

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

Knox County Auditor

Knox County, Ohio

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

ADDITIONAL COPIES OF THIS
REPORT MAY BE OBTAINED
BY CONTACTING:

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

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2022

*Sarah Thorne
County Auditor*

*Prepared by the
Knox County Auditor's Office*



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INTRODUCTORY SECTION



Knox County Auditor

*Sarah Thorne
Knox County Auditor
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Fax (740) 393-6806*



August 31, 2023

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

I am pleased to present the Annual Comprehensive Financial (ACFR) Report of Knox County, Ohio, for the year ended December 31, 2022. This report was prepared in accordance with Generally Accepted Accounting Principles (GAAP) and provides full and complete disclosure of the financial position and operations of the County for the year ended December 31, 2022. The information contained in this report will assist County officials in making management decisions and will provide the taxpayers of Knox County with comprehensive financial data in a format that will enable them to gain a true understanding of the County's financial affairs. The general public as well as investors will be able to compare the financial position of Knox County and the results of its operations with other governmental entities. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor's Office.

GAAP require the Management's Discussion and Analysis (MD&A), a narrative introduction, overview, and analysis of the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

Knox County was created in 1808. The County has only those powers conferred upon it by Ohio statutes. A three-member board of County Commissioners is elected at large in even-numbered years for overlapping four-year terms. The Commissioners serve as the taxing authority, the contracting board, and the chief administrators of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of Commissioners, the offices of County Auditor and County Treasurer are grouped under the category of general government and are of particular importance to the financial affairs of the County.

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

The County Auditor is elected to a four year term and has as one of her most important functions, the task of assessing real property for tax purposes. Under state law, a complete reappraisal must be conducted every six years as well as a triennial update every third year between reappraisals. After the County Treasurer collects taxes, the County Auditor is responsible for distributing certain taxes to various government units. The Auditor is also the chief fiscal officer of the County, and no County contract or obligation may be made without her certification that funds for that contract or obligation have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, no account may be paid except by the Auditor's warrant drawn upon the County Treasury. The Auditor is responsible for the County payroll and has other statutory accounting responsibilities. The Auditor is also in charge of the County's bond retirement fund. She is, by state law, secretary of the County Board of Revision and the County Budget Commission, and the administrator and supervisor of the County Data Processing Board (This board has been abolished as of December 31, 2022).

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

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

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

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

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

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

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

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

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

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

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

The County provides its citizens with a wide range of services that include job and family services, health and community assistance related services, and other general and administrative support services. The County also operates enterprise funds which include water and wastewater systems and the landfill. For financial reporting purposes, the County's reporting entity includes the primary government, which is comprised of all funds and the agencies, boards and commissions that make up the County's legal entity, component units, which are legally separate organizations which are fiscally dependent on the County or for which the County is financially accountable, and any activities that need to be included to ensure that the financial statements are complete and not misleading.

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

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

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

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

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

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

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

Economic Condition and Outlook

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

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

Employee Relations

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

The County Sheriff has 52 members in the Fraternal Order of Police, Ohio Labor Council, Inc. This contract was signed for a three-year period. This contract commenced on January 1, 2021 for a three year period and expires on December 31, 2023.

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

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

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

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

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

Major Initiatives

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

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

Internal Control, Budgetary Control and the Accounting System

Development of the County's accounting system included substantial consideration of the adequacy of the internal accounting controls. Internal accounting controls are designed to provide reasonable but not absolute assurance of the following:

1. The County's assets are protected against loss and unauthorized use or disposition.
2. Reliable financial reports for preparing financial statements and providing accountability for assets are maintained.

The concept of reasonable assurance states that internal controls should be evaluated applying the following criteria:

1. The expense associated with providing the internal controls should not exceed the benefits likely to be derived from their implementation.
2. The evaluation of the offsetting costs and benefits involves estimates and judgment by the County administration and the Auditor's Office.

All internal control evaluations occur within this framework. It is the belief of the administrative and financial management personnel that the County's financial controls adequately safeguard existing assets and provide reasonable assurance of the proper recording of financial transactions.

The Auditor's Office is responsible for the auditing and analysis of all purchase orders of the County. Personnel of the Auditor's Office carefully review purchase orders to ensure the availability of monies in the proper funds and accounts prior to the certification and subsequent payment of approved invoices. The County utilizes a fully automated accounting system as well as an automated system of controls for capital asset accounting and payroll. These systems, coupled with the review and examination performed by the County Auditor's Office, ensure that the financial information generated is both accurate and reliable.

Budgetary control is maintained at the object level for each department within each fund via legislation approved by the County Commissioners. Lower levels within each object are accounted for and reported internally. Such lower levels are referred to as line items of expenditure. Estimated amounts must be encumbered prior to final approval of purchase orders or other contracts to vendors. Encumbrances in excess of the available object level appropriations are not approved unless additional appropriations are authorized. Unencumbered appropriations return (lapse) to the unappropriated balances in the individual funds at the end of each fiscal year, which coincides with the calendar year.

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

Independent Audit

Included in this report is an unmodified audit opinion rendered on the County's financial statements as of and for the year ended December 31, 2022, by our independent auditor, Keith Faber, Auditor of State. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Uniform Guidance, which results are not included in this report.

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

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Knox County, Ohio, for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2021. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for a period of one year only. Knox County has received a Certificate of Achievement for the last thirty-two consecutive years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA.

Acknowledgments

The publication of this Annual Comprehensive Financial Report for Knox County, Ohio, is the culmination of many hours of dedicated work in the research, analysis, and preparation of the financial statements and the related notes and narratives by the Fiscal Department of the Office of the Knox County Auditor.

The effort put forth so willingly by the various department heads and their staffs in providing the data needed for the report is greatly appreciated. Special recognition is given to Mandy Craze, Deputy Auditor, for her many hours, perseverance, and expertise in managing this project to completion. We are very appreciative of this effort.

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

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

A final note of appreciation is extended to the auditing staff of the State Auditor's office for their cooperation and guidance for our thirty-third Annual Comprehensive Financial Report.

I ask for your continuing support of this project and in our efforts to promote good sound financial management for Knox County.

Sincerely,



Sarah Thorne
Knox County Auditor

KNOX COUNTY, OHIO

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

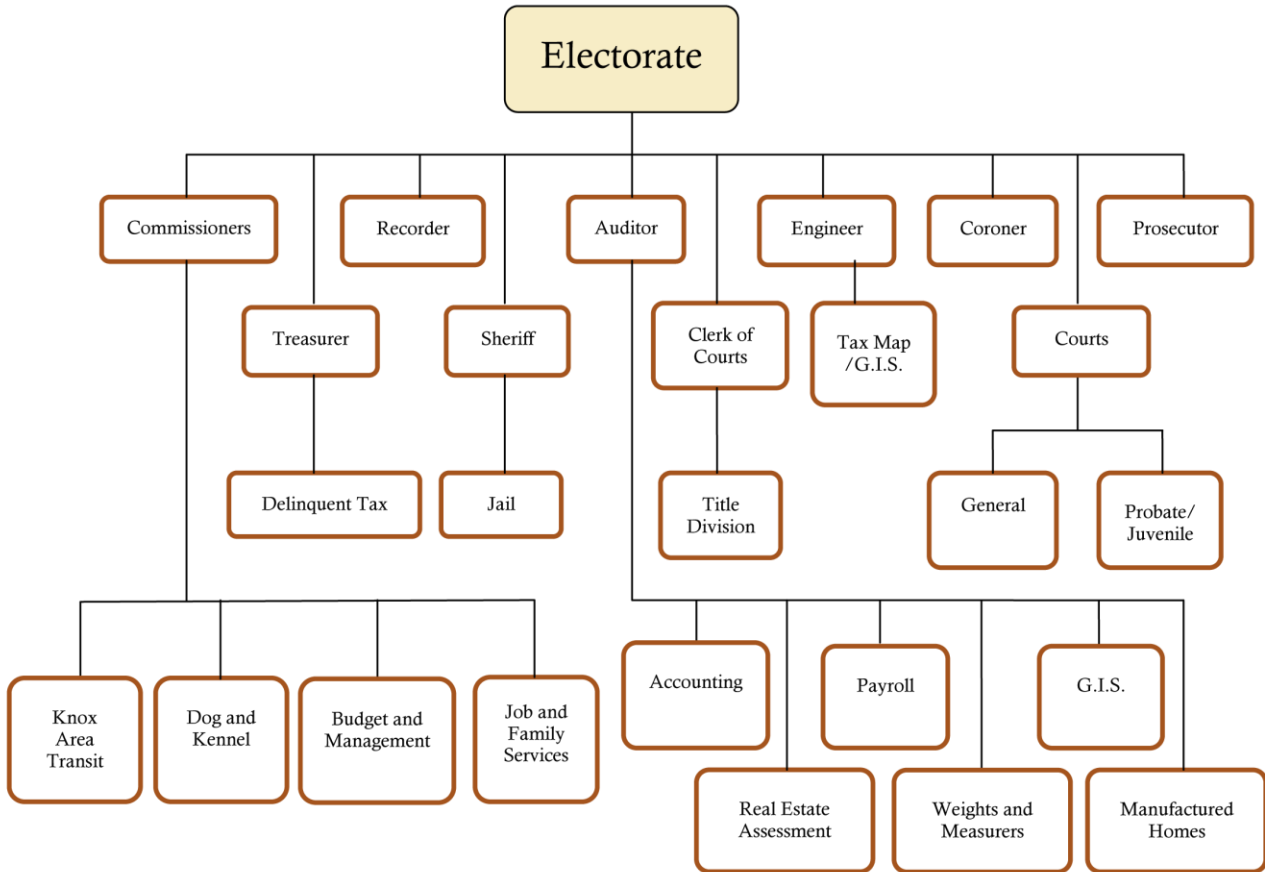
| OFFICE HELD | NAME OF OFFICIAL |
|--------------------|---|
| Commissioners | Thom Collier Bill Pursel Teresa A. Bemiller |
| Auditor * | Jonette Curry |
| Clerk of Courts | Christy Staton |
| Coroner | Jennifer Ogle |
| Engineer | Cameron Keaton |
| Prosecutor | Chip McConville |
| Recorder | Tanner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

JUDGES

| | |
|--------------------|-------------|
| Common Pleas Judge | Rick Wetzal |
| Juvenile/Probate | Jay Nixon |

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

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



Statutory Boards and Committees

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

Appointed Board

| | |
|-------------------|-----------------------------------|
| Board of Revision | Board of Development Disabilities |
| Auditor * | |
| Treasurer | |
| Commissioners | |

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



Government Finance Officers Association

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

Presented to

**Knox County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morrill

Executive Director/CEO



FINANCIAL SECTION



OHIO AUDITOR OF STATE KEITH FABER



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

INDEPENDENT AUDITOR'S REPORT

Knox County
117 East High Street
Mount Vernon, Ohio 43050

To the Board of Commissioners:

Report on the Audit of the Financial Statements

Opinions

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

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Knox County, Ohio as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Public Assistance, Motor Vehicle and Gasoline Tax, Children Services Board, Developmental Disabilities, and American Rescue Plan Act funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

Efficient • Effective • Transparent

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

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

Supplementary information

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

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

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



Keith Faber
Auditor of State
Columbus, Ohio

August 31, 2023



The discussion and analysis of Knox County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2022. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2022 are as follows:

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

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

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

Government-wide Statements

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

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

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

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

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

Fund Financial Statements

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

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

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

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 2022 compared to 2021:

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

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

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

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

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

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

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

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

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

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

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

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

Governmental Activities

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

KNOX COUNTY, OHIO

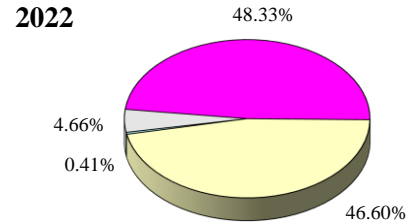
**Management's Discussion and Analysis
For the Year Ended December 31, 2022**

Unaudited

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

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

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



Business-Type Activities

Net position of the business-type activities increased by \$1,929,142. This increase is partly attributable to the receipt of American Rescue Plan grant monies used for sewer projects. Business type activities receive no support from tax revenues and remain self-supporting.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$49,819,324, which is higher than last year's total of \$47,972,736. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2022 and 2021.

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

KNOX COUNTY, OHIO

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

Unaudited

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

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

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

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

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

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

Unaudited

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

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

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

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

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

GENERAL FUND BUDGETING HIGHLIGHTS

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

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

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

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

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

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

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

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

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

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

Debt

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

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

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

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

REQUESTS FOR INFORMATION

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

KNOX COUNTY, OHIO

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

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

(Continued)

KNOX COUNTY, OHIO

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

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

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

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

General Revenues

Property Taxes Levied for:

General Purposes

Special Purposes

Sales Tax

Other Local Tax

Intergovernmental Revenues, Unrestricted

Investment Earnings

Miscellaneous

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

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

KNOX COUNTY, OHIO

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

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

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

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

KNOX COUNTY, OHIO

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

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

See accompanying notes to the basic financial statements



KNOX COUNTY, OHIO

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

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

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

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

KNOX COUNTY, OHIO

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)

KNOX COUNTY, OHIO

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

Some expenses reported in the statement of activities do not require the use
of current financial resources and therefore are not reported as expenditures
in the governmental funds.

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

The internal service funds are used by management to charge the costs of
services to individual funds is not reported in the statement of activities.

Governmental fund expenditures and related internal service fund
revenues are eliminated. The net revenue (expense) of the internal
service funds are allocated among the governmental activities.

9,455

Change in Net Position of Governmental Activities

\$ 13,510,576

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

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

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

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

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

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

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2022**

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

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

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

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

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

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

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

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

| | Business-Type Activities - Enterprise Funds | | | Governmental |
|--|---|----------------|-------------------|---|
| | Sewer District | Landfill | Total | Activities- Internal Service Fund |
| Assets: | | | | |
| Current Assets: | | | | |
| Cash and Cash Equivalents | \$ 3,158,542 | \$ 75,940 | \$ 3,234,482 | \$ 4,062 |
| Cash and Cash Equivalents in Segregated Accounts | 4,387 | 0 | 4,387 | 0 |
| Receivables: | | | | |
| Accounts | 378,025 | 0 | 378,025 | 8,898 |
| Due from Other Funds | 9,958 | 0 | 9,958 | 0 |
| Inventory of Supplies | 88,293 | 0 | 88,293 | 0 |
| Prepaid Items | 9,963 | 0 | 9,963 | 0 |
| Total Current Assets | 3,649,168 | 75,940 | 3,725,108 | 12,960 |
| Noncurrent Assets: | | | | |
| Net OPEB Asset | 121,644 | 0 | 121,644 | 0 |
| Capital Assets not Being Depreciated | 337,602 | 143,164 | 480,766 | 0 |
| Capital Assets being Depreciated, net | 11,975,608 | 0 | 11,975,608 | 0 |
| Total Noncurrent Assets | 12,434,854 | 143,164 | 12,578,018 | 0 |
| Total Assets | 16,084,022 | 219,104 | 16,303,126 | 12,960 |
| Deferred Outflows of Resources: | | | | |
| Deferred Charge on Refunding | 19,175 | 0 | 19,175 | 0 |
| Pension | 150,424 | 0 | 150,424 | 0 |
| Total Deferred Outflows of Resources | 169,599 | 0 | 169,599 | 0 |
| Liabilities: | | | | |
| Current Liabilities: | | | | |
| Accounts Payable | 63,883 | 0 | 63,883 | 0 |
| Accrued Wages and Benefits | 13,525 | 0 | 13,525 | 0 |
| Intergovernmental Payable | 9,772 | 0 | 9,772 | 0 |
| Due to Other Funds | 133 | 0 | 133 | 0 |
| Accrued Interest Payable | 8,881 | 0 | 8,881 | 0 |
| Compensated Absences - Current | 50,185 | 0 | 50,185 | 0 |
| General Obligation Bonds - Current | 375,000 | 0 | 375,000 | 0 |
| Installment Loans Payable - Current | 106,209 | 0 | 106,209 | 0 |
| OWDA Loans Payable - Current | 32,100 | 0 | 32,100 | 0 |
| OPWC Loans Payable - Current | 30,240 | 0 | 30,240 | 0 |
| Landfill Postclosure Care Liability - Current | 0 | 85,175 | 85,175 | 0 |
| Total Current Liabilities | 689,928 | 85,175 | 775,103 | 0 |

(Continued)

KNOX COUNTY, OHIO

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

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.

