



OHIO AUDITOR OF STATE
KEITH FABER



**KNOX COUNTY
DECEMBER 31, 2023**

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KNOX COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture:				
Passed through Ohio Department of Job and Family Services:				
Supplemental Nutrition Assistance Program (SNAP) Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2023-11-5946/G-2223-11-6945	\$ -	\$ 394,664
Total U.S. Department of Agriculture			-	394,664
U.S. Department of Housing and Urban Development:				
Passed through Ohio Development Services Agency:				
CDBG - Community Development Block Grant - State's Program and Non-Entitlement Grants in Hawaii				
	14.228	B-F-20-1BM-1	-	358
		B-D-21-1BM-4	-	66,167
		B-F-22-1BM-1	-	18,575
		B-W-22-1BM-1	-	27,617
		B-E-20-1BM-1	-	475,000
Total Community Development Block Grant - State's Program and Non-Entitlement Grants in Hawaii			-	587,717
Total U.S. Department of Housing and Urban Development			-	587,717
U.S. Department of Justice:				
Passed through the Ohio Attorney General:				
Crime Victim Assistance				
	16.575	2022-VOCA-134713881	-	40,901
Total U.S. Department of Justice			-	40,901
U.S. Department of Labor:				
Passed-through Ohio Department of Job and Family Services:				
Passed-through Montgomery County Auditor, WIA Area 7 Board:				
Employment Service Cluster				
Employment Service/Wagner-Peyser Funded Activities	17.207	G-2021/22-7242-1/G-2022/23-7242-1	-	13,332
Unemployment Insurance	17.225	G-2021/22-7242-1/G-2022/23-7242-1	-	100,861
Trade Adjustment Assistance	17.245	G-2021/22-7242-1/G-2022/23-7242-1	-	2,131
Workforce Investment Act Cluster				
WIOA Adult Program	17.258	G-2021/22-7242-1/G-2022/23-7242-1	-	199,196
WIOA Youth Activities	17.259	G-2021/22-7242-1/G-2022/23-7242-1	-	120,948
WIOA Dislocated Worker Formula Grants	17.278	G-2021/22-7242-1/G-2022/23-7242-1	-	62,048
Total Workforce Investment Act Cluster			-	382,192
WIOA National Emergency Grants	17.277	G-2021/22-7242-1/G-2022/23-7242-1	-	5,258
Total U.S. Department of Labor			-	503,774
U.S. Department of Transportation:				
Direct Program:				
Airport Improvement Program				
	20.106	3-39-0058-020-2021	-	848,173
Passed-through Ohio Department of Transportation:				
Highway Planning and Construction				
	20.205	PID 115515	-	25,505
		PID 113863	-	45,772
		PID 112275	-	311,658
		PID 110921	-	85,840
		PID 108876	-	523,374
		PID 107099	-	110,196
Total Highway Planning and Construction Grant			-	1,102,345
Formula Grants for Rural Areas and Tribal Transit Program	20.509	EHTA-4106-GRF-211	-	84,379
		GRFV-4106-GRV-210	-	33,776
		RPTM-0106-005-221	-	133,734
		RPTF-4106-005-221	-	1,150,174
Total Formula Grants for Rural Areas and Tribal Transit Program			-	1,402,063
Transit Services Programs Cluster				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	OCPX-0106-038-210	-	58,247
Total Transit Services Programs Cluster			-	58,247
Total U.S. Department of Transportation			-	3,410,828

KNOX COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023
(Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Treasury:				
Passed through Ohio Department of Budget and Management: COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	50401, 50407	-	3,334,366
Passed-through Ohio Department of Jobs and Family Services: COVID-19 Coronavirus State and Local Fiscal Recovery Funds - Medicaid Unwinding Regular	21.027	G-2023-11-5946/G-2223-11-6945	-	275,916
Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds			-	3,610,282
Direct Program: Local Assistance & Tribal Consistency Fund	21.032	LATCF Funds	-	50,000
Total U.S. Department of Treasury			-	3,660,282
U.S. Department of Health and Human Services:				
Passed-through Ohio Department of Jobs and Family Services: Title IV-E Prevention and Family Services and Programs	93.472	G-2023-11-5946/G-2223-11-6945	-	6,476
Promoting Safe and Stable Families	93.556	G-2023-11-5946/G-2223-11-6945	-	52,849
Temporary Assistance for Needy Families	93.558	G-2023-11-5946/G-2223-11-6945	312,334	1,236,440
Child Support Enforcement	93.563	G-2023-11-5946/G-2223-11-6945	-	623,222
CCDF Cluster Child Care and Development Block Grant	93.575	G-2023-11-5946/G-2223-11-6945	-	64,130
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2023-11-5946/G-2223-11-6945	-	52,037
Foster Care_ Title IV-E	93.658	G-2023-11-5946/G-2223-11-6945	-	1,424,226
Adoption Assistance	93.659	G-2023-11-5946/G-2223-11-6945	-	262,826
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2023-11-5946/G-2223-11-6945	-	30,363
Elder Abuse Prevention Interventions Program	93.747	G-2023-11-5946/G-2223-11-6945	-	46,341
Children Health Insurance Program	93.767	G-2023-11-5946/G-2223-11-6945	-	138,855
Passed-through Ohio Department of Jobs and Family Services: Social Services Block Grant	93.667	G-2023-11-5946/G-2223-11-6945	-	82,027
Passed-through Ohio Department of Developmental Disabilities: Social Services Block Grant - Title XX	93.667	31-6400072	-	41,258
Total Social Services Block Grant			-	123,285
Passed-through Ohio Department of Jobs and Family Services: Medicaid Cluster Medical Assistance Program	93.778	G-2023-11-5946/G-2223-11-6945	-	428,094
Total Medicaid Cluster			-	428,094
Total U.S. Department of Health and Human Services			-	4,489,144
U.S. Department of Homeland Security:				
Passed through Ohio Emergency Management Agency: Emergency Management Performance Grants	97.042	EMC-2021-EP-00006	-	59,780
Emergency Management Performance Grant-ARPA	97.042	EMC-2021-EP-00007	-	25,680
Emergency Management Performance Grant-ARPA	97.042	EMC-2021-EP-00007	-	18,752
Total Emergency Management Performance Grants			-	104,212
Total U.S. Department of Homeland Security			-	104,212
Total Expenditures of Federal Awards			\$ 312,334	\$ 13,191,522

The accompanying notes are an integral part of this schedule.

KNOX COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Knox County (the County) under programs of the federal government for the year ended December 31, 2023. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C – INDIRECT COST RATE

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

NOTE D - SUBRECIPIENTS

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

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

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

The current cash balance on the County's local program income account as of December 31, 2023 is \$315,558.

NOTE F - MATCHING REQUIREMENTS

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

KNOX COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2023
(Continued)

NOTE G - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2023, the County made allowable transfers of \$82,027 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$1,236,440 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2023 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$1,318,467
Transfer to Social Services Block Grant	<u>(82,027)</u>
Total Temporary Assistance for Needy Families	<u>\$1,236,440</u>



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

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

Knox County
117 East High Street
Mount Vernon, Ohio 43050

To the Board of Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Knox County, (the County) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 27, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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



Keith Faber
Auditor of State
Columbus, Ohio

June 27, 2024



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

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

Knox County
117 East High Street
Mount Vernon, Ohio 43050

To the Board of Commissioners:

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited Knox County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Knox County's major federal programs for the year ended December 31, 2023. Knox County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

Qualified Opinion on AL # 20.205 Highway Planning and Construction Program and AL # 21.027 Coronavirus State and Local Fiscal Recovery Fund

In our opinion, except for the noncompliance described in the *Basis for Qualified and Unmodified Opinions* section of our report, Knox County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on AL # 20.205 Highway Planning and Construction Program and AL # 21.027 Coronavirus State and Local Fiscal Recovery Fund for the year ended December 31, 2023.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Knox County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings for the year ended December 31, 2023.

