
<u>1,180</u>	<u>1,455,441</u>	<u>1,327</u>	<u>15,935</u>	<u>2,124</u>	<u>834</u>
<u>\$ 1,180</u>	<u>\$ 1,455,441</u>	<u>\$ 1,327</u>	<u>\$ 15,935</u>	<u>\$ 2,124</u>	<u>\$ 1,223,778</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021**

	Senior Citizens	Lodging Tax	Total Nonmajor Special Revenue Funds
Assets:			
Cash and Cash Equivalents	\$ 56,121	\$ 0	\$ 5,961,501
Cash and Cash Equivalents in Segregated Accounts	0	0	79,467
Receivables:			
Taxes	1,076,757	12,199	2,872,948
Accounts	0	0	49,365
Intergovernmental	9,243	0	1,241,497
Special Assessments	0	0	16,180
Loans	0	0	1,075,072
Due from Other Funds	0	0	16,814
Prepaid Items	0	0	26,791
Total Assets	<u>\$ 1,142,121</u>	<u>\$ 12,199</u>	<u>\$ 11,339,635</u>
Liabilities:			
Accounts Payable	\$ 0	\$ 12,199	\$ 91,864
Accrued Wages and Benefits Payable	0	0	76,924
Intergovernmental Payable	0	0	58,368
Contracts Payable	0	0	7,595
Due to Other Funds	0	0	259,078
Advances from Other Funds	0	0	223,465
Total Liabilities	<u>0</u>	<u>12,199</u>	<u>717,294</u>
Deferred Inflows of Resources:			
Property Taxes	1,057,584	0	2,204,910
Unavailable Revenue	27,641	0	1,504,137
Total Deferred Inflows of Resources	<u>1,085,225</u>	<u>0</u>	<u>3,709,047</u>
Fund Balances:			
Nonspendable	0	0	26,791
Restricted	56,896	0	6,886,503
Total Fund Balances	<u>56,896</u>	<u>0</u>	<u>6,913,294</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,142,121</u>	<u>\$ 12,199</u>	<u>\$ 11,339,635</u>

KNOX COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021***

	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	24,402	10,238	1,131	76,590
Licenses and Permits	166,234	0	0	0
Investment Earnings	0	0	0	56
Special Assessments	0	0	0	0
Fines and Forfeitures	2,305	0	0	0
All Other Revenue	15,071	0	0	0
Total Revenue	208,012	10,238	1,131	76,646
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	1,589	417	54,062
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	257,569	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	257,569	1,589	417	54,062
Excess (Deficiency) of Revenues				
Over Expenditures	(49,557)	8,649	714	22,584
Other Financing Sources (Uses):				
Transfers In	25,000	0	0	0
Total Other Financing Sources (Uses)	25,000	0	0	0
Net Change in Fund Balances	(24,557)	8,649	714	22,584
Fund Balances at Beginning of Year	77,641	5,881	7,980	77,321
Fund Balances End of Year	\$ 53,084	\$ 14,530	\$ 8,694	\$ 99,905

(Continued)

KNOX COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021***

	Courts' Computer Research	Probate- Juvenile Special Project	Juvenile Court Social Workers	Specialized Docket
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	100,000
Charges for Services	3,147	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	31,795	150	0
All Other Revenue	0	4,241	9,047	17
Total Revenue	<u>3,147</u>	<u>36,036</u>	<u>9,197</u>	<u>100,017</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	3,605	0	0	96,285
Public Safety	0	26,547	178	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	<u>3,605</u>	<u>26,547</u>	<u>178</u>	<u>96,285</u>
Excess (Deficiency) of Revenues Over Expenditures	(458)	9,489	9,019	3,732
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	(458)	9,489	9,019	3,732
Fund Balances at Beginning of Year	<u>4,475</u>	<u>145,358</u>	<u>71,678</u>	<u>6,734</u>
Fund Balances End of Year	<u>\$ 4,017</u>	<u>\$ 154,847</u>	<u>\$ 80,697</u>	<u>\$ 10,466</u>

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	12,750	0	0	43,391	22,647
0	0	0	215,893	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	29,726	0	0	0
11	1	41	10,519	43	0
<u>135,511</u>	<u>12,751</u>	<u>29,767</u>	<u>226,412</u>	<u>43,434</u>	<u>22,647</u>
0	0	0	200,815	74,514	0
0	0	28,071	0	0	0
137,605	9,563	0	0	0	30,737
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>137,605</u>	<u>9,563</u>	<u>28,071</u>	<u>200,815</u>	<u>74,514</u>	<u>30,737</u>
(2,094)	3,188	1,696	25,597	(31,080)	(8,090)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,122</u>	<u>7,549</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,122</u>	<u>7,549</u>
(2,094)	3,188	1,696	25,597	(24,958)	(541)
<u>45,161</u>	<u>4,764</u>	<u>40,069</u>	<u>111,091</u>	<u>38,232</u>	<u>541</u>
<u>\$ 43,067</u>	<u>\$ 7,952</u>	<u>\$ 41,765</u>	<u>\$ 136,688</u>	<u>\$ 13,274</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, 2021***

	Indigent Drivers Monitoring	Common Pleas Jail Diversion Grant	Targeted Community Alternative to Prison Grant	911 Emergency Calling System
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 2,305,549
Intergovernmental Revenues	0	51,872	168,530	131,895
Charges for Services	50	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	51	11	4,409
Total Revenue	<u>50</u>	<u>51,923</u>	<u>168,541</u>	<u>2,441,853</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	58,068	116,768	2,125,356
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	111,736
Interest and Fiscal Charges	0	0	0	10,945
Total Expenditures	<u>0</u>	<u>58,068</u>	<u>116,768</u>	<u>2,248,037</u>
Excess (Deficiency) of Revenues Over Expenditures	50	(6,145)	51,773	193,816
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	50	(6,145)	51,773	193,816
Fund Balances at Beginning of Year	<u>550</u>	<u>28,406</u>	<u>118,420</u>	<u>665,248</u>
Fund Balances End of Year	<u>\$ 600</u>	<u>\$ 22,261</u>	<u>\$ 170,193</u>	<u>\$ 859,064</u>

KNOX COUNTY, OHIO

Litter Control and Recycling	Child Support Enforcement Agency	Real Estate Assessment	Youth Services Grant	Ditch Maintenance	Emergency Management Agency	Litter/Recycle Ohio EPA Grant
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
73,482	843,882	0	323,100	0	76,547	2,934
0	185,340	12,927	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	6,518	0	0
0	0	0	0	0	0	0
26	87,405	4,997	10,181	0	20,907	0
<u>73,508</u>	<u>1,116,627</u>	<u>17,924</u>	<u>333,281</u>	<u>6,518</u>	<u>97,454</u>	<u>2,934</u>
0	0	627,811	0	0	0	0
0	0	0	0	0	0	0
0	0	0	388,888	0	211,480	0
0	0	0	0	0	0	0
74,184	0	0	0	0	0	0
0	1,039,993	0	0	0	0	3,193
0	0	0	0	0	0	0
0	0	0	0	2,368	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>74,184</u>	<u>1,039,993</u>	<u>627,811</u>	<u>388,888</u>	<u>2,368</u>	<u>211,480</u>	<u>3,193</u>
(676)	76,634	(609,887)	(55,607)	4,150	(114,026)	(259)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>51,400</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>51,400</u>	<u>0</u>
(676)	76,634	(609,887)	(55,607)	4,150	(62,626)	(259)
<u>9,281</u>	<u>(55,304)</u>	<u>3,010,108</u>	<u>274,069</u>	<u>13,722</u>	<u>103,434</u>	<u>259</u>
<u>\$ 8,605</u>	<u>\$ 21,330</u>	<u>\$ 2,400,221</u>	<u>\$ 218,462</u>	<u>\$ 17,872</u>	<u>\$ 40,808</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, 2021**

	Marriage License	Knox Area Transit	Help America Vote Act	Storm Water Management
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	1,694,341	8	0
Charges for Services	13,486	453,953	0	17,154
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	77,681	0	1
Total Revenue	<u>13,486</u>	<u>2,225,975</u>	<u>8</u>	<u>17,155</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	22,163	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	6,134
Health	14,721	0	0	0
Human Services	0	2,550,201	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>14,721</u>	<u>2,550,201</u>	<u>22,163</u>	<u>6,134</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,235)	(324,226)	(22,155)	11,021
Other Financing Sources (Uses):				
Transfers In	0	477,131	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>477,131</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(1,235)	152,905	(22,155)	11,021
Fund Balances at Beginning of Year	<u>10,397</u>	<u>122,408</u>	<u>22,155</u>	<u>3,595</u>
Fund Balances End of Year	<u>\$ 9,162</u>	<u>\$ 275,313</u>	<u>\$ 0</u>	<u>\$ 14,616</u>

KNOX COUNTY, OHIO

<u>Continuing Professional Training</u>	<u>Concealed Handgun License</u>	<u>WIA Programs</u>	<u>Common Pleas Special Project</u>	<u>Supervision Fee</u>	<u>Parenting Seminar</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	446,985	0	58,195	0
0	54,947	1,940	66,116	27,025	1,710
0	64,462	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	28	4,546	27	0	4
<u>0</u>	<u>119,437</u>	<u>453,471</u>	<u>66,143</u>	<u>85,220</u>	<u>1,714</u>
0	0	0	0	0	0
0	0	0	45,059	32,240	1,898
8,727	103,947	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	385,972	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>8,727</u>	<u>103,947</u>	<u>385,972</u>	<u>45,059</u>	<u>32,240</u>	<u>1,898</u>
(8,727)	15,490	67,499	21,084	52,980	(184)
<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>
(8,727)	15,490	67,499	21,084	52,980	(184)
9,212	30,219	204,288	73,852	53,953	901
<u>\$ 485</u>	<u>\$ 45,709</u>	<u>\$ 271,787</u>	<u>\$ 94,936</u>	<u>\$ 106,933</u>	<u>\$ 717</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, 2021***

	Immobilized Vehicle	Adult Probation Grant	Enforcement and Education	Commissary
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	75,000	0	0
Charges for Services	555	0	0	49,967
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	0	505	0
All Other Revenue	0	1	0	0
Total Revenue	<u>555</u>	<u>75,001</u>	<u>505</u>	<u>49,967</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	65,082	0	0
Public Safety	0	0	0	32,507
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>0</u>	<u>65,082</u>	<u>0</u>	<u>32,507</u>
Excess (Deficiency) of Revenues Over Expenditures	555	9,919	505	17,460
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	555	9,919	505	17,460
Fund Balances at Beginning of Year	<u>1,298</u>	<u>60,319</u>	<u>0</u>	<u>21,248</u>
Fund Balances End of Year	<u>\$ 1,853</u>	<u>\$ 70,238</u>	<u>\$ 505</u>	<u>\$ 38,708</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	324,504	0	0	0
0	0	0	0	6,600	0
0	0	0	0	0	0
1	0	18,402	0	0	0
0	0	0	0	0	0
10,832	207	0	0	0	0
0	0	1,550	0	0	0
<u>10,833</u>	<u>207</u>	<u>344,456</u>	<u>0</u>	<u>6,600</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
14,496	324	0	0	5,790	5,284
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>14,496</u>	<u>324</u>	<u>0</u>	<u>0</u>	<u>5,790</u>	<u>5,284</u>
(3,663)	(117)	344,456	0	810	(5,284)
<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>
(3,663)	(117)	344,456	0	810	(5,284)
<u>23,856</u>	<u>1,297</u>	<u>1,110,985</u>	<u>1,327</u>	<u>15,125</u>	<u>7,408</u>
<u>\$ 20,193</u>	<u>\$ 1,180</u>	<u>\$ 1,455,441</u>	<u>\$ 1,327</u>	<u>\$ 15,935</u>	<u>\$ 2,124</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, 2021***

	Community Mental Health	Senior Citizens	Lodging Tax	Total Nonmajor Special Revenue Funds
Revenues:				
Taxes	\$ 1,099,858	\$ 1,118,059	\$ 204,023	\$ 4,727,489
Intergovernmental Revenues	133,083	21,675	0	4,740,321
Charges for Services	0	0	0	1,223,171
Licenses and Permits	0	0	0	230,696
Investment Earnings	0	0	0	18,459
Special Assessments	0	0	0	6,518
Fines and Forfeitures	0	0	0	75,520
All Other Revenue	0	0	0	250,816
Total Revenue	<u>1,232,941</u>	<u>1,139,734</u>	<u>204,023</u>	<u>11,272,990</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	204,137	1,129,440
Judicial	0	0	0	328,308
Public Safety	0	0	0	3,276,265
Public Works	0	0	0	6,134
Health	0	0	0	346,474
Human Services	0	0	0	3,979,359
Intergovernmental	1,233,155	1,163,628	0	2,396,783
Capital Outlay	0	0	0	2,368
Debt Service:				
Principal Retirement	0	0	0	111,736
Interest and Fiscal Charges	0	0	0	10,945
Total Expenditures	<u>1,233,155</u>	<u>1,163,628</u>	<u>204,137</u>	<u>11,587,812</u>
Excess (Deficiency) of Revenues Over Expenditures	(214)	(23,894)	(114)	(314,822)
Other Financing Sources (Uses):				
Transfers In	0	0	0	567,202
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>567,202</u>
Net Change in Fund Balances	(214)	(23,894)	(114)	252,380
Fund Balances at Beginning of Year	<u>1,048</u>	<u>80,790</u>	<u>114</u>	<u>6,660,914</u>
Fund Balances End of Year	<u>\$ 834</u>	<u>\$ 56,896</u>	<u>\$ 0</u>	<u>\$ 6,913,294</u>

KNOX COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2021***

	Bond Retirement	OPWC - Dan Amity Road	Total Nonmajor Debt Service Funds
Revenues:			
All Other Revenue	\$ 349,380	\$ 145,070	\$ 494,450
Total Revenue	<u>349,380</u>	<u>145,070</u>	<u>494,450</u>
Expenditures:			
Debt Service:			
Principal Retirement	809,569	145,070	954,639
Interest and Fiscal Charges	171,390	0	171,390
Total Expenditures	<u>980,959</u>	<u>145,070</u>	<u>1,126,029</u>
Excess (Deficiency) of Revenues Over Expenditures	(631,579)	0	(631,579)
Other Financing Sources (Uses):			
Transfers In	627,501	0	627,501
Total Other Financing Sources (Uses)	<u>627,501</u>	<u>0</u>	<u>627,501</u>
Net Change in Fund Balances	(4,078)	0	(4,078)
Fund Balances at Beginning of Year	<u>(32,051)</u>	<u>0</u>	<u>(32,051)</u>
Fund Balances End of Year	<u>\$ (36,129)</u>	<u>\$ 0</u>	<u>\$ (36,129)</u>

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2021**

	Permanent Improvement	Dog and Kennel Equipment	Children's Resource Center
Assets:			
Cash and Cash Equivalents	\$ 1,544,187	\$ 3,954	\$ 67,004
Receivables:			
Intergovernmental	0	0	0
Total Assets	<u>\$ 1,544,187</u>	<u>\$ 3,954</u>	<u>\$ 67,004</u>
Liabilities:			
Accounts Payable	\$ 32,074	\$ 0	\$ 0
Contracts Payable	1,637	0	0
Total Liabilities	<u>33,711</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources:			
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:			
Restricted	109,719	3,954	67,004
Assigned	1,400,757	0	0
Total Fund Balances	<u>1,510,476</u>	<u>3,954</u>	<u>67,004</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,544,187</u>	<u>\$ 3,954</u>	<u>\$ 67,004</u>

KNOX COUNTY, OHIO

<u>Community Development Block Grant</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 39,892	\$ 1,655,037
102,658	102,658
<u>\$ 142,550</u>	<u>\$ 1,757,695</u>
\$ 101,858	\$ 133,932
0	1,637
<u>101,858</u>	<u>135,569</u>
<u>0</u>	<u>0</u>
40,692	221,369
0	1,400,757
<u>40,692</u>	<u>1,622,126</u>
<u>\$ 142,550</u>	<u>\$ 1,757,695</u>