(95,714)

\$ 9,816,798

See accompanying notes to the basic financial statements



KNOX COUNTY, OHIO

**Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2022**

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

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

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

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

(Continued)

KNOX COUNTY, OHIO

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

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

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

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

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

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

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

See accompanying notes to the basic financial statements

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

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

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

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

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

Joint Ventures:

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

Emergency Management Agency

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

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

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

Eastern Ohio Housing Corporation

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

Jointly Governed Organizations:

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

Joint Solid Waste District

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

Mid Eastern Ohio Regional Council (MEORC)

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Knox County Family and Children First Council (KCFCFC)

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

Perry Multi-County Juvenile Facility (JF)

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

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

Related Organization:

Public Library of Mount Vernon and Knox County

The Commissioners and Judge of Knox County Common Pleas appoint the governing board of the Library, however, the Commissioners and Judge cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The Commissioners serve in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the Commissioners must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2022.

Discretely Presented Component Units:

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

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

Agencies, Boards and Commissions:

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

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

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

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation – Fund Accounting

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

Governmental Fund Types:

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

General Fund

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

Public Assistance Fund

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

Motor Vehicle and Gasoline Tax Fund

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

Children Services Board Fund

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

Development Disabilities Fund

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation – Fund Accounting (Continued)

American Rescue Plan Act Fund

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

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

Proprietary Fund Types:

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

Enterprise Funds

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

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

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

Internal Service Fund

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

Fiduciary Fund Types:

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements

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

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

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

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

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

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

D. Basis of Accounting

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

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

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

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

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

E. Budgetary Process

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

Tax Budget

A budget of estimated revenue and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

Estimated Resources

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines that more or less revenue will be received than originally estimated. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 2022.

Appropriations

A temporary appropriation resolution to control expenditures may be passed on or about January 1 of each year for the period of January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, department, and object level, the legal level of control. The appropriation resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. The allocation of appropriations among departments and objects within a fund may only be modified during the year by a resolution of the Commissioners. During 2022, supplemental appropriation resolutions were passed. The amounts reported as the original budget amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as final budget amounts in the statement of budgetary comparison represent the final appropriations amount including all amendments and modifications.

Lapsing of Appropriations

At the close of the year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and need not be re-appropriated.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

Budgetary Basis of Accounting

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

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

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

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

F. Cash and Cash Equivalents and Investments

To improve cash management, cash received by the County Treasurer is pooled in a central bank account. Moneys for all funds, including proprietary funds, are maintained in this account or are temporarily used to purchase short term investments. Individual fund integrity is maintained through the County's records. Interest revenue earned by the primary government during 2022 amounted to (\$1,065,425).

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, "*Accounting and Financial Reporting for Certain Investments and for External Investment Pools*", the County reports its investments at fair value, except for nonparticipating investment contracts (certificates of deposit) which are reported at cost, which approximates fair value. The changes in the fair value of investments are netted against investment earnings in the operating statements. Fair value is determined by quoted market prices.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash and Cash Equivalents and Investments (Continued)

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

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

G. Inventories

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

Component Unit:

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

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2022, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which it is consumed.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Capital Assets and Depreciation

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

1. Property, Plant and Equipment – Governmental Activities

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

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

2. Property, Plant and Equipment – Business Type Activities

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

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Compensated Absences

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Long-Term Liabilities

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

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

L. Net Position

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Interfund Activity

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

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

N. Fund Balance

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

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

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Fund Balance (Continued)

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

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

O. Operating Revenues and Expenses

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

P. Risk Management

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

Q. Other Assets

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. Deferred Outflows/Inflows of Resources

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

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

S. Pensions/Other Postemployment Benefits (OPEB)

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

T. Fair Value

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

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

NOTE 2 – CHANGE IN ACCOUNTING PRINCIPLE

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

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

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

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

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

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

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KNOX COUNTY, OHIO

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

NOTE 3 – CONVERSION OF OPERATIONS FROM BUDGET BASIS TO GAAP BASIS

Adjustments necessary to convert the results of operations at the end of the year on the budget basis to the GAAP basis are as follows:

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

NOTE 4 – COMPLIANCE AND ACCOUNTABILITY

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

KNOX COUNTY, OHIO

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

NOTE 5 – FUND BALANCES

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

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

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

NOTE 6 – DEPOSITS AND INVESTMENTS

Primary Government

The County maintains a cash and investment pool used by all funds. Each fund's portion of this pool is displayed on the financial statements as "Cash and Cash Equivalents." The County has adopted an Investment Policy that follows Ohio Revised Code Chapter 135 and applies the prudent person standard. The prudent person standard requires the Auditor and Treasurer to exercise the care, skill and experience that a prudent person would use to manage his/her personal financial affairs and to seek investments that will preserve principal while maximizing income.

Ohio law requires the classification of monies held by the County into two categories. The first classification consists of "active" monies, those monies required to be kept in a "cash" or "near-cash" status for current demands upon the County Treasury, in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

The second classification consists of "inactive" monies. Inactive monies may be deposited or invested in the following securities:

1. Bonds, notes, or other obligations of or guaranteed by the United States, or those for which the faith of the United States is pledged for the payment of principal and interest;
2. Bond, notes, debentures, or other obligations or securities issued by any federal government agency or instrumentality;
3. Written repurchase and reverse repurchase agreements in the securities enumerated above;
4. Time certificates of deposits or savings or deposit accounts;
5. Bonds and other obligations of the State of Ohio, its political subdivisions, or other units or agencies of the State or its political subdivisions;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreement secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions.
7. The State Treasurer's investment pool (STAR Ohio).
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value.
9. Commercial paper notes, corporate notes, and banker's acceptances; and,
10. Debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

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

A. Deposits

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

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

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

B. Cash with Fiscal Agents

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

KNOX COUNTY, OHIO

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

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

C. Investments

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

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

¹ Standard & Poor's

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

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

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

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

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

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

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

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

Component Units

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

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

NOTE 7 – PROPERTY TAXES

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

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

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

Accrued property taxes receivables represent delinquent taxes outstanding and real and public utility taxes which were measurable as of December 31, 2022. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2022 operations. The receivable is therefore offset by a credit to deferred inflows of resources.

The full tax rate for all County operations for the year ended December 31, 2022, was \$12.99 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2022 property tax receipts were based are as follows:

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

Real Estate Tax Abatements

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

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

NOTE 7 – PROPERTY TAXES (Continued)

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

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

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

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

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

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

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

NOTE 8 - PERMISSIVE SALES AND USE TAX

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

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

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KNOX COUNTY, OHIO

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

NOTE 9 - RECEIVABLES

Receivables at December 31, 2022, consisted of taxes, interest, special assessments, accounts, (billings for user charged services, including unbilled utility services), loans, and intergovernmental receivables arising from grants, entitlements and shared revenues. A summary of the principal items of intergovernmental receivables follows:

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

KNOX COUNTY, OHIO

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

NOTE 10 – LOAN RECEIVABLE

The County entered into agreements to finance the purchase of a dental clinic with the Knox County District Board of Health and the purchase of a building with The Village Network. The Board of Health and Village Network are required to pay the cost of maintaining and operating the facility. Loan payments from the Board of Health are substantially equal to the debt service to be paid by the County for retirement of the bonds associated with the facility. The County has recognized the future minimum loan payments, less unearned interest income to be received as Loans Receivable in the Bond Retirement Fund. That portion not available at year end is classified as Deferred Inflows of Resources.

The following is a schedule of future minimum loan payments under the loans to be received by the County as of December 31, 2022:

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

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KNOX COUNTY, OHIO

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

NOTE 11 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

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

Historical Cost:

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

Accumulated Depreciation:

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

*Depreciation expenses were charges to governmental functions as follows:

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

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

NOTE 11 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2022:

Historical Cost:

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

Accumulated Depreciation:

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

KNOX COUNTY, OHIO

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

NOTE 11 - CAPITAL ASSETS (Continued)

C. Component Unit Capital Assets

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

Knox County Airport

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

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

NOTE 12 - JOINT VENTURES

A. Emergency Management Agency

The Emergency Management Agency is a joint venture among the County, twenty-two townships located within the County, six villages and one corporation. The Board is composed of at least the following seven members: One county commissioner representing the board of county commissioners entering into the agreement; five chief executives representing the municipal corporations and townships entering into the agreement; and one non-elected representative.

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

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

The MHR is a joint venture between Knox and Licking counties. The headquarters for the MHR is in Licking County. The MHR provides community services to mentally ill and emotionally disturbed persons. Statutorily created, the MHR is comprised of up to 18 local volunteers from Licking and Knox Counties. These board volunteers are appointed by the Ohio Department of Mental Health (ODMH), Ohio Department of Alcohol and Drug Addiction Services (ODADAS) and our local County Commissioners. These members represent community leaders, professionals in the mental health, alcohol and drug addiction fields, persons receiving services, family members or individuals interested in helping people with issues pertaining to mental health, alcohol and other drug abuse, frequently referred to as Behavioral Health Care. Revenues to provide mental health services are generated through a one mill district wide tax levy and through state and federal grants. The MHR does not have any outstanding debt. The MHR is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional benefit or burden to the County. The existence of the MHR depends upon the continuing participation of the County. The County collected \$1,177,767 in property taxes for the MHR during 2022. Separate financial statements may be obtained by contacting the MHR at 1435 W Main St, Ste B, Newark, Ohio.

C. Eastern Ohio Housing Corporation

The Knox County Board of Development Disabilities, along with five other county boards of Development Disabilities entered into a contract with the Eastern Ohio Housing Corporation. This Corporation is a non-profit charitable corporation which is responsible for developing dwellings, providing affordable housing and managing a range of residential alternatives and support services to persons with disabilities. The housing purchases are financed by State grants that are distributed to each Development Disabilities Board and then to the Corporation. County Board of Developmental Disabilities contributed \$37,394 during 2022. The Corporation is a joint venture among the Counties because of the potential liability for the housing loans upon the Corporation's default on loans or dissolution. Upon dissolution of the Corporation, the Corporation shall distribute all remaining assets of the operation to the participating County Boards of Development Disabilities. Information can be obtained from Eastern Ohio Housing Corporation, 340 Fox Shannon Place, St. Clairsville, Ohio.

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

NOTE 13 - JOINTLY GOVERNED ORGANIZATIONS

A. Joint Solid Waste District

The Joint Solid Waste District is a jointly governed organization among Delaware, Knox, Marion and Morrow Counties. Each of these governments supports the District. The County made no contributions during 2022. The degree of control exercised by any participating County is limited to its representation on the Board. The Board of Directors consists of twelve members, the three county commissioners of each of the four counties. The District does not have any outstanding debt. The District is self-sufficient, operating entirely on collected fees.

B. Mid Eastern Ohio Regional Council (MEORC)

The Mid Eastern Ohio Regional Council of Governments (MEORC) is a jointly governed organization among eighteen counties in Ohio. MEORC provides services to the developmentally disabled residents in the participating counties. The Council is made up of the superintendents of each county's Board of Development Disabilities. Revenues are generated by fees and state grants that are paid to MEORC as part of a contract with the participating counties for the purposes of funding Provider Contracts and other services and support for individuals referred by the County Boards to MEORC. Any surplus funds may be returned to the County Boards, or spent at the direction of the Boards in compliance with applicable laws and MEORC policies. At December 31, 2022, MEORC maintained a balance of \$6,768,779 of the Knox County Board's funds. These funds are reported as Cash and Cash Equivalents with Fiscal Agent on Knox County's financial report. The Council does not have any outstanding debt.

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

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

D. Perry Multi-County Juvenile Facility (JF)

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

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

NOTE 14 - RISK MANAGEMENT

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

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

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

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

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

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

NOTE 14 - RISK MANAGEMENT (Continued)

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

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

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

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

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

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

NOTE 15 – DEFINED BENEFIT PENSION PLANS

Net Pension Liability

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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

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

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

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

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

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

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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

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

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

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

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

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

| | <u>State and Local</u> | <u>Public Safety</u> | <u>Law Enforcement</u> |
|--|----------------------------|--------------------------|----------------------------|
| 2022 | | | |
| Employer | 14.0% | 18.1% | 18.1% |
| Employee * | 10.0% | ** | *** |
| 2022 | | | |
| Employer: | | | |
| Pension | 14.0% | 18.1% | 18.1% |
| Post-employment health care benefits *** | <u>0.0%</u> | <u>0.0%</u> | <u>0.0%</u> |
| Total Employer | <u>14.0%</u> | <u>18.1%</u> | <u>18.1%</u> |
| Employee | <u>10.0%</u> | <u>12.0%</u> | <u>13.0%</u> |

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

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

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

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

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

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

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

The net pension liability for OPERS was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. OPF’s total pension liability was measured as of December 31, 2021, and was determined by rolling forward the total pension liability as of January 1, 2021, to December 31, 2021. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

| | |
|--|--------------------|
| | <u>OPERS</u> |
| Proportionate Share of the Net Pension Liability | \$11,619,640 |
| Proportion of the Net Pension Liability-2022 | 0.133553% |
| Proportion of the Net Pension Liability-2021 | <u>0.134534%</u> |
| Percentage Change | <u>(0.000981%)</u> |
| Pension Expense | (\$1,730,654) |

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

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

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

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

\$2,812,497 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

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

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2021 and December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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

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

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

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

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

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

Discount Rate The discount rate used to measure the total pension liability was 6.9 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

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

NOTE 16 - DEFINED BENEFIT OPEB PLANS

Net OPEB Asset

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

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

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

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

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

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

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

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

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

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

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

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

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

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

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

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

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

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

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

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

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

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

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

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

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

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

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

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

Actuarial Assumptions - OPERS

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

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

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

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

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

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

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

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

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

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

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

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

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

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

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

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

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

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

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

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

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

NOTE 17 - OTHER EMPLOYEE BENEFITS

Compensated Absences - County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time and compensatory time is paid upon separation if the employee has acquired at least one year of service with the County. Twenty-five percent up to a maximum of thirty days accumulated unused sick leave is paid to employees upon retirement after ten years of service. As of December 31, 2022, the liability for compensated absences was \$1,601,944 for the entire County.

KNOX COUNTY, OHIO

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

NOTE 18 - LONG-TERM LIABILITIES

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

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

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

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

NOTE 18 - LONG-TERM LIABILITIES (Continued)

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

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

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

KNOX COUNTY, OHIO

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

NOTE 18 - LONG-TERM LIABILITIES (Continued)

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

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

Governmental Activities:

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

Business-type Activities:

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

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

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

NOTE 18 - LONG-TERM LIABILITIES (Continued)

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

NOTE 19 - BONDS PAYABLE AND LOANS PAYABLE

Component Unit

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

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

KNOX COUNTY, OHIO

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

NOTE 20 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2022, consist of the following individual fund receivables and payables:

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

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

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

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

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

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

NOTE 21 - CONTINGENT LIABILITIES

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

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

NOTE 22 - CONTRACTUAL COMMITMENTS - LANDFILL CLOSURE

The County closed the landfill in compliance with the requirements set by the Environmental Protection Agency (EPA) on September 30, 1993. The recognition of a liability for closure and postclosure care costs is based on landfill capacity used to date. The County is at 100% capacity. The County Commissioners have awarded contracts as of December 31, 2022 for engineering, monitoring, and testing the landfill closure requirements to Bennett & Williams, Inc. and MASI, Inc. to ensure that requirements are being met. No assets are restricted for payment of closure and postclosure care costs. There is an estimate for postclosure care costs until the year 2023. The estimated costs of postclosure care are subject to changes corresponding to the effects of inflation, revision of laws and other variables. The costs of monitoring the Landfill will be covered by a transfer from the General Fund to the Landfill Development Fund. The County has met State required postclosure care financial assurance

NOTE 23 - RELATED PARTY TRANSACTIONS

Knox County granted a loan to the Knox County Airport, a discretely presented component unit of Knox County, for the construction of airport hangar bays and storage buildings, and the purchase of land. Loans Receivable from the Component Unit are reflected in the General Fund of the County for the balance of the loan. See Note 19 for further information.

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

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

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

NOTE 24 - CONDUIT DEBT OBLIGATIONS

The County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, nor the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. Also, at December 31, 2022, Industrial Revenue Bonds outstanding for Knox Community Hospital totaled \$7,170,000.