Basis for Qualified and Unmodified Opinions

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

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

Matters Giving Rise to Qualified Opinions on AL # 20.205 Highway Planning and Construction Program and AL # 21.027 Coronavirus State and Local Fiscal Recovery Fund

As described in finding 2023-001 in the accompanying schedule of findings, the County did not comply with requirements regarding Suspension and Debarment applicable to its AL # 20.205 Highway Planning and Construction Program major federal program.

As described in finding 2023-002 in the accompanying schedule of findings, the County did not comply with requirements regarding Procurement applicable to its AL # 21.027 Coronavirus State and Local Fiscal Recovery Fund.

Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Other Matters

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

Report on Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2023-001 and 2023-002 to be material weaknesses.

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Knox County, (the County) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 27, 2024. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures on the audited financial statements subsequent to June 27, 2024. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

September 10, 2024

KNOX COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2023

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified for all major programs except for the following programs that are Qualified: AL #20.205 Highway Planning and Construction Program AL #21.027 Coronavirus State and Local Fiscal Recovery Fund
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	Yes
(d)(1)(vii)	Major Programs (list):	Supplemental Nutrition Assistance Program Cluster AL #21.027 Coronavirus State and Local Fiscal Recovery Fund AL #20.106 Airport Improvement Program AL #20.205 Highway Planning and Construction Program
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

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

None

KNOX COUNTY

SCHEDULE OF FINDINGS (continued)
2 CFR § 200.515
DECEMBER 31, 2023

3. FINDINGS FOR FEDERAL AWARDS

1. Federal Suspension and Debarment Requirements – Noncompliance/Material Weakness

Finding Number:	2023-001
Assistance Listing Number and Title:	AL # 20.205 Highway Planning and Construction Program
Federal Award Identification Number / Year:	PID 107099 & PID 112275 / 2023
Federal Agency:	U.S. Department of Transportation
Compliance Requirement:	Suspension and Debarment
Pass-Through Entity:	Ohio Department of Transportation
Repeat Finding from Prior Audit?	Yes
Prior Audit Finding Number	2022-001

2 CFR 1200.10 gives regulatory effect to 2 CFR 180.305 which provides that participants are prohibited from entering into a covered transaction with parties that are excluded or disqualified and 2 CFR 180.315 prohibits participants from entering into covered transactions with parties whose principals are excluded or disqualified, unless the Federal agency responsible for the transaction grants an exception under 2 CFR § 180.135, or unless the participants has obtained an exception under the disqualifying statute, Executive order, or regulation.

2 CFR 1200.10 gives regulatory effect to 2 CFR 180.200 identifies “covered transactions” as non-procurement or procurement transactions subject to the prohibitions of 2 CFR § 180 subpart B, and may be a transaction at the primary tier, between a Federal agency and a person; or at the lower tier, between a participant in a covered transaction and another person. Under 2 CFR § 180.220, procurement contracts for goods and services awarded by a participant in a non-procurement transaction (e.g., grant or cooperative agreement) are covered transactions if the contracts are expected to equal or exceed \$25,000 or meet certain other specified criteria. All non-procurement transactions (i.e., sub-awards to subrecipients), irrespective of award amount, are considered covered transactions, unless exempt under 2 CFR § 180.215.

2 CFR 180.330 requires that before a participant enters into a covered transaction with another party, the participant must verify that the party the participant is seeking to do business with is not excluded or disqualified. This verification may be accomplished by checking SAM exclusions (<https://sam.gov>); collecting a certification from the entity, or adding a clause or condition to the covered transactions with that entity.

Additionally, the County established the "Federal Procurement Policy" through Resolution # 2018-868 which states “sub awards and contract will not be permitted with parties that are debarred, suspended or otherwise excluded from or ineligible for participation in federal assistance programs or activities. Departmental Fiscal Supervisors are responsible for checking the Excluded Parties List System (EPLS) website, also known as the Debarred Contractors List prior to the approval of federal sub-awards or contacts of any amount or purchased of \$50,000 or higher of federal awards.”

The County did not have proper internal controls in place to help verify that all entities, with whom the County had entered into covered transactions, had not been suspended or debarred. During testing of nonpayroll disbursements for AL # 20.205 Highway Planning and Construction Program, we noted for all procurement transactions tested with a payment to a vendor of more than \$25,000, there was no evidence the County checked the SAM exclusions, collected a certification from the entity, or added a clause or condition to the covered transaction with the vendor. Due to the deficient internal control structure, the required verification was not completed for the covered transaction in the AL # 20.205 Highway Planning and Construction Program during the fiscal year ended December 31, 2023. Failing to have the appropriate controls in place may result in vendors receiving federal funds that are suspended or debarred.

KNOX COUNTY

SCHEDULE OF FINDINGS (continued)
2 CFR § 200.515
DECEMBER 31, 2023

3. FINDINGS FOR FEDERAL AWARDS (continued)

1. Federal Suspension and Debarment Requirements – Noncompliance/Material Weakness (continued)

Prior to contracting with vendors that will be paid with federal funds, the County should verify the vendor is not suspended or debarred by checking the SAM exclusions, collecting a certification from the vendor, or adding a clause or condition to the covered transaction with the vendor. In addition, the County should amend their policy to ensure the dollar threshold agrees to the CFR.

Officials' Response: See corrective action plan.

2. Federal Procurement Requirements – Noncompliance/Material Weakness

Finding Number:	2023-002
Assistance Listing Number and Title:	AL # 21.027 Coronavirus State and Local Fiscal Recovery Funds
Federal Award Identification Number / Year:	316400072 / 2023
Federal Agency:	U.S. Department of Treasury
Compliance Requirement:	Procurement
Repeat Finding from Prior Audit?	No

2 CFR 1201.1 gives regulatory effect to **2 CFR §200.320** that states that the non-Federal entity must have and use documented procurement procedures, consistent with the standards of **2 CFR §200.320, 200.317, 200.318, and 200.319**. Furthermore, **2 CFR §200.320(a)(2)** states that "small purchases are the acquisition of property or services, the aggregate dollar amount of which is higher than the micro-purchase threshold but does not exceed the simplified acquisition threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources as determined appropriate by the non-Federal entity."

Additionally, the County established the "**Federal Procurement Policy**" through Resolution # 2018-868 which states "for all procurements of \$15,000 and greater, the purchaser should obtain documentation verifying that the purchase price is fair and reasonable. Price analysis and cost analysis are the two primary techniques used to accomplish this purpose.

1. Price Analysis: Comparison of prices of multiple bids or information from other sources, such as established catalog or market prices or prices for similar past purchases.
2. Cost Analysis: Evaluation of the separate elements (e.g., labor, materials, etc.) that make up a contractor's total cost proposal or price (for both new contracts and modifications) to determine if they are allowable, directly related to. the requirement and reasonable for the value received.

A price analysis should always be performed and documented; under certain circumstances, while a cost analysis also needs to be performed and documented (cost analysis is always required if payment is based in whole or in part on reimbursement of costs, and it may also be required for other contract types when there is not adequate price competition).

The County did not follow their established policy which results in errors noted during testing of federal procurement requirements. During testing of the 2023 AL # 21.027 Coronavirus State and Local Fiscal Recovery Funds, for one of six procurements selected for testing (17%), which exceeded the micro-purchase threshold but did not exceed the small purchase threshold, the County could not provide documentation supporting that they obtained price or rate quotations from an adequate number of qualified sources.