KNOX COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2021***

	Permanent Improvement	Dog and Kennel Equipment	Children's Resource Center
Revenues:			
Intergovernmental Revenues	\$ 167,111	\$ 0	\$ 0
Investment Earnings	0	0	285
Total Revenue	<u>167,111</u>	<u>0</u>	<u>285</u>
Expenditures:			
Capital Outlay	520,123	11,208	578,782
Total Expenditures	<u>520,123</u>	<u>11,208</u>	<u>578,782</u>
Excess (Deficiency) of Revenues Over Expenditures	(353,012)	(11,208)	(578,497)
Other Financing Sources (Uses):			
Transfers In	1,190,369	0	0
Total Other Financing Sources (Uses)	<u>1,190,369</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	837,357	(11,208)	(578,497)
Fund Balances at Beginning of Year	<u>673,119</u>	<u>15,162</u>	<u>645,501</u>
Fund Balances End of Year	<u>\$ 1,510,476</u>	<u>\$ 3,954</u>	<u>\$ 67,004</u>

KNOX COUNTY, OHIO

<u>Community Development Block Grant</u>	<u>Engineering Projects</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ 784,412	\$ 746,130	\$ 1,697,653
29	0	314
<u>784,441</u>	<u>746,130</u>	<u>1,697,967</u>
<u>750,062</u>	<u>746,130</u>	<u>2,606,305</u>
<u>750,062</u>	<u>746,130</u>	<u>2,606,305</u>
34,379	0	(908,338)
<u>0</u>	<u>0</u>	<u>1,190,369</u>
<u>0</u>	<u>0</u>	<u>1,190,369</u>
34,379	0	282,031
<u>6,313</u>	<u>0</u>	<u>1,340,095</u>
<u>\$ 40,692</u>	<u>\$ 0</u>	<u>\$ 1,622,126</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, 2021***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 14,579,370	\$ 14,579,370	\$ 17,390,743	\$ 2,811,373
Intergovernmental Revenues	1,955,276	1,955,276	2,927,580	972,304
Charges for Services	1,245,500	1,245,500	1,477,649	232,149
Licenses and Permits	3,100	3,100	5,485	2,385
Investment Earnings	250,000	250,000	301,841	51,841
Fines and Forfeitures	46,500	46,500	51,945	5,445
All Other Revenues	456,314	454,219	448,297	(5,922)
Total Revenues	18,536,060	18,533,965	22,603,540	4,069,575
Expenditures:				
General Government - Legislative and Executive:				
Commissioners:				
Personal Services	526,441	524,988	485,320	39,668
Materials and Supplies	175,700	133,285	132,174	1,111
Contractual Services	328,373	438,373	386,286	52,087
Other Expenditures	798,300	628,790	561,271	67,519
Total Commissioners	1,828,814	1,725,436	1,565,051	160,385
County Microfilming:				
Personal Services	33,914	33,914	33,904	10
Total County Microfilming	33,914	33,914	33,904	10
Human Resources/Safety and Loss:				
Personal Services	157,394	188,579	185,611	2,968
Materials and Supplies	2,000	1,490	1,041	449
Contractual Services	35,100	36,100	3,208	32,892
Other Expenditures	2,000	2,000	1,774	226
Total Safe/Loss	196,494	228,169	191,634	36,535
Wellness:				
Other Expenditures	0	15,520	14,051	1,469
Total Wellness	0	15,520	14,051	1,469
Information Technology :				
Personal Services	293,616	321,294	319,752	1,542
Materials and Supplies	3,320	3,320	3,216	104
Contractual Services	18,000	16,600	13,737	2,863
Other Expenditures	2,000	1,487	1,032	455
Total Information Technology	316,936	342,701	337,737	4,964

(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, 2021***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
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	242,044	242,044	239,792	2,252
Materials and Supplies	5,920	5,920	3,665	2,255
Contractual Services	26,574	26,574	24,253	2,321
Other Expenditures	7,014	7,014	5,486	1,528
Total Auditor	281,552	281,552	273,196	8,356
Treasurer:				
Personal Services	155,933	155,933	154,154	1,779
Materials and Supplies	17,075	16,075	15,971	104
Contractual Services	10,594	10,594	10,395	199
Other Expenditures	4,030	5,030	4,291	739
Total Treasurer	187,632	187,632	184,811	2,821
Prosecuting Attorney:				
Personal Services	541,264	529,264	489,468	39,796
Materials and Supplies	6,000	6,000	5,994	6
Contractual Services	48,448	59,554	46,627	12,927
Other Expenditures	0	4,394	4,394	0
Total Prosecuting Attorney	595,712	599,212	546,483	52,729
Bureau of Inspection:				
Contractual Services	103,317	123,317	115,767	7,550
Total Bureau of Inspection	103,317	123,317	115,767	7,550
Data Processing Board:				
Contractual Services	82,538	93,432	87,465	5,967
Total Data Processing Board	82,538	93,432	87,465	5,967
Board of Elections:				
Personal Services	345,875	333,722	333,560	162
Materials and Supplies	12,104	19,779	19,714	65
Contractual Services	139,756	145,301	142,675	2,626
Other Expenditures	5,210	16,818	16,607	211
Total Board of Elections	502,945	515,620	512,556	3,064

(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, 2021***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Maintenance and Operation:				
Personal Services	386,760	386,765	374,890	11,875
Materials and Supplies	135,500	145,500	122,049	23,451
Contractual Services	563,159	543,159	495,040	48,119
Other Expenditures	27,362	27,357	22,691	4,666
Total Maintenance and Operation	1,112,781	1,102,781	1,014,670	88,111
Recorder:				
Personal Services	185,479	185,471	184,209	1,262
Other Expenditures	0	8	0	8
Total Recorder	185,479	185,479	184,209	1,270
Insurance, Pension and Taxes:				
Contractual Services	2,401,000	2,451,700	2,425,176	26,524
Total Insurance, Pension and Taxes	2,401,000	2,451,700	2,425,176	26,524
Agriculture:				
Contractual Services	457,660	491,660	491,660	0
Total Agriculture	457,660	491,660	491,660	0
Total General Government - Legislative and Executive	8,312,774	8,404,125	8,004,370	399,755
General Government - Judicial:				
Court of Appeals:				
Contractual Services	10,000	12,877	12,877	0
Total Court of Appeals	10,000	12,877	12,877	0
Common Pleas Court:				
Personal Services	554,585	574,985	572,507	2,478
Materials and Supplies	7,698	7,698	7,265	433
Contractual Services	35,450	32,450	16,984	15,466
Other Expenditures	3,000	3,000	2,507	493
Total Common Pleas Court	600,733	618,133	599,263	18,870

(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, 2021***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Jury Commission:				
Personal Services	3,495	3,495	3,460	35
Materials and Supplies	1,700	1,700	1,698	2
Contractual Services	50	50	39	11
Total Jury Commission	5,245	5,245	5,197	48
Juvenile Court:				
Materials and Supplies	5,500	5,800	5,732	68
Contractual Services	2,559	2,559	2,509	50
Other Expenditures	6,445	6,445	3,413	3,032
Total Juvenile Court	14,504	14,804	11,654	3,150
Juvenile Probation:				
Personal Services	388,354	388,429	386,864	1,565
Materials and Supplies	5,125	4,825	3,727	1,098
Contractual Services	240,633	255,558	234,849	20,709
Other Expenditures	15,000	15,000	10,000	5,000
Total Juvenile Probation	649,112	663,812	635,440	28,372
Probate Court:				
Personal Services	119,670	120,680	120,581	99
Materials and Supplies	6,500	6,500	6,500	0
Contractual Services	24,869	23,959	23,940	19
Other Expenditures	2,614	2,614	2,571	43
Total Probate Court	153,653	153,753	153,592	161
Clerk of Courts:				
Personal Services	259,411	259,411	256,017	3,394
Materials and Supplies	7,000	7,000	5,044	1,956
Contractual Services	11,472	11,472	8,060	3,412
Other Expenditures	2,118	2,118	1,509	609
Total Clerk of Courts	280,001	280,001	270,630	9,371
Municipal Court:				
Personal Services	122,003	120,003	78,234	41,769
Contractual Services	15,622	18,622	14,697	3,925
Total Municipal Court	137,625	138,625	92,931	45,694

(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, 2021***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Defender:				
Personal Services	610,751	620,620	618,887	1,733
Materials and Supplies	4,000	4,000	3,510	490
Contractual Services	1,000	1,000	0	1,000
Other Expenditures	2,500	2,500	1,844	656
Total Public Defender	618,251	628,120	624,241	3,879
Total General Government - Judicial	2,469,124	2,515,370	2,405,825	109,545
Public Safety:				
Sheriff:				
Personal Services	2,632,661	2,609,847	2,603,429	6,418
Materials and Supplies	55,383	55,383	47,653	7,730
Contractual Services	283,791	298,445	293,627	4,818
Other Expenditures	29,577	29,577	24,157	5,420
Total Sheriff	3,001,412	2,993,252	2,968,866	24,386
Jail:				
Personal Services	1,965,198	2,010,828	1,998,716	12,112
Materials and Supplies	8,938	8,938	6,381	2,557
Contractual Services	471,310	463,529	446,023	17,506
Other Expenditures	4,729	4,729	4,095	634
Total Jail	2,450,175	2,488,024	2,455,215	32,809
Coroner:				
Personal Services	98,032	101,928	101,856	72
Contractual Services	73,484	88,684	81,847	6,837
Other Expenditures	3,276	5,120	4,959	161
Total Coroner	174,792	195,732	188,662	7,070
Total Public Safety	5,626,379	5,677,008	5,612,743	64,265
Public Works:				
Map Department:				
Personal Services	105,979	105,979	105,874	105
Materials and Supplies	1,000	1,600	1,392	208
Other Expenditures	1,000	180	169	11
Total Map Department	107,979	107,759	107,435	324

(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, 2021***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Buildings and Grounds:				
Contractual Services	104,912	82,031	67,943	14,088
Other Expenditures	111,485	140,623	126,695	13,928
Total Buildings and Grounds	216,397	222,654	194,638	28,016
Total Public Works	324,376	330,413	302,073	28,340
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	149,010	149,010	142,469	6,541
Total Other Health	149,010	149,010	142,469	6,541
Humane Society:				
Personal Services	10,155	10,160	9,649	511
Materials and Supplies	500	500	0	500
Contractual Services	4,500	4,500	3,874	626
Other Expenditures	5,000	4,995	4,667	328
Total Humane Society	20,155	20,155	18,190	1,965
Animal Control Officer:				
Personal Services	59,724	55,574	47,190	8,384
Contractual Services	1,000	5,150	5,150	0
Other Expenditures	7,071	7,071	6,408	663
Total Animal Control Officer	67,795	67,795	58,748	9,047
Total Health	237,960	237,960	219,407	18,553
Human Services:				
Soldiers Relief:				
Personal Services	43,650	43,650	32,999	10,651
Materials and Supplies	12,000	12,000	9,923	2,077
Contractual Services	268,960	196,960	102,235	94,725
Total Soldiers Relief	324,610	252,610	145,157	107,453

(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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Veterans Relief:				
Personal Services	378,000	390,000	343,252	46,748
Materials and Supplies	10,000	10,000	9,402	598
Contractual Services	55,000	115,000	111,933	3,067
Other Expenditures	50,000	50,000	27,904	22,096
Total Veterans Relief	493,000	565,000	492,491	72,509
Total Human Services	817,610	817,610	637,648	179,962
Debt Service:				
Principal	42,560	42,560	42,560	0
Interest and Fiscal Charges	7,090	7,090	7,090	0
Capital Outlay	613,319	1,019,837	964,733	55,104
Total Expenditures	18,451,192	19,051,973	18,196,449	855,524
Excess (Deficiency) of Revenues Over (Under) Expenditures	84,868	(518,008)	4,407,091	4,925,099
Other Financing Sources (Uses):				
Other Financing Uses	(132,542)	(132,542)	(109,177)	23,365
Transfers In	100,000	100,000	172,297	72,297
Transfers Out	(598,447)	(2,431,700)	(2,431,700)	0
Advances In	5,000	5,000	108,300	103,300
Advances Out	0	(127,000)	0	127,000
Total Other Financing Sources (Uses)	(625,989)	(2,586,242)	(2,260,280)	325,962
Net Change in Fund Balance	(541,121)	(3,104,250)	2,146,811	5,251,061
Fund Balance at Beginning of Year	9,951,902	9,951,902	9,951,902	0
Prior Year Encumbrances	544,734	544,734	544,734	0
Fund Balance at End of Year	<u>\$ 9,955,515</u>	<u>\$ 7,392,386</u>	<u>\$ 12,643,447</u>	<u>\$ 5,251,061</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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 4,500,000	\$ 4,500,000	\$ 3,542,668	\$ (957,332)
Charges for Services	120,000	120,000	98,811	(21,189)
All Other Revenues	1,775,000	1,775,000	1,512,195	(262,805)
Total Revenues	<u>6,395,000</u>	<u>6,395,000</u>	<u>5,153,674</u>	<u>(1,241,326)</u>
Expenditures:				
Human Services:				
Personal Services	5,529,600	5,374,600	3,689,922	1,684,678
Materials and Supplies	70,329	70,329	34,994	35,335
Contractual Services	887,515	1,017,515	687,672	329,843
Other Expenditures	361,971	396,971	373,130	23,841
Capital Outlay	24,000	44,000	29,156	14,844
Total Expenditures	<u>6,873,415</u>	<u>6,903,415</u>	<u>4,814,874</u>	<u>2,088,541</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(478,415)	(508,415)	338,800	847,215
Other Financing Sources (Uses):				
Transfers In	630,000	630,000	89,498	(540,502)
Transfers Out	(175,000)	(572,356)	(570,001)	2,355
Total Other Financing Sources (Uses)	<u>455,000</u>	<u>57,644</u>	<u>(480,503)</u>	<u>(538,147)</u>
Net Change in Fund Balance	(23,415)	(450,771)	(141,703)	309,068
Fund Balance at Beginning of Year	405,356	405,356	405,356	0
Prior Year Encumbrances	45,415	45,415	45,415	0
Fund Balance at End of Year	<u>\$ 427,356</u>	<u>\$ 0</u>	<u>\$ 309,068</u>	<u>\$ 309,068</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, 2021****MOTOR VEHICLE AND GASOLINE TAX FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 6,902,071	\$ 6,902,071	\$ 7,198,709	\$ 296,638
Charges for Services	4,300	4,300	9,450	5,150
Investment Earnings	35,000	35,000	18,262	(16,738)
Fines and Forfeitures	10,500	10,500	15,258	4,758
All Other Revenues	64,500	64,500	93,053	28,553
Total Revenues	<u>7,016,371</u>	<u>7,016,371</u>	<u>7,334,732</u>	<u>318,361</u>
Expenditures:				
Public Works:				
Personal Services	2,975,716	2,975,216	2,621,026	354,190
Materials and Supplies	1,523,661	1,814,317	1,697,932	116,385
Contractual Services	2,343,203	3,041,547	2,944,985	96,562
Other Expenditures	45,194	45,194	38,943	6,251
Intergovernmental	250,000	250,000	225,893	24,107
Capital Outlay	510,621	507,121	503,507	3,614
Total Expenditures	<u>7,648,395</u>	<u>8,633,395</u>	<u>8,032,286</u>	<u>601,109</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(632,024)	(1,617,024)	(697,554)	919,470
Fund Balance at Beginning of Year	2,179,808	2,179,808	2,179,808	0
Prior Year Encumbrances	632,024	632,024	632,024	0
Fund Balance at End of Year	<u>\$ 2,179,808</u>	<u>\$ 1,194,808</u>	<u>\$ 2,114,278</u>	<u>\$ 919,470</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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CHILDREN SERVICES BOARD FUND				
Revenues:				
Taxes	\$ 1,804,470	\$ 1,804,470	\$ 1,878,762	\$ 74,292
Intergovernmental Revenues	3,928,263	3,928,263	3,703,920	(224,343)
Charges for Services	155,000	155,000	92,101	(62,899)
All Other Revenues	14,600	14,600	34,179	19,579
Total Revenues	<u>5,902,333</u>	<u>5,902,333</u>	<u>5,708,962</u>	<u>(193,371)</u>
Expenditures:				
Human Services:				
Personal Services	1,500,000	1,500,000	1,462,370	37,630
Contractual Services	3,971,271	4,483,271	4,230,869	252,402
Other Expenditures	<u>472,670</u>	<u>422,670</u>	<u>367,758</u>	<u>54,912</u>
Total Expenditures	<u>5,943,941</u>	<u>6,405,941</u>	<u>6,060,997</u>	<u>344,944</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(41,608)	(503,608)	(352,035)	151,573
Other Financing Sources (Uses):				
Transfers In	<u>0</u>	<u>0</u>	<u>477,131</u>	<u>477,131</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>477,131</u>	<u>477,131</u>
Net Change in Fund Balance	(41,608)	(503,608)	125,096	628,704
Fund Balance at Beginning of Year	602,944	602,944	602,944	0
Prior Year Encumbrances	43,942	43,942	43,942	0
Fund Balance at End of Year	<u>\$ 605,278</u>	<u>\$ 143,278</u>	<u>\$ 771,982</u>	<u>\$ 628,704</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
DEVELOPMENT DISABILITIES FUND				
Revenues:				
Taxes	\$ 4,429,700	\$ 4,429,700	\$ 3,476,527	\$ (953,173)
Intergovernmental Revenues	2,165,159	2,177,616	2,348,506	170,890
All Other Revenues	418,128	418,128	169,746	(248,382)
Donations and Contributions	3,000	3,000	0	(3,000)
Total Revenues	<u>7,015,987</u>	<u>7,028,444</u>	<u>5,994,779</u>	<u>(1,033,665)</u>
Expenditures:				
Human Services:				
Personal Services	3,322,231	3,396,610	2,915,477	481,133
Materials and Supplies	414,894	325,984	65,411	260,573
Contractual Services	2,906,987	3,029,964	2,797,129	232,835
Other Expenditures	74,800	336,655	321,706	14,949
Capital Outlay	1,789,995	1,552,995	83,037	1,469,958
Total Expenditures	<u>8,508,907</u>	<u>8,642,208</u>	<u>6,182,760</u>	<u>2,459,448</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,492,920)	(1,613,764)	(187,981)	1,425,783
Other Financing Sources (Uses):				
Transfers Out	0	(50,000)	0	50,000
Total Other Financing Sources (Uses)	<u>0</u>	<u>(50,000)</u>	<u>0</u>	<u>50,000</u>
Net Change in Fund Balance	(1,492,920)	(1,663,764)	(187,981)	1,475,783
Fund Balance at Beginning of Year	12,329,496	12,329,496	12,329,496	0
Prior Year Encumbrances	15,871	15,871	15,871	0
Fund Balance at End of Year	<u>\$ 10,852,447</u>	<u>\$ 10,681,603</u>	<u>\$ 12,157,386</u>	<u>\$ 1,475,783</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, 2021**