NOTE 25 – SIGNIFICANT COMMITMENTS

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

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

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

NOTE 26 – COMPONENT UNIT – LAND REUTILIZATION CORPORATION

A. SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

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

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

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

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

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

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

Basis of Presentation

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

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

Government-Wide Statements

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

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

Fund Statements

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

Fund Accounting

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

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

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

Governmental Funds

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

General Fund

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

Special Revenue Fund

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

Measurement Focus and Basis of Accounting

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

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

Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Corporation, available means expected to be received within sixty days of year-end.

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

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

Deferred Outflows/Inflows of Resources

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

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

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

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

Expenses/Expenditures

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

Budgetary Process

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

Federal Income Tax

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

Cash and Cash Equivalents

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

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

Prepaid Items

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

Assets Held for Resale

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

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

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

Capital Assets

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

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

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

Accrued Liabilities and Long-Term Obligations

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

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

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

Net Position

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

Intergovernmental Revenue

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

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

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

Government Grants

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

Public Support

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

Estimates

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

Extraordinary and Special Items

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

Fund Balance

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

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

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

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

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

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

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

Unassigned - Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed or assigned.

The Corporation has not adopted a formal fund balance policy. The Corporation applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

B. DEPOSITS

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

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

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

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

C. TRANSACTIONS WITH KNOX COUNTY

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

D. AGENCY AGREEMENT

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

E. RISK MANAGEMENT

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

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

F. FINANCIAL POSITION

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

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

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

G. CAPITAL ASSETS

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

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

H.- LONG-TERM DEBT OBLIGATIONS

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

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

I. LEASE RECEIVABLE

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



REQUIRED SUPPLEMENTARY INFORMATION

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

Ohio Public Employees Retirement System

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

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

Notes: The County implemented GASB Statement 68 in 2015.

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

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

KNOX COUNTY, OHIO

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

KNOX COUNTY, OHIO

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

Ohio Public Employees Retirement System

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

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

KNOX COUNTY, OHIO

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

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

Ohio Public Employees Retirement System

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

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

Notes: The County implemented GASB Statement 75 in 2018.

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

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

KNOX COUNTY, OHIO

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

KNOX COUNTY, OHIO

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

Ohio Public Employees Retirement System

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

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

KNOX COUNTY, OHIO

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

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

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

NET PENSION LIABILITY

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

Changes in assumptions:

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

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

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

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

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

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

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

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

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

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

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

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

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

NET OPEB LIABILITY (ASSET)

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

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

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

Changes in assumptions:

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

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

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

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

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

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

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

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

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



*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

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

Nonmajor Governmental Funds

Special Revenue Funds

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

Dog and Kennel Fund

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

Indigent Guardianship Fund

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

Conduct of Business Fund

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

Courts Computer Fund

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

Recorder's Equipment Fund

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

Courts' Computer Research Fund

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

Probate-Juvenile Special Project Fund

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

(Continued)

Special Revenue Funds (Continued)

Juvenile Court Social Workers Fund

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

Specialized Docket Fund

The fund accounts for grants used for salaries and benefits for the Drug Court. (The Balance Sheet is not presented because there are no assets or liabilities at year end.).

Justice Reinvestment and Incentive Grant Fund

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

Presentence Investigation Grant Fund

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

Automated Title Processing Fund

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

Law Library Fund

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

Delinquent Tax Assessment Collection Fund

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

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

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

Marine Patrol Grant Fund

The grant monies are received from the State of Ohio, Department of Natural Resources, for the purpose of establishing and/or maintaining and operating a marine law enforcement patrol program". (The Balance Sheet is not presented because there are no assets or liabilities at year end.).

(Continued)

Special Revenue Funds (Continued)

Indigent Drivers Monitoring Fund

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

Common Pleas Jail Diversion Grant Fund

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

Targeted Community Alternative to Prison Grant Fund

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

911 Emergency Calling System Fund

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

Litter Control and Recycling Fund

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

Child Support Enforcement Agency Fund

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

Real Estate Assessment Fund

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

Youth Services Grant Fund

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

Ditch Maintenance Fund

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

(Continued)

Special Revenue Funds (Continued)

Emergency Management Agency Fund

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

Litter/Recycle Ohio EPA Grant Fund

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

Marriage License Fund

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

Knox Area Transit (KAT) Fund

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

Help America Vote Act Fund

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

Storm Water Management Fund

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

Continuing Professional Training Fund

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

Concealed Handgun License Fund

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

Workforce Investment Act (WIA) Programs Fund

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

Common Pleas Special Project Fund

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

(Continued)

Special Revenue Funds (Continued)

Supervision Fee Fund

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

Parenting Seminar Fund

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

Immobilized Vehicle Fund

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

Adult Probation Grant Fund

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

Enforcement and Education Fund

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

OneOhio Opioid Settlement Fund

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

Budget Stabilization Fund

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

Commissary Fund

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

Law Enforcement Fund

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

(Continued)

Special Revenue Funds (Continued)

Drug Enforcement Fund

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

Revolving Loan Fund

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

Work Release Fund

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

Social Security Incentives Fund

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

K – 9 Fund

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

Community Mental Health Fund

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

Senior Citizen Fund

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

Lodging Tax Fund

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

Debt Service Funds

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

Bond Retirement Fund

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

Ohio Public Works Commission (OPWC) Dan Amity Road Fund

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

Capital Projects Funds

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

Permanent Improvement Fund

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

Dog and Kennel Equipment Fund

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

Children's Resource Center Fund

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

Community Development Block Grant Fund

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

Engineering Projects Fund

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

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

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

(Continued)

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

(Continued)

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

(Continued)

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

(Continued)

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

(Continued)

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

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

(Continued)

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

(Continued)

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

(Continued)

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

(Continued)

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

(Continued)

KNOX COUNTY, OHIO

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

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



KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

KNOX COUNTY, OHIO

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

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

(Continued)

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

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------|--------------------|--------------|---------|---|
| Information Technology: | | | | |
| Personal Services | 348,899 | 349,244 | 348,925 | 319 |
| Materials and Supplies | 3,031 | 3,031 | 2,810 | 221 |
| Contractual Services | 20,650 | 15,650 | 7,140 | 8,510 |
| Other Expenditures | 2,350 | 2,350 | 1,456 | 894 |
| Total Information Technology | 374,930 | 370,275 | 360,331 | 9,944 |
| Regional Planning Commission: | | | | |
| Contractual Services | 26,000 | 26,000 | 26,000 | 0 |
| Total Regional Planning Commission | 26,000 | 26,000 | 26,000 | 0 |
| Auditor: | | | | |
| Personal Services | 247,649 | 247,924 | 246,904 | 1,020 |
| Materials and Supplies | 5,300 | 5,100 | 4,954 | 146 |
| Contractual Services | 27,825 | 27,650 | 23,803 | 3,847 |
| Other Expenditures | 6,264 | 6,264 | 5,629 | 635 |
| Total Auditor | 287,038 | 286,938 | 281,290 | 5,648 |
| Treasurer: | | | | |
| Personal Services | 165,397 | 173,142 | 173,079 | 63 |
| Materials and Supplies | 17,233 | 16,843 | 16,827 | 16 |
| Contractual Services | 11,346 | 11,361 | 10,766 | 595 |
| Other Expenditures | 4,100 | 1,980 | 1,959 | 21 |
| Total Treasurer | 198,076 | 203,326 | 202,631 | 695 |
| Prosecuting Attorney: | | | | |
| Personal Services | 591,355 | 574,855 | 465,285 | 109,570 |
| Materials and Supplies | 6,000 | 6,000 | 5,962 | 38 |
| Contractual Services | 50,688 | 67,447 | 58,669 | 8,778 |
| Other Expenditures | 3,500 | 3,241 | 3,241 | 0 |
| Total Prosecuting Attorney | 651,543 | 651,543 | 533,157 | 118,386 |
| Bureau of Inspection: | | | | |
| Contractual Services | 102,561 | 102,561 | 98,061 | 4,500 |
| Total Bureau of Inspection | 102,561 | 102,561 | 98,061 | 4,500 |
| Data Processing Board: | | | | |
| Contractual Services | 134,406 | 409,556 | 391,138 | 18,418 |
| Other Expenditures | 250,000 | 0 | 0 | 0 |
| Total Data Processing Board | 384,406 | 409,556 | 391,138 | 18,418 |

(Continued)

KNOX COUNTY, OHIO

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

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

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

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

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

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

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

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

RECORDER'S EQUIPMENT FUND

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

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

PROBATE - JUVENILE SPECIAL PROJECT FUND

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

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

| 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 | 222 | 222 |
| Total Revenues | <u>135,500</u> | <u>135,500</u> | <u>135,722</u> | <u>222</u> |
| Expenditures: | | | | |
| Public Safety: | | | | |
| Personal Services | 135,500 | 135,500 | 129,715 | 5,785 |
| Total Expenditures | <u>135,500</u> | <u>135,500</u> | <u>129,715</u> | <u>5,785</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 0 | 0 | 6,007 | 6,007 |
| Fund Balance at Beginning of Year | 12,184 | 12,184 | 12,184 | 0 |
| Fund Balance at End of Year | <u>\$ 12,184</u> | <u>\$ 12,184</u> | <u>\$ 18,191</u> | <u>\$ 6,007</u> |

KNOX COUNTY, OHIO

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

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

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

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

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

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

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

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

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

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

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

COMMON PLEAS JAIL DIVERSION GRANT FUND

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

KNOX COUNTY, OHIO

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

TARGETED COMMUNITY ALTERNATIVE TO PRISON GRANT FUND

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

KNOX COUNTY, OHIO

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

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

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

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

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

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

KNOX COUNTY, OHIO

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

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

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

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

KNOX COUNTY, OHIO

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

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

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

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

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

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

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

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

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

CONTINUING PROFESSIONAL TRAINING FUND

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

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

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

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

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

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

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

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

KNOX COUNTY, OHIO

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

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

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022**

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|-----------------|-----------------|---|
| Revenues: | | | | |
| Charges for Services | \$ 500 | \$ 500 | \$ 445 | \$ (55) |
| Total Revenues | <u>500</u> | <u>500</u> | <u>445</u> | <u>(55)</u> |
| Expenditures: | | | | |
| Public Safety: | | | | |
| Contractual Services | <u>300</u> | <u>300</u> | <u>0</u> | <u>300</u> |
| Total Expenditures | <u>300</u> | <u>300</u> | <u>0</u> | <u>300</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 200 | 200 | 445 | 245 |
| Fund Balance at Beginning of Year | <u>1,853</u> | <u>1,853</u> | <u>1,853</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 2,053</u> | <u>\$ 2,053</u> | <u>\$ 2,298</u> | <u>\$ 245</u> |

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022***

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|------------------|------------------|---|
| Revenues: | | | | |
| Intergovernmental Revenues | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 0 |
| All Other Revenues | 100 | 100 | 10 | (90) |
| Total Revenues | <u>75,100</u> | <u>75,100</u> | <u>75,010</u> | <u>(90)</u> |
| Expenditures: | | | | |
| General Government - Judicial: | | | | |
| Personal Services | 75,100 | 53,525 | 40,835 | 12,690 |
| Materials and Supplies | 0 | 2,000 | 770 | 1,230 |
| Contractual Services | 0 | 4,500 | 3,866 | 634 |
| Other Expenditures | 0 | 15,075 | 15,075 | 0 |
| Total Expenditures | <u>75,100</u> | <u>75,100</u> | <u>60,546</u> | <u>14,554</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 0 | 0 | 14,464 | 14,464 |
| Fund Balance at Beginning of Year | <u>52,751</u> | <u>52,751</u> | <u>52,751</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 52,751</u> | <u>\$ 52,751</u> | <u>\$ 67,215</u> | <u>\$ 14,464</u> |

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022***

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|-----------------|-----------------|---|
| Revenues: | | | | |
| Fines and Forfeitures | \$ 2,000 | \$ 2,000 | \$ 730 | \$ (1,270) |
| Total Revenues | <u>2,000</u> | <u>2,000</u> | <u>730</u> | <u>(1,270)</u> |
| Expenditures: | | | | |
| Total Expenditures | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 2,000 | 2,000 | 730 | (1,270) |
| Fund Balance at Beginning of Year | <u>505</u> | <u>505</u> | <u>505</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 2,505</u> | <u>\$ 2,505</u> | <u>\$ 1,235</u> | <u>\$ (1,270)</u> |

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022**

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|--------------|------------------|---|
| Revenues: | | | | |
| Intergovernmental Revenues | \$ 0 | \$ 0 | \$ 26,925 | \$ 26,925 |
| Total Revenues | <u>0</u> | <u>0</u> | <u>26,925</u> | <u>26,925</u> |
| Expenditures: | | | | |
| Total Expenditures | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 0 | 0 | 26,925 | 26,925 |
| Fund Balance at Beginning of Year | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 26,925</u> | <u>\$ 26,925</u> |

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022***

| | BUDGET STABILIZATION FUND | | | Variance with Final Budget Positive (Negative) |
|--|----------------------------------|---------------------|-------------------|---|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Total Revenues | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Expenditures: | | | | |
| Total Expenditures | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 0 | 0 | 0 | 0 |
| Other Financing Sources (Uses): | | | | |
| Transfers In | <u>100,000</u> | <u>100,000</u> | <u>150,000</u> | <u>50,000</u> |
| Total Other Financing Sources (Uses) | <u>100,000</u> | <u>100,000</u> | <u>150,000</u> | <u>50,000</u> |
| Net Change in Fund Balance | 100,000 | 100,000 | 150,000 | 50,000 |
| Fund Balance at Beginning of Year | <u>350,000</u> | <u>350,000</u> | <u>350,000</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 450,000</u> | <u>\$ 450,000</u> | <u>\$ 500,000</u> | <u>\$ 50,000</u> |

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022**

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|-------------------|-------------------|---|
| Revenues: | | | | |
| Intergovernmental Revenues | \$ 0 | \$ 0 | \$ 150,496 | \$ 150,496 |
| Investment Earnings | 29,405 | 29,405 | 24,210 | (5,195) |
| All Other Revenues | 133,896 | 133,896 | 108,547 | (25,349) |
| Total Revenues | <u>163,301</u> | <u>163,301</u> | <u>283,253</u> | <u>119,952</u> |
| Expenditures: | | | | |
| Human Services: | | | | |
| Personal Services | 19,000 | 19,356 | 19,356 | 0 |
| Other Expenditures | 140,000 | 412,181 | 350,807 | 61,374 |
| Total Expenditures | <u>159,000</u> | <u>431,537</u> | <u>370,163</u> | <u>61,374</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 4,301 | (268,236) | (86,910) | 181,326 |
| Fund Balance at Beginning of Year | <u>380,369</u> | <u>380,369</u> | <u>380,369</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 384,670</u> | <u>\$ 112,133</u> | <u>\$ 293,459</u> | <u>\$ 181,326</u> |

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022***

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|------------------|------------------|---|
| Revenues: | | | | |
| Taxes | \$ 1,122,350 | \$ 1,124,431 | \$ 1,126,652 | \$ 2,221 |
| Intergovernmental Revenues | 135,150 | 135,150 | 132,929 | (2,221) |
| Total Revenues | <u>1,257,500</u> | <u>1,259,581</u> | <u>1,259,581</u> | <u>0</u> |
| Expenditures: | | | | |
| Intergovernmental: | | | | |
| Contractual Services | <u>1,250,000</u> | <u>1,259,581</u> | <u>1,259,581</u> | <u>0</u> |
| Total Expenditures | <u>1,250,000</u> | <u>1,259,581</u> | <u>1,259,581</u> | <u>0</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 7,500 | 0 | 0 | 0 |
| Fund Balance at Beginning of Year | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 7,500</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022**

| | SENIOR CITIZENS FUND | | | Variance with Final Budget Positive (Negative) |
|--|----------------------|------------------|------------------|---|
| | Original Budget | Final Budget | Actual | |
| Revenues: | | | | |
| Taxes | \$ 1,131,700 | \$ 1,131,700 | \$ 1,141,729 | \$ 10,029 |
| Intergovernmental Revenues | 25,500 | 25,500 | 21,240 | (4,260) |
| Total Revenues | <u>1,157,200</u> | <u>1,157,200</u> | <u>1,162,969</u> | <u>5,769</u> |
| Expenditures: | | | | |
| Intergovernmental: | | | | |
| Contractual Services | <u>1,206,121</u> | <u>1,206,121</u> | <u>1,203,844</u> | <u>2,277</u> |
| Total Expenditures | <u>1,206,121</u> | <u>1,206,121</u> | <u>1,203,844</u> | <u>2,277</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (48,921) | (48,921) | (40,875) | 8,046 |
| Fund Balance at Beginning of Year | <u>56,121</u> | <u>56,121</u> | <u>56,121</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 7,200</u> | <u>\$ 7,200</u> | <u>\$ 15,246</u> | <u>\$ 8,046</u> |