KNOX COUNTY

SCHEDULE OF FINDINGS (continued)
2 CFR § 200.515
DECEMBER 31, 2023

3. FINDINGS FOR FEDERAL AWARDS (continued)

2. Federal Procurement Requirements – Noncompliance/Material Weakness (continued)

Failure to follow the County's internal policies and failure to adhere to the requirements of 2 CFR §200.320 could result in unallowable purchases, misuse of public funds, or questioned costs related to federal monies.

The County should ensure they are following both their internal policies and Federal formal procurement methods when purchases fall within the small purchase threshold.

Officials' Response: See corrective action plan.

KNOX COUNTY AUDITOR

SARAH THORNE
auditor@co.knox.oh.us
Phone (740) 393-6750

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
DECEMBER 31, 2023

Finding Number	Finding Summary	Status	Additional Information
2022-001	Noncompliance and Material Weakness over Suspension and Debarment – AL #21.027 COVID-19 Coronavirus State and Local Fiscal Recovery Fund	Not Corrected	Similar comment issued for AL #20.205 Highway Planning and Construction Program as Finding 2023-001

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KNOX COUNTY AUDITOR

SARAH THORNE
auditor@co.knox.oh.us
Phone (740) 393-6750

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

CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) December 31, 2023

Finding Number: 2023 - 001
Planned Corrective Action: For all contracts to which the compliance requirement applies we will require the vendor to sign a standardized form acknowledging they are not suspended or debarred. We will require all departments within the County to utilize this standardized form to ensure compliance requirements are met when entering a contract using Federal dollars.
Anticipated Completion Date: August 15, 2024
Responsible Contact Person: Sarah Thorne, Auditor

Finding Number: 2023 - 002
Planned Corrective Action: All County departments utilizing Federal dollars will be required to complete the Federally mandated procurement procedures. The County previously passed resolution #2018-868 pertaining to this requirement and will ensure all departments are following this policy moving forward.
Anticipated Completion Date: August 15, 2024
Responsible Contact Person: Sarah Thorne, Auditor

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Knox County Auditor

Knox County, Ohio

*Annual Comprehensive Financial Report
For the Year Ended December 31, 2023*

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, 2023

*Sarah Thorne
County Auditor*

*Prepared by the
Knox County Auditor's Office*



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INTRODUCTORY SECTION



Knox County Auditor

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

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



June 27, 2024

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, 2023. 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, 2023. 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, 2023***

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.

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 1,298 documents from 2022 with a total of 9,117 documents recorded in 2023.

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, 2023***

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

The Clerk of Courts is elected to a four year term and is responsible for the Legal Division and the Title Division. The Legal Division's main function is to file, process and preserve papers for cases that will be handled by the Knox County Common Pleas Court and Fifth District Court of Appeals. The Legal Division received 3,042 cases filed in 2023. Of those cases 409 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 2023, 30,884 vehicle titles were issued, an increase of 551 from 2022.

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 2023, the estate cases totaled 292, which was a decrease of 63 cases from 2022. Overall cases filed in Probate Court totaled 811 in 2023, which was a decrease of 72 cases from 2022. In 2023, the Juvenile Court cases filed totaled 651, which was a decrease of 45 over 2022. 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 2023 totaled 43,438 an increase of 1,127 from 2022.

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, 2023***

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.

The Knox County Land Bank continues to bring in businesses to the Heartland Commerce Park and welcomed two additional tenants in 2023 MarkT and American Isostatic Press. Several other businesses joined our community-Pizza Cottage, Planet Fitness, and BoLacey Construction.

First Friday Events downtown Mount Vernon and the Front Porch Concert Series that take place in the summer months in Knox County continue to draw a lot of people.

A lot of new development is taking place-The Retreat at Mount Vernon by Rockford Construction, Lemmon Development is working on plans for a 55 plus community, and Schlabaugh Builders is starting Phase 2 of Gilchrist Estates.

***Letter of Transmittal
For the Year Ended December 31, 2023***

Employee Relations

Knox County has seven separate unions, whose labor contracts commence at various times. The County Engineer has 20 members in the American Federation of State, County and Municipal Employees (A.F.S.C.M.E.) Local 2803. This contract commenced July 1, 2023, and it expires on June 30, 2026.

The County Sheriff has 54 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 56 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 13 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 7 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 two unions. Knox New Hope Education Association (OEA) Union 1 and has 5 members and covers EI, Secretarial and Custodial. Knox New Hope Education Union 2 has 14 members and covers Service and Support Staff. Both Union contracts commenced on January 1, 2023, and it expires on December 31, 2025.

Major Initiatives

The County had a few major projects in 2023: The Courthouse ADA Ramp was installed and started in 2022 and completed in 2023, with a project cost of \$200,000.

The Court House Cupola was started in 2023 and expected to be completed in 2024, with a project cost of \$1,003,688.

The Service Center had to have upgrades done for both elevators, with a project cost of \$502,312.

The Memorial Building had their HVAC system renovated with a project cost of \$1,760,017 and is still in progress.

***Letter of Transmittal
For the Year Ended December 31, 2023***

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, 2023***

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, 2023, 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, 2022. 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-three 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, 2023***

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-fourth 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

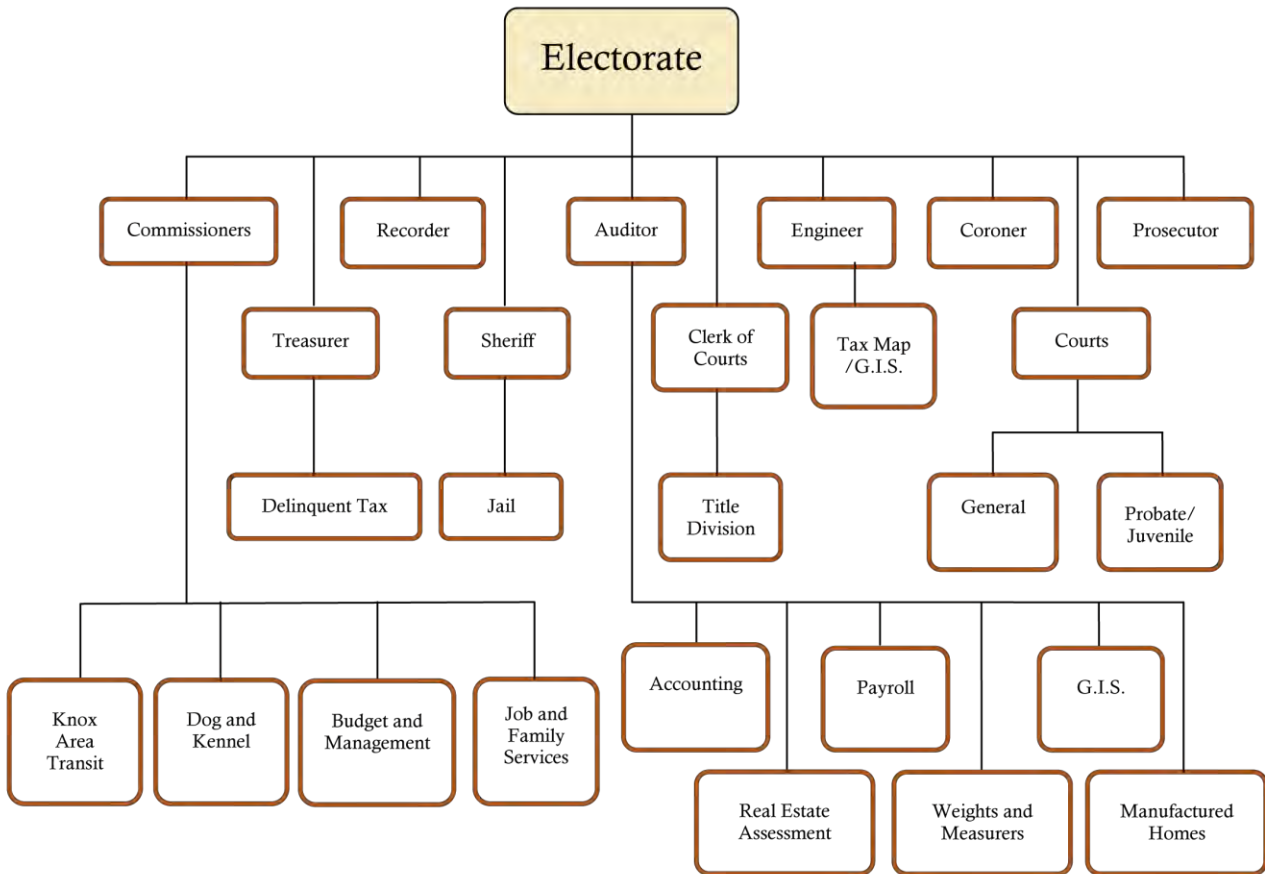
***List of Elected Officials
For the Year Ended December 31, 2023***