	AMERICAN RESCUE PLAN ACT FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 6,052,659	\$ 5,692,209	\$ (360,450)
Investment Earnings	0	0	1,793	1,793
Total Revenues	0	6,052,659	5,694,002	(358,657)
Expenditures:				
General Government - Legislative and Executive:				
Materials and Supplies	0	30,000	0	30,000
Contractual Services	0	4,600,000	638,880	3,961,120
Other Expenditures	0	1,022,659	880,000	142,659
Capital Outlay	0	400,000	114,649	285,351
Total Expenditures	0	6,052,659	1,633,529	4,419,130
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	4,060,473	4,060,473
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 4,060,473	\$ 4,060,473

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, 2021***

DOG AND KENNEL FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 30,100	\$ 30,100	\$ 24,522	\$ (5,578)
Licenses and Permits	190,000	190,000	167,494	(22,506)
Fines and Forfeitures	2,000	2,000	2,550	550
All Other Revenues	9,000	9,000	16,014	7,014
Total Revenues	<u>231,100</u>	<u>231,100</u>	<u>210,580</u>	<u>(20,520)</u>
Expenditures:				
Health:				
Personal Services	197,978	198,003	181,473	16,530
Materials and Supplies	22,600	18,600	13,497	5,103
Contractual Services	60,911	64,911	58,707	6,204
Other Expenditures	5,300	5,300	5,071	229
Capital Outlay	3,000	2,975	514	2,461
Total Expenditures	<u>289,789</u>	<u>289,789</u>	<u>259,262</u>	<u>30,527</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(58,689)	(58,689)	(48,682)	10,007
Other Financing Sources (Uses):				
Transfers In	25,000	25,000	25,000	0
Total Other Financing Sources (Uses)	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
Net Change in Fund Balance	(33,689)	(33,689)	(23,682)	10,007
Fund Balance at Beginning of Year	71,594	71,594	71,594	0
Prior Year Encumbrances	6,011	6,011	6,011	0
Fund Balance at End of Year	<u>\$ 43,916</u>	<u>\$ 43,916</u>	<u>\$ 53,923</u>	<u>\$ 10,007</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, 2021***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 7,300	\$ 7,300	\$ 10,655	\$ 3,355
All Other Revenues	200	200	0	(200)
Total Revenues	<u>7,500</u>	<u>7,500</u>	<u>10,655</u>	<u>3,155</u>
Expenditures:				
General Government - Judicial:				
Contractual Services	<u>9,000</u>	<u>9,000</u>	<u>1,589</u>	<u>7,411</u>
Total Expenditures	<u>9,000</u>	<u>9,000</u>	<u>1,589</u>	<u>7,411</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,500)	(1,500)	9,066	10,566
Fund Balance at Beginning of Year	<u>4,426</u>	<u>4,426</u>	<u>4,426</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,926</u>	<u>\$ 2,926</u>	<u>\$ 13,492</u>	<u>\$ 10,566</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, 2021***

	CONDUCT OF BUSINESS FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Charges for Services	\$ 1,000	\$ 1,000	\$ 1,122	\$ 122
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>1,122</u>	<u>122</u>
Expenditures:				
General Government - Judicial:				
Other Expenditures	<u>8,684</u>	<u>8,684</u>	<u>601</u>	<u>8,083</u>
Total Expenditures	<u>8,684</u>	<u>8,684</u>	<u>601</u>	<u>8,083</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,684)	(7,684)	521	8,205
Fund Balance at Beginning of Year	7,920	7,920	7,920	0
Prior Year Encumbrances	<u>184</u>	<u>184</u>	<u>184</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 420</u>	<u>\$ 420</u>	<u>\$ 8,625</u>	<u>\$ 8,205</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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
COURTS COMPUTER FUND				
Revenues:				
Charges for Services	\$ 79,900	\$ 79,900	\$ 76,974	\$ (2,926)
Investment Earnings	2,000	2,000	56	(1,944)
All Other Revenues	100	100	0	(100)
Total Revenues	<u>82,000</u>	<u>82,000</u>	<u>77,030</u>	<u>(4,970)</u>
Expenditures:				
General Government - Judicial:				
Materials and Supplies	11,000	11,000	0	11,000
Contractual Services	10,161	10,161	4,698	5,463
Other Expenditures	50,956	50,956	47,810	3,146
Capital Outlay	30,500	30,500	14,205	16,295
Total Expenditures	<u>102,617</u>	<u>102,617</u>	<u>66,713</u>	<u>35,904</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,617)	(20,617)	10,317	30,934
Fund Balance at Beginning of Year	62,256	62,256	62,256	0
Prior Year Encumbrances	7,617	7,617	7,617	0
Fund Balance at End of Year	<u>\$ 49,256</u>	<u>\$ 49,256</u>	<u>\$ 80,190</u>	<u>\$ 30,934</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, 2021**

RECORDER'S EQUIPMENT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 43,200	\$ 43,200	\$ 51,724	\$ 8,524
Total Revenues	<u>43,200</u>	<u>43,200</u>	<u>51,724</u>	<u>8,524</u>
Expenditures:				
General Government - Legislative and Executive:				
Contractual Services	44,118	44,118	43,447	671
Other Expenditures	6,784	7,084	6,882	202
Capital Outlay	1,900	1,600	1,375	225
Total Expenditures	<u>52,802</u>	<u>52,802</u>	<u>51,704</u>	<u>1,098</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,602)	(9,602)	20	9,622
Fund Balance at Beginning of Year	9,377	9,377	9,377	0
Prior Year Encumbrances	9,602	9,602	9,602	0
Fund Balance at End of Year	<u>\$ 9,377</u>	<u>\$ 9,377</u>	<u>\$ 18,999</u>	<u>\$ 9,622</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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 3,200	\$ 3,200	\$ 3,138	\$ (62)
Total Revenues	<u>3,200</u>	<u>3,200</u>	<u>3,138</u>	<u>(62)</u>
Expenditures:				
General Government - Judicial:				
Other Expenditures	<u>5,200</u>	<u>5,200</u>	<u>3,605</u>	<u>1,595</u>
Total Expenditures	<u>5,200</u>	<u>5,200</u>	<u>3,605</u>	<u>1,595</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,000)	(2,000)	(467)	1,533
Fund Balance at Beginning of Year	<u>4,238</u>	<u>4,238</u>	<u>4,238</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,238</u>	<u>\$ 2,238</u>	<u>\$ 3,771</u>	<u>\$ 1,533</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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 39,900	\$ 39,900	\$ 31,831	\$ (8,069)
All Other Revenues	100	100	4,241	4,141
Total Revenues	<u>40,000</u>	<u>40,000</u>	<u>36,072</u>	<u>(3,928)</u>
Expenditures:				
Public Safety:				
Personal Services	5,873	30,698	12,236	18,462
Other Expenditures	164,127	139,302	13,418	125,884
Total Expenditures	<u>170,000</u>	<u>170,000</u>	<u>25,654</u>	<u>144,346</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(130,000)	(130,000)	10,418	140,418
Fund Balance at Beginning of Year	<u>143,657</u>	<u>143,657</u>	<u>143,657</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 13,657</u>	<u>\$ 13,657</u>	<u>\$ 154,075</u>	<u>\$ 140,418</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, 2021*****JUVENILE COURT SOCIAL WORKERS FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 80	\$ 80	\$ 150	\$ 70
All Other Revenues	5,000	5,000	9,047	4,047
Total Revenues	<u>5,080</u>	<u>5,080</u>	<u>9,197</u>	<u>4,117</u>
Expenditures:				
Public Safety:				
Contractual Services	1,750	1,750	0	1,750
Other Expenditures	66,000	66,000	178	65,822
Total Expenditures	<u>67,750</u>	<u>67,750</u>	<u>178</u>	<u>67,572</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(62,670)	(62,670)	9,019	71,689
Fund Balance at Beginning of Year	<u>71,678</u>	<u>71,678</u>	<u>71,678</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 9,008</u>	<u>\$ 9,008</u>	<u>\$ 80,697</u>	<u>\$ 71,689</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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 50,000	\$ 98,567	\$ 100,000	\$ 1,433
All Other Revenues	0	0	17	17
Total Revenues	<u>50,000</u>	<u>98,567</u>	<u>100,017</u>	<u>1,450</u>
Expenditures:				
General Government - Judicial:				
Personal Services	48,946	68,526	55,665	12,861
Materials and Supplies	1,054	0	0	0
Contractual Services	0	40,000	40,000	0
Total Expenditures	<u>50,000</u>	<u>108,526</u>	<u>95,665</u>	<u>12,861</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(9,959)	4,352	14,311
Fund Balance at Beginning of Year	<u>9,960</u>	<u>9,960</u>	<u>9,960</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 9,960</u>	<u>\$ 1</u>	<u>\$ 14,312</u>	<u>\$ 14,311</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, 2021***

JUSTICE REINVESTMENT AND INCENTIVE GRANT FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 135,500	\$ 135,500	\$ 135,500	\$ 0
All Other Revenues	0	0	11	11
Total Revenues	<u>135,500</u>	<u>135,500</u>	<u>135,511</u>	<u>11</u>
Expenditures:				
Public Safety:				
Personal Services	135,500	137,849	136,169	1,680
Total Expenditures	<u>135,500</u>	<u>137,849</u>	<u>136,169</u>	<u>1,680</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(2,349)	(658)	1,691
Fund Balance at Beginning of Year	<u>12,842</u>	<u>12,842</u>	<u>12,842</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 12,842</u>	<u>\$ 10,493</u>	<u>\$ 12,184</u>	<u>\$ 1,691</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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 10,000	\$ 10,000	\$ 10,000	\$ 0
All Other Revenues	0	0	1	1
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>10,001</u>	<u>1</u>
Expenditures:				
Public Safety:				
Personal Services	10,000	10,000	9,526	474
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>9,526</u>	<u>474</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	475	475
Fund Balance at Beginning of Year	4,998	4,998	4,998	0
Fund Balance at End of Year	<u>\$ 4,998</u>	<u>\$ 4,998</u>	<u>\$ 5,473</u>	<u>\$ 475</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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 400,000	\$ 400,000	\$ 595,872	\$ 195,872
All Other Revenues	500	500	340	(160)
Total Revenues	<u>400,500</u>	<u>400,500</u>	<u>596,212</u>	<u>195,712</u>
Expenditures:				
General Government - Judicial:				
Personal Services	261,544	261,544	243,565	17,979
Materials and Supplies	10,000	10,000	8,542	1,458
Contractual Services	39,952	39,952	29,949	10,003
Other Expenditures	7,605	7,605	6,005	1,600
Total Expenditures	<u>319,101</u>	<u>319,101</u>	<u>288,061</u>	<u>31,040</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	81,399	81,399	308,151	226,752
Other Financing Sources (Uses):				
Transfers Out	(125,000)	(125,000)	(125,000)	0
Total Other Financing Sources (Uses)	<u>(125,000)</u>	<u>(125,000)</u>	<u>(125,000)</u>	<u>0</u>
Net Change in Fund Balance	(43,601)	(43,601)	183,151	226,752
Fund Balance at Beginning of Year	198,893	198,893	198,893	0
Prior Year Encumbrances	4,057	4,057	4,057	0
Fund Balance at End of Year	<u>\$ 159,349</u>	<u>\$ 159,349</u>	<u>\$ 386,101</u>	<u>\$ 226,752</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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 45,000	\$ 45,000	\$ 31,305	\$ (13,695)
All Other Revenues	0	0	41	41
Total Revenues	<u>45,000</u>	<u>45,000</u>	<u>31,346</u>	<u>(13,654)</u>
Expenditures:				
General Government - Judicial:				
Personal Services	1,830	1,830	1,508	322
Materials and Supplies	1,000	2,200	2,038	162
Contractual Services	27,027	27,027	26,899	128
Other Expenditures	1,000	0	0	0
Capital Outlay	500	300	0	300
Total Expenditures	<u>31,357</u>	<u>31,357</u>	<u>30,445</u>	<u>912</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,643	13,643	901	(12,742)
Fund Balance at Beginning of Year	31,623	31,623	31,623	0
Prior Year Encumbrances	2,027	2,027	2,027	0
Fund Balance at End of Year	<u>\$ 47,293</u>	<u>\$ 47,293</u>	<u>\$ 34,551</u>	<u>\$ (12,742)</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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 219,000	\$ 219,000	\$ 215,893	\$ (3,107)
All Other Revenues	3,500	3,500	10,519	7,019
Total Revenues	<u>222,500</u>	<u>222,500</u>	<u>226,412</u>	<u>3,912</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	113,215	109,715	77,067	32,648
Materials and Supplies	1,798	1,798	714	1,084
Contractual Services	6,025	6,025	2,000	4,025
Other Expenditures	122,000	125,500	123,916	1,584
Capital Outlay	1,000	1,000	200	800
Total Expenditures	<u>244,038</u>	<u>244,038</u>	<u>203,897</u>	<u>40,141</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,538)	(21,538)	22,515	44,053
Fund Balance at Beginning of Year	110,756	110,756	110,756	0
Prior Year Encumbrances	2,823	2,823	2,823	0
Fund Balance at End of Year	<u>\$ 92,041</u>	<u>\$ 92,041</u>	<u>\$ 136,094</u>	<u>\$ 44,053</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, 2021***