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022**

| | LODGING TAX FUND | | | Variance with Final Budget Positive (Negative) |
|--|--------------------|----------------|----------------|---|
| | Original Budget | Final Budget | Actual | |
| Revenues: | | | | |
| Taxes | \$ 130,000 | \$ 248,443 | \$ 248,443 | \$ 0 |
| Total Revenues | <u>130,000</u> | <u>248,443</u> | <u>248,443</u> | <u>0</u> |
| Expenditures: | | | | |
| General Government - Legislative and Executive: | | | | |
| Other Expenditures | 130,000 | 248,443 | 248,443 | 0 |
| Total Expenditures | <u>130,000</u> | <u>248,443</u> | <u>248,443</u> | <u>0</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 0 | 0 | 0 | 0 |
| Fund Balance at Beginning of Year | 0 | 0 | 0 | 0 |
| Fund Balance at End of Year | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2022**

| | BOND RETIREMENT FUND | | | Variance with Final Budget Positive (Negative) |
|--|----------------------|--------------|------------|---|
| | Original Budget | Final Budget | Actual | |
| Revenues: | | | | |
| All Other Revenues | \$ 182,855 | \$ 182,855 | \$ 133,749 | \$ (49,106) |
| Total Revenues | 182,855 | 182,855 | 133,749 | (49,106) |
| Expenditures: | | | | |
| Debt Service: | | | | |
| Principal Retirement | 645,043 | 645,289 | 275,289 | 370,000 |
| Interest and Fiscal Charges | 269,446 | 269,200 | 153,040 | 116,160 |
| Total Expenditures | 914,489 | 914,489 | 428,329 | 486,160 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (731,634) | (731,634) | (294,580) | 437,054 |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 731,745 | 731,745 | 308,465 | (423,280) |
| Total Other Financing Sources (Uses) | 731,745 | 731,745 | 308,465 | (423,280) |
| Net Change in Fund Balance | 111 | 111 | 13,885 | 13,774 |
| Fund Balance at Beginning of Year | 12,250 | 12,250 | 12,250 | 0 |
| Fund Balance at End of Year | \$ 12,361 | \$ 12,361 | \$ 26,135 | \$ 13,774 |

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2022**

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|--------------|------------|---|
| Revenues: | | | | |
| All Other Revenues | \$ 0 | \$ 145,071 | \$ 145,071 | \$ 0 |
| Total Revenues | 0 | 145,071 | 145,071 | 0 |
| Expenditures: | | | | |
| Debt Service: | | | | |
| Principal Retirement | 0 | 145,071 | 145,071 | 0 |
| Total Expenditures | 0 | 145,071 | 145,071 | 0 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 0 | 0 | 0 | 0 |
| Fund Balance at Beginning of Year | 0 | 0 | 0 | 0 |
| Fund Balance at End of Year | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2022**

| | PERMANENT IMPROVEMENT FUND | | | Variance with Final Budget Positive (Negative) |
|--|----------------------------|--------------|--------------|---|
| | Original Budget | Final Budget | Actual | |
| Revenues: | | | | |
| Intergovernmental Revenues | \$ 332,000 | \$ 332,000 | \$ 352,683 | \$ 20,683 |
| Total Revenues | 332,000 | 332,000 | 352,683 | 20,683 |
| Expenditures: | | | | |
| Capital Outlay: | | | | |
| Contractual Services | 2,172,117 | 2,576,187 | 2,346,789 | 229,398 |
| Total Expenditures | 2,172,117 | 2,576,187 | 2,346,789 | 229,398 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (1,840,117) | (2,244,187) | (1,994,106) | 250,081 |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 700,000 | 700,000 | 2,913,000 | 2,213,000 |
| Total Other Financing Sources (Uses) | 700,000 | 700,000 | 2,913,000 | 2,213,000 |
| Net Change in Fund Balance | (1,140,117) | (1,544,187) | 918,894 | 2,463,081 |
| Fund Balance at Beginning of Year | 1,481,296 | 1,481,296 | 1,481,296 | 0 |
| Prior Year Encumbrances | 62,891 | 62,891 | 62,891 | 0 |
| Fund Balance at End of Year | \$ 404,070 | \$ 0 | \$ 2,463,081 | \$ 2,463,081 |

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2022**

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|--------------|----------|---|
| Revenues: | | | | |
| Total Revenues | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Expenditures: | | | | |
| Capital Outlay: | | | | |
| Other Expenditures | 3,200 | 3,200 | 1,834 | 1,366 |
| Capital Outlay | 754 | 754 | 0 | 754 |
| Total Expenditures | 3,954 | 3,954 | 1,834 | 2,120 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (3,954) | (3,954) | (1,834) | 2,120 |
| Fund Balance at Beginning of Year | 254 | 254 | 254 | 0 |
| Prior Year Encumbrances | 3,700 | 3,700 | 3,700 | 0 |
| Fund Balance at End of Year | \$ 0 | \$ 0 | \$ 2,120 | \$ 2,120 |

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2022**

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|--------------|----------|---|
| Revenues: | | | | |
| Investment Earnings | \$ 0 | \$ 19 | \$ 19 | \$ 0 |
| Total Revenues | 0 | 19 | 19 | 0 |
| Expenditures: | | | | |
| Capital Outlay: | | | | |
| Contractual Services | 67,004 | 0 | 0 | 0 |
| Total Expenditures | 67,004 | 0 | 0 | 0 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (67,004) | 19 | 19 | 0 |
| Other Financing Sources (Uses): | | | | |
| Transfers Out | 0 | (67,023) | (67,023) | 0 |
| Total Other Financing Sources (Uses) | 0 | (67,023) | (67,023) | 0 |
| Net Change in Fund Balance | (67,004) | (67,004) | (67,004) | 0 |
| Fund Balance at Beginning of Year | 67,004 | 67,004 | 67,004 | 0 |
| Fund Balance at End of Year | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2022**

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|----------------|------------------|---|
| Revenues: | | | | |
| Intergovernmental Revenues | \$ 318,840 | \$ 343,600 | \$ 333,958 | \$ (9,642) |
| Investment Earnings | 250 | 250 | 488 | 238 |
| Total Revenues | <u>319,090</u> | <u>343,850</u> | <u>334,446</u> | <u>(9,404)</u> |
| Expenditures: | | | | |
| Capital Outlay: | | | | |
| Other Expenditures | 0 | 70,000 | 70,000 | 0 |
| Capital Outlay | <u>357,381</u> | <u>313,740</u> | <u>267,703</u> | <u>46,037</u> |
| Total Expenditures | <u>357,381</u> | <u>383,740</u> | <u>337,703</u> | <u>46,037</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (38,291) | (39,890) | (3,257) | 36,633 |
| Net Change in Fund Balance | (38,291) | (39,890) | (3,257) | 36,633 |
| Fund Balance at Beginning of Year | 39,892 | 39,892 | 39,892 | 0 |
| Fund Balance at End of Year | <u>\$ 1,601</u> | <u>\$ 2</u> | <u>\$ 36,635</u> | <u>\$ 36,633</u> |

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2022**

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|------------------|------------------|---|
| Revenues: | | | | |
| Intergovernmental Revenues | \$ 4,949,945 | \$ 4,949,945 | \$ 2,229,382 | \$ (2,720,563) |
| Total Revenues | <u>4,949,945</u> | <u>4,949,945</u> | <u>2,229,382</u> | <u>(2,720,563)</u> |
| Expenditures: | | | | |
| Capital Outlay: | | | | |
| Contractual Services | <u>4,949,945</u> | <u>4,949,945</u> | <u>2,229,382</u> | <u>2,720,563</u> |
| Total Expenditures | <u>4,949,945</u> | <u>4,949,945</u> | <u>2,229,382</u> | <u>2,720,563</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 0 | 0 | 0 | 0 |
| Fund Balance at Beginning of Year | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

Fiduciary Funds

Fiduciary fund types are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

Custodial Funds

Undivided Monies Fund

The fund accounts for various taxes, special assessments and State undivided monies collected and distributed for the benefit of other governments.

Fiscal Agent Fund

The fund accounts for monies received and disbursed by the County as fiscal agent for the benefit of legally separate entities including the District Board of Health, Soil and Water Conservation District, the Regional Planning Commission, the Park District, the Family and Children First Council and the Delaware, Knox, Marion and Morrow Joint Solid Waste District.

Miscellaneous Court/Safety Fund

The fund accounts for various fines and fees collected and distributed through the courts.

KNOX COUNTY, OHIO

**Combining Statement Of Net Position
Fiduciary Funds
December 31, 2022**

| | Undivided Monies Fund | Fiscal Agent Fund | Miscellaneous Court/Safety Fund | Total |
|--|-----------------------------|----------------------|---------------------------------------|----------------------|
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 2,886,387 | \$ 6,600,330 | \$ 205 | \$ 9,486,922 |
| Cash in segregated Accounts | 0 | 0 | 545,765 | 545,765 |
| Receivables: | | | | |
| Taxes | 74,919,393 | 0 | 0 | 74,919,393 |
| Intergovernmental | 3,893,931 | 0 | 0 | 3,893,931 |
| Special Assessments | 41,639 | 0 | 0 | 41,639 |
| Total Assets | <u>81,741,350</u> | <u>6,600,330</u> | <u>545,970</u> | <u>88,887,650</u> |
| Liabilities: | | | | |
| Intergovernmental Payable | <u>2,886,387</u> | <u>0</u> | <u>0</u> | <u>2,886,387</u> |
| Total Liabilities | <u>2,886,387</u> | <u>0</u> | <u>0</u> | <u>2,886,387</u> |
| Deferred Inflows of Resources: | | | | |
| Property Taxes not Levied to Finance Current Year Operations | <u>73,853,991</u> | <u>0</u> | <u>0</u> | <u>73,853,991</u> |
| Total Deferred Inflows of Resources | <u>73,853,991</u> | <u>0</u> | <u>0</u> | <u>73,853,991</u> |
| Net Position: | | | | |
| Restricted for Individuals, Organizations and Other Governments | <u>5,000,972</u> | <u>6,600,330</u> | <u>545,970</u> | <u>12,147,272</u> |
| Total Net Position | <u>\$ 5,000,972</u> | <u>\$ 6,600,330</u> | <u>\$ 545,970</u> | <u>\$ 12,147,272</u> |

KNOX COUNTY, OHIO

**Combining Statement Of Changes in Net Position
Fiduciary Funds
For the Year Ended December 31, 2022**

| | Undivided Monies Fund | Fiscal Agent Fund | Miscellaneous Court/Safety Fund | Total |
|--|-----------------------------|----------------------|---------------------------------------|----------------------|
| Additions: | | | | |
| Property Tax Collection for Other Governments | \$ 64,796,790 | \$ 0 | \$ 0 | \$ 64,796,790 |
| Amounts Received as Fiscal Agent | 0 | 13,727,516 | 0 | 13,727,516 |
| Intergovernmental | 7,014,104 | 0 | 0 | 7,014,104 |
| Licenses, Fees and Permits for Other Governments | 0 | 0 | 13,032,784 | 13,032,784 |
| Special Assessments for Other Governments | 309,954 | 0 | 0 | 309,954 |
| Miscellaneous | 0 | 0 | 205,843 | 205,843 |
| Total Additions | <u>72,120,848</u> | <u>13,727,516</u> | <u>13,238,627</u> | <u>99,086,991</u> |
| Deductions: | | | | |
| Taxes Distributed to Other Governments | 64,949,571 | 0 | 0 | 64,949,571 |
| Payments Made to Other Governments | 7,270,049 | 0 | 13,209,294 | 20,479,343 |
| Payments Made on Behalf of Other Governments | 0 | 14,315,194 | 0 | 14,315,194 |
| Payments Made to Individuals | 0 | 0 | 204,617 | 204,617 |
| Total Deductions | <u>72,219,620</u> | <u>14,315,194</u> | <u>13,413,911</u> | <u>99,948,725</u> |
| Net Increase in Fiduciary Net Position | (98,772) | (587,678) | (175,284) | (861,734) |
| Net Position Beginning of Year | <u>5,099,744</u> | <u>7,188,008</u> | <u>721,254</u> | <u>13,009,006</u> |
| Net Position End of Year | <u>\$ 5,000,972</u> | <u>\$ 6,600,330</u> | <u>\$ 545,970</u> | <u>\$ 12,147,272</u> |

COMPONENT UNITS

KNOX COUNTY, OHIO

**Statement of Cash Flows
Component Unit
For the Year Ended December 31, 2022**

| | Knox County Airport |
|---|-------------------------|
| <u>Cash Flows from Operating Activities:</u> | |
| Cash Received from Customers | \$680,779 |
| Cash Payments to Suppliers for Goods and Services | (621,261) |
| Cash Payments to Employees for Service | (84,766) |
| Other Operating Receipts | 33,235 |
| Net Cash Provided by Operating Activities | <u>7,987</u> |
| <u>Cash Flows from Noncapital and Related Financing Activities:</u> | |
| Operating Grant | 364,891 |
| Net Cash Provided by Noncapital and Related Financing Activities | <u>364,891</u> |
| <u>Cash Flows from Capital and Related Financing Activities:</u> | |
| Acquisition of Capital Assets | (227,730) |
| Debt Principal Retirement | (25,800) |
| Interest Paid on Debt | (19,664) |
| Net Cash Provided for Capital and Related Financing Activities | <u>(273,194)</u> |
| Net Increase in Cash and Cash Equivalents | 99,684 |
| Cash and Cash Equivalents at Beginning of Year | 411,786 |
| Cash and Cash Equivalents at End of Year | <u><u>\$511,470</u></u> |
| <u>Reconciliation of Operating Loss to Net Cash Provided by Operating Activities:</u> | |
| Operating Loss | (\$510,265) |
| Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities: | |
| Depreciation Expense | 354,297 |
| Changes in Assets and Liabilities: | |
| Decrease in Accounts Receivable | 8,295 |
| Decrease in Inventory | 5,912 |
| Increase in Accounts Payable | 98,411 |
| Increase in Due to Primary Government | 51,337 |
| Total Adjustments | <u>518,252</u> |
| Net Cash Provided by Operating Activities | <u><u>\$7,987</u></u> |



STATISTICAL SECTION



STATISTICAL TABLES

This part of the County’s annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County’s overall financial health.

Contents

| | |
|---|-------------|
| Financial Trends | S 2 – S 13 |
| These schedules contain trend information to help the reader understand how the County’s financial position has changed over time. | |
| Revenue Capacity | S 14 – S 23 |
| These schedules contain information to help the reader understand and assess the factors affecting the County’s ability to generate its most significant local revenue sources, which is property tax. | |
| Debt Capacity | S 24 – S 31 |
| These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future. | |
| Economic and Demographic Information | S 32 – S 35 |
| These schedules offer economic and demographic indicators to help the reader understand the environment within which the County’s financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments. | |
| Operating Information | S 36 – S 41 |
| These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs. | |
| Sources Note: | |
| Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year. | |

Knox County, Ohio

*Net Position by Component
Last Ten Years
(accrual basis of accounting)*

| | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> |
|---|---------------------|---------------------|---------------------|---------------------|
| Governmental Activities: | | (1) | | |
| Net Investment in Capital Assets | \$51,446,528 | \$51,802,500 | \$52,230,095 | \$55,733,167 |
| Restricted | 29,228,233 | 28,482,641 | 27,883,770 | 26,900,356 |
| Unrestricted | 5,422,981 | (5,313,665) | (3,987,505) | (5,124,408) |
| Total Governmental Activities Net Position | <u>\$86,097,742</u> | <u>\$74,971,476</u> | <u>\$76,126,360</u> | <u>\$77,509,115</u> |
| Business-type Activities: | | | | |
| Net Investment in Capital Assets | \$5,093,033 | \$5,175,769 | \$5,267,852 | \$5,248,223 |
| Unrestricted | 2,218,334 | 1,996,212 | 2,066,563 | 2,403,826 |
| Total Business-type Activities Net Position | <u>\$7,311,367</u> | <u>\$7,171,981</u> | <u>\$7,334,415</u> | <u>\$7,652,049</u> |
| Primary Government: | | | | |
| Net Investment in Capital Assets | \$56,539,561 | \$56,978,269 | \$57,497,947 | \$60,981,390 |
| Restricted | 29,228,233 | 28,482,641 | 27,883,770 | 26,900,356 |
| Unrestricted | 7,641,315 | (3,317,453) | (1,920,942) | (2,720,582) |
| Total Primary Government Net Position | <u>\$93,409,109</u> | <u>\$82,143,457</u> | <u>\$83,460,775</u> | <u>\$85,161,164</u> |

Source: County Auditor's Office

(1) Net Position was restated for 2014 as a result of a prior period adjustment for implementing GASB 68.