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

JUDGES

Common Pleas Judge	Rick Wetzal
Juvenile/Probate	Jay Nixon

**County Organizational Chart
For the Year Ended December 31, 2023**



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, 2022

Christopher P. Morill

Executive Director/CEO



FINANCIAL SECTION



OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

INDEPENDENT AUDITOR'S REPORT

Knox County
117 East High Street
Mount Vernon, Ohio 43050

To the Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, 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, 2023, 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, 2023, 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.

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 June 27, 2024, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

June 27, 2024

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, 2023. 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 2023 are as follows:

- ❑ In total, net position increased \$7,156,560. Net position of governmental activities increased \$6,082,726, which represents a 5.8% increase from 2022. Net position of business-type activities increased \$1,073,834 or 10.9% from 2022.
- ❑ General revenues accounted for \$37,307,055 in revenue or 51.4% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$35,288,670 or 48.6% of total revenues of \$72,595,725.
- ❑ The County had \$62,006,647 in expenses related to governmental activities; only \$30,904,655 of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$26,798,001 in revenues and \$22,049,819 in expenditures. The general fund's fund balance decreased \$726,606 to a balance of \$14,891,136. Although both revenues and expenses increased compared to 2022, the decrease in fund balance was primarily the result of additional transfers in 2023 to other funds, including the Children Services Board, Public Assistance, Dog and Kennel and various capital projects.

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, 2023**

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 2023 compared to 2022:

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$83,940,866	\$83,791,975	\$4,064,646	\$3,629,261	\$88,005,512	\$87,421,236
Net OPEB Asset	0	4,025,270	0	121,644	0	4,146,914
Capital assets, Net	75,106,067	70,788,703	13,223,320	12,456,374	88,329,387	83,245,077
Total assets	159,046,933	158,605,948	17,287,966	16,207,279	176,334,899	174,813,227
Deferred outflows of resources	17,482,315	4,899,653	578,497	169,599	18,060,812	5,069,252
Long-term liabilities outstanding	6,329,514	6,780,893	5,005,478	5,591,345	11,334,992	12,372,238
Net Pension Liability	37,158,721	11,283,342	1,187,222	336,298	38,345,943	11,619,640
Net OPEB Liability	780,632	0	25,237	0	805,869	0
Other liabilities	4,613,605	8,428,046	740,132	96,061	5,353,737	8,524,107
Total liabilities	48,882,472	26,492,281	6,958,069	6,023,704	55,840,541	32,515,985
Deferred inflows of resources	16,612,224	32,061,494	17,762	536,376	16,629,986	32,597,870
Net position:						
Net investment in capital assets	72,873,265	68,344,296	8,403,712	7,066,853	81,276,977	75,411,149
Restricted	38,842,192	36,701,284	0	0	38,842,192	36,701,284
Unrestricted	(680,905)	(93,754)	2,486,920	2,749,945	1,806,015	2,656,191
Total net position	\$111,034,552	\$104,951,826	\$10,890,632	\$9,816,798	\$121,925,184	\$114,768,624

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 and net pension OPEB to the reported net position and subtracting deferred outflows related to pension and OPEB.

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 liability. 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 liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

KNOX COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2023**

Unaudited

Changes in Net Position – The following table shows the changes in net position for 2023 compared to 2022:

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues						
Program Revenues:						
Charges for Services and Sales	\$4,830,077	\$3,655,394	\$2,875,827	\$2,712,737	\$7,705,904	\$6,368,131
Operating Grants and Contributions	23,661,521	24,859,805	1,350,874	1,381,251	25,012,395	26,241,056
Capital Grants and Contributions	2,413,057	2,709,004	157,314	45,233	2,570,371	2,754,237
Total Program Revenues	<u>30,904,655</u>	<u>31,224,203</u>	<u>4,384,015</u>	<u>4,139,221</u>	<u>35,288,670</u>	<u>35,363,424</u>
General Revenues:						
Property Taxes	15,289,239	15,004,366	0	0	15,289,239	15,004,366
Sales Taxes	14,300,086	14,850,942	0	0	14,300,086	14,850,942
Other Local Taxes	284,275	250,169	0	0	284,275	250,169
Intergovernmental Revenues, Unrestricted	3,012,143	3,013,241	0	0	3,012,143	3,013,241
Investment Earnings	2,204,550	(1,108,908)	66,238	43,483	2,270,788	(1,065,425)
Miscellaneous	2,150,524	1,372,744	0	0	2,150,524	1,372,744
Total General Revenues	<u>37,240,817</u>	<u>33,382,554</u>	<u>66,238</u>	<u>43,483</u>	<u>37,307,055</u>	<u>33,426,037</u>
Total Revenues	<u>68,145,472</u>	<u>64,606,757</u>	<u>4,450,253</u>	<u>4,182,704</u>	<u>72,595,725</u>	<u>68,789,461</u>
Program Expenses						
General Government						
Legislative and Executive	15,163,433	12,685,649	0	0	15,163,433	12,685,649
Judicial	3,552,743	2,505,594	0	0	3,552,743	2,505,594
Public Safety	10,654,701	6,927,896	0	0	10,654,701	6,927,896
Public Works	8,017,977	7,886,847	0	0	8,017,977	7,886,847
Health	742,854	524,907	0	0	742,854	524,907
Human Services	23,729,206	20,344,698	0	0	23,729,206	20,344,698
Interest and Fiscal Charges	145,733	159,152	0	0	145,733	159,152
Sewer	0	0	3,310,181	2,296,276	3,310,181	2,296,276
Landfill	0	0	122,337	18,724	122,337	18,724
Total Expenses	<u>62,006,647</u>	<u>51,034,743</u>	<u>3,432,518</u>	<u>2,315,000</u>	<u>65,439,165</u>	<u>53,349,743</u>
Change in Net Position Before Transfers	6,138,825	13,572,014	1,017,735	1,867,704	7,156,560	15,439,718
Transfers	(56,099)	(61,438)	56,099	61,438	0	0
Total Change in Net Position	<u>6,082,726</u>	<u>13,510,576</u>	<u>1,073,834</u>	<u>1,929,142</u>	<u>7,156,560</u>	<u>15,439,718</u>
Beginning 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>
Ending Net Position	<u>\$111,034,552</u>	<u>\$104,951,826</u>	<u>\$10,890,632</u>	<u>\$9,816,798</u>	<u>\$121,925,184</u>	<u>\$114,768,624</u>

Governmental Activities

Net position of the County's governmental activities increased by \$6,082,726. This is the result of increased investment earnings due to an increase of the fair value of the investments held by the County. Expense increases were due to the increase in Pension and OPEB Expense of over \$6.2 million compared to 2022.