VOCA AND SVAA GRANT FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 54,679	\$ 54,679	\$ 43,502	\$ (11,177)
All Other Revenues	0	0	43	43
Total Revenues	<u>54,679</u>	<u>54,679</u>	<u>43,545</u>	<u>(11,134)</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	71,760	71,730	71,697	33
Materials and Supplies	491	498	498	0
Contractual Services	1,760	2,283	2,283	0
Other Expenditures	1,200	700	700	0
Total Expenditures	<u>75,211</u>	<u>75,211</u>	<u>75,178</u>	<u>33</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,532)	(20,532)	(31,633)	(11,101)
Other Financing Sources (Uses):				
Transfers In	19,731	19,731	6,122	(13,609)
Total Other Financing Sources (Uses)	<u>19,731</u>	<u>19,731</u>	<u>6,122</u>	<u>(13,609)</u>
Net Change in Fund Balance	(801)	(801)	(25,511)	(24,710)
Fund Balance at Beginning of Year	31,410	31,410	31,410	0
Prior Year Encumbrances	800	800	800	0
Fund Balance at End of Year	<u>\$ 31,409</u>	<u>\$ 31,409</u>	<u>\$ 6,699</u>	<u>\$ (24,710)</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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 25,000	\$ 25,000	\$ 22,647	\$ (2,353)
Total Revenues	25,000	25,000	22,647	(2,353)
Expenditures:				
Public Safety:				
Personal Services	27,517	27,309	26,216	1,093
Materials and Supplies	1,500	1,708	1,708	0
Other Expenditures	4,343	4,343	2,813	1,530
Total Expenditures	33,360	33,360	30,737	2,623
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,360)	(8,360)	(8,090)	270
Other Financing Sources (Uses):				
Transfers In	10,000	10,000	7,549	(2,451)
Total Other Financing Sources (Uses)	10,000	10,000	7,549	(2,451)
Net Change in Fund Balance	1,640	1,640	(541)	(2,181)
Fund Balance at Beginning of Year	131	131	131	0
Prior Year Encumbrances	410	410	410	0
Fund Balance at End of Year	\$ 2,181	\$ 2,181	\$ 0	\$ (2,181)

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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 50	\$ 50	\$ 50	\$ 0
Total Revenues	<u>50</u>	<u>50</u>	<u>50</u>	<u>0</u>
Expenditures:				
General Government - Judicial:				
Capital Outlay	<u>50</u>	<u>50</u>	<u>0</u>	<u>50</u>
Total Expenditures	<u>50</u>	<u>50</u>	<u>0</u>	<u>50</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	50	50
Fund Balance at Beginning of Year	<u>550</u>	<u>550</u>	<u>550</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 550</u>	<u>\$ 550</u>	<u>\$ 600</u>	<u>\$ 50</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, 2021****COMMON PLEAS JAIL DIVERSION GRANT FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 51,872	\$ 51,872	\$ 51,872	\$ 0
All Other Revenues	0	0	51	51
Total Revenues	51,872	51,872	51,923	51
Expenditures:				
Public Safety:				
Personal Services	47,450	42,450	38,536	3,914
Materials and Supplies	3,400	6,400	5,910	490
Contractual Services	1,422	3,422	3,327	95
Total Expenditures	52,272	52,272	47,773	4,499
Excess (Deficiency) of Revenues Over (Under) Expenditures	(400)	(400)	4,150	4,550
Fund Balance at Beginning of Year	15,328	15,328	15,328	0
Prior Year Encumbrances	400	400	400	0
Fund Balance at End of Year	\$ 15,328	\$ 15,328	\$ 19,878	\$ 4,550

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, 2021***

TARGETED COMMUNITY ALTERNATIVE TO PRISON GRANT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 130,281	\$ 130,281	\$ 155,780	\$ 25,499
All Other Revenues	0	0	11	11
Total Revenues	<u>130,281</u>	<u>130,281</u>	<u>155,791</u>	<u>25,510</u>
Expenditures:				
Public Safety:				
Personal Services	130,281	129,281	115,146	14,135
Contractual Services	0	1,000	1,000	0
Total Expenditures	<u>130,281</u>	<u>130,281</u>	<u>116,146</u>	<u>14,135</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	39,645	39,645
Fund Balance at Beginning of Year	<u>88,216</u>	<u>88,216</u>	<u>88,216</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 88,216</u>	<u>\$ 88,216</u>	<u>\$ 127,861</u>	<u>\$ 39,645</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, 2021***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
911 EMERGENCY CALLING SYSTEM FUND				
Revenues:				
Taxes	\$ 1,900,000	\$ 1,900,000	\$ 2,274,369	\$ 374,369
Intergovernmental Revenues	125,000	125,000	131,895	6,895
All Other Revenues	20,000	20,000	4,409	(15,591)
Total Revenues	<u>2,045,000</u>	<u>2,045,000</u>	<u>2,410,673</u>	<u>365,673</u>
Expenditures:				
Public Safety:				
Personal Services	1,718,929	1,701,558	1,678,792	22,766
Materials and Supplies	7,550	9,521	7,024	2,497
Contractual Services	256,795	296,895	295,736	1,159
Other Expenditures	42,165	32,465	30,367	2,098
Capital Outlay	140,000	125,000	123,510	1,490
Debt Service:				
Principal Retirement	143,790	143,790	120,486	23,304
Interest and Fiscal Charges	10,945	10,945	10,945	0
Total Expenditures	<u>2,320,174</u>	<u>2,320,174</u>	<u>2,266,860</u>	<u>53,314</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(275,174)	(275,174)	143,813	418,987
Other Financing Sources (Uses):				
Advances Out	<u>(108,300)</u>	<u>(108,300)</u>	<u>(108,300)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(108,300)</u>	<u>(108,300)</u>	<u>(108,300)</u>	<u>0</u>
Net Change in Fund Balance	(383,474)	(383,474)	35,513	418,987
Fund Balance at Beginning of Year	812,569	812,569	812,569	0
Prior Year Encumbrances	59,545	59,545	59,545	0
Fund Balance at End of Year	<u>\$ 488,640</u>	<u>\$ 488,640</u>	<u>\$ 907,627</u>	<u>\$ 418,987</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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
LITTER CONTROL AND RECYCLING FUND				
Revenues:				
Intergovernmental Revenues	\$ 76,732	\$ 76,732	\$ 73,482	\$ (3,250)
All Other Revenues	0	0	26	26
Total Revenues	<u>76,732</u>	<u>76,732</u>	<u>73,508</u>	<u>(3,224)</u>
Expenditures:				
Health:				
Personal Services	55,458	56,239	55,721	518
Materials and Supplies	4,700	2,470	2,470	0
Contractual Services	7,121	11,676	11,470	206
Other Expenditures	8,050	5,550	5,550	0
Capital Outlay	1,000	394	394	0
Total Expenditures	<u>76,329</u>	<u>76,329</u>	<u>75,605</u>	<u>724</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	403	403	(2,097)	(2,500)
Fund Balance at Beginning of Year	11,757	11,757	11,757	0
Prior Year Encumbrances	200	200	200	0
Fund Balance at End of Year	<u>\$ 12,360</u>	<u>\$ 12,360</u>	<u>\$ 9,860</u>	<u>\$ (2,500)</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021***

CHILD SUPPORT ENFORCEMENT AGENCY FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 800,000	\$ 800,000	\$ 833,325	\$ 33,325
Charges for Services	185,000	185,000	185,617	617
All Other Revenues	35,000	35,000	87,405	52,405
Total Revenues	<u>1,020,000</u>	<u>1,020,000</u>	<u>1,106,347</u>	<u>86,347</u>
Expenditures:				
Human Services:				
Personal Services	854,820	988,475	963,537	24,938
Materials and Supplies	500	500	93	407
Contractual Services	146,881	229,535	216,948	12,587
Other Expenditures	15,375	15,375	10,716	4,659
Capital Outlay	500	500	0	500
Total Expenditures	<u>1,018,076</u>	<u>1,234,385</u>	<u>1,191,294</u>	<u>43,091</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	1,924	(214,385)	(84,947)	129,438
Fund Balance at Beginning of Year	284,409	284,409	284,409	0
Prior Year Encumbrances	1,576	1,576	1,576	0
Fund Balance at End of Year	<u>\$ 287,909</u>	<u>\$ 71,600</u>	<u>\$ 201,038</u>	<u>\$ 129,438</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, 2021**

	REAL ESTATE ASSESSMENT FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Charges for Services	\$ 6,000	\$ 6,000	\$ 12,927	\$ 6,927
All Other Revenues	8,000	8,000	5,747	(2,253)
Total Revenues	<u>14,000</u>	<u>14,000</u>	<u>18,674</u>	<u>4,674</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	338,050	339,611	309,050	30,561
Materials and Supplies	10,500	8,939	3,543	5,396
Contractual Services	505,902	545,902	521,394	24,508
Other Expenditures	15,122	15,122	7,037	8,085
Capital Outlay	10,000	10,000	795	9,205
Total Expenditures	<u>879,574</u>	<u>919,574</u>	<u>841,819</u>	<u>77,755</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(865,574)	(905,574)	(823,145)	82,429
Fund Balance at Beginning of Year	2,718,627	2,718,627	2,718,627	0
Prior Year Encumbrances	296,524	296,524	296,524	0
Fund Balance at End of Year	<u>\$ 2,149,577</u>	<u>\$ 2,109,577</u>	<u>\$ 2,192,006</u>	<u>\$ 82,429</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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 454,558	\$ 454,558	\$ 321,984	\$ (132,574)
All Other Revenues	750	750	10,564	9,814
Total Revenues	<u>455,308</u>	<u>455,308</u>	<u>332,548</u>	<u>(122,760)</u>
Expenditures:				
Public Safety:				
Personal Services	197,892	393,921	336,660	57,261
Contractual Services	59,312	84,025	41,701	42,324
Other Expenditures	210,555	189,363	0	189,363
Capital Outlay	0	10,360	10,277	83
Total Expenditures	<u>467,759</u>	<u>677,669</u>	<u>388,638</u>	<u>289,031</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,451)	(222,361)	(56,090)	166,271
Fund Balance at Beginning of Year	225,837	225,837	225,837	0
Prior Year Encumbrances	295	295	295	0
Fund Balance at End of Year	<u>\$ 213,681</u>	<u>\$ 3,771</u>	<u>\$ 170,042</u>	<u>\$ 166,271</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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Special Assessments	\$ 8,095	\$ 8,095	\$ 6,518	\$ (1,577)
Total Revenues	<u>8,095</u>	<u>8,095</u>	<u>6,518</u>	<u>(1,577)</u>
Expenditures:				
Capital Outlay:				
Contractual Services	21,816	21,816	2,368	19,448
Total Expenditures	<u>21,816</u>	<u>21,816</u>	<u>2,368</u>	<u>19,448</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,721)	(13,721)	4,150	17,871
Other Financing Sources (Uses):				
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(13,721)	(13,721)	4,150	17,871
Fund Balance at Beginning of Year	13,722	13,722	13,722	0
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 17,872</u>	<u>\$ 17,871</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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
EMERGENCY MANAGEMENT AGENCY FUND				
Revenues:				
Intergovernmental Revenues	\$ 63,468	\$ 63,468	\$ 62,590	\$ (878)
All Other Revenues	14,000	14,000	20,907	6,907
Total Revenues	<u>77,468</u>	<u>77,468</u>	<u>83,497</u>	<u>6,029</u>
Expenditures:				
Public Safety:				
Personal Services	152,850	152,850	107,041	45,809
Materials and Supplies	13,873	61,807	60,442	1,365
Contractual Services	52,680	33,746	16,454	17,292
Other Expenditures	23,750	23,750	20,383	3,367
Capital Outlay	14,075	15,075	12,504	2,571
Total Expenditures	<u>257,228</u>	<u>287,228</u>	<u>216,824</u>	<u>70,404</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(179,760)	(209,760)	(133,327)	76,433
Other Financing Sources (Uses):				
Transfers In	105,000	105,000	51,400	(53,600)
Total Other Financing Sources (Uses)	<u>105,000</u>	<u>105,000</u>	<u>51,400</u>	<u>(53,600)</u>
Net Change in Fund Balance	(74,760)	(104,760)	(81,927)	22,833
Fund Balance at Beginning of Year	94,154	94,154	94,154	0
Prior Year Encumbrances	15,128	15,128	15,128	0
Fund Balance at End of Year	<u>\$ 34,522</u>	<u>\$ 4,522</u>	<u>\$ 27,355</u>	<u>\$ 22,833</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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 3,750	\$ 3,750	\$ 2,934	\$ (816)
Total Revenues	<u>3,750</u>	<u>3,750</u>	<u>2,934</u>	<u>(816)</u>
Expenditures:				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,750	3,750	2,934	(816)
Fund Balance at Beginning of Year	<u>259</u>	<u>259</u>	<u>259</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,009</u>	<u>\$ 4,009</u>	<u>\$ 3,193</u>	<u>\$ (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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 14,000	\$ 14,000	\$ 13,200	\$ (800)
Total Revenues	<u>14,000</u>	<u>14,000</u>	<u>13,200</u>	<u>(800)</u>
Expenditures:				
Health:				
Contractual Services	<u>23,012</u>	<u>23,012</u>	<u>14,721</u>	<u>8,291</u>
Total Expenditures	<u>23,012</u>	<u>23,012</u>	<u>14,721</u>	<u>8,291</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,012)	(9,012)	(1,521)	7,491
Fund Balance at Beginning of Year	<u>9,013</u>	<u>9,013</u>	<u>9,013</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 7,492</u>	<u>\$ 7,491</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, 2021**

KNOX AREA TRANSIT (KAT) FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 3,251,709	\$ 3,251,709	\$ 1,694,341	\$ (1,557,368)
Charges for Services	527,923	527,923	444,719	(83,204)
All Other Revenues	39,000	39,000	77,681	38,681
Total Revenues	<u>3,818,632</u>	<u>3,818,632</u>	<u>2,216,741</u>	<u>(1,601,891)</u>
Expenditures:				
Human Services:				
Personal Services	2,539,233	2,210,413	1,605,612	604,801
Materials and Supplies	632,677	432,366	265,178	167,188
Contractual Services	252,741	726,372	596,336	130,036
Other Expenditures	34,135	79,635	49,139	30,496
Capital Outlay	404,849	414,849	51,434	363,415
Total Expenditures	<u>3,863,635</u>	<u>3,863,635</u>	<u>2,567,699</u>	<u>1,295,936</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(45,003)	(45,003)	(350,958)	(305,955)
Other Financing Sources (Uses):				
Transfers In	0	0	477,131	477,131
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>477,131</u>	<u>477,131</u>
Net Change in Fund Balance	(45,003)	(45,003)	126,173	171,176
Fund Balance at Beginning of Year	115,871	115,871	115,871	0
Prior Year Encumbrances	45,003	45,003	45,003	0
Fund Balance at End of Year	<u>\$ 115,871</u>	<u>\$ 115,871</u>	<u>\$ 287,047</u>	<u>\$ 171,176</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, 2021**

HELP AMERICA VOTE ACT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 8	\$ 8	\$ 0
Total Revenues	0	8	8	0
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	0	22	22	0
Contractual Services	20,808	561	561	0
Other Expenditures	3,622	105	105	0
Capital Outlay	0	23,751	23,751	0
Total Expenditures	24,430	24,439	24,439	0
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(24,430)	(24,431)	(24,431)	0
Fund Balance at Beginning of Year	20,248	20,248	20,248	0
Prior Year Encumbrances	4,183	4,183	4,183	0
Fund Balance at End of Year	<u>\$ 1</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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 9,000	\$ 9,000	\$ 17,154	\$ 8,154
All Other Revenues	0	0	1	1
Total Revenues	9,000	9,000	17,155	8,155
Expenditures:				
Public Works:				
Personal Services	7,167	7,667	5,015	2,652
Other Expenditures	5,557	5,057	1,108	3,949
Total Expenditures	12,724	12,724	6,123	6,601
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,724)	(3,724)	11,032	14,756
Fund Balance at Beginning of Year	3,724	3,724	3,724	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 14,756	\$ 14,756

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, 2021**

CONTINUING PROFESSIONAL TRAINING FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Public Safety:				
Personal Services	9,212	9,212	8,727	485
Total Expenditures	9,212	9,212	8,727	485
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,212)	(9,212)	(8,727)	485
Fund Balance at Beginning of Year	9,212	9,212	9,212	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 485	\$ 485