(2) Net Position was restated for 2017 as a result of a prior period adjustment for implementing GASB75.

Knox County, Ohio

| 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| (2) | | | | | |
| \$54,042,658 | \$55,040,850 | \$58,915,855 | \$64,290,843 | \$64,957,939 | \$68,344,296 |
| 29,767,883 | 29,304,174 | 33,573,355 | 35,939,611 | 36,654,200 | 36,701,284 |
| (22,486,091) | (21,518,629) | (25,599,313) | (29,473,734) | (10,170,889) | (93,754) |
| <u>\$61,324,450</u> | <u>\$62,826,395</u> | <u>\$66,889,897</u> | <u>\$70,756,720</u> | <u>\$91,441,250</u> | <u>\$104,951,826</u> |
| | | | | | |
| \$5,154,199 | \$5,254,198 | \$5,469,361 | \$5,754,874 | \$5,989,220 | \$7,066,853 |
| 2,144,667 | 2,202,858 | 1,681,827 | 1,119,177 | 1,898,436 | 2,749,945 |
| <u>\$7,298,866</u> | <u>\$7,457,056</u> | <u>\$7,151,188</u> | <u>\$6,874,051</u> | <u>\$7,887,656</u> | <u>\$9,816,798</u> |
| | | | | | |
| \$59,196,857 | \$60,295,048 | \$64,385,216 | \$70,045,717 | \$70,947,159 | \$75,411,149 |
| 29,767,883 | 29,304,174 | 33,573,355 | 35,939,611 | 36,654,200 | 36,701,284 |
| (20,341,424) | (19,315,771) | (23,917,486) | (28,354,557) | (8,272,453) | 2,656,191 |
| <u>\$68,623,316</u> | <u>\$70,283,451</u> | <u>\$74,041,085</u> | <u>\$77,630,771</u> | <u>\$99,328,906</u> | <u>\$114,768,624</u> |

Knox County, Ohio

*Changes in Net Position
Last Ten Years
(accrual basis of accounting)*

| | 2013 | 2014 | 2015 |
|---|---------------------|---------------------|---------------------|
| Expenses | | | |
| Governmental Activities: | | | |
| Legislative and Executive | \$6,494,006 | \$6,744,339 | \$6,843,613 |
| Judicial | 2,211,444 | 2,251,321 | 2,322,686 |
| Public Safety | 6,696,152 | 7,855,799 | 7,260,387 |
| Public Works | 6,077,391 | 6,831,713 | 7,185,042 |
| Health | 539,613 | 556,544 | 529,545 |
| Human Services | 14,130,596 | 18,335,487 | 18,192,793 |
| Interest and Fiscal Charges | 328,042 | 255,178 | 228,376 |
| <i>Total Governmental Activities Expenses</i> | <u>36,477,244</u> | <u>42,830,381</u> | <u>42,562,442</u> |
| Business-type Activities: | | | |
| Sewer | 1,750,524 | 2,165,264 | 2,125,478 |
| Landfill | 0 | 0 | 0 |
| <i>Total Business-type Activities Expenses</i> | <u>1,750,524</u> | <u>2,165,264</u> | <u>2,125,478</u> |
| <i>Total Primary Government Expenses</i> | <u>\$38,227,768</u> | <u>\$44,995,645</u> | <u>\$44,687,920</u> |
| Program Revenues | | | |
| Governmental Activities: | | | |
| Charges for Services | | | |
| Legislative and Executive | \$1,677,483 | \$1,694,372 | \$1,757,040 |
| Judicial | 882,401 | 864,007 | 884,768 |
| Public Safety | 1,096,388 | 1,117,084 | 967,753 |
| Public Works | 25,896 | 31,530 | 31,322 |
| Health | 237,273 | 229,211 | 237,238 |
| Human Services | 302,676 | 701,189 | 713,840 |
| Operating Grants and Contributions | 15,202,850 | 15,030,805 | 14,330,767 |
| Capital Grants and Contributions | 2,927,456 | 3,444,812 | 2,400,749 |
| <i>Total Governmental Activities Program Revenues</i> | <u>22,352,423</u> | <u>23,113,010</u> | <u>21,323,477</u> |

Knox County, Ohio

| 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$7,482,905 | \$8,011,057 | \$8,820,959 | \$9,492,287 | \$11,979,114 | \$9,062,857 | \$12,685,649 |
| 2,441,954 | 2,776,834 | 2,795,402 | 3,526,872 | 3,316,970 | 1,485,542 | 2,505,594 |
| 9,018,814 | 9,310,707 | 9,336,537 | 10,913,439 | 10,064,056 | 4,460,485 | 6,927,896 |
| 6,877,824 | 7,259,397 | 5,902,284 | 6,616,529 | 7,321,021 | 7,421,375 | 7,886,847 |
| 552,016 | 591,742 | 628,641 | 697,302 | 666,392 | 453,263 | 524,907 |
| 19,963,056 | 24,661,641 | 25,077,734 | 24,279,811 | 25,288,715 | 17,970,180 | 20,344,698 |
| 205,673 | 269,751 | 267,014 | 249,442 | 253,261 | 207,195 | 159,152 |
| <u>46,542,242</u> | <u>52,881,129</u> | <u>52,828,571</u> | <u>55,775,682</u> | <u>58,889,529</u> | <u>41,060,897</u> | <u>51,034,743</u> |
| 2,073,140 | 2,367,514 | 2,423,124 | 2,963,015 | 3,073,893 | 2,363,033 | 2,296,276 |
| 0 | 6,976 | 3,842 | 3,782 | 13,495 | 7,457 | 18,724 |
| <u>2,073,140</u> | <u>2,374,490</u> | <u>2,426,966</u> | <u>2,966,797</u> | <u>3,087,388</u> | <u>2,370,490</u> | <u>2,315,000</u> |
| <u>\$48,615,382</u> | <u>\$55,255,619</u> | <u>\$55,255,537</u> | <u>\$58,742,479</u> | <u>\$61,976,917</u> | <u>\$43,431,387</u> | <u>\$53,349,743</u> |
| \$1,744,414 | \$1,803,161 | \$1,623,578 | \$1,920,603 | \$1,929,400 | \$1,216,194 | \$1,072,355 |
| 879,285 | 870,770 | 890,807 | 978,872 | 887,763 | 971,811 | 941,574 |
| 1,155,970 | 873,333 | 746,649 | 611,725 | 667,987 | 600,751 | 453,507 |
| 47,847 | 48,375 | 54,403 | 54,640 | 63,502 | 51,295 | 46,874 |
| 232,088 | 222,711 | 210,451 | 228,512 | 222,601 | 206,427 | 233,791 |
| 818,714 | 898,014 | 959,813 | 966,699 | 782,043 | 832,145 | 907,293 |
| 15,528,258 | 18,642,376 | 20,444,248 | 20,260,853 | 23,476,115 | 22,917,971 | 24,859,805 |
| 5,083,437 | 2,104,265 | 1,477,798 | 3,722,832 | 1,982,015 | 1,937,260 | 2,709,004 |
| <u>25,490,013</u> | <u>25,463,005</u> | <u>26,407,747</u> | <u>28,744,736</u> | <u>30,011,426</u> | <u>28,733,854</u> | <u>31,224,203</u> |

(Continued)

Knox County, Ohio

Changes in Net Position Last Ten Years (accrual basis of accounting)

| | 2013 | 2014 | 2015 |
|---|----------------|----------------|----------------|
| Business-type Activities: | | | |
| Charges for Services | | | |
| Sewer | 1,999,163 | 2,023,479 | 1,968,393 |
| Landfill | 34,225 | 7,694 | 4,484 |
| Operating Grants and Contributions | 128,530 | 128,493 | 125,469 |
| Capital Grants and Contributions (2) | 407,008 | 39,713 | 36,379 |
| <i>Total Business-type Activities Program Revenues</i> | 2,568,926 | 2,199,379 | 2,134,725 |
| <i>Total Primary Government Program Revenues</i> | 24,921,349 | 25,312,389 | 23,458,202 |
| Net (Expense)/Revenue | | | |
| Governmental Activities | (14,124,821) | (19,717,371) | (21,238,965) |
| Business-type Activities | 818,402 | 34,115 | 9,247 |
| <i>Total Primary Government Net (Expense)/Revenue</i> | (\$13,306,419) | (\$19,683,256) | (\$21,229,718) |
| General Revenues and Other Changes in Net Position | | | |
| Governmental Activities: | | | |
| Property Taxes Levied for: | | | |
| General Purposes | \$4,039,454 | \$4,105,058 | \$4,490,189 |
| Special Purposes | 6,641,214 | 6,611,736 | 6,571,806 |
| Sales Taxes | 6,180,390 | 6,853,635 | 7,008,914 |
| Other Local Tax | 0 | 0 | 0 |
| Intergovernmental Revenues, Unrestricted | 2,915,379 | 2,762,484 | 2,801,438 |
| Investment Earnings | 162,187 | (10,169) | 345,717 |
| Miscellaneous | 1,495,963 | 1,215,152 | 1,291,627 |
| Gain on Sale of Capital Assets | 0 | 0 | 0 |
| Transfers | (79,588) | (122,548) | (115,842) |
| <i>Total Governmental Activities</i> | 21,354,999 | 21,415,348 | 22,393,849 |
| Business-type Activities: | | | |
| Investment Earnings | 11,235 | 36,215 | 37,345 |
| Transfers | 79,588 | 122,548 | 115,842 |
| <i>Total Business-type Activities</i> | 90,823 | 158,763 | 153,187 |
| <i>Total Primary Government</i> | \$21,445,822 | \$21,574,111 | \$22,547,036 |
| Change in Net Position | | | |
| Governmental Activities | \$7,230,178 | \$1,697,977 | \$1,154,884 |
| Business-type Activities | 909,225 | 192,878 | 162,434 |
| <i>Total Primary Government Change in Net Position</i> | \$8,139,403 | \$1,890,855 | \$1,317,318 |

Source: County Auditor's Office

Knox County, Ohio

| 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 2,112,640 | 2,075,464 | 2,250,816 | 2,460,353 | 2,534,970 | 2,644,141 | 2,712,737 |
| 9,249 | 0 | 0 | 0 | 0 | 0 | 0 |
| 122,609 | 117,288 | 150,000 | 0 | 0 | 458,118 | 1,381,251 |
| 54,198 | 50,627 | 94,032 | 107,418 | 169,571 | 185,857 | 45,233 |
| <u>2,298,696</u> | <u>2,243,379</u> | <u>2,494,848</u> | <u>2,567,771</u> | <u>2,704,541</u> | <u>3,288,116</u> | <u>4,139,221</u> |
| <u>27,788,709</u> | <u>27,706,384</u> | <u>28,902,595</u> | <u>31,312,507</u> | <u>32,715,967</u> | <u>32,021,970</u> | <u>35,363,424</u> |
| (21,052,229) | (27,418,124) | (26,420,824) | (27,030,946) | (28,878,103) | (12,327,043) | (19,810,540) |
| 225,556 | (131,111) | 67,882 | (399,026) | (382,847) | 917,626 | 1,824,221 |
| <u>(\$20,826,673)</u> | <u>(\$27,549,235)</u> | <u>(\$26,352,942)</u> | <u>(\$27,429,972)</u> | <u>(\$29,260,950)</u> | <u>(\$11,409,417)</u> | <u>(\$17,986,319)</u> |
| \$4,563,169 | \$4,706,334 | \$4,889,805 | \$4,964,149 | \$5,206,900 | \$6,039,047 | \$6,139,496 |
| 6,697,022 | 6,850,055 | 7,207,347 | 8,103,399 | 8,411,595 | 7,619,239 | 8,864,870 |
| 7,110,407 | 7,138,003 | 10,716,378 | 11,710,406 | 12,272,604 | 13,982,279 | 14,850,942 |
| 0 | 0 | 0 | 0 | 166,597 | 204,023 | 250,169 |
| 2,667,093 | 2,941,577 | 3,077,803 | 2,641,330 | 2,385,220 | 2,945,595 | 3,013,241 |
| 213,990 | 272,841 | 525,423 | 1,183,565 | 927,579 | (100,608) | (1,108,908) |
| 1,233,286 | 1,708,444 | 1,540,817 | 1,839,784 | 3,446,676 | 2,380,485 | 1,372,744 |
| 0 | 0 | 0 | 687,391 | 0 | 0 | 0 |
| (49,983) | (40,506) | (34,804) | (35,576) | (72,245) | (58,487) | (61,438) |
| <u>22,434,984</u> | <u>23,576,748</u> | <u>27,922,769</u> | <u>31,094,448</u> | <u>32,744,926</u> | <u>33,011,573</u> | <u>33,321,116</u> |
| 42,095 | 52,933 | 55,504 | 57,582 | 33,465 | 37,492 | 43,483 |
| 49,983 | 40,506 | 34,804 | 35,576 | 72,245 | 58,487 | 61,438 |
| <u>92,078</u> | <u>93,439</u> | <u>90,308</u> | <u>93,158</u> | <u>105,710</u> | <u>95,979</u> | <u>104,921</u> |
| <u>\$22,527,062</u> | <u>\$23,670,187</u> | <u>\$28,013,077</u> | <u>\$31,187,606</u> | <u>\$32,850,636</u> | <u>\$33,107,552</u> | <u>\$33,426,037</u> |
| \$1,382,755 | (\$3,841,376) | \$1,501,945 | \$4,063,502 | \$3,866,823 | \$20,684,530 | \$13,510,576 |
| 317,634 | (37,672) | 158,190 | (305,868) | (277,137) | 1,013,605 | 1,929,142 |
| <u>\$1,700,389</u> | <u>(\$3,879,048)</u> | <u>\$1,660,135</u> | <u>\$3,757,634</u> | <u>\$3,589,686</u> | <u>\$21,698,135</u> | <u>\$15,439,718</u> |

Knox County, Ohio

*Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)*

| | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> |
|------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| General Fund | | | | |
| Nonspendable | \$211,279 | \$202,473 | \$187,173 | \$171,114 |
| Assigned | 1,539,044 | 1,809,941 | 2,287,699 | 2,892,615 |
| Unassigned | <u>2,014,337</u> | <u>2,177,515</u> | <u>2,087,386</u> | <u>1,737,954</u> |
| <i>Total General Fund</i> | <u>3,764,660</u> | <u>4,189,929</u> | <u>4,562,258</u> | <u>4,801,683</u> |
| All Other Governmental Funds | | | | |
| Nonspendable | 388,450 | 526,494 | 689,255 | 447,959 |
| Restricted | 26,388,872 | 24,898,373 | 24,163,547 | 23,075,557 |
| Assigned | 580,346 | 529,161 | 568,718 | 794,494 |
| Unassigned | <u>(95,828)</u> | <u>(190,320)</u> | <u>(77,145)</u> | <u>(282,775)</u> |
| Total All Other Governmental Funds | <u>27,261,840</u> | <u>25,763,708</u> | <u>25,344,375</u> | <u>24,035,235</u> |
| <i>Total Governmental Funds</i> | <u><u>\$31,026,500</u></u> | <u><u>\$29,953,637</u></u> | <u><u>\$29,906,633</u></u> | <u><u>\$28,836,918</u></u> |