KNOX COUNTY, OHIO

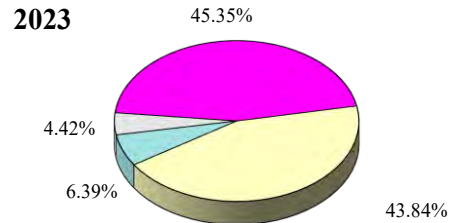
**Management's Discussion and Analysis
For the Year Ended December 31, 2023**

Unaudited

Tax revenue accounts for \$29,873,600 of the \$38,145,472 in total revenues for governmental activities. Sales tax accounted for \$14,300,086, or approximately 47.9% of total tax revenue.

The County's direct charges to users of governmental services totaled \$4,830,077. This amount represents 7.1% of total revenues for governmental activities and 15.6% of program specific revenues.

Revenue Sources	2023	Percent of Total
Intergovernmental Revenues	\$3,012,143	4.42%
Program Revenues	30,904,655	45.35%
General Tax Revenues	29,873,600	43.84%
General Other	4,355,074	6.39%
Total Revenue	\$68,145,472	100.00%



Business-Type Activities

Net position of the business-type activities increased by \$1,073,834. This increase is partly attributable to the receipt of American Rescue Plan grant monies used for water and 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 \$52,438,074, which is higher than last year's total of \$49,819,324. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2023 and 2022.

	Fund Balance December 31, 2023	Fund Balance December 31, 2022	Increase (Decrease)
General	\$14,891,136	\$15,617,742	(\$726,606)
Public Assistance	3,362,568	3,309,976	52,592
Motor Vehicle and Gasoline Tax	3,909,612	3,058,822	850,790
Children Services Board	(685,389)	(1,218,343)	532,954
Development Disabilities	19,724,555	19,474,307	250,248
American Rescue Plan Act	0	0	0
Other Governmental	11,235,592	9,576,820	1,658,772
Total	\$52,438,074	\$49,819,324	\$2,618,750

KNOX COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2023****Unaudited**

General Fund – The County's General Fund balance had a decrease from 2022 to 2023. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2023 <u>Revenues</u>	2022 <u>Revenues</u>	Increase <u>(Decrease)</u>
Taxes	\$18,672,880	\$18,317,477	\$355,403
Intergovernmental Revenues	3,148,569	3,284,988	(136,419)
Charges for Services	1,923,442	1,796,604	126,838
Licenses and Permits	5,398	5,397	1
Investment Earnings	2,038,789	(1,216,652)	3,255,441
Fines and Forfeitures	66,481	46,151	20,330
All Other Revenue	942,442	340,152	602,290
Total	<u>\$26,798,001</u>	<u>\$22,574,117</u>	<u>\$4,223,884</u>

General Fund revenues in 2023 increased 18.7% compared to revenues in 2022. The decrease in Intergovernmental Revenue is due to Public Defender reimbursement and Board of Elections reimbursements. The increase in Investment Earnings is due to the increase in the fair value of investments compared to 2022. Charges for Services increased as a result of providing IT Services to the City of Mount Vernon and providing additional school resource officers. The increase in All Other Revenue is due to reimbursements the Airport, IT reimbursement, Park Grinding, CAUV review reimbursement, Animal Control reimbursement and recording the collections of the Sheriff's Evidence account.

	2023 <u>Expenditures</u>	2022 <u>Expenditures</u>	Increase <u>(Decrease)</u>
General Government:			
Legislative and Executive	\$9,703,180	\$8,097,995	\$1,605,185
Judicial	3,048,299	2,803,165	245,134
Public Safety	6,593,602	5,909,429	684,173
Public Works	278,259	282,145	(3,886)
Health	219,295	155,915	63,380
Human Services	783,994	721,989	62,005
Capital Outlay	1,324,811	654,694	670,117
Debt Service:			
Principal Retirement	93,742	44,231	49,511
Interst and Fiscal Charges	4,637	5,419	(782)
Total	<u>\$22,049,819</u>	<u>\$18,674,982</u>	<u>\$3,374,837</u>

Expenditures increased by \$3,374,837 or 18.1% from the prior year. General Government-Legislative and Executive expenses increased by 19.8% and consisted of purchasing Software Solutions and also Right Stuff Software as another payroll component. Community Support increased as did the amount of employees that the County on boarded for 2023. HR also had a new director and two additional employees to work alongside the HR Director. They have also done a lot of wellness training/classes and health fair. The County had 130 new hires for 2023.

***Management's Discussion and Analysis
For the Year Ended December 31, 2023***

Unaudited

Public Safety expenses increased by 11.8% as a result of the rising costs of food, pharmacy, supplies and inmate care. The Sheriff's office also contracted with Premier Health Services and had to make a down payment for the services in 2023. Capital outlay expense increased due to the purchase of Electronic Pollbooks by the Board of Elections. In addition, the Commissioners purchased properties for the County and for KAT. The Sheriff's department bought seven vehicles in 2023.

Public Assistance Fund – The County's Public Assistance Fund balance did not significantly change from 2022.

Motor Vehicle and Gasoline Tax Fund – The County's Motor Vehicle and Gasoline Tax Fund balance increased by 27.8% as a result of increased gas tax, licenses and permissive tax.

Children Services Board Fund – The fund deficit reported in the Children Services Board Fund decreased by 43.7% as a result of the Commissioners continuing to help support the Children Services Board Fund with transfers from the General Fund due to the increased shared costs owed for expenses and placement costs.

Development Disabilities Fund – The fund balance reported in the Development Disabilities Fund did not significantly change from 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 2023, the County amended its General Fund budget several times. The final budget of \$28.0 million decreased \$0.8 million from the original budget of \$28.8 million due to increased departmental support. The general fund helped support Dog and Kennel, 911 due to losing three months of sales tax, Children services and Permanent improvements. The \$0.8 million positive variance with the final budget was a result of lower than expected expenditures across all County functions.

For the General Fund, budget basis revenue of \$22.2 million did not significantly change compared to the original budget estimates. The \$3.2 million positive variance with the final budget was the result of conservative revenue estimates for sales tax, casino revenue, grants and investment earnings.

**Management's Discussion and Analysis
For the Year Ended December 31, 2023****Unaudited****CAPITAL ASSETS AND DEBT ADMINISTRATION****Capital Assets**

At the end of 2023 the County had \$88,329,387 net of accumulated depreciation invested in land, buildings, equipment, vehicles and infrastructure. Of this total, \$75,106,067 was related to governmental activities and \$13,223,320 to the business-type activities. The following table shows 2022 and 2023 balances:

	Governmental Activities		Increase (Decrease)
	2023	2022	
Land	\$5,786,206	\$5,326,798	\$459,408
Construction in Progress	3,945,436	602,545	3,342,891
Capital Assets not Being Depreciated	<u>9,731,642</u>	<u>5,929,343</u>	<u>3,802,299</u>
Buildings and Improvements	37,170,304	36,614,134	556,170
Machinery and Equipment	6,398,979	6,226,107	172,872
Vehicles	5,509,970	5,607,322	(97,352)
Computer Equipment	1,084,881	1,119,223	(34,342)
Infrastructure	70,263,876	67,205,035	3,058,841
Capital Assets Being Depreciated	<u>120,428,010</u>	<u>116,771,821</u>	<u>3,656,189</u>
Less: Accumulated Depreciation	<u>(55,053,585)</u>	<u>(51,912,461)</u>	<u>(3,141,124)</u>
Totals	<u><u>\$75,106,067</u></u>	<u><u>\$70,788,703</u></u>	<u><u>\$4,317,364</u></u>

Land increased as the result of the Commissioners acquiring a piece of land and a piece of land for Transit. Construction in Progress increased due to Memorial building updates, the Cupola on the Court House and KAT plans for new building. Infrastructure increased due to a bridge replacements and General Paving Projects.