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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CONCEALED HANDGUN LICENSE FUND				
Revenues:				
Charges for Services	\$ 25,000	\$ 25,000	\$ 54,509	\$ 29,509
Licenses and Permits	60,000	60,000	64,730	4,730
All Other Revenues	0	0	28	28
Total Revenues	<u>85,000</u>	<u>85,000</u>	<u>119,267</u>	<u>34,267</u>
Expenditures:				
Public Safety:				
Personal Services	38,000	34,941	33,137	1,804
Materials and Supplies	4,000	3,000	3,000	0
Contractual Services	56,378	71,260	71,261	(1)
Other Expenditures	1,000	0	0	0
Capital Outlay	2,000	7,059	6,895	164
Total Expenditures	<u>101,378</u>	<u>116,260</u>	<u>114,293</u>	<u>1,967</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,378)	(31,260)	4,974	36,234
Fund Balance at Beginning of Year	27,847	27,847	27,847	0
Prior Year Encumbrances	6,378	6,378	6,378	0
Fund Balance at End of Year	<u>\$ 17,847</u>	<u>\$ 2,965</u>	<u>\$ 39,199</u>	<u>\$ 36,234</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, 2021***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 500,000	\$ 500,000	\$ 446,985	\$ (53,015)
Charges for Services	1,000	1,000	1,940	940
All Other Revenues	5,000	5,000	4,546	(454)
Total Revenues	<u>506,000</u>	<u>506,000</u>	<u>453,471</u>	<u>(52,529)</u>
Expenditures:				
Human Services:				
Personal Services	230,000	144,153	123,451	20,702
Contractual Services	242,558	318,405	276,758	41,647
Capital Outlay	20,000	30,000	26,853	3,147
Total Expenditures	<u>492,558</u>	<u>492,558</u>	<u>427,062</u>	<u>65,496</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,442	13,442	26,409	12,967
Fund Balance at Beginning of Year	297,724	297,724	297,724	0
Prior Year Encumbrances	7,559	7,559	7,559	0
Fund Balance at End of Year	<u>\$ 318,725</u>	<u>\$ 318,725</u>	<u>\$ 331,692</u>	<u>\$ 12,967</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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 60,000	\$ 60,000	\$ 62,621	\$ 2,621
All Other Revenues	200	200	27	(173)
Total Revenues	<u>60,200</u>	<u>60,200</u>	<u>62,648</u>	<u>2,448</u>
Expenditures:				
General Government - Judicial:				
Personal Services	41,200	58,800	40,658	18,142
Contractual Services	0	4,000	4,000	0
Other Expenditures	3,000	3,000	0	3,000
Capital Outlay	11,000	11,000	0	11,000
Total Expenditures	<u>55,200</u>	<u>76,800</u>	<u>44,658</u>	<u>32,142</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,000	(16,600)	17,990	34,590
Fund Balance at Beginning of Year	<u>67,915</u>	<u>67,915</u>	<u>67,915</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 72,915</u>	<u>\$ 51,315</u>	<u>\$ 85,905</u>	<u>\$ 34,590</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, 2021**

	SUPERVISION FEE FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental Revenues	\$ 63,455	\$ 63,455	\$ 58,195	\$ (5,260)
Charges for Services	13,000	20,889	27,091	6,202
All Other Revenues	100	100	0	(100)
Total Revenues	<u>76,555</u>	<u>84,444</u>	<u>85,286</u>	<u>842</u>
Expenditures:				
General Government - Judicial:				
Personal Services	6,900	108,377	17,895	90,482
Contractual Services	2,000	25,389	9,056	16,333
Other Expenditures	<u>6,411</u>	<u>6,361</u>	<u>6,293</u>	<u>68</u>
Total Expenditures	<u>15,311</u>	<u>140,127</u>	<u>33,244</u>	<u>106,883</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	61,244	(55,683)	52,042	107,725
Fund Balance at Beginning of Year	55,472	55,472	55,472	0
Prior Year Encumbrances	<u>211</u>	<u>211</u>	<u>211</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 116,927</u>	<u>\$ 0</u>	<u>\$ 107,725</u>	<u>\$ 107,725</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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 5,000	\$ 5,000	\$ 1,710	\$ (3,290)
All Other Revenues	50	50	4	(46)
Total Revenues	<u>5,050</u>	<u>5,050</u>	<u>1,714</u>	<u>(3,336)</u>
Expenditures:				
General Government - Judicial:				
Personal Services	200	200	0	200
Contractual Services	5,650	5,650	1,898	3,752
Total Expenditures	<u>5,850</u>	<u>5,850</u>	<u>1,898</u>	<u>3,952</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(800)	(800)	(184)	616
Fund Balance at Beginning of Year	551	551	551	0
Prior Year Encumbrances	350	350	350	0
Fund Balance at End of Year	<u>\$ 101</u>	<u>\$ 101</u>	<u>\$ 717</u>	<u>\$ 616</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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 300	\$ 300	\$ 555	\$ 255
Total Revenues	<u>300</u>	<u>300</u>	<u>555</u>	<u>255</u>
Expenditures:				
Public Safety:				
Contractual Services	<u>300</u>	<u>300</u>	<u>0</u>	<u>300</u>
Total Expenditures	<u>300</u>	<u>300</u>	<u>0</u>	<u>300</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	555	555
Fund Balance at Beginning of Year	<u>1,298</u>	<u>1,298</u>	<u>1,298</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,298</u>	<u>\$ 1,298</u>	<u>\$ 1,853</u>	<u>\$ 555</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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 37,500	\$ 37,500	\$ 75,000	\$ 37,500
All Other Revenues	0	0	1	1
Total Revenues	<u>37,500</u>	<u>37,500</u>	<u>75,001</u>	<u>37,501</u>
Expenditures:				
General Government - Judicial:				
Personal Services	65,480	78,326	63,198	15,128
Materials and Supplies	0	1,500	1,465	35
Capital Outlay	0	1,000	913	87
Total Expenditures	<u>65,480</u>	<u>80,826</u>	<u>65,576</u>	<u>15,250</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,980)	(43,326)	9,425	52,751
Fund Balance at Beginning of Year	<u>43,326</u>	<u>43,326</u>	<u>43,326</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 15,346</u>	<u>\$ 0</u>	<u>\$ 52,751</u>	<u>\$ 52,751</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 0	\$ 0	\$ 505	\$ 505
Total Revenues	<u>0</u>	<u>0</u>	<u>505</u>	<u>505</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	505	505
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>\$ 505</u>	<u>\$ 505</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, 2021***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
General Government - Legislative and Executive:				
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Other Financing Sources (Uses):				
Transfers In	250,000	250,000	50,000	(200,000)
Total Other Financing Sources (Uses)	250,000	250,000	50,000	(200,000)
Net Change in Fund Balance	250,000	250,000	50,000	(200,000)
Fund Balance at Beginning of Year	300,000	300,000	300,000	0
Fund Balance at End of Year	<u>\$ 550,000</u>	<u>\$ 550,000</u>	<u>\$ 350,000</u>	<u>\$ (200,000)</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, 2021**

	REVOLVING LOAN FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 0	\$ 324,504	\$ 324,504
Investment Earnings	19,000	19,000	18,402	(598)
All Other Revenues	70,200	70,200	80,588	10,388
Total Revenues	<u>89,200</u>	<u>89,200</u>	<u>423,494</u>	<u>334,294</u>
Expenditures:				
Human Services:				
Personal Services	20,000	20,000	7,382	12,618
Other Expenditures	89,200	267,082	267,082	0
Total Expenditures	<u>109,200</u>	<u>287,082</u>	<u>274,464</u>	<u>12,618</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	(197,882)	149,030	346,912
Fund Balance at Beginning of Year	211,339	211,339	211,339	0
Prior Year Encumbrances	20,000	20,000	20,000	0
Fund Balance at End of Year	<u>\$ 211,339</u>	<u>\$ 33,457</u>	<u>\$ 380,369</u>	<u>\$ 346,912</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, 2021***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,058,550	\$ 1,098,005	\$ 1,100,072	\$ 2,067
Intergovernmental Revenues	135,150	135,150	133,083	(2,067)
Total Revenues	<u>1,193,700</u>	<u>1,233,155</u>	<u>1,233,155</u>	<u>0</u>
Expenditures:				
Intergovernmental:				
Contractual Services	<u>1,193,700</u>	<u>1,233,155</u>	<u>1,233,155</u>	<u>0</u>
Total Expenditures	<u>1,193,700</u>	<u>1,233,155</u>	<u>1,233,155</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,074,500	\$ 1,074,500	\$ 1,118,262	\$ 43,762
Intergovernmental Revenues	25,500	25,500	21,675	(3,825)
Total Revenues	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,139,937</u>	<u>39,937</u>
Expenditures:				
Intergovernmental:				
Contractual Services	<u>1,179,811</u>	<u>1,179,811</u>	<u>1,163,628</u>	<u>16,183</u>
Total Expenditures	<u>1,179,811</u>	<u>1,179,811</u>	<u>1,163,628</u>	<u>16,183</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(79,811)	(79,811)	(23,691)	56,120
Fund Balance at Beginning of Year	<u>79,812</u>	<u>79,812</u>	<u>79,812</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 56,121</u>	<u>\$ 56,120</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 0	\$ 135,822	\$ 114,111	\$ (21,711)
Total Revenues	<u>0</u>	<u>135,822</u>	<u>114,111</u>	<u>(21,711)</u>
Expenditures:				
General Government - Legislative and Executive:				
Other Expenditures	0	135,822	114,111	21,711
Total Expenditures	<u>0</u>	<u>135,822</u>	<u>114,111</u>	<u>21,711</u>
Net Change in Fund Balance	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, 2021***

	BOND RETIREMENT FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
All Other Revenues	\$ 265,132	\$ 352,988	\$ 349,380	\$ (3,608)
Total Revenues	<u>265,132</u>	<u>352,988</u>	<u>349,380</u>	<u>(3,608)</u>
Expenditures:				
Debt Service:				
Principal Retirement	940,468	1,174,569	809,569	365,000
Interest and Fiscal Charges	<u>293,044</u>	<u>294,516</u>	<u>171,390</u>	<u>123,126</u>
Total Expenditures	<u>1,233,512</u>	<u>1,469,085</u>	<u>980,959</u>	<u>488,126</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(968,380)	(1,116,097)	(631,579)	484,518
Other Financing Sources (Uses):				
Transfers In	<u>1,020,126</u>	<u>1,115,626</u>	<u>627,501</u>	<u>(488,125)</u>
Total Other Financing Sources (Uses)	<u>1,020,126</u>	<u>1,115,626</u>	<u>627,501</u>	<u>(488,125)</u>
Net Change in Fund Balance	51,746	(471)	(4,078)	(3,607)
Fund Balance at Beginning of Year	<u>16,328</u>	<u>16,328</u>	<u>16,328</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 68,074</u>	<u>\$ 15,857</u>	<u>\$ 12,250</u>	<u>\$ (3,607)</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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	\$ 240,000	\$ 240,000	\$ 145,070	\$ (94,930)
Total Revenues	<u>240,000</u>	<u>240,000</u>	<u>145,070</u>	<u>(94,930)</u>
Expenditures:				
Debt Service:				
Principal Retirement	240,000	240,000	145,070	94,930
Total Expenditures	<u>240,000</u>	<u>240,000</u>	<u>145,070</u>	<u>94,930</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2021**

	PERMANENT IMPROVEMENT FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 0	\$ 167,111	\$ 167,111
Donations and Contributions	150,000	150,000	0	(150,000)
Total Revenues	150,000	150,000	167,111	17,111
Expenditures:				
Capital Outlay:				
Contractual Services	1,264,383	1,428,508	593,892	834,616
Total Expenditures	1,264,383	1,428,508	593,892	834,616
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,114,383)	(1,278,508)	(426,781)	851,727
Other Financing Sources (Uses):				
Transfers In	800,000	800,000	1,190,369	390,369
Total Other Financing Sources (Uses)	800,000	800,000	1,190,369	390,369
Net Change in Fund Balance	(314,383)	(478,508)	763,588	1,242,096
Fund Balance at Beginning of Year	653,325	653,325	653,325	0
Prior Year Encumbrances	64,383	64,383	64,383	0
Fund Balance at End of Year	\$ 403,325	\$ 239,200	\$ 1,481,296	\$ 1,242,096

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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	\$ 5,000	\$ 5,000	\$ 0	\$ (5,000)
Total Revenues	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>(5,000)</u>
Expenditures:				
Capital Outlay:				
Other Expenditures	11,000	11,000	8,452	2,548
Capital Outlay	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>0</u>
Total Expenditures	<u>19,000</u>	<u>19,000</u>	<u>16,452</u>	<u>2,548</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,000)	(14,000)	(16,452)	(2,452)
Fund Balance at Beginning of Year	12,706	12,706	12,706	0
Prior Year Encumbrances	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,706</u>	<u>\$ 2,706</u>	<u>\$ 254</u>	<u>\$ (2,452)</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, 2021***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment Earnings	\$ 6,000	\$ 6,000	\$ 383	\$ (5,617)
Total Revenues	6,000	6,000	383	(5,617)
Expenditures:				
Capital Outlay:				
Contractual Services	709,862	709,862	667,161	42,701
Total Expenditures	709,862	709,862	667,161	42,701
Excess (Deficiency) of Revenues Over (Under) Expenditures	(703,862)	(703,862)	(666,778)	37,084
Fund Balance at Beginning of Year	265,301	265,301	265,301	0
Prior Year Encumbrances	468,481	468,481	468,481	0
Fund Balance at End of Year	\$ 29,920	\$ 29,920	\$ 67,004	\$ 37,084

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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 990,300	\$ 990,300	\$ 681,754	\$ (308,546)
Investment Earnings	500	500	29	(471)
Total Revenues	<u>990,800</u>	<u>990,800</u>	<u>681,783</u>	<u>(309,017)</u>
Expenditures:				
Capital Outlay:				
Capital Outlay	<u>1,017,277</u>	<u>1,017,277</u>	<u>668,368</u>	<u>348,909</u>
Total Expenditures	<u>1,017,277</u>	<u>1,017,277</u>	<u>668,368</u>	<u>348,909</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,477)	(26,477)	13,415	39,892
Fund Balance at Beginning of Year	<u>26,477</u>	<u>26,477</u>	<u>26,477</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 39,892</u>	<u>\$ 39,892</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, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 1,216,096	\$ 1,216,096	\$ 734,977	\$ (481,119)
Total Revenues	<u>1,216,096</u>	<u>1,216,096</u>	<u>734,977</u>	<u>(481,119)</u>
Expenditures:				
Capital Outlay:				
Contractual Services	<u>1,216,096</u>	<u>1,216,096</u>	<u>734,977</u>	<u>481,119</u>
Total Expenditures	<u>1,216,096</u>	<u>1,216,096</u>	<u>734,977</u>	<u>481,119</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, 2021**

	Undivided Monies Fund	Fiscal Agent Fund	Miscellaneous Court/Safety Fund	Total
Assets:				
Cash and Cash Equivalents	\$ 2,936,848	\$ 7,188,008	\$ 114	\$ 10,124,970
Cash in segregated Accounts	0	0	721,140	721,140
Receivables:				
Taxes	74,230,403	0	0	74,230,403
Intergovernmental	3,859,054	0	0	3,859,054
Special Assessments	22,507	0	0	22,507
Total Assets	<u>81,048,812</u>	<u>7,188,008</u>	<u>721,254</u>	<u>88,958,074</u>
Liabilities:				
Intergovernmental Payable	2,936,848	0	0	2,936,848
Total Liabilities	<u>2,936,848</u>	<u>0</u>	<u>0</u>	<u>2,936,848</u>
Deferred Inflows of Resources:				
Property Taxes not Levied to Finance Current Year Operations	73,012,220	0	0	73,012,220
Total Deferred Inflows of Resources	<u>73,012,220</u>	<u>0</u>	<u>0</u>	<u>73,012,220</u>
Net Position:				
Restricted for Individuals, Organizations and Other Governments	5,099,744	7,188,008	721,254	13,009,006
Total Net Position	<u>\$ 5,099,744</u>	<u>\$ 7,188,008</u>	<u>\$ 721,254</u>	<u>\$ 13,009,006</u>

KNOX COUNTY, OHIO**Combining Statement Of Changes in Net Position
Fiduciary Funds
For the Year Ended December 31, 2021**

	Undivided Monies Fund	Fiscal Agent Fund	Miscellaneous Court/Safety Fund	Total
Additions:				
Property Tax Collection for Other Governments	\$ 63,060,422	\$ 0	\$ 0	\$ 63,060,422
Amounts Received as Fiscal Agent	0	12,575,546	0	12,575,546
Intergovernmental	6,949,837	0	0	6,949,837
Licenses, Fees and Permits for Other Governments	0	0	15,538,641	15,538,641
Special Assessments for Other Governments	288,176	0	0	288,176
Miscellaneous	0	0	192,695	192,695
Total Additions	<u>70,298,435</u>	<u>12,575,546</u>	<u>15,731,336</u>	<u>98,605,317</u>
Deductions:				
Taxes Distributed to Other Governments	62,811,030	0	0	62,811,030
Payments Made to Other Governments	7,053,490	0	15,695,194	22,748,684
Payments Made on Behalf of Other Governments	0	11,563,244	0	11,563,244
Payments Made to Individuals	0	0	191,590	191,590
Total Deductions	<u>69,864,520</u>	<u>11,563,244</u>	<u>15,886,784</u>	<u>97,314,548</u>
Net Increase (Decrease) in Fiduciary Net Position	433,915	1,012,302	(155,448)	1,290,769
Net Position Beginning of Year	<u>4,665,829</u>	<u>6,175,706</u>	<u>876,702</u>	<u>11,718,237</u>
Net Position End of Year	<u>\$ 5,099,744</u>	<u>\$ 7,188,008</u>	<u>\$ 721,254</u>	<u>\$ 13,009,006</u>