Source: County Auditor's Office

Knox County, Ohio

| 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$168,359 | \$597,047 | \$467,155 | \$340,734 | \$236,886 | \$149,279 |
| 594,229 | 355,157 | 375,914 | 466,253 | 531,239 | 873,328 |
| 3,983,550 | 5,732,415 | 8,379,820 | 11,858,667 | 14,783,037 | 14,595,135 |
| 4,746,138 | 6,684,619 | 9,222,889 | 12,665,654 | 15,551,162 | 15,617,742 |
| 222,052 | 374,556 | 520,584 | 337,030 | 451,677 | 412,834 |
| 25,549,620 | 25,455,397 | 29,937,126 | 32,274,174 | 32,420,252 | 32,534,296 |
| 546,718 | 1,024,720 | 1,140,058 | 673,119 | 1,400,757 | 2,507,446 |
| (138,075) | (275,277) | (210,715) | (2,305,047) | (1,851,112) | (1,252,994) |
| 26,180,315 | 26,579,396 | 31,387,053 | 30,979,276 | 32,421,574 | 34,201,582 |
| <u>\$30,926,453</u> | <u>\$33,264,015</u> | <u>\$40,609,942</u> | <u>\$43,644,930</u> | <u>\$47,972,736</u> | <u>\$49,819,324</u> |

Knox County, Ohio

*Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)*

| | 2013 | 2014 | 2015 | 2016 |
|--|-------------------|-------------------|-------------------|-------------------|
| Revenues: | | | | |
| Taxes | \$16,793,718 | \$17,501,042 | \$17,993,140 | \$18,352,407 |
| Intergovernmental Revenues | 19,846,448 | 21,030,530 | 19,268,373 | 20,384,306 |
| Charges for Services | 3,770,142 | 4,223,287 | 4,185,635 | 4,442,874 |
| Licenses and Permits | 270,572 | 223,640 | 245,529 | 280,585 |
| Investment Earnings | 161,765 | (37,179) | 320,212 | 220,066 |
| Special Assessments | 14,759 | 10,905 | 95 | 1,481 |
| Fines and Forfeitures | 169,754 | 191,549 | 160,767 | 152,031 |
| Donations and Contributions | 0 | 566,049 | 375,535 | 209,556 |
| All Other Revenue | 1,449,456 | 1,457,385 | 1,311,350 | 1,410,368 |
| Total Revenue | 42,476,614 | 45,167,208 | 43,860,636 | 45,453,674 |
| Expenditures: | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 6,509,251 | 6,310,503 | 6,247,597 | 6,403,724 |
| Judicial | 2,231,695 | 2,254,467 | 2,342,504 | 2,312,065 |
| Public Safety | 6,518,180 | 7,397,790 | 6,927,094 | 8,119,581 |
| Public Works | 4,983,095 | 5,004,207 | 6,213,996 | 5,095,645 |
| Health | 496,063 | 510,162 | 484,854 | 486,247 |
| Human Services | 12,480,472 | 16,195,812 | 15,984,168 | 17,123,837 |
| Intergovernmental | 1,964,426 | 1,984,844 | 2,013,707 | 2,004,959 |
| Capital Outlay | 2,368,901 | 3,910,802 | 3,361,392 | 3,381,825 |
| Debt Service: | | | | |
| Principal Retirement | 947,975 | 2,200,639 | 1,350,795 | 1,495,300 |
| Interest and Fiscal Charges | 301,945 | 234,393 | 202,929 | 187,942 |
| Total Expenditures | 38,802,003 | 46,003,619 | 45,129,036 | 46,611,125 |
| Excess (Deficiency) of Revenues Over Expenditures | 3,674,611 | (836,411) | (1,268,400) | (1,157,451) |

Knox County, Ohio

| 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|--------------|--------------|--------------|--------------|--------------|--------------|
| \$18,760,405 | \$21,957,430 | \$24,589,730 | \$26,052,190 | \$27,635,795 | \$29,884,275 |
| 23,199,896 | 23,959,033 | 24,282,851 | 27,734,243 | 27,587,020 | 30,210,549 |
| 4,307,170 | 4,046,601 | 4,352,863 | 4,113,056 | 3,489,845 | 3,294,246 |
| 239,899 | 256,970 | 234,163 | 264,352 | 236,181 | 227,769 |
| 235,585 | 493,937 | 1,146,641 | 935,577 | (97,237) | (1,127,672) |
| 1,434 | 6,429 | 6,654 | 7,589 | 6,518 | 6,382 |
| 167,895 | 170,701 | 167,017 | 158,591 | 146,410 | 135,288 |
| 0 | 475,633 | 2,075,601 | 201,400 | 0 | 440 |
| 1,584,140 | 1,686,655 | 1,916,737 | 3,688,445 | 2,165,935 | 1,450,752 |
| 48,496,424 | 53,053,389 | 58,772,257 | 63,155,443 | 61,170,467 | 64,082,029 |
| 6,819,970 | 7,509,017 | 7,697,020 | 9,997,015 | 9,914,518 | 12,680,422 |
| 2,448,737 | 2,522,007 | 2,842,894 | 2,890,627 | 2,988,333 | 3,237,151 |
| 7,658,281 | 7,910,365 | 8,697,719 | 8,360,405 | 8,808,330 | 8,915,405 |
| 4,876,786 | 5,166,203 | 5,946,007 | 6,280,333 | 7,464,269 | 8,102,358 |
| 507,378 | 549,899 | 561,742 | 566,734 | 555,164 | 565,421 |
| 20,989,204 | 21,054,672 | 19,112,640 | 20,586,083 | 20,250,995 | 19,948,074 |
| 2,001,658 | 2,249,678 | 1,966,510 | 2,535,538 | 2,396,783 | 2,463,425 |
| 3,028,885 | 2,650,650 | 6,108,414 | 6,485,466 | 3,279,444 | 5,407,725 |
| 1,350,288 | 1,326,877 | 1,427,868 | 1,746,094 | 1,108,935 | 625,204 |
| 235,131 | 243,200 | 229,117 | 238,154 | 189,425 | 166,758 |
| 49,916,318 | 51,182,568 | 54,589,931 | 59,686,449 | 56,956,196 | 62,111,943 |
| (1,419,894) | 1,870,821 | 4,182,326 | 3,468,994 | 4,214,271 | 1,970,086 |

(Continued)

Knox County, Ohio

*Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)*

| | 2013 | 2014 | 2015 | 2016 |
|--|--------------------|----------------------|-------------------|----------------------|
| Other Financing Sources (Uses): | | | | |
| Sale of Capital Assets | 0 | 0 | 0 | 0 |
| Refunding General Obligation Bonds Issued | 751,000 | 0 | 0 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | (738,289) | 0 | 0 |
| Inception of Capital Lease | 119,748 | 124,382 | 791,265 | 123,972 |
| Ohio Public Works Commission Loan | 0 | 0 | 81,434 | 0 |
| General Obligation Bonds Issued | 1,077,000 | 0 | 475,000 | 0 |
| Premium on General Obligation Bonds | 0 | 0 | 0 | 0 |
| Transfers In | 1,202,910 | 1,160,742 | 1,637,237 | 1,671,526 |
| Transfers Out | (1,282,498) | (1,283,290) | (1,753,079) | (1,731,509) |
| Total Other Financing Sources (Uses) | <u>1,868,160</u> | <u>(392,320)</u> | <u>1,237,722</u> | <u>63,989</u> |
| Net Change in Fund Balance | <u>\$5,542,771</u> | <u>(\$1,228,731)</u> | <u>(\$30,678)</u> | <u>(\$1,093,462)</u> |
| Debt Service as a Percentage of Noncapital Expenditures | 3.51% | 5.72% | 3.78% | 3.93% |

Source: County Auditor's Office

Knox County, Ohio

| 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 163,137 | 0 | 943,200 | 8,000 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 612,485 | 0 | 0 | 0 |
| 0 | 450,000 | 0 | 302,367 | 0 | 0 |
| 3,505,000 | 0 | 1,500,000 | 384,500 | 0 | 0 |
| 108,493 | 0 | 0 | 0 | 0 | 0 |
| 1,441,445 | 1,784,111 | 3,666,503 | 2,500,186 | 3,036,490 | 3,882,587 |
| (1,481,951) | (1,818,915) | (3,702,079) | (3,472,431) | (3,047,680) | (3,944,025) |
| 3,736,124 | 415,196 | 3,020,109 | (277,378) | (11,190) | (61,438) |
| <u>\$2,316,230</u> | <u>\$2,286,017</u> | <u>\$7,202,435</u> | <u>\$3,191,616</u> | <u>\$4,203,081</u> | <u>\$1,908,648</u> |
| 3.43% | 3.32% | 3.61% | 3.86% | 2.45% | 1.46% |

Knox County, Ohio

Assessed Valuations and Estimated True Values of Taxable Property
(per \$1,000 of assessed value)
Last Ten Years
(dollar amounts in thousands)

| Tax year | 2013 | 2014 | 2015 | 2016 |
|---|-------------|-------------|-------------|-------------|
| Real Property | | | | |
| Assessed | \$1,128,221 | \$1,242,275 | \$1,247,962 | \$1,258,016 |
| Actual | 3,223,489 | 3,549,357 | 3,565,606 | 3,594,331 |
| Public Utility | | | | |
| Assessed | 46,212 | 53,694 | 65,553 | 75,635 |
| Actual | 132,034 | 153,411 | 187,294 | 216,100 |
| Total | | | | |
| Assessed | 1,174,433 | 1,295,969 | 1,313,515 | 1,333,651 |
| Actual | 3,355,523 | 3,702,769 | 3,752,900 | 3,810,431 |
| Assessed Value as a Percentage of Actual Value | 35.00% | 35.00% | 35.00% | 35.00% |
| Total Direct Tax Rate | \$12.99 | \$12.99 | \$12.99 | \$12.99 |

Source: County Auditor's Office

Property is revalued every six years. Assessed value of Real Property are at 35% of Estimated True Value.
Assessed value of Public Utility is at 35%.

Knox County, Ohio

| 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|-------------|-------------|-------------|-------------|-------------|-------------|
| \$1,297,530 | \$1,306,682 | \$1,329,550 | \$1,520,952 | \$1,524,863 | \$1,542,704 |
| 3,707,229 | 3,733,377 | 3,798,714 | 4,345,577 | 4,356,751 | 4,407,726 |
| 82,077 | 93,342 | 142,142 | 133,973 | 142,610 | 142,590 |
| 234,506 | 266,691 | 406,120 | 382,780 | 407,457 | 407,400 |
| 1,379,607 | 1,400,024 | 1,471,692 | 1,654,925 | 1,667,473 | 1,685,294 |
| 3,941,734 | 4,000,069 | 4,204,834 | 4,728,357 | 4,764,209 | 4,815,126 |
| 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% |
| \$12.99 | \$12.99 | \$12.99 | \$11.99 | \$12.99 | \$12.99 |

Knox County, Ohio

*Property Tax Rates of Direct and Overlapping Governments
(per \$1,000 of assessed value)
Last Ten Years*

| Collection Year | 2013 | 2014 | 2015 | 2016 |
|-----------------------------------|---------------|-------------|-------------|-------------|
| Direct Rates | | | | |
| General Fund | 3.40 | 3.40 | 3.40 | 3.40 |
| Board of DD | 5.35 | 5.35 | 5.35 | 5.35 |
| Children Services | 1.30 | 1.30 | 1.30 | 1.30 |
| Community Mental Health | 1.00 | 0.80 | 1.00 | 1.00 |
| Senior Citizens | 0.79 | 0.79 | 0.79 | 0.79 |
| Park District | 0.35 | 0.35 | 0.35 | 0.35 |
| Board of Health | 0.40 | 1.00 | 0.80 | 0.80 |
| Total | 12.59 | 12.99 | 12.99 | 12.99 |
| Overlapping Rates | | | | |
| City of Mount Vernon | 3.20 | 3.20 | 3.20 | 3.20 |
| Villages | 1.80 - 9.40 | 1.5-9.4 | 3.20-9.40 | 3.2-9.4 |
| Townships | 0.30 - 9.15 | 2.1-9.15 | 2.1-9.15 | 2.1-9.15 |
| In County School Districts | 33.25 - 48.20 | 37.93-47.32 | 37.95-47.22 | 37.73-47.18 |
| Out of County School Districts | 33.40 - 49.05 | 33-49.05 | 33.10-49.05 | 33.5-49.05 |
| Joint Vocational School Districts | 2.48 - 6.40 | 2.54-6.4 | 2.58-6.40 | 2.57-6.4 |
| Other Units | 1.30 - 6.80 | 1.3-5.5 | 1.3-7.3 | 1.3-7.3 |

Ohio Revised Code Sections 5705.02 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage of 10 mills.

Sources:

Knox County Auditor's Office
Knox County Treasurer's Office

Knox County, Ohio

| 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|------------|-------------|-------------|-------------|-------------|-------------|
| 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 |
| 5.35 | 5.35 | 5.35 | 5.35 | 4.35 | 5.35 |
| 1.30 | 1.30 | 1.30 | 1.30 | 1.30 | 1.30 |
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 0.79 | 0.79 | 0.79 | 0.79 | 0.79 | 0.79 |
| 0.35 | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 |
| 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 |
| 12.99 | 12.99 | 12.99 | 12.99 | 11.99 | 12.99 |
| 3.20 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 |
| 3.2-9.4 | 3.2-9.4 | 3.2-9.4 | 3.2-9.4 | 3.2-9.4 | 3.2-9.4 |
| 2.1-9.15 | 2.1-9.15 | 2.1-9.15 | 2.1-14.75 | 2.1-14.75 | 2.1-14.75 |
| 37.73-47 | 37.54-46.71 | 37.54-46.71 | 35.53-46.73 | 35.53-46.73 | 36.01-46.59 |
| 33.8-49.05 | 32.8-49.05 | 32.8-49.05 | 32-49.05 | 32-49.05 | 32-49.05 |
| 2.55-6.4 | 2.55-6.4 | 2.55-6.4 | 2.5-6.4 | 2.5-6.4 | 2.5-6.4 |
| 1.3-7.3 | 1.3-9.0 | 1.3-9 | 1.3-9 | 1.3-9 | 1.3-12 |



Knox County, Ohio

*Principal Taxpayers
Property Tax
Current Year and Nine Years Ago*

| | | 2022 | | |
|--------------------------|--------------------|-----------------|------|---------------------------------|
| Name of Taxpayer | Nature of Business | Assessed Value | Rank | Percent of Total Assessed Value |
| Ohio Power Company | Public Utility | \$54,903,000 | 1 | 3.26% |
| AEP | Public Utility | 48,660,550 | 2 | 2.89% |
| Columbia Gas | Public Utility | 35,196,220 | 3 | 2.09% |
| Licking Rural | Public Utility | 10,331,900 | 4 | 0.61% |
| Kenneth & Jennifer Mason | Agriculture | 4,121,710 | 5 | 0.24% |
| FT Precision | Business | 3,159,160 | 6 | 0.19% |
| Ariel | Business | 2,199,890 | 7 | 0.13% |
| Robert & Deborah Carr | Agriculture | 2,022,480 | 8 | 0.12% |
| Jeld-Wen | Business | 1,858,260 | 9 | 0.11% |
| Jeffrey & Melanie Small | Agriculture | 1,850,820 | 10 | 0.11% |
| Subtotal | | 164,303,990 | | 9.75% |
| All Others | | 1,520,990,210 | | 90.25% |
| Total | | \$1,685,294,200 | | 100.00% |

| | | 2013 | | |
|-----------------------------------|--------------------|-----------------|------|---------------------------------|
| Name of Taxpayer | Nature of Business | Assessed Value | Rank | Percent of Total Assessed Value |
| Ohio Power Company | Public Utility | \$27,351,860 | 1 | 2.33% |
| Licking Rural Electrification Inc | Public Utility | 7,390,640 | 2 | 0.63% |
| Columbia Gas Transmission | Public Utility | 6,854,250 | 3 | 0.58% |
| FT Precision Inc | Business | 4,493,550 | 4 | 0.38% |
| Kenyon College | School | 3,575,020 | 5 | 0.30% |
| Ariel Corporation | Business | 3,567,980 | 6 | 0.30% |
| WP Knox Associates | Business | 2,888,740 | 7 | 0.25% |
| Cooper Cameron | Business | 2,822,340 | 8 | 0.24% |
| Columbia Gas of Ohio | Public Utility | 2,547,140 | 9 | 0.22% |
| Park National Bank | Business | 2,321,050 | 10 | 0.20% |
| Subtotal | | 63,812,570 | | 5.43% |
| All Others | | 1,110,620,860 | | 94.57% |
| Total | | \$1,174,433,430 | | 100.00% |

Source: County Auditor - Land and Buildings
Based on valuation of property in 2022 and 2013

Knox County, Ohio

Property Tax Levies and Collections Last Ten Years

| Collection Year | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> |
|---------------------------|--------------|--------------|--------------|--------------|
| Current | | | | |
| Tax Levy (1) | \$16,731,175 | \$17,196,579 | \$18,241,613 | \$18,502,502 |
| Current Tax Collections | 12,315,818 | 12,881,957 | 13,150,379 | 13,395,811 |
| Percent of Levy Collected | 73.61% | 74.91% | 72.09% | 72.40% |
| Delinquent | | | | |
| Tax Levy (1) | \$703,993 | \$571,732 | \$501,110 | \$535,625 |
| Tax Collections (2) | 515,675 | 425,312 | 358,595 | 403,861 |
| Percent of Levy Collected | 73.25% | 74.39% | 71.56% | 75.40% |
| Total | | | | |
| Tax Levy (1) | \$17,435,168 | \$17,768,311 | \$18,742,723 | \$19,038,127 |
| Tax Collections | 12,831,493 | 13,307,269 | 13,508,974 | 13,799,672 |
| Percent of Levy Collected | 73.60% | 74.89% | 72.08% | 72.48% |

(1) Taxes levied and collected are presented on a cash basis.