KNOX COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2023**

Unaudited

	Business-Type Activities		Increase (Decrease)
	2023	2022	
Land	\$347,189	\$347,189	\$0
Construction in Progress	1,051,011	133,577	917,434
Capital Assets Not Being Depreciated	1,398,200	480,766	917,434
Buildings and Improvements	11,119,150	11,119,150	0
Machinery and Equipment	3,421,417	3,074,749	346,668
Vehicles	787,915	775,453	12,462
Computer Equipment	454,398	454,398	0
Sewer and Water Lines	2,278,057	2,278,057	0
Capital Assets Being Depreciated	18,060,937	17,701,807	359,130
Less: Accumulated Depreciation	(6,235,817)	(5,726,199)	(509,618)
Totals	\$13,223,320	\$12,456,374	\$766,946

Business-type activities increased from 2022 due to the completion of the Valleywood Lift Station and the start of construction in progress for an addition to the plant building and the Pleasant View Acres wastewater treatment plant. Additional information on the County's capital assets can be found in Note 11.

Debt

At December 31, 2023, the County had \$7.2 million in general obligation bonds outstanding, \$674,116 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2023 and 2022:

	2023	2022
Governmental Activities:		
General Obligation Bonds	\$4,151,973	\$4,438,700
OPWC Loan Payable	410,607	555,676
Loan Payable	78,750	113,750
Installment Loan	0	169,297
Compensated Absences	1,688,184	1,503,470
Total Governmental Activities	6,329,514	6,780,893
Business-Type Activities:		
OWDA Loan Payable	670,200	718,705
General Obligation Bonds	3,059,481	3,445,836
OPWC Loan Payable	589,671	619,911
Installment Loan	517,035	623,244
Landfill Postclosure Care Liability	85,175	85,175
Compensated Absences	83,916	98,474
Total Business-Type Activities	5,005,478	5,591,345
Totals	\$11,334,992	\$12,372,238

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 2024 budget is consistent and conservative as it was in 2023. 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, 2023**

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Knox County Airport	Knox County Land Reutilization Corporation
Assets:					
Cash and Cash Equivalents	\$ 44,853,780	\$ 2,938,446	\$ 47,792,226	\$ 0	\$ 0
Cash and Cash Equivalents in Segregated Accounts	217,025	2,872	219,897	395,210	125,175
Cash and Cash Equivalents with Fiscal Agent	6,939,904	0	6,939,904	0	0
Receivables:					
Taxes	20,064,334	0	20,064,334	0	0
Accounts	190,977	405,059	596,036	28,982	0
Intergovernmental	7,277,321	0	7,277,321	0	246,468
Interest	237,702	0	237,702	0	0
Special Assessments	6,026	0	6,026	0	0
Loans	3,834,562	0	3,834,562	0	567,946
Internal Balances	(670,079)	670,079	0	0	0
Due from Component Unit	113,886	0	113,886	0	0
Inventory of Supplies	471,777	37,641	509,418	56,226	0
Prepaid Items	262,035	10,549	272,584	0	15,477
Restricted Assets:					
Cash and Cash Equivalents	141,616	0	141,616	0	0
Other Assets	0	0	0	0	5,162,162
Capital Assets not Being Depreciated	9,731,642	1,398,200	11,129,842	744,837	0
Capital Assets Being Depreciated, net	65,374,425	11,825,120	77,199,545	7,405,678	30,006
Total Assets	159,046,933	17,287,966	176,334,899	8,630,933	6,147,234
Deferred Outflows of Resources:					
Deferred Charge on Refunding	0	16,779	16,779	0	0
Pension	15,165,233	486,948	15,652,181	0	0
OPEB	2,317,082	74,770	2,391,852	0	0
Total Deferred Outflows of Resources	17,482,315	578,497	18,060,812	0	0
Liabilities:					
Accounts Payable	1,741,898	704,087	2,445,985	93,578	897,005
Accrued Wages and Benefits	438,572	13,880	452,452	0	0
Intergovernmental Payable	657,949	11,442	669,391	0	0
Contracts Payable	122,670	2,623	125,293	0	0
Due to Others	141,616	0	141,616	0	0
Unearned Revenue	1,451,445	0	1,451,445	0	67,490
Matured Bonds and Interest Payable	48,379	0	48,379	0	0
Due to Primary Government	0	0	0	113,886	0
Accrued Interest Payable	11,076	8,100	19,176	0	0
Long Term Liabilities:					
Due Within One Year	1,647,082	704,039	2,351,121	28,000	0
Due in More Than One Year:					
Net Pension Liability	37,158,721	1,187,222	38,345,943	0	0
Net OPEB Liability	780,632	25,237	805,869	0	0
Other Amounts Due in More Than One Year	4,682,432	4,301,439	8,983,871	395,900	250,000
Total Liabilities	48,882,472	6,958,069	55,840,541	631,364	1,214,495

(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	15,902,074	0	15,902,074	0	0
Mortgage Receivable	0	0	0	0	567,946
Pension	446,110	9,439	455,549	0	0
OPEB	264,040	8,323	272,363	0	0
Total Deferred Inflows of Resources	<u>16,612,224</u>	<u>17,762</u>	<u>16,629,986</u>	<u>0</u>	<u>567,946</u>
Net Position:					
Net Investment in Capital Assets	72,873,265	8,403,712	81,276,977	7,726,615	30,006
Restricted For:					
Public Safety	3,352,267	0	3,352,267	0	0
Public Works	6,707,294	0	6,707,294	0	0
Human Services	23,854,184	0	23,854,184	0	0
Capital Projects	1,518	0	1,518	0	0
Debt Service	101,419	0	101,419	58,101	0
Other Purposes	4,825,510	0	4,825,510	0	0
Unrestricted (Deficit)	<u>(680,905)</u>	<u>2,486,920</u>	<u>1,806,015</u>	<u>214,853</u>	<u>4,334,787</u>
Total Net Position	<u>\$ 111,034,552</u>	<u>\$ 10,890,632</u>	<u>\$ 121,925,184</u>	<u>\$ 7,999,569</u>	<u>\$ 4,364,793</u>

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Activities
For the Year Ended December 31, 2023**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 15,163,433	\$ 2,095,502	\$ 3,366,769	\$ 283,469
Judicial	3,552,743	987,155	517,229	0
Public Safety	10,654,701	488,052	761,046	0
Public Works	8,017,977	55,441	7,381,897	2,129,588
Health	742,854	275,075	70,981	0
Human Services	23,729,206	928,852	11,563,599	0
Interest and Fiscal Charges	145,733	0	0	0
Total Governmental Activities	62,006,647	4,830,077	23,661,521	2,413,057
Business-Type Activities:				
Sewer District Fund	3,310,181	2,875,827	1,350,874	157,314
Landfill Fund	122,337	0	0	0
Total Business-Type Activities	3,432,518	2,875,827	1,350,874	157,314
Total Primary Government	\$ 65,439,165	\$ 7,705,904	\$ 25,012,395	\$ 2,570,371
Component Units:				
Knox County Airport	\$ 1,251,010	\$ 788,623	\$ 1,046,106	\$ 0
Knox County Land Reutilization Corporation	2,709,827	55,434	328,281	0
Total Component Units	\$ 3,960,837	\$ 844,057	\$ 1,374,387	\$ 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, restated
 Net Position End of Year