COMPONENT UNITS

KNOX COUNTY, OHIO

Statement of Cash Flows
Component Unit
For the Year Ended December 31, 2021

	Knox County Airport
<u>Cash Flows from Operating Activities:</u>	
Cash Received from Customers	\$528,589
Cash Payments to Suppliers for Goods and Services	(476,174)
Cash Payments to Employees for Service	(117,256)
Other Operating Receipts	9,651
Net Cash Used by Operating Activities	<u>(55,190)</u>
<u>Cash Flows from Noncapital and Related Financing Activities:</u>	
Operating Grant	198,055
Net Cash Provided by Noncapital and Related Financing Activities	<u>198,055</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>	
Capital Grants	963,844
Acquisition of Capital Assets	(906,463)
Debt Principal Retirement	(24,800)
Interest Paid on Debt	(20,687)
Net Cash Provided for Capital and Related Financing Activities	<u>11,894</u>
Net Increase in Cash and Cash Equivalents	154,759
Cash and Cash Equivalents at Beginning of Year	257,027
Cash and Cash Equivalents at End of Year	<u>\$411,786</u>
<u>Reconciliation of Operating Loss to Net Cash</u>	
<u>Used by Operating Activities:</u>	
Operating Loss	(\$357,169)
Adjustments to Reconcile Operating Loss to	
Net Cash Used by Operating Activities:	
Depreciation Expense	243,677
Changes in Assets and Liabilities:	
Increase in Accounts Receivable	(31,376)
Decrease in Inventory	40,424
Increase in Accounts Payable	40,976
Increase in Due to Primary Government	8,278
Total Adjustments	<u>301,979</u>
Net Cash Used by Operating Activities	<u>(\$55,190)</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)*

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Governmental Activities:			(1)	
Net Investment in Capital Assets	\$50,381,060	\$51,446,528	\$51,802,500	\$52,230,095
Restricted	24,624,520	29,228,233	28,482,641	27,883,770
Unrestricted	2,876,152	5,422,981	(5,313,665)	(3,987,505)
Total Governmental Activities Net Position	<u>\$77,881,732</u>	<u>\$86,097,742</u>	<u>\$74,971,476</u>	<u>\$76,126,360</u>
Business-type Activities:				
Net Investment in Capital Assets	\$5,308,460	\$5,093,033	\$5,175,769	\$5,267,852
Unrestricted	1,093,682	2,218,334	1,996,212	2,066,563
Total Business-type Activities Net Position	<u>\$6,402,142</u>	<u>\$7,311,367</u>	<u>\$7,171,981</u>	<u>\$7,334,415</u>
Primary Government:				
Net Investment in Capital Assets	\$55,689,520	\$56,539,561	\$56,978,269	\$57,497,947
Restricted	24,624,520	29,228,233	28,482,641	27,883,770
Unrestricted	3,969,834	7,641,315	(3,317,453)	(1,920,942)
Total Primary Government Net Position	<u>\$84,283,874</u>	<u>\$93,409,109</u>	<u>\$82,143,457</u>	<u>\$83,460,775</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

2016	2017	2018	2019	2020	2021
	(2)				
\$55,733,167	\$54,042,658	\$55,040,850	\$58,915,855	\$64,290,843	\$64,957,939
26,900,356	29,767,883	29,304,174	33,573,355	35,939,611	36,654,200
(5,124,408)	(22,486,091)	(21,518,629)	(25,599,313)	(29,473,734)	(10,170,889)
<u>\$77,509,115</u>	<u>\$61,324,450</u>	<u>\$62,826,395</u>	<u>\$66,889,897</u>	<u>\$70,756,720</u>	<u>\$91,441,250</u>
\$5,248,223	\$5,154,199	\$5,254,198	\$5,469,361	\$5,754,874	\$5,989,220
2,403,826	2,144,667	2,202,858	1,681,827	1,119,177	1,898,436
<u>\$7,652,049</u>	<u>\$7,298,866</u>	<u>\$7,457,056</u>	<u>\$7,151,188</u>	<u>\$6,874,051</u>	<u>\$7,887,656</u>
\$60,981,390	\$59,196,857	\$60,295,048	\$64,385,216	\$70,045,717	\$70,947,159
26,900,356	29,767,883	29,304,174	33,573,355	35,939,611	36,654,200
(2,720,582)	(20,341,424)	(19,315,771)	(23,917,486)	(28,354,557)	(8,272,453)
<u>\$85,161,164</u>	<u>\$68,623,316</u>	<u>\$70,283,451</u>	<u>\$74,041,085</u>	<u>\$77,630,771</u>	<u>\$99,328,906</u>

Knox County, Ohio

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

	2012	2013	2014
Expenses			
Governmental Activities:			
Legislative and Executive	\$6,869,622	\$6,494,006	\$6,744,339
Judicial	2,169,830	2,211,444	2,251,321
Public Safety	7,567,869	6,696,152	7,855,799
Public Works	6,917,441	6,077,391	6,831,713
Health	515,608	539,613	556,544
Human Services	16,987,137	14,130,596	18,335,487
Interest and Fiscal Charges (1)	325,128	328,042	255,178
<i>Total Governmental Activities Expenses</i>	<u>41,352,635</u>	<u>36,477,244</u>	<u>42,830,381</u>
Business-type Activities:			
Sewer	2,228,748	1,750,524	2,165,264
Landfill	0	0	0
<i>Total Business-type Activities Expenses</i>	<u>2,228,748</u>	<u>1,750,524</u>	<u>2,165,264</u>
<i>Total Primary Government Expenses</i>	<u>\$43,581,383</u>	<u>\$38,227,768</u>	<u>\$44,995,645</u>
Program Revenues			
Governmental Activities:			
Charges for Services			
Legislative and Executive	\$1,672,400	\$1,677,483	\$1,694,372
Judicial	858,571	882,401	864,007
Public Safety	1,011,205	1,096,388	1,117,084
Public Works	23,654	25,896	31,530
Health	246,222	237,273	229,211
Human Services	332,691	302,676	701,189
Operating Grants and Contributions	12,682,163	15,202,850	15,030,805
Capital Grants and Contributions (1)	1,470,590	2,927,456	3,444,812
<i>Total Governmental Activities Program Revenues</i>	<u>18,297,496</u>	<u>22,352,423</u>	<u>23,113,010</u>

Knox County, Ohio

2015	2016	2017	2018	2019	2020	2021
\$6,843,613	\$7,482,905	\$8,011,057	\$8,820,959	\$9,492,287	\$11,979,114	\$9,062,857
2,322,686	2,441,954	2,776,834	2,795,402	3,526,872	3,316,970	1,485,542
7,260,387	9,018,814	9,310,707	9,336,537	10,913,439	10,064,056	4,460,485
7,185,042	6,877,824	7,259,397	5,902,284	6,616,529	7,321,021	7,421,375
529,545	552,016	591,742	628,641	697,302	666,392	453,263
18,192,793	19,963,056	24,661,641	25,077,734	24,279,811	25,288,715	17,970,180
228,376	205,673	269,751	267,014	249,442	253,261	207,195
<u>42,562,442</u>	<u>46,542,242</u>	<u>52,881,129</u>	<u>52,828,571</u>	<u>55,775,682</u>	<u>58,889,529</u>	<u>41,060,897</u>
2,125,478	2,073,140	2,367,514	2,423,124	2,963,015	3,073,893	2,363,033
0	0	6,976	3,842	3,782	13,495	7,457
<u>2,125,478</u>	<u>2,073,140</u>	<u>2,374,490</u>	<u>2,426,966</u>	<u>2,966,797</u>	<u>3,087,388</u>	<u>2,370,490</u>
<u>\$44,687,920</u>	<u>\$48,615,382</u>	<u>\$55,255,619</u>	<u>\$55,255,537</u>	<u>\$58,742,479</u>	<u>\$61,976,917</u>	<u>\$43,431,387</u>
\$1,757,040	\$1,744,414	\$1,803,161	\$1,623,578	\$1,920,603	\$1,929,400	\$1,216,194
884,768	879,285	870,770	890,807	978,872	887,763	971,811
967,753	1,155,970	873,333	746,649	611,725	667,987	600,751
31,322	47,847	48,375	54,403	54,640	63,502	51,295
237,238	232,088	222,711	210,451	228,512	222,601	206,427
713,840	818,714	898,014	959,813	966,699	782,043	832,145
14,330,767	15,528,258	18,642,376	20,444,248	20,260,853	23,476,115	22,917,971
2,400,749	5,083,437	2,104,265	1,477,798	3,722,832	1,982,015	1,937,260
<u>21,323,477</u>	<u>25,490,013</u>	<u>25,463,005</u>	<u>26,407,747</u>	<u>28,744,736</u>	<u>30,011,426</u>	<u>28,733,854</u>

(Continued)

Knox County, Ohio

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

	2012	2013	2014
Business-type Activities:			
Charges for Services			
Sewer	1,862,932	1,999,163	2,023,479
Landfill	1,489	34,225	7,694
Operating Grants and Contributions	140,103	128,530	128,493
Capital Grants and Contributions (2)	98,081	407,008	39,713
<i>Total Business-type Activities Program Revenues</i>	<u>2,102,605</u>	<u>2,568,926</u>	<u>2,199,379</u>
<i>Total Primary Government Program Revenues</i>	<u>20,400,101</u>	<u>24,921,349</u>	<u>25,312,389</u>
Net (Expense)/Revenue			
Governmental Activities	(23,055,139)	(14,124,821)	(19,717,371)
Business-type Activities	(126,143)	818,402	34,115
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$23,181,282)</u>	<u>(\$13,306,419)</u>	<u>(\$19,683,256)</u>
General Revenues and Other Changes in Net Position			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	\$3,908,629	\$4,039,454	\$4,105,058
Special Purposes	6,459,890	6,641,214	6,611,736
Sales Taxes	5,920,900	6,180,390	6,853,635
Other Local Tax	0	0	0
Intergovernmental Revenues, Unrestricted	2,604,245	2,915,379	2,762,484
Investment Earnings	154,864	162,187	(10,169)
Miscellaneous	1,996,545	1,495,963	1,215,152
Gain on Sale of Capital Assets	0	0	0
Transfers	(95,005)	(79,588)	(122,548)
<i>Total Governmental Activities</i>	<u>20,950,068</u>	<u>21,354,999</u>	<u>21,415,348</u>
Business-type Activities:			
Investment Earnings	17,205	11,235	36,215
Transfers	95,005	79,588	122,548
<i>Total Business-type Activities</i>	<u>112,210</u>	<u>90,823</u>	<u>158,763</u>
<i>Total Primary Government</i>	<u>\$21,062,278</u>	<u>\$21,445,822</u>	<u>\$21,574,111</u>
Change in Net Position			
Governmental Activities	(\$2,105,071)	\$7,230,178	\$1,697,977
Business-type Activities	(13,933)	909,225	192,878
<i>Total Primary Government Change in Net Position</i>	<u>(\$2,119,004)</u>	<u>\$8,139,403</u>	<u>\$1,890,855</u>

Source: County Auditor's Office

Knox County, Ohio

2015	2016	2017	2018	2019	2020	2021
1,968,393	2,112,640	2,075,464	2,250,816	2,460,353	2,534,970	2,644,141
4,484	9,249	0	0	0	0	0
125,469	122,609	117,288	150,000	0	0	458,118
36,379	54,198	50,627	94,032	107,418	169,571	185,857
<u>2,134,725</u>	<u>2,298,696</u>	<u>2,243,379</u>	<u>2,494,848</u>	<u>2,567,771</u>	<u>2,704,541</u>	<u>3,288,116</u>
23,458,202	27,788,709	27,706,384	28,902,595	31,312,507	32,715,967	32,021,970
(21,238,965)	(21,052,229)	(27,418,124)	(26,420,824)	(27,030,946)	(28,878,103)	(12,327,043)
9,247	225,556	(131,111)	67,882	(399,026)	(382,847)	917,626
<u>(\$21,229,718)</u>	<u>(\$20,826,673)</u>	<u>(\$27,549,235)</u>	<u>(\$26,352,942)</u>	<u>(\$27,429,972)</u>	<u>(\$29,260,950)</u>	<u>(\$11,409,417)</u>
\$4,490,189	\$4,563,169	\$4,706,334	\$4,889,805	\$4,964,149	\$5,206,900	\$6,039,047
6,571,806	6,697,022	6,850,055	7,207,347	8,103,399	8,411,595	7,619,239
7,008,914	7,110,407	7,138,003	10,716,378	11,710,406	12,272,604	13,982,279
0	0	0	0	0	166,597	204,023
2,801,438	2,667,093	2,941,577	3,077,803	2,641,330	2,385,220	2,945,595
345,717	213,990	272,841	525,423	1,183,565	927,579	(100,608)
1,291,627	1,233,286	1,708,444	1,540,817	1,839,784	3,446,676	2,380,485
0	0	0	0	687,391	0	0
(115,842)	(49,983)	(40,506)	(34,804)	(35,576)	(72,245)	(58,487)
<u>22,393,849</u>	<u>22,434,984</u>	<u>23,576,748</u>	<u>27,922,769</u>	<u>31,094,448</u>	<u>32,744,926</u>	<u>33,011,573</u>
37,345	42,095	52,933	55,504	57,582	33,465	37,492
115,842	49,983	40,506	34,804	35,576	72,245	58,487
153,187	92,078	93,439	90,308	93,158	105,710	95,979
<u>\$22,547,036</u>	<u>\$22,527,062</u>	<u>\$23,670,187</u>	<u>\$28,013,077</u>	<u>\$31,187,606</u>	<u>\$32,850,636</u>	<u>\$33,107,552</u>
\$1,154,884	\$1,382,755	(\$3,841,376)	\$1,501,945	\$4,063,502	\$3,866,823	\$20,684,530
162,434	317,634	(37,672)	158,190	(305,868)	(277,137)	1,013,605
<u>\$1,317,318</u>	<u>\$1,700,389</u>	<u>(\$3,879,048)</u>	<u>\$1,660,135</u>	<u>\$3,757,634</u>	<u>\$3,589,686</u>	<u>\$21,698,135</u>

Knox County, Ohio

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General Fund				
Nonspendable	\$216,611	\$211,279	\$202,473	\$187,173
Assigned	1,525,988	1,539,044	1,809,941	2,287,699
Unassigned	<u>1,660,248</u>	<u>2,014,337</u>	<u>2,177,515</u>	<u>2,087,386</u>
<i>Total General Fund</i>	<u>3,402,847</u>	<u>3,764,660</u>	<u>4,189,929</u>	<u>4,562,258</u>
All Other Governmental Funds				
Nonspendable	308,489	388,450	526,494	689,255
Restricted	21,159,815	26,388,872	24,898,373	24,163,547
Assigned	593,854	580,346	529,161	568,718
Unassigned	<u>(9,683)</u>	<u>(95,828)</u>	<u>(190,320)</u>	<u>(77,145)</u>
Total All Other Governmental Funds	<u>22,052,475</u>	<u>27,261,840</u>	<u>25,763,708</u>	<u>25,344,375</u>
<i>Total Governmental Funds</i>	<u>\$25,455,322</u>	<u>\$31,026,500</u>	<u>\$29,953,637</u>	<u>\$29,906,633</u>

Source: County Auditor's Office

Knox County, Ohio

2016	2017	2018	2019	2020	2021
\$171,114	\$168,359	\$597,047	\$467,155	\$340,734	\$236,886
2,892,615	594,229	355,157	375,914	466,253	531,239
1,737,954	3,983,550	5,732,415	8,379,820	11,858,667	14,783,037
4,801,683	4,746,138	6,684,619	9,222,889	12,665,654	15,551,162
447,959	222,052	374,556	520,584	337,030	451,677
23,075,557	25,549,620	25,455,397	29,937,126	32,274,174	32,420,252
794,494	546,718	1,024,720	1,140,058	673,119	1,400,757
(282,775)	(138,075)	(275,277)	(210,715)	(2,305,047)	(1,851,112)
24,035,235	26,180,315	26,579,396	31,387,053	30,979,276	32,421,574
\$28,836,918	\$30,926,453	\$33,264,015	\$40,609,942	\$43,644,930	\$47,972,736