(2) The County's current computer system is unable to track delinquent tax collections by tax year.

Source: County Auditor's Office

Knox County, Ohio

| 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|--------------|--------------|--------------|--------------|--------------|--------------|
| \$18,757,850 | \$19,280,952 | \$20,584,105 | \$16,374,913 | \$16,085,620 | \$17,671,906 |
| 13,723,243 | 14,005,619 | 15,322,090 | 15,702,096 | 15,537,786 | 17,197,660 |
| 73.16% | 72.64% | 74.44% | 95.89% | 96.59% | 97.32% |
| \$492,071 | \$481,809 | \$606,240 | \$518,918 | \$736,472 | \$756,558 |
| 352,913 | 299,933 | 418,378 | 318,267 | 357,192 | 368,923 |
| 71.72% | 62.25% | 69.01% | 61.33% | 48.50% | 48.76% |
| \$19,249,921 | \$19,762,761 | \$21,190,345 | \$16,893,831 | \$16,822,092 | \$18,428,464 |
| 14,076,156 | 14,305,552 | 15,740,468 | 16,020,363 | 15,894,978 | 17,566,583 |
| 73.12% | 72.39% | 74.28% | 94.83% | 94.49% | 95.32% |

Knox County, Ohio

Taxable Sales By Industry (Category) Last Three Years

| | 2020 | 2021 | 2022 |
|---------------------------------------|---------------------|---------------------|---------------------|
| Regular Sales | \$2,531,619 | \$2,898,928 | \$3,327,929 |
| Direct Pay Tax Return Payments | \$84,633 | \$78,039 | \$65,565 |
| Seller's Use Tax Return Payments | \$2,166,634 | \$2,462,336 | \$2,757,564 |
| Consumer's Use Tax Return Payments | \$194,780 | \$189,196 | \$244,376 |
| Motor Vehicle Tax Payments | \$2,431,662 | \$2,794,350 | \$2,954,546 |
| Watercraft and Outboard Motors | \$52,766 | \$55,015 | \$52,781 |
| Department of Liquor Control | \$46,597 | \$49,488 | \$48,128 |
| Sales/Use Tax Voluntary Payments | \$1,460 | \$47,418 | \$272 |
| Assessment Payments | \$21,690 | \$55,818 | \$55,810 |
| Audit Payments | \$18,270 | \$23,610 | \$62,783 |
| Sales Tax on Motor Vehicle Fuel | \$1,311 | \$1,151 | \$4,611 |
| Certified Assessment Payments | \$42,730 | \$78,836 | \$57,208 |
| Statewide Master Numbers | \$3,453,325 | \$3,750,780 | \$3,976,078 |
| Streamlined Sales-Intrastate | \$296,226 | \$357,377 | \$369,894 |
| Streamlined Sales-Interstate | \$76,133 | \$139,756 | \$169,905 |
| Streamline Use | \$403 | \$778 | \$2,221 |
| Use Tax from Ohio IT 1040 | \$385,409 | \$167,079 | \$103,505 |
| Non-Resident Motor Vehicle Tax | \$12,543 | \$13,237 | \$16,611 |
| Non-Resident Watercraft Tax | \$0 | \$0 | \$0 |
| Transient Sales | \$591,774 | \$636,886 | \$513,026 |
| Amnesty 2012 | \$0 | \$0 | \$0 |
| Use Tax on Cigarettes | \$0 | \$0 | \$0 |
| Amnesty 2018 | \$0 | \$0 | \$0 |
| Adjustments Made to Prior Allocations | \$0 | \$0 | \$0 |
| Less Refund | (\$5,907) | (\$13,554) | (\$30,608) |
| Less Administration Fee | (\$124,041) | (\$137,865) | (\$147,522) |
| Total | \$12,280,016 | \$13,648,658 | \$14,604,683 |
| | | | |
| Sales Tax Rate | 1.50% | 1.50% | 1.50% |

The rate may be imposed by the commissioners subject to referendum or approved by a majority of the voters within the county.

Source: State Department of Taxation

Note: Information prior to 2020 is not available



Knox County, Ohio

*Ratio of Outstanding Debt By Type
Last Ten Years*

| | 2013 | 2014 | 2015 | 2016 |
|--|---------------------|---------------------|---------------------|---------------------|
| Governmental Activities ⁽¹⁾ | | | | |
| General Obligation Bonds Payable | \$8,081,642 | \$6,375,062 | \$5,831,482 | \$4,688,902 |
| OPWC Loan Payable | 715,432 | 615,514 | 600,303 | 493,477 |
| Loan Payable | 1,050,291 | 344,135 | 350,000 | 323,750 |
| Installment Loans | 132,967 | 164,919 | 707,034 | 597,782 |
| Business-type Activities ⁽¹⁾ | | | | |
| Ohio Water Development Authority Loans Payable | \$940,664 | \$898,602 | \$832,506 | \$850,086 |
| Recovery Zone Economic Development Bonds | 6,455,000 | 6,140,000 | 5,815,000 | 5,490,000 |
| General Obligation Bonds Payable | 0 | 0 | 0 | 0 |
| OPWC Loan Payable | 876,947 | 846,708 | 816,468 | 786,228 |
| Installment Loan | 0 | 0 | 0 | 0 |
| Total Primary Government | <u>\$18,252,943</u> | <u>\$15,384,940</u> | <u>\$14,952,793</u> | <u>\$13,230,225</u> |
| Population ⁽²⁾ | | | | |
| Knox County | 60,810 | 61,167 | 61,061 | 60,814 |
| Outstanding Debt Per Capita | \$300 | \$252 | \$245 | \$218 |
| Income ⁽²⁾ | | | | |
| Personal (in thousands) | 2,169,701 | 2,311,012 | 2,402,445 | 2,410,728 |
| Percentage of Personal Income | 0.84% | 0.67% | 0.62% | 0.55% |

Sources:

(1) Source: County Auditor's Office

(2) US Department of Commerce, Bureau of Economic Analysis

Knox County, Ohio

| 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$7,238,815 | \$6,219,002 | \$6,665,189 | \$5,551,606 | \$4,721,222 | \$4,438,700 |
| 422,316 | 778,655 | 662,495 | 845,817 | 700,747 | 555,676 |
| 288,750 | 253,750 | 218,750 | 183,750 | 148,750 | 113,750 |
| 403,655 | 204,439 | 573,216 | 458,437 | 339,141 | 169,297 |
| \$852,162 | \$838,174 | \$794,983 | \$765,134 | \$734,407 | \$718,705 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 5,297,611 | 4,936,256 | 4,574,901 | 4,203,546 | 3,827,191 | 3,445,836 |
| 755,989 | 740,869 | 695,510 | 680,390 | 650,150 | 619,911 |
| 0 | 0 | 380,638 | 825,739 | 726,109 | 623,244 |
| <u>\$15,259,298</u> | <u>\$13,971,145</u> | <u>\$14,565,682</u> | <u>\$13,514,419</u> | <u>\$11,847,717</u> | <u>\$10,685,119</u> |
| 61,261 | 61,893 | 62,322 | 62,423 | 62,897 | 62,897 |
| \$249 | \$226 | \$234 | \$216 | \$188 | \$170 |
| 2,489,157 | 2,609,533 | 2,743,352 | 2,994,030 | 2,994,030 | 2,994,030 |
| 0.61% | 0.54% | 0.53% | 0.45% | 0.40% | 0.36% |

Knox County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

| Year | 2013 | 2014 | 2015 | 2016 |
|--|-------------|-------------|-------------|-------------|
| Population ⁽¹⁾ | 60,810 | 61,167 | 61,061 | 60,814 |
| Assessed Value (In thousands) ⁽²⁾ | \$1,174,433 | \$1,295,969 | \$1,313,515 | \$1,333,651 |
| General Bonded Debt ⁽³⁾ | | | | |
| General Obligation Bonds | \$8,081,642 | \$6,375,062 | \$5,831,482 | \$4,688,902 |
| Resources Available to Pay Principal ⁽⁴⁾ | \$128,801 | \$24,348 | \$0 | \$0 |
| Net General Bonded Debt | \$7,952,841 | \$6,350,714 | \$5,831,482 | \$4,688,902 |
| Ratio of Net Bonded Debt to Assessed Value | 0.68% | 0.49% | 0.44% | 0.35% |
| Net Bonded Debt per Capita | \$130.78 | \$103.83 | \$95.50 | \$77.10 |

Source:

(1) US Department of Commerce, Bureau of Economic Analysis

(2) Source: County Auditor's Office

(3) Includes all general obligation bonded debt supported by property taxes.

(4) Includes only Debt Service funds available for general obligation bonded debt supported by property taxes.

Knox County, Ohio

| 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|-------------|-------------|-------------|-------------|-------------|-------------|
| 61,261 | 61,893 | 62,322 | 62,423 | 62,423 | 62,897 |
| \$1,379,607 | \$1,400,024 | \$1,471,692 | \$1,654,925 | \$1,667,473 | \$1,685,294 |
| \$7,238,815 | \$6,219,002 | \$6,665,189 | \$5,551,606 | \$4,721,222 | \$4,438,700 |
| \$17,128 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$7,221,687 | \$6,219,002 | \$6,665,189 | \$5,551,606 | \$4,721,222 | \$4,438,700 |
| 0.52% | 0.44% | 0.45% | 0.34% | 0.28% | 0.26% |
| \$117.88 | \$100.48 | \$106.95 | \$88.94 | \$75.63 | \$70.57 |



Knox County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2022*

| Jurisdiction | Gross Debt Outstanding | Percentage Applicable to County (1) | Amount Applicable to County |
|---|-----------------------------------|--|--|
| Direct: | | | |
| Knox County | \$5,277,423 | 100.00% | \$5,277,423 |
| Overlapping: | | | |
| All Cities wholly within the County | 4,769,532 | 100.00% | 4,769,532 |
| All Townships wholly within the County | 855,214 | 100.00% | 855,214 |
| All School Districts wholly within the County | 37,443,828 | 100.00% | 37,443,828 |
| Clear Fork School District | 14,912,217 | 9.10% | 1,357,012 |
| North Fork School District | 2,309,792 | 25.80% | 595,926 |
| | | Subtotal | <u>45,021,512</u> |
| | | Total | <u><u>\$50,298,935</u></u> |

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2022 collection year.

Source: Knox County Auditor

Knox County, Ohio

Debt Limitations Last Ten Years

| Collection Year | 2013 | 2014 | 2015 | 2016 |
|--|---------------------|---------------------|---------------------|---------------------|
| Total Debt | | | | |
| Net Assessed Valuation | \$1,174,433,430 | \$1,295,969,270 | \$1,313,514,410 | \$1,333,650,920 |
| Legal Debt Limitation (%) (1)(a) | 2.37% | 2.38% | 2.39% | 2.39% |
| Legal Debt Limitation (\$) (1) | 27,860,836 | 30,899,232 | 31,337,860 | 31,841,273 |
| County Debt Outstanding (2) | 4,621,642 | 3,303,062 | 3,159,482 | 2,432,902 |
| Less: Applicable Debt Service Fund Amounts | (128,801) | (24,348) | 0 | 0 |
| Net Indebtedness Subject to Limitation | 4,492,841 | 3,278,714 | 3,159,482 | 2,432,902 |
| Overall Legal Debt Margin | <u>\$23,367,995</u> | <u>\$27,620,518</u> | <u>\$28,178,378</u> | <u>\$29,408,371</u> |
| Unvoted Debt | | | | |
| Net Assessed Valuation | \$1,174,433,430 | \$1,295,969,270 | \$1,313,514,410 | \$1,333,650,920 |
| Legal Debt Limitation (%) (1)(b) | 1.00% | 1.00% | 1.00% | 1.00% |
| Legal Debt Limitation (\$) (1) | 11,744,334 | 12,959,693 | 13,135,144 | 13,336,509 |
| County Debt Outstanding (2) | 4,621,642 | 3,303,062 | 3,159,482 | 2,432,902 |
| Less: Applicable Debt Service Fund Amounts | (128,801) | (24,348) | 0 | 0 |
| Net Indebtedness Subject to Limitation | 4,492,841 | 3,278,714 | 3,159,482 | 2,432,902 |
| Overall Legal Debt Margin | <u>\$7,251,493</u> | <u>\$9,680,979</u> | <u>\$9,975,662</u> | <u>\$10,903,607</u> |

(1) Direct Debt Limitation based upon Section 133, The Uniform Bond Act of the Ohio Revised Code.

(a) 3% of first \$100,000,000 of assessed value, 1.5% of next \$200,000,000; 2.5% of assessed value in excess of \$300,000,000.

(b) 1% of assessed value.

(2) County Debt Outstanding excludes Special Assessment Bonds and Correctional Facility Bonds

Source: Knox County Auditor

Knox County, Ohio

| 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$1,379,606,620 | \$1,400,023,930 | \$1,471,691,600 | \$1,654,925,060 | \$1,667,472,860 | \$1,685,294,200 |
| 2.39% | 2.39% | 2.40% | 2.41% | 2.41% | 2.41% |
| 32,990,166 | 33,500,598 | 35,292,290 | 39,873,127 | 40,186,822 | 40,632,355 |
| 5,402,815 | 4,819,002 | 5,717,189 | 5,551,606 | 4,721,222 | 5,277,423 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>5,402,815</u> | <u>4,819,002</u> | <u>5,717,189</u> | <u>5,551,606</u> | <u>4,721,222</u> | <u>5,277,423</u> |
| <u>\$27,587,351</u> | <u>\$28,681,596</u> | <u>\$29,575,101</u> | <u>\$34,321,521</u> | <u>\$35,465,600</u> | <u>\$35,354,932</u> |
| \$1,379,606,620 | \$1,400,023,930 | \$1,471,691,600 | \$1,654,925,060 | \$1,667,472,860 | \$1,685,294,200 |
| 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% |
| 13,796,066 | 14,000,239 | 14,716,916 | 16,549,251 | 16,674,729 | 16,852,942 |
| 5,402,815 | 4,819,002 | 5,717,189 | 5,551,606 | 4,721,222 | 5,277,423 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>5,402,815</u> | <u>4,819,002</u> | <u>5,717,189</u> | <u>5,551,606</u> | <u>4,721,222</u> | <u>5,277,423</u> |
| <u>\$8,393,251</u> | <u>\$9,181,237</u> | <u>\$8,999,727</u> | <u>\$10,997,645</u> | <u>\$11,953,507</u> | <u>\$11,575,519</u> |

Knox County, Ohio

Demographic and Economic Statistics Last Ten Years

| Calendar Year | 2013 | 2014 | 2015 | 2016 |
|---|--------------|--------------|--------------|--------------|
| Population ⁽¹⁾ | | | | |
| Knox County | 60,810 | 61,167 | 61,061 | 60,814 |
| Income ⁽¹⁾ | | | | |
| Total Personal (in thousands) | \$ 2,169,701 | \$ 2,311,012 | \$ 2,402,445 | \$ 2,410,728 |
| Per Capita ^{(1)(a)} | 35,680 | 37,782 | 39,345 | 39,641 |
| Unemployment Rate ⁽²⁾ | | | | |
| Federal | 7.4% | 6.2% | 5.0% | 4.9% |
| State | 7.4% | 5.7% | 4.5% | 4.9% |
| Knox County | 6.7% | 5.2% | 5.2% | 4.5% |
| Civilian Work Force Estimates ⁽²⁾ | | | | |
| State | 5,765,700 | 5,719,500 | 5,469,000 | 5,713,100 |
| Knox County | 30,600 | 31,100 | 30,600 | 31,300 |

Sources:

(1) US Department of Commerce, Bureau of Economic Analysis

(a) Information is only available through 2021. For the presentation of 2022 statistics the County is using the latest information available.