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

Net (Expense) Revenue and Changes in Net Position			Component Units	
Primary Government				
Governmental Activities	Business-Type Activities	Total	Knox County Airport	Knox County Land Reutilization Corporation
\$ (9,417,693)	\$ 0	\$ (9,417,693)		
(2,048,359)	0	(2,048,359)		
(9,405,603)	0	(9,405,603)		
1,548,949	0	1,548,949		
(396,798)	0	(396,798)		
(11,236,755)	0	(11,236,755)		
(145,733)	0	(145,733)		
<u>(31,101,992)</u>	<u>0</u>	<u>(31,101,992)</u>		
0	1,073,834	1,073,834		
<u>0</u>	<u>(122,337)</u>	<u>(122,337)</u>		
<u>0</u>	<u>951,497</u>	<u>951,497</u>		
<u>(31,101,992)</u>	<u>951,497</u>	<u>(30,150,495)</u>		
			\$ 583,719	
				\$ (2,326,112)
			<u>583,719</u>	<u>(2,326,112)</u>
6,256,130	0	6,256,130	0	0
9,033,109	0	9,033,109	0	0
14,300,086	0	14,300,086	0	0
284,275	0	284,275	0	0
3,012,143	0	3,012,143	0	1,592,222
2,204,550	66,238	2,270,788	0	0
2,150,524	0	2,150,524	0	2,000,085
(56,099)	56,099	0	0	0
<u>37,184,718</u>	<u>122,337</u>	<u>37,307,055</u>	<u>0</u>	<u>3,592,307</u>
6,082,726	1,073,834	7,156,560	583,719	1,266,195
104,951,826	9,816,798	114,768,624	7,415,850	3,098,598
<u>\$ 111,034,552</u>	<u>\$ 10,890,632</u>	<u>\$ 121,925,184</u>	<u>\$ 7,999,569</u>	<u>\$ 4,364,793</u>

KNOX COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2023**

	General	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Board
Assets:				
Cash and Cash Equivalents	\$ 14,164,404	\$ 908,926	\$ 2,994,035	\$ 1,519,473
Cash and Cash Equivalents in Segregated Accounts	109,132	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Taxes	10,509,092	0	0	1,863,425
Accounts	111,085	10,007	874	102
Intergovernmental	1,532,383	377,288	3,464,968	124,090
Interest	233,376	0	4,115	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	28,911	2,254,893	267	9,489
Due from Component Unit	113,886	0	0	0
Inventory of Supplies	4,550	0	467,227	0
Prepaid Items	150,058	37,265	15,988	0
Restricted Assets:				
Cash and Cash Equivalents	141,616	0	0	0
Total Assets	\$ 27,098,493	\$ 3,588,379	\$ 6,947,474	\$ 3,516,579
Liabilities:				
Accounts Payable	\$ 452,841	\$ 73,129	\$ 70,561	\$ 258,826
Accrued Wages and Benefits Payable	208,098	63,363	33,035	0
Intergovernmental Payable	491,747	45,721	23,056	0
Contracts Payable	74	0	24,324	0
Due to Others	141,616	0	0	0
Unearned Revenue	0	0	0	0
Matured Bonds and Interest Payable	0	0	0	0
Due to Other Funds	328	22,363	0	2,015,894
Total Liabilities	1,294,704	204,576	150,976	2,274,720
Deferred Inflows of Resources:				
Property Tax	7,153,954	0	0	1,831,656
Unavailable Revenue	3,758,699	21,235	2,886,886	95,592
Total Deferred Inflows of Resources	10,912,653	21,235	2,886,886	1,927,248
Fund Balances:				
Nonspendable	152,608	37,265	483,215	0
Restricted	0	3,325,303	3,426,397	0
Assigned	1,153,832	0	0	0
Unassigned	13,584,696	0	0	(685,389)
Total Fund Balances	14,891,136	3,362,568	3,909,612	(685,389)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 27,098,493	\$ 3,588,379	\$ 6,947,474	\$ 3,516,579

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

Development Disabilities	American Rescue Plan Act	Other Governmental Funds	Total Governmental Funds
\$ 13,074,281	\$ 2,152,508	\$ 10,040,153	\$ 44,853,780
0	0	107,893	217,025
6,939,904	0	0	6,939,904
4,715,715	0	2,976,102	20,064,334
3,904	0	65,005	190,977
596,353	0	1,182,239	7,277,321
0	0	211	237,702
0	0	6,026	6,026
0	0	3,834,562	3,834,562
0	0	8,011	2,301,571
0	0	0	113,886
0	0	0	471,777
22,041	0	36,683	262,035
0	0	0	141,616
<u>\$ 25,352,198</u>	<u>\$ 2,152,508</u>	<u>\$ 18,256,885</u>	<u>\$ 86,912,516</u>
\$ 347,420	\$ 22,946	\$ 516,175	\$ 1,741,898
45,564	0	88,512	438,572
28,684	0	68,741	657,949
0	7,723	90,549	122,670
0	0	0	141,616
0	1,451,445	0	1,451,445
0	0	48,379	48,379
10,283	670,394	252,388	2,971,650
<u>431,951</u>	<u>2,152,508</u>	<u>1,064,744</u>	<u>7,574,179</u>
4,635,457	0	2,281,007	15,902,074
560,235	0	3,675,542	10,998,189
<u>5,195,692</u>	<u>0</u>	<u>5,956,549</u>	<u>26,900,263</u>
22,041	0	36,683	731,812
19,702,514	0	8,008,890	34,463,104
0	0	3,201,087	4,354,919
0	0	(11,068)	12,888,239
<u>19,724,555</u>	<u>0</u>	<u>11,235,592</u>	<u>52,438,074</u>
<u>\$ 25,352,198</u>	<u>\$ 2,152,508</u>	<u>\$ 18,256,885</u>	<u>\$ 86,912,516</u>

KNOX COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Position Of Governmental Activities
December 31, 2023***

Total Governmental Fund Balances		\$ 52,438,074
<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.		75,106,067
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.		10,998,189
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	15,165,233	
Deferred Inflows - Pension	(446,110)	
Net Pension Liability	<u>(37,158,721)</u>	(22,439,598)
The net OPEB liability 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	2,317,082	
Deferred Inflows - OPEB	(264,040)	
Net OPEB Liability	<u>(780,632)</u>	1,272,410
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	(4,151,973)	
Ohio Public Works Commission Loan Payable	(410,607)	
Loan Payable	(78,750)	
Compensated Absences Payable	(1,688,184)	
Accrued Interest Payable	<u>(11,076)</u>	<u>(6,340,590)</u>
<i>Net Position of Governmental Activities</i>		<u><u>\$ 111,034,552</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, 2023**

	General	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Board
Revenues:				
Taxes	\$ 18,672,880	\$ 0	\$ 0	\$ 1,940,846
Intergovernmental Revenues	3,148,569	3,529,068	7,260,102	3,394,868
Charges for Services	1,923,442	0	18,435	118,181
Licenses and Permits	5,398	0	0	0
Investment Earnings	2,038,789	0	56,453	0
Special Assessments	0	0	0	0
Fines and Forfeitures	66,481	0	17,657	0
Donations and Contributions	0	0	0	0
All Other Revenue	942,442	160,917	89,508	280,456
Total Revenue	26,798,001	3,689,985	7,442,155	5,734,351
Expenditures:				
Current:				
General Government:				
Legislative and Executive	9,703,180	0	0	0
Judicial	3,048,299	0	0	0
Public Safety	6,593,602	0	0	0
Public Works	278,259	0	6,757,372	0
Health	219,295	0	0	0
Human Services	783,994	3,727,047	0	5,701,397
Intergovernmental	0	0	0	0
Capital Outlay	1,324,811	0	0	0
Debt Service:				
Principal Retirement	93,742	0	0	0
Interest and Fiscal Charges	4,637	0	0	0
Total Expenditures	22,049,819	3,727,047	6,757,372	5,701,397
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,748,182	(37,062)	684,783	32,954
Other Financing Sources (Uses):				
Transfers In	66,238	89,654	0	500,000
Transfers Out	(5,539,850)	0	0	0
Total Other Financing Sources (Uses)	(5,473,612)	89,654	0	500,000
Net Change in Fund Balances	(725,430)	52,592	684,783	532,954
Fund Balances at Beginning of Year	15,617,742	3,309,976	3,058,822	(1,218,343)
Increase (Decrease) in Inventory	(1,176)	0	166,007	0
Fund Balances End of Year	\$ 14,891,136	\$ 3,362,568	\$ 3,909,612	\$ (685,389)