Knox County, Ohio

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

	2012	2013	2014	2015
Revenues:				
Taxes	\$16,277,842	\$16,793,718	\$17,501,042	\$17,993,140
Intergovernmental Revenues	17,210,507	19,846,448	21,030,530	19,268,373
Charges for Services	3,731,180	3,770,142	4,223,287	4,185,635
Licenses and Permits	225,507	270,572	223,640	245,529
Investment Earnings	154,444	161,765	(37,179)	320,212
Special Assessments	24,059	14,759	10,905	95
Fines and Forfeitures	170,037	169,754	191,549	160,767
Donations and Contributions	0	0	566,049	375,535
All Other Revenue	2,141,929	1,449,456	1,457,385	1,311,350
Total Revenue	39,935,505	42,476,614	45,167,208	43,860,636
Expenditures:				
Current:				
General Government:				
Legislative and Executive	6,402,100	6,509,251	6,310,503	6,247,597
Judicial	2,138,498	2,231,695	2,254,467	2,342,504
Public Safety	6,905,585	6,518,180	7,397,790	6,927,094
Public Works	5,626,902	4,983,095	5,004,207	6,213,996
Health	463,601	496,063	510,162	484,854
Human Services	14,648,486	12,480,472	16,195,812	15,984,168
Intergovernmental	1,961,519	1,964,426	1,984,844	2,013,707
Capital Outlay	2,671,199	2,368,901	3,910,802	3,361,392
Debt Service:				
Principal Retirement	1,503,993	947,975	2,200,639	1,350,795
Interest and Fiscal Charges	301,486	301,945	234,393	202,929
Total Expenditures	42,623,369	38,802,003	46,003,619	45,129,036
Excess (Deficiency) of Revenues Over Expenditures	(2,687,864)	3,674,611	(836,411)	(1,268,400)

Knox County, Ohio

2016	2017	2018	2019	2020	2021
\$18,352,407	\$18,760,405	\$21,957,430	\$24,589,730	\$26,052,190	\$27,635,795
20,384,306	23,199,896	23,959,033	24,282,851	27,734,243	27,587,020
4,442,874	4,307,170	4,046,601	4,352,863	4,113,056	3,489,845
280,585	239,899	256,970	234,163	264,352	236,181
220,066	235,585	493,937	1,146,641	935,577	(97,237)
1,481	1,434	6,429	6,654	7,589	6,518
152,031	167,895	170,701	167,017	158,591	146,410
209,556	0	475,633	2,075,601	201,400	0
1,410,368	1,584,140	1,686,655	1,916,737	3,688,445	2,165,935
45,453,674	48,496,424	53,053,389	58,772,257	63,155,443	61,170,467
6,403,724	6,819,970	7,509,017	7,697,020	9,997,015	9,914,518
2,312,065	2,448,737	2,522,007	2,842,894	2,890,627	2,988,333
8,119,581	7,658,281	7,910,365	8,697,719	8,360,405	8,808,330
5,095,645	4,876,786	5,166,203	5,946,007	6,280,333	7,464,269
486,247	507,378	549,899	561,742	566,734	555,164
17,123,837	20,989,204	21,054,672	19,112,640	20,586,083	20,250,995
2,004,959	2,001,658	2,249,678	1,966,510	2,535,538	2,396,783
3,381,825	3,028,885	2,650,650	6,108,414	6,485,466	3,279,444
1,495,300	1,350,288	1,326,877	1,427,868	1,746,094	1,108,935
187,942	235,131	243,200	229,117	238,154	189,425
46,611,125	49,916,318	51,182,568	54,589,931	59,686,449	56,956,196
(1,157,451)	(1,419,894)	1,870,821	4,182,326	3,468,994	4,214,271

(Continued)

Knox County, Ohio

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

	2012	2013	2014	2015
Other Financing Sources (Uses):				
Sale of Capital Assets	0	0	0	0
Refunding General Obligation Bonds Issued	0	751,000	0	0
Payment to Refunded Bond Escrow Agent	0	0	(738,289)	0
Inception of Capital Lease	37,019	119,748	124,382	791,265
Ohio Public Works Commission Loan	596,536	0	0	81,434
General Obligation Bonds Issued	0	1,077,000	0	475,000
Premium on General Obligation Bonds	0	0	0	0
Transfers In	1,107,927	1,202,910	1,160,742	1,637,237
Transfers Out	(1,202,932)	(1,282,498)	(1,283,290)	(1,753,079)
Total Other Financing Sources (Uses)	<u>1,805,396</u>	<u>1,868,160</u>	<u>(392,320)</u>	<u>1,237,722</u>
Net Change in Fund Balance	<u>(\$882,468)</u>	<u>\$5,542,771</u>	<u>(\$1,228,731)</u>	<u>(\$30,678)</u>
Debt Service as a Percentage of Noncapital Expenditures	4.62%	3.51%	5.72%	3.78%

Source: County Auditor's Office

Knox County, Ohio

2016	2017	2018	2019	2020	2021
0	163,137	0	943,200	8,000	0
0	0	0	0	0	0
0	0	0	0	0	0
123,972	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
1,671,526	1,441,445	1,784,111	3,666,503	2,500,186	3,036,490
(1,731,509)	(1,481,951)	(1,818,915)	(3,702,079)	(3,472,431)	(3,047,680)
63,989	3,736,124	415,196	3,020,109	(277,378)	(11,190)
(\$1,093,462)	\$2,316,230	\$2,286,017	\$7,202,435	\$3,191,616	\$4,203,081
3.93%	3.43%	3.32%	3.61%	3.86%	2.45%

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	2012	2013	2014	2015
Real Property				
Assessed	\$1,119,807	\$1,128,221	\$1,242,275	\$1,247,962
Actual	3,199,449	3,223,489	3,549,357	3,565,606
Public Utility				
Assessed	42,862	46,212	53,694	65,553
Actual	122,463	132,034	153,411	187,294
Total				
Assessed	1,162,669	1,174,433	1,295,969	1,313,515
Actual	3,321,911	3,355,523	3,702,769	3,752,900
Assessed Value as a Percentage of Actual Value	35.00%	35.00%	35.00%	35.00%
Total Direct Tax Rate	\$12.59	\$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

2016	2017	2018	2019	2020	2021
\$1,258,016	\$1,297,530	\$1,306,682	\$1,329,550	\$1,520,952	\$1,524,863
3,594,331	3,707,229	3,733,377	3,798,714	4,345,577	4,356,751
75,635	82,077	93,342	142,142	133,973	142,610
216,100	234,506	266,691	406,120	382,780	407,457
1,333,651	1,379,607	1,400,024	1,471,692	1,654,925	1,667,473
3,810,431	3,941,734	4,000,069	4,204,834	4,728,357	4,764,209
35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
\$12.99	\$12.99	\$12.99	\$12.99	\$11.99	\$12.99

Knox County, Ohio

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

Collection Year	2012	2013	2014	2015
Direct Rates				
General Fund	3.40	3.40	3.40	3.40
Board of DD	5.35	5.35	5.35	5.35
Children Services	1.30	1.30	1.30	1.30
Community Mental Health	1.00	1.00	0.80	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	0.40	1.00	0.80
Total	12.59	12.59	12.99	12.99
Overlapping Rates				
City of Mount Vernon	3.20	3.20	3.20	3.20
Villages	1.80 - 9.40	1.80 - 9.40	1.5-9.4	3.20-9.40
Townships	0.30 - 9.15	0.30 - 9.15	2.1-9.15	2.1-9.15
In County School Districts	33.22 - 48.29	33.25 - 48.20	37.93-47.32	37.95-47.22
Out of County School Districts	33.40 - 48.75	33.40 - 49.05	33-49.05	33.10-49.05
Joint Vocational School Districts	2.54 - 6.40	2.48 - 6.40	2.54-6.4	2.58-6.40
Other Units	1.30 - 6.80	1.30 - 6.80	1.3-5.5	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

2016	2017	2018	2019	2020	2021
3.40	3.40	3.40	3.40	3.40	3.40
5.35	5.35	5.35	5.35	5.35	4.35
1.30	1.30	1.30	1.30	1.30	1.30
1.00	1.00	1.00	1.00	1.00	1.00
0.79	0.79	0.79	0.79	0.79	0.79
0.35	0.35	0.35	0.35	0.35	0.35
0.80	0.80	0.80	0.80	0.80	0.80
12.99	12.99	12.99	12.99	12.99	11.99
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	2.1-9.15	2.1-14.75	2.1-14.75
37.73-47.18	37.73-47	37.54-46.71	37.54-46.71	35.53-46.73	35.53-46.73
33.5-49.05	33.8-49.05	32.8-49.05	32.8-49.05	32-49.05	32-49.05
2.57-6.4	2.55-6.4	2.55-6.4	2.55-6.4	2.5-6.4	2.5-6.4
1.3-7.3	1.3-7.3	1.3-9.0	1.3-9	1.3-9	1.3-9



Knox County, Ohio

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

Name of Taxpayer	Nature of Business	2021		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$51,901,420	1	3.11%
AEP	Public Utility	44,385,240	2	2.66%
Columbia Gas	Public Utility	31,763,320	3	1.90%
Licking Rural	Public Utility	10,130,340	4	0.61%
Kenneth & Jennifer Mason	Agriculture	3,256,210	5	0.20%
Douglas & Audrey Cameron	Agriculture	2,553,690	6	0.15%
FT Precision	Business	2,414,320	7	0.14%
Ariel	Business	2,199,890	8	0.13%
Cooper Cameron	Business	1,918,140	9	0.12%
Jeld-Wen	Business	1,858,260	10	0.11%
Subtotal		152,380,830		9.13%
All Others		1,515,092,030		90.87%
Total		<u>\$1,667,472,860</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2012		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$24,139,510	1	2.08%
Licking Rural Electrification Inc	Public Utility	7,952,540	2	0.68%
Columbia Gas Transmission	Public Utility	6,502,120	3	0.56%
Cooper Cameron Corporation	Business	4,804,950	4	0.41%
Ariel Corporation	Business	4,709,800	5	0.41%
FT Precision Inc	Business	4,437,590	6	0.38%
WP Knox Associates	Business	2,888,740	7	0.25%
Park National Bank	Business	2,321,050	8	0.20%
Columbia Gas of Ohio	Public Utility	2,280,270	9	0.20%
IP Eat Five LLC	Business	1,989,260	10	0.17%
Subtotal		62,025,830		5.34%
All Others		1,100,643,100		94.66%
Total		<u>\$1,162,668,930</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings
Based on valuation of property in 2021 and 2012

Knox County, Ohio

*Property Tax Levies and Collections
Last Ten Years*

Collection Year	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Current				
Tax Levy (1)	\$16,533,498	\$16,731,175	\$17,196,579	\$18,241,613
Current Tax Collections	12,064,493	12,315,818	12,881,957	13,150,379
Percent of Levy Collected	72.97%	73.61%	74.91%	72.09%
Delinquent				
Tax Levy (1)	\$687,485	\$703,993	\$571,732	\$501,110
Tax Collections (2)	438,478	515,675	425,312	358,595
Percent of Levy Collected	63.78%	73.25%	74.39%	71.56%
Total				
Tax Levy (1)	\$17,220,983	\$17,435,168	\$17,768,311	\$18,742,723
Tax Collections	12,502,971	12,831,493	13,307,269	13,508,974
Percent of Levy Collected	72.60%	73.60%	74.89%	72.08%

(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

2016	2017	2018	2019	2020	2021
\$18,502,502	\$18,757,850	\$19,280,952	\$20,584,105	\$16,374,913	\$16,085,620
13,395,811	13,723,243	14,005,619	15,322,090	15,702,096	15,537,786
72.40%	73.16%	72.64%	74.44%	95.89%	96.59%
\$535,625	\$492,071	\$481,809	\$606,240	\$518,918	\$736,472
403,861	352,913	299,933	418,378	318,267	357,192
75.40%	71.72%	62.25%	69.01%	61.33%	48.50%
\$19,038,127	\$19,249,921	\$19,762,761	\$21,190,345	\$16,893,831	\$16,822,092
13,799,672	14,076,156	14,305,552	15,740,468	16,020,363	15,894,978
72.48%	73.12%	72.39%	74.28%	94.83%	94.49%

Knox County, Ohio

Taxable Sales By Industry (Category) Last Two Years

	<u>2020</u>	<u>2021</u>
Regular Sales	\$2,531,619	\$2,898,928
Direct Pay Tax Return Payments	\$84,633	\$78,039
Seller's Use Tax Return Payments	\$2,166,634	\$2,462,336
Consumer's Use Tax Return Payments	\$194,780	\$189,196
Motor Vehicle Tax Payments	\$2,431,662	\$2,794,350
Watercraft and Outboard Motors	\$52,766	\$55,015
Department of Liquor Control	\$46,597	\$49,488
Sales/Use Tax Voluntary Payments	\$1,460	\$47,418
Assessment Payments	\$21,690	\$55,818
Audit Payments	\$18,270	\$23,610
Sales Tax on Motor Vehicle Fuel	\$1,311	\$1,151
Certified Assessment Payments	\$42,730	\$78,836
Statewide Master Numbers	\$3,453,325	\$3,750,780
Streamlined Sales-Intrastate	\$296,226	\$357,377
Streamlined Sales-Interstate	\$76,133	\$139,756
Streamline Use	\$403	\$778
Use Tax from Ohio IT 1040	\$385,409	\$167,079
Non-Resident Motor Vehicle Tax	\$12,543	\$13,237
Non-Resident Watercraft Tax	\$0	\$0
Transient Sales	\$591,774	\$636,886
Amnesty 2012	\$0	\$0
Use Tax on Cigarettes	\$0	\$0
Amnesty 2018	\$0	\$0
Adjustments Made to Prior Allocations	\$0	\$0
Less Refund	(\$5,907)	(\$13,554)
Less Administration Fee	(\$124,041)	(\$137,865)
Total	<u>\$12,280,016</u>	<u>\$13,648,658</u>

Sales Tax Rate 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

	2012	2013	2014	2015
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$7,032,222	\$8,081,642	\$6,375,062	\$5,831,482
OPWC Loan Payable	755,696	715,432	615,514	600,303
Ohio Water Development Authority Loans Payable	0	0	0	0
Loan Payable	1,180,671	1,050,291	344,135	350,000
Capital Leases	25,550	132,967	164,919	707,034
Business-type Activities ⁽¹⁾				
Ohio Water Development Authority Loans Payable	\$51,259	\$940,664	\$898,602	\$832,506
Recovery Zone Economic Development Bonds	6,590,000	6,455,000	6,140,000	5,815,000
General Obligation Bonds Payable	0	0	0	0
OPWC Loan Payable	0	876,947	846,708	816,468
Installment Loan	0	0	0	0
Capital Leases	0	0	0	0
Total Primary Government	<u>\$15,635,398</u>	<u>\$18,252,943</u>	<u>\$15,384,940</u>	<u>\$14,952,793</u>
Population ⁽²⁾				
Knox County	60,705	60,810	61,167	61,061
Outstanding Debt Per Capita	\$258	\$300	\$252	\$245
Income ⁽²⁾				
Personal (in thousands)	2,074,533	2,169,701	2,311,012	2,402,445
Percentage of Personal Income	0.75%	0.84%	0.67%	0.62%

Sources:

(1) Source: County Auditor's Office

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

Knox County, Ohio

2016	2017	2018	2019	2020	2021
\$4,688,902	\$7,238,815	\$6,219,002	\$6,665,189	\$5,551,606	\$4,721,222
493,477	422,316	778,655	662,495	845,817	700,747
0	0	0	0	0	0
323,750	288,750	253,750	218,750	183,750	148,750
597,782	403,655	204,439	573,216	458,437	339,141
\$850,086	\$852,162	\$838,174	\$794,983	\$765,134	\$734,407
5,490,000	0	0	0	0	0
0	5,297,611	4,936,256	4,574,901	4,203,546	3,827,191
786,228	755,989	740,869	695,510	680,390	650,150
0	0	0	0	493,437	444,029
0	0	0	380,638	332,302	282,080
<u>\$13,230,225</u>	<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>

60,814	61,261	61,893	62,322	62,423	62,423
\$218	\$249	\$226	\$234	\$216	\$190

2,410,728	2,489,157	2,609,533	2,743,352	2,994,030	2,994,030
0.55%	0.61%	0.54%	0.53%	0.45%	0.40%

Knox County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2012	2013	2014	2015
Population ⁽¹⁾	60,705	60,810	61,167	61,061
Assessed Value (In thousands) ⁽²⁾	\$1,162,669	\$1,174,433	\$1,295,969	\$1,313,515
General Bonded Debt ⁽³⁾				
General Obligation Bonds	\$7,032,222	\$8,081,642	\$6,375,062	\$5,831,482
Resources Available to Pay Principal ⁽⁴⁾	\$88,443	\$128,801	\$24,348	\$0
Net General Bonded Debt	\$6,943,779	\$7,952,841	\$6,350,714	\$5,831,482
Ratio of Net Bonded Debt to Assessed Value	0.60%	0.68%	0.49%	0.44%
Net Bonded Debt per Capita	\$114.39	\$130.78	\$103.83	\$95.50

Source:

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

(2) Source: County Auditor's Office

(3) Includes all general obligation bonded debt supported by property taxes.