(2) State Department of Labor Statistics

Knox County, Ohio

| 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|--------------|--------------|--------------|--------------|--------------|--------------|
| 61,261 | 61,893 | 62,322 | 62,423 | 62,897 | 62,897 |
| \$ 2,489,157 | \$ 2,609,533 | \$ 2,743,352 | \$ 2,994,030 | \$ 2,994,030 | \$ 2,994,030 |
| 40,632 | 42,162 | 44,019 | 47,964 | 52,034 | 52,034 |
| 4.4% | 3.9% | 3.5% | 4.4% | 3.9% | 3.6% |
| 5.0% | 4.3% | 4.1% | 4.9% | 4.5% | 4.0% |
| 4.5% | 4.5% | 4.8% | 3.6% | 3.8% | 3.5% |
| 5,780,000 | 5,787,304 | 5,811,800 | 5,758,700 | 5,779,400 | 5,741,300 |
| 31,300 | 31,015 | 30,700 | 31,600 | 31,500 | 30,900 |



Knox County, Ohio

Principal Employers Current Year and Nine Years Ago

| Employer | Nature of Business | 2022 | | |
|------------------------------------|--------------------|----------------------|------|--------------------------------|
| | | Number of Employees | Rank | Percentage of Total Employment |
| Ariel Corporation | Business | 1,600 | 1 | 5.2% |
| Knox Community Hospital | Business | 1,343 | 2 | 4.3% |
| Kenyon College | Education | 744 | 3 | 2.4% |
| Knox County | County Government | 539 | 4 | 1.7% |
| Jeld-Wen | Business | 460 | 5 | 1.5% |
| Mount Vernon City Schools | Education | 409 | 6 | 1.3% |
| Mount Vernon Nazarene University | Education | 336 | 7 | 1.1% |
| Kokosing Construction Company | Business | 315 | 8 | 1.0% |
| Wal-Mart Stores | Business | 289 | 9 | 0.9% |
| FT Precision Inc | Business | 235 | 10 | 0.8% |
| Total | | <u>6,270</u> | | |
| Total Employment within the County | | <u><u>30,900</u></u> | | |

| Employer | Nature of Business | 2013 | | |
|------------------------------------|--------------------|----------------------|------|--------------------------------|
| | | Number of Employees | Rank | Percentage of Total Employment |
| Ariel Corporation | Business | 1,265 | 1 | 4.1% |
| Rolls Royce Energy Systems | Business | 1,150 | 2 | 3.8% |
| Knox Community Hospital | Business | 936 | 3 | 3.1% |
| Kenyon College | Education | 575 | 4 | 1.9% |
| Jeld-Wen | Business | 545 | 5 | 1.8% |
| FT Precision | Business | 492 | 6 | 1.6% |
| Kokosing Construction Company | Business | 465 | 7 | 1.5% |
| Knox County | County Government | 425 | 8 | 1.4% |
| Mount Vernon City Schools | Education | 414 | 9 | 1.4% |
| Mount Vernon Nazarene University | Education | 370 | 10 | 1.2% |
| Total | | <u>6,637</u> | | |
| Total Employment within the County | | <u><u>30,600</u></u> | | |

Sources:

Area Development Foundation

Knox County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

| | 2013 | 2014 | 2015 | 2016 | 2017 |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|
| Governmental Activities | | | | | |
| General Government | | | | | |
| Legislative and Executive | | | | | |
| Commissioners | 17.0 | 18.0 | 17.0 | 18.0 | 16.0 |
| Auditor | 9.0 | 10.0 | 9.0 | 9.0 | 8.5 |
| Treasurer | 4.0 | 4.0 | 4.0 | 4.0 | 4.5 |
| Prosecutor | 10.0 | 9.0 | 9.0 | 8.0 | 7.5 |
| Board of Elections | 4.0 | 4.0 | 4.0 | 5.0 | 5.0 |
| Recorder | 5.0 | 5.0 | 4.0 | 5.0 | 5.0 |
| Judicial | | | | | |
| Public Defender | 6.0 | 5.0 | 6.0 | 6.0 | 7.0 |
| Probate | 3.0 | 3.0 | 4.0 | 3.0 | 4.0 |
| Clerk of Courts | 10.0 | 11.0 | 9.0 | 9.0 | 11.0 |
| Common Pleas | 11.0 | 8.0 | 10.0 | 10.0 | 13.0 |
| Juvenile | 15.0 | 15.0 | 15.0 | 12.0 | 12.0 |
| Municipal Court | 2.0 | 2.0 | 2.0 | 1.5 | 2.5 |
| Public Safety | | | | | |
| Sheriff | 64.0 | 65.0 | 67.0 | 70.0 | 79.5 |
| 911 Emergency Calling | 32.0 | 26.0 | 23.0 | 26.0 | 23.5 |
| Coroner | 1.0 | 1.0 | 1.0 | 1.0 | 3.0 |
| Emergency Management Agency | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Public Works | | | | | |
| Roads and Bridges | 33.0 | 33.0 | 35.0 | 35.0 | 34.0 |
| Maps | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| Human Services | | | | | |
| Development Disability | 34.0 | 31.0 | 35.0 | 34.0 | 35.0 |
| Public Assistance | 56.0 | 65.0 | 46.0 | 61.0 | 64.0 |
| Child Support Enforcement | 12.0 | 13.0 | 32.0 | 22.0 | 23.0 |
| Children's Services | 21.0 | 19.0 | 20.0 | 28.0 | 25.5 |
| Veterans Services | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| Knox Area Transit | 0.0 | 15.0 | 12.0 | 10.0 | 36.0 |
| Health | | | | | |
| Animal Control | 3.0 | 3.0 | 3.0 | 4.0 | 5.0 |
| Business-Type Activities | | | | | |
| Utilities | | | | | |
| Sewer | 9.0 | 10.0 | 11.0 | 11.0 | 7.0 |
| <i>Total Employees</i> | <u>368.0</u> | <u>382.0</u> | <u>385.0</u> | <u>399.5</u> | <u>438.5</u> |

Method: 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee

Source: County Auditor's Office

Knox County, Ohio

| <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> |
|--------------|--------------|--------------|--------------|--------------|
| 18.5 | 20.0 | 20.5 | 24.5 | 20.0 |
| 7.5 | 7.5 | 7.5 | 7.5 | 6.5 |
| 4.0 | 3.5 | 3.5 | 3.5 | 4.0 |
| 10.0 | 9.0 | 8.0 | 8.0 | 5.0 |
| 5.0 | 6.5 | 21.0 | 16.0 | 16.0 |
| 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| 6.0 | 6.0 | 7.0 | 7.0 | 8.0 |
| 3.0 | 6.5 | 6.0 | 6.0 | 5.0 |
| 11.5 | 9.5 | 10.0 | 9.0 | 9.0 |
| 14.5 | 14.0 | 15.0 | 16.0 | 14.0 |
| 10.0 | 7.0 | 9.0 | 9.0 | 11.5 |
| 2.0 | 2.5 | 3.5 | 2.0 | 2.0 |
| 79.0 | 78.0 | 74.0 | 77.0 | 77.0 |
| 24.0 | 23.0 | 27.0 | 23.0 | 28.5 |
| 1.5 | 1.5 | 1.5 | 1.5 | 2.0 |
| 1.0 | 1.0 | 1.0 | 2.0 | 2.0 |
| 34.0 | 33.5 | 35.5 | 35.5 | 35.5 |
| 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| 35.0 | 36.5 | 35.5 | 37.0 | 41.0 |
| 68.0 | 67.0 | 59.0 | 53.0 | 62.5 |
| 11.0 | 12.0 | 12.0 | 12.0 | 11.5 |
| 30.5 | 29.0 | 29.5 | 22.0 | 16.0 |
| 7.5 | 6.5 | 7.5 | 8.5 | 6.0 |
| 36.0 | 35.5 | 40.0 | 38.5 | 45.5 |
| 6.0 | 6.0 | 6.0 | 6.0 | 5.5 |
| 11.0 | 13.0 | 12.0 | 20.0 | 13.0 |
| <u>442.5</u> | <u>440.5</u> | <u>457.5</u> | <u>450.5</u> | <u>453.0</u> |

Knox County, Ohio

Operating Indicators by Function Last Ten Years

| | 2013 | 2014 | 2015 | 2016 | 2017 |
|---|--------|--------|--------|--------|--------|
| Governmental Activities | | | | | |
| General Government | | | | | |
| Legislative and Executive | | | | | |
| Number of Tax Bills | 32,835 | 33,342 | 61,518 | 60,452 | 55,768 |
| Number of Registered Voters | 38,881 | 39,335 | 38,359 | 40,300 | 40,300 |
| Number of Documents Recorded | 13,290 | 9,630 | 10,219 | 10,563 | 10,478 |
| Judicial | | | | | |
| Number of Probation Cases | 307 | 307 | 295 | 300 | 255 |
| Number of Traffic Cases | 250 | 174 | 187 | 215 | 177 |
| Number of Marriage Licenses | 374 | 375 | 398 | 418 | 381 |
| Public Safety | | | | | |
| Sheriff | | | | | |
| Number of Burglaries | 195 | 138 | 189 | 120 | 128 |
| Number of Larceny Investigations | 405 | 317 | 334 | 297 | 213 |
| Number of Traffic Accidents | 138 | 162 | 129 | 161 | 145 |
| Public Works | | | | | |
| Roads and Bridges | | | | | |
| Number of Tons of Asphalt Used | 15,794 | 3,558 | 7,647 | 5,903 | 7,766 |
| Number of Bridges Replaced | 7 | 9 | 4 | 3 | 3 |
| Number of Culverts Replaced | 24 | 52 | 46 | 51 | 89 |
| Human Service | | | | | |
| Development Disability | | | | | |
| Number of Programs Offered | 17 | 16 | 17 | 17 | 17 |
| Number of Individuals Served | 556 | 574 | 538 | 555 | 561 |
| Number of Individuals on Waiting Lists | 362 | 350 | 312 | 275 | 295 |
| Health | | | | | |
| Number of Birth & Death Certificates Issued | 3,621 | 3,547 | 3,663 | 973 | 968 |
| Number of Sewage Permits Issued | 117 | 119 | 79 | 104 | 131 |
| Number of Patients Served in Medical Clinic | 1,254 | 0 | 138 | 184 | 4,144 |
| Business-Type Activities | | | | | |
| Sewer | | | | | |
| Number of Water Leaks | 3 | 24 | 25 | 23 | 24 |
| Number of New Services | 13 | 14 | 22 | 37 | 19 |
| Number of Install of Grinder Units | 0 | 0 | 0 | 0 | 0 |

Source: Knox County Auditor

Knox County, Ohio

| 2018 | 2019 | 2020 | 2021 | 2022 |
|--------|--------|--------|--------|--------|
| 58,538 | 68,775 | 68,665 | 59,266 | 55,450 |
| 41,558 | 40,813 | 42,321 | 41,745 | 42,307 |
| 10,946 | 9,948 | 11,803 | 13,116 | 10,415 |
| 286 | 262 | 313 | 350 | 355 |
| 196 | 202 | 136 | 151 | 181 |
| 350 | 346 | 409 | 377 | 387 |
| 120 | 73 | 67 | 64 | 68 |
| 199 | 202 | 170 | 256 | 185 |
| 167 | 219 | 140 | 244 | 255 |
| 20,844 | 7,626 | 7,126 | 16,188 | 14,175 |
| 1 | 1 | 2 | 1 | 1 |
| 70 | 64 | 55 | 7 | 70 |
| 17 | 17 | 19 | 19 | 20 |
| 581 | 605 | 592 | 630 | 649 |
| 190 | 11 | 0 | 0 | 0 |
| 4,176 | 869 | 4,356 | 2,257 | 1,120 |
| 130 | 154 | 158 | 186 | 147 |
| 2,885 | 2,872 | 2,639 | 3,856 | 8,835 |
| 17 | 10 | 18 | 18 | 4 |
| 38 | 44 | 45 | 47 | 44 |
| 1 | 0 | 0 | 0 | 0 |

Knox County, Ohio

Capital Asset Statistics by Function Last Ten Years

| | 2013 | 2014 | 2015 | 2016 | 2017 |
|---------------------------------|---------|---------|---------|---------|---------|
| Governmental Activities | | | | | |
| General Government | | | | | |
| Legislative and Executive | | | | | |
| Land (acres) | 324.292 | 324.292 | 324.661 | 332.668 | 332.659 |
| Buildings | 55 | 55 | 56 | 56 | 55 |
| Vehicles | 2 | 2 | 5 | 6 | 10 |
| Judicial | | | | | |
| Buildings | 3 | 2 | 2 | 2 | 2 |
| Public Safety | | | | | |
| Sheriff | | | | | |
| Stations | 1 | 1 | 1 | 1 | 1 |
| Vehicles | 31 | 35 | 38 | 22 | 29 |
| Public Works | | | | | |
| Land (acres) | 10.180 | 10.180 | 10.180 | 10.180 | 10.180 |
| Buildings | 6 | 6 | 6 | 6 | 7 |
| Vehicles | 38 | 43 | 48 | 35 | 60 |
| Health | | | | | |
| Land (acres) | 3.180 | 3.180 | 3.180 | 3.180 | 3.180 |
| Buildings | 5 | 5 | 5 | 5 | 5 |
| Vehicles | 4 | 5 | 5 | 4 | 6 |
| Human Services | | | | | |
| Land (acres) | 23.540 | 23.546 | 23.546 | 23.546 | 23.546 |
| Buildings | 13 | 15 | 15 | 15 | 15 |
| Vehicles | 6 | 31 | 36 | 34 | 33 |
| Business-Type Activities | | | | | |
| Utilities | | | | | |
| Sewer | | | | | |
| Land (acres) | 125.540 | 125.540 | 125.540 | 125.540 | 125.540 |
| Buildings | 19 | 18 | 18 | 17 | 17 |
| Sewerlines (Miles) | 225 | 225 | 225 | 225 | 225 |
| Vehicles | 9 | 11 | 11 | 11 | 8 |
| Landfill | | | | | |
| Land (acres) | 229.569 | 228.879 | 228.879 | 228.879 | 228.879 |

Source: County Auditor's Office

Knox County, Ohio

| 2018 | 2019 | 2020 | 2021 | 2022 |
|---------|---------|---------|---------|---------|
| 378.488 | 372.432 | 378.470 | 378.470 | 378.470 |
| 56 | 52 | 59 | 58 | 57 |
| 10 | 10 | 10 | 8 | 8 |
| 2 | 2 | 2 | 2 | 3 |
| 1 | 1 | 1 | 1 | 1 |
| 31 | 28 | 32 | 38 | 40 |
| 10.180 | 10.180 | 10.180 | 10.180 | 10.180 |
| 7 | 6 | 6 | 6 | 6 |
| 66 | 35 | 43 | 36 | 36 |
| 3.180 | 3.180 | 3.180 | 3.180 | 3.180 |
| 5 | 5 | 5 | 5 | 5 |
| 8 | 4 | 4 | 4 | 4 |
| 23.546 | 23.546 | 23.546 | 17.650 | 17.650 |
| 15 | 15 | 15 | 7 | 7 |
| 28 | 38 | 39 | 39 | 38 |
| 125.540 | 125.540 | 125.540 | 125.540 | 125.540 |
| 20 | 12 | 11 | 11 | 11 |
| 225 | 225 | 225 | 225 | 225 |
| 8 | 13 | 15 | 16 | 14 |
| 228.879 | 228.879 | 228.879 | 228.879 | 228.879 |