(4) Includes only Debt Service funds available for general obligation bonded debt supported by property taxes.

Knox County, Ohio

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
60,814	61,261	61,893	62,322	62,423	62,423
\$1,333,651	\$1,379,607	\$1,400,024	\$1,471,692	\$1,654,925	\$1,667,473
\$4,688,902	\$7,238,815	\$6,219,002	\$6,665,189	\$5,551,606	\$4,721,222
\$0	\$17,128	\$0	\$0	\$0	\$0
\$4,688,902	\$7,221,687	\$6,219,002	\$6,665,189	\$5,551,606	\$4,721,222
0.35%	0.52%	0.44%	0.45%	0.34%	0.28%
\$77.10	\$117.88	\$100.48	\$106.95	\$88.94	\$75.63



Knox County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2021*

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to County (1)	Amount Applicable to County
Direct:			
Knox County	\$5,909,860	100.00%	\$5,909,860
Overlapping:			
All Cities wholly within the County	5,576,710	100.00%	5,576,710
All Townships wholly within the County	1,173,738	100.00%	1,173,738
All School Districts wholly within the County	41,106,159	100.00%	41,106,159
Clear Fork School District	16,786,189	9.40%	1,578,125
North Fork School District	2,915,000	20.85%	607,772
		Subtotal	<u>50,042,504</u>
		Total	<u><u>\$55,952,364</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 2021 collection year.

Source: Knox County Auditor

Knox County, Ohio

*Debt Limitations
Last Ten Years*

Collection Year	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Total Debt				
Net Assessed Valuation	\$1,162,668,930	\$1,174,433,430	\$1,295,969,270	\$1,313,514,410
Legal Debt Limitation (%) (1)(a)	2.37%	2.37%	2.38%	2.39%
Legal Debt Limitation (\$) (1)	27,566,723	27,860,836	30,899,232	31,337,860
County Debt Outstanding (2)	3,196,222	4,621,642	3,303,062	3,159,482
Less: Applicable Debt Service Fund Amounts	(88,443)	(128,801)	(24,348)	0
Net Indebtedness Subject to Limitation	<u>3,107,779</u>	<u>4,492,841</u>	<u>3,278,714</u>	<u>3,159,482</u>
Overall Legal Debt Margin	<u>\$24,458,944</u>	<u>\$23,367,995</u>	<u>\$27,620,518</u>	<u>\$28,178,378</u>
Unvoted Debt				
Net Assessed Valuation	\$1,162,668,930	\$1,174,433,430	\$1,295,969,270	\$1,313,514,410
Legal Debt Limitation (%) (1)(b)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	11,626,689	11,744,334	12,959,693	13,135,144
County Debt Outstanding (2)	3,196,222	4,621,642	3,303,062	3,159,482
Less: Applicable Debt Service Fund Amounts	(88,443)	(128,801)	(24,348)	0
Net Indebtedness Subject to Limitation	<u>3,107,779</u>	<u>4,492,841</u>	<u>3,278,714</u>	<u>3,159,482</u>
Overall Legal Debt Margin	<u>\$8,518,910</u>	<u>\$7,251,493</u>	<u>\$9,680,979</u>	<u>\$9,975,662</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

2016	2017	2018	2019	2020	2021
\$1,333,650,920	\$1,379,606,620	\$1,400,023,930	\$1,471,691,600	\$1,654,925,060	\$1,667,472,860
2.39%	2.39%	2.39%	2.40%	2.41%	2.41%
31,841,273	32,990,166	33,500,598	35,292,290	39,873,127	40,186,822
2,432,902	5,402,815	4,819,002	5,717,189	5,551,606	4,721,222
0	0	0	0	0	0
2,432,902	5,402,815	4,819,002	5,717,189	5,551,606	4,721,222
\$29,408,371	\$27,587,351	\$28,681,596	\$29,575,101	\$34,321,521	\$35,465,600
\$1,333,650,920	\$1,379,606,620	\$1,400,023,930	\$1,471,691,600	\$1,654,925,060	\$1,667,472,860
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
13,336,509	13,796,066	14,000,239	14,716,916	16,549,251	16,674,729
2,432,902	5,402,815	4,819,002	5,717,189	5,551,606	4,721,222
0	0	0	0	0	0
2,432,902	5,402,815	4,819,002	5,717,189	5,551,606	4,721,222
\$10,903,607	\$8,393,251	\$9,181,237	\$8,999,727	\$10,997,645	\$11,953,507

Knox County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2012	2013	2014	2015
Population ⁽¹⁾				
Knox County	60,705	60,810	61,167	61,061
Income ⁽¹⁾				
Total Personal (in thousands)	\$ 2,074,533	\$ 2,169,701	\$ 2,311,012	\$ 2,402,445
Per Capita ^{(1)(a)}	34,174	35,680	37,782	39,345
Unemployment Rate ⁽²⁾				
Federal	7.6%	7.4%	6.2%	5.0%
State	6.6%	7.4%	5.7%	4.5%
Knox County	6.1%	6.7%	5.2%	5.2%
Civilian Work Force Estimates ⁽²⁾				
State	5,701,000	5,765,700	5,719,500	5,469,000
Knox County	29,400	30,600	31,100	30,600

Sources:

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

(a) Information is only available through 2020. For the presentation of 2021 statistics the County is using the latest information available.

(2) State Department of Labor Statistics

Knox County, Ohio

2016	2017	2018	2019	2020	2021
60,814	61,261	61,893	62,322	62,423	62,423
\$ 2,410,728	\$ 2,489,157	\$ 2,609,533	\$ 2,743,352	\$ 2,994,030	\$ 2,994,030
39,641	40,632	42,162	44,019	47,964	47,964
4.9%	4.4%	3.9%	3.5%	4.4%	3.9%
4.9%	5.0%	4.3%	4.1%	4.9%	4.5%
4.5%	4.5%	4.5%	4.8%	3.6%	3.8%
5,713,100	5,780,000	5,787,304	5,811,800	5,758,700	5,779,400
31,300	31,300	31,015	30,700	31,600	31,500



Knox County, Ohio

*Principal Employers
Current Year and Nine Years Ago*

Employer	Nature of Business	2021		
		Number of Employees	Rank	Percentage of Total Employment
Ariel Corporation	Business	1,610	1	5.1%
Knox Community Hospital	Business	1,325	2	4.2%
Kenyon College	Education	677	3	2.1%
Knox County	County Government	451	4	1.4%
Mount Vernon City Schools	Education	409	5	1.3%
Mount Vernon Nazarene University	Education	314	6	1.0%
Wal-Mart Stores	Business	289	7	0.9%
Kroger	Business	280	8	0.9%
FT Precision	Business	277	9	0.9%
Kokosing Construction Company	Business	250	10	0.8%
Total		5,882		
Total Employment within the County		31,500		

Employer	Nature of Business	2012		
		Number of Employees	Rank	Percentage of Total Employment
Ariel Corporation	Business	1,241	1	4.2%
Rolls Royce Energy Systems	Business	1,132	2	3.9%
Knox Community Hospital	Business	936	3	3.2%
Kenyon College	Education	575	4	2.0%
Kokosing Construction Company	Business	465	5	1.6%
Jeld-Wen	Business	450	6	1.5%
Knox County	County Government	425	7	1.4%
Mount Vernon City Schools	Education	414	8	1.4%
Mount Vernon Nazarene University	Education	370	9	1.3%
Wal-Mart	Business	325	10	1.1%
Total		6,333		
Total Employment within the County		29,400		

Sources:

Area Development Foundation

Knox County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2012	2013	2014	2015	2016
Governmental Activities					
General Government					
Legislative and Executive					
Commissioners	17.0	17.0	18.0	17.0	18.0
Auditor	9.0	9.0	10.0	9.0	9.0
Treasurer	4.0	4.0	4.0	4.0	4.0
Prosecutor	8.0	10.0	9.0	9.0	8.0
Board of Elections	4.0	4.0	4.0	4.0	5.0
Recorder	5.0	5.0	5.0	4.0	5.0
Judicial					
Public Defender	6.0	6.0	5.0	6.0	6.0
Probate	3.0	3.0	3.0	4.0	3.0
Clerk of Courts	10.0	10.0	11.0	9.0	9.0
Common Pleas	13.0	11.0	8.0	10.0	10.0
Juvenile	17.0	15.0	15.0	15.0	12.0
Municipal Court	2.0	2.0	2.0	2.0	1.5
Public Safety					
Sheriff	63.0	64.0	65.0	67.0	70.0
911 Emergency Calling	25.0	32.0	26.0	23.0	26.0
Coroner	1.0	1.0	1.0	1.0	1.0
Emergency Management Agency	1.0	1.0	1.0	1.0	1.0
Public Works					
Roads and Bridges	33.0	33.0	33.0	35.0	35.0
Maps	2.0	2.0	2.0	2.0	2.0
Human Services					
Development Disability	30.0	34.0	31.0	35.0	34.0
Public Assistance	54.0	56.0	65.0	46.0	61.0
Child Support Enforcement	13.0	12.0	13.0	32.0	22.0
Children's Services	20.0	21.0	19.0	20.0	28.0
Veterans Services	5.0	4.0	4.0	4.0	4.0
Knox Area Transit	0.0	0.0	15.0	12.0	10.0
Health					
Animal Control	4.0	3.0	3.0	3.0	4.0
Business-Type Activities					
Utilities					
Sewer	10.0	9.0	10.0	11.0	11.0
<i>Total Employees</i>	<u>359.0</u>	<u>368.0</u>	<u>382.0</u>	<u>385.0</u>	<u>399.5</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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
16.0	18.5	20.0	20.5	24.5
8.5	7.5	7.5	7.5	7.5
4.5	4.0	3.5	3.5	3.5
7.5	10.0	9.0	8.0	8.0
5.0	5.0	6.5	21.0	16.0
5.0	4.0	4.0	4.0	4.0
7.0	6.0	6.0	7.0	7.0
4.0	3.0	6.5	6.0	6.0
11.0	11.5	9.5	10.0	9.0
13.0	14.5	14.0	15.0	16.0
12.0	10.0	7.0	9.0	9.0
2.5	2.0	2.5	3.5	2.0
79.5	79.0	78.0	74.0	77.0
23.5	24.0	23.0	27.0	23.0
3.0	1.5	1.5	1.5	1.5
1.0	1.0	1.0	1.0	2.0
34.0	34.0	33.5	35.5	35.5
2.0	2.0	2.0	2.0	2.0
35.0	35.0	36.5	35.5	37.0
64.0	68.0	67.0	59.0	53.0
23.0	11.0	12.0	12.0	12.0
25.5	30.5	29.0	29.5	22.0
4.0	7.5	6.5	7.5	8.5
36.0	36.0	35.5	40.0	38.5
5.0	6.0	6.0	6.0	6.0
7.0	11.0	13.0	12.0	20.0
<u>438.5</u>	<u>442.5</u>	<u>440.5</u>	<u>457.5</u>	<u>450.5</u>

Knox County, Ohio

Operating Indicators by Function Last Ten Years

	2012	2013	2014	2015	2016
Governmental Activities					
General Government					
Legislative and Executive					
Number of Tax Bills	33,498	32,835	33,342	61,518	60,452
Number of Registered Voters	42,674	38,881	39,335	38,359	40,300
Number of Documents Recorded	13,137	13,290	9,630	10,219	10,563
Judicial					
Number of Probation Cases	326	307	307	295	300
Number of Traffic Cases	303	250	174	187	215
Number of Marriage Licenses	423	374	375	398	418
Public Safety					
Sheriff					
Number of Burglaries	226	195	138	189	120
Number of Larceny Investigations	456	405	317	334	297
Number of Traffic Accidents	179	138	162	129	161
Public Works					
Roads and Bridges					
Number of Tons of Asphalt Used	11,499	15,794	3,558	7,647	5,903
Number of Bridges Replaced	6	7	9	4	3
Number of Culverts Replaced	41	24	52	46	51
Human Service					
Development Disability					
Number of Programs Offered	16	17	16	17	17
Number of Individuals Served	503	556	574	538	555
Number of Individuals on Waiting Lists	319	362	350	312	275
Health					
Number of Birth & Death Certificates Issued	3,729	3,621	3,547	3,663	973
Number of Sewage Permits Issued	99	117	119	79	104
Number of Patients Served in Medical Clinic	449	1,254	0	138	184
Business-Type Activities					
Sewer					
Number of Water Leaks	12	3	24	25	23
Number of New Services	13	13	14	22	37
Number of Install of Grinder Units	0	0	0	0	0

Source: Knox County Auditor

Knox County, Ohio

2017	2018	2019	2020	2021
55,768	58,538	68,775	68,665	59,266
40,300	41,558	40,813	42,321	41,745
10,478	10,946	9,948	11,803	13,116
255	286	262	313	350
177	196	202	136	151
381	350	346	409	377
128	120	73	67	64
213	199	202	170	256
145	167	219	140	244
7,766	20,844	7,626	7,126	16,188
3	1	1	2	1
89	70	64	55	7
17	17	17	19	19
561	581	605	592	630
295	190	11	0	0
968	4,176	869	4,356	2,257
131	130	154	158	186
4,144	2,885	2,872	2,639	3,856
24	17	10	18	18
19	38	44	45	47
0	1	0	0	0

Knox County, Ohio

*Capital Asset Statistics by Function
Last Ten Years*

	2012	2013	2014	2015	2016
Governmental Activities					
General Government					
Legislative and Executive					
Land (acres)	324.292	324.292	324.292	324.661	332.668
Buildings	55	55	55	56	56
Vehicles	2	2	2	5	6
Judicial					
Buildings	2	3	2	2	2
Public Safety					
Sheriff					
Stations	1	1	1	1	1
Vehicles	28	31	35	38	22
Public Works					
Land (acres)	10.180	10.180	10.180	10.180	10.180
Buildings	6	6	6	6	6
Vehicles	43	38	43	48	35
Health					
Land (acres)	3.180	3.180	3.180	3.180	3.180
Buildings	5	5	5	5	5
Vehicles	5	4	5	5	4
Human Services					
Land (acres)	23.546	23.540	23.546	23.546	23.546
Buildings	13	13	15	15	15
Vehicles	8	6	31	36	34
Business-Type Activities					
Utilities					
Sewer					
Land (acres)	125.540	125.540	125.540	125.540	125.540
Buildings	19	19	18	18	17
Sewerlines (Miles)	1,001,268	1,001,268	1,001,268	1,001,268	1,001,268
Vehicles	9	9	11	11	11
Landfill					
Land (acres)	229.569	229.569	228.879	228.879	228.879

Source: County Auditor's Office

Knox County, Ohio

2017	2018	2019	2020	2021
332.659	378.488	372.432	378.470	378.470
55	56	52	59	58
10	10	10	10	8
2	2	2	2	2
1	1	1	1	1
29	31	28	32	38
10.180	10.180	10.180	10.180	10.180
7	7	6	6	6
60	66	35	43	36
3.180	3.180	3.180	3.180	3.180
5	5	5	5	5
6	8	4	4	4
23.546	23.546	23.546	23.546	17.650
15	15	15	15	7
33	28	38	39	39
125.540	125.540	125.540	125.540	125.540
17	20	12	11	11
1,001,268	1,001,268	1,001,268	1,001,268	1,001,268
8	8	13	15	16
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 8/30/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
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