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

Development Disabilities	American Rescue Plan Act	Other Governmental Funds	Total Governmental Funds
\$ 4,784,006	\$ 0	\$ 4,435,484	\$ 29,833,216
2,564,474	2,643,810	6,445,953	28,986,844
0	0	2,369,473	4,429,531
0	0	248,281	253,679
0	0	38,802	2,134,044
0	0	5,884	5,884
0	0	58,708	142,846
2,200	0	0	2,200
151,531	0	549,988	2,174,842
<u>7,502,211</u>	<u>2,643,810</u>	<u>14,152,573</u>	<u>67,963,086</u>
0	2,643,810	1,297,682	13,644,672
0	0	382,613	3,430,912
0	0	3,062,416	9,656,018
0	0	13,022	7,048,653
0	0	447,352	666,647
7,251,963	0	4,178,376	21,642,777
0	0	2,407,028	2,407,028
0	0	4,849,166	6,173,977
0	0	535,118	628,860
0	0	148,887	153,524
<u>7,251,963</u>	<u>2,643,810</u>	<u>17,321,660</u>	<u>65,453,068</u>
250,248	0	(3,169,087)	2,510,018
0	0	4,827,859	5,483,751
0	0	0	(5,539,850)
<u>0</u>	<u>0</u>	<u>4,827,859</u>	<u>(56,099)</u>
250,248	0	1,658,772	2,453,919
19,474,307	0	9,576,820	49,819,324
0	0	0	164,831
<u>\$ 19,724,555</u>	<u>\$ 0</u>	<u>\$ 11,235,592</u>	<u>\$ 52,438,074</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, 2023***

Net Change in Fund Balances - Total Governmental Funds \$ 2,453,919

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	9,190,746	
Depreciation Expense	<u>(4,501,287)</u>	4,689,459

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. (372,095)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (395,195)

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows. 2,941,554

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities. (5,088,046)

Except for amounts reported as deferred inflows/outflows, changes in the net OPEB asset are reported as OPEB expense in the statement of activities. 1,345,036

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	279,494	
Ohio Public Works Commission Principal Payment	145,069	
Local Government Innovation Loan Principal Payment	35,000	
Installment Loan Principal Payment	<u>169,297</u>	628,860

(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. 558

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	(184,714)	
Change in Inventory	164,831	
Amortization of Bond Premium	<u>7,233</u>	(12,650)

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.

(108,674)

Change in Net Position of Governmental Activities

\$ 6,082,726

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, 2023**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 17,209,700	\$ 17,209,700	\$ 18,706,793	\$ 1,497,093
Intergovernmental Revenues	2,706,491	2,706,491	3,212,467	505,976
Charges for Services	1,458,900	1,458,900	1,386,373	(72,527)
Licenses and Permits	4,300	4,300	5,398	1,098
Investment Earnings	300,000	300,000	1,126,161	826,161
Fines and Forfeitures	47,000	47,000	61,724	14,724
All Other Revenues	347,075	347,075	762,424	415,349
Total Revenues	<u>22,073,466</u>	<u>22,073,466</u>	<u>25,261,340</u>	<u>3,187,874</u>
Expenditures:				
Current:				
General Government - Legislative and Executive	9,457,109	10,129,107	9,758,894	370,213
General Government - Judicial	2,761,513	2,890,159	2,756,436	133,723
Public Safety	6,498,471	6,705,734	6,592,293	113,441
Public Works	316,539	395,584	378,479	17,105
Health	334,487	305,163	219,654	85,509
Human Services	848,025	847,748	785,320	62,428
Debt Service:				
Principal	93,742	93,742	93,742	0
Interest and Fiscal Charges	4,637	4,637	4,637	0
Capital Outlay	1,036,316	1,406,882	1,386,754	20,128
Total Expenditures	<u>21,350,839</u>	<u>22,778,756</u>	<u>21,976,209</u>	<u>802,547</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	722,627	(705,290)	3,285,131	3,990,421
Other Financing Sources (Uses):				
Other Financing Uses	(153,008)	(183,708)	(183,707)	1
Transfers In	125,000	125,000	250,000	125,000
Transfers Out	(1,096,917)	(5,869,762)	(5,867,513)	2,249
Advances In	6,500	6,500	112,765	106,265
Total Other Financing Sources (Uses)	<u>(1,118,425)</u>	<u>(5,921,970)</u>	<u>(5,688,455)</u>	<u>233,515</u>
Net Change in Fund Balance	(395,798)	(6,627,260)	(2,403,324)	4,223,936
Fund Balance at Beginning of Year	14,327,107	14,327,107	14,327,107	0
Prior Year Encumbrances	866,656	866,656	866,656	0
Fund Balance at End of Year	<u>\$ 14,797,965</u>	<u>\$ 8,566,503</u>	<u>\$ 12,790,439</u>	<u>\$ 4,223,936</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 – Public Assistance Fund
For the Year Ended December 31, 2023**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 4,000,000	\$ 4,000,000	\$ 3,521,330	\$ (478,670)
Charges for Services	71,000	71,000	0	(71,000)
All Other Revenues	127,000	127,000	172,058	45,058
Total Revenues	4,198,000	4,198,000	3,693,388	(504,612)
Expenditures:				
Human Services	4,695,361	4,788,361	3,545,169	1,243,192
Total Expenditures	4,695,361	4,788,361	3,545,169	1,243,192
Excess (Deficiency) of Revenues Over (Under) Expenditures	(497,361)	(590,361)	148,219	738,580
Other Financing Sources (Uses):				
Transfers In	90,000	90,000	89,654	(346)
Transfers Out	(93,000)	0	0	0
Total Other Financing Sources (Uses)	(3,000)	90,000	89,654	(346)
Net Change in Fund Balance	(500,361)	(500,361)	237,873	738,234
Fund Balance at Beginning of Year	584,121	584,121	584,121	0
Prior Year Encumbrances	54,360	54,360	54,360	0
Fund Balance at End of Year	\$ 138,120	\$ 138,120	\$ 876,354	\$ 738,234

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, 2023**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 6,902,071	\$ 6,902,071	\$ 7,235,743	\$ 333,672
Charges for Services	4,300	4,300	18,435	14,135
Investment Earnings	35,000	35,000	54,817	19,817
Fines and Forfeitures	10,500	10,500	18,876	8,376
All Other Revenues	64,500	64,500	89,916	25,416
Total Revenues	<u>7,016,371</u>	<u>7,016,371</u>	<u>7,417,787</u>	<u>401,416</u>
Expenditures:				
Public Works	<u>7,374,793</u>	<u>8,070,099</u>	<u>7,403,873</u>	<u>666,226</u>
Total Expenditures	<u>7,374,793</u>	<u>8,070,099</u>	<u>7,403,873</u>	<u>666,226</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(358,422)	(1,053,728)	13,914	1,067,642
Fund Balance at Beginning of Year	1,967,870	1,967,870	1,967,870	0
Prior Year Encumbrances	358,421	358,421	358,421	0
Fund Balance at End of Year	<u>\$ 1,967,869</u>	<u>\$ 1,272,563</u>	<u>\$ 2,340,205</u>	<u>\$ 1,067,642</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, 2023**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,846,100	\$ 1,846,100	\$ 1,940,750	\$ 94,650
Intergovernmental Revenues	3,886,300	3,886,300	3,384,884	(501,416)
Charges for Services	155,000	155,000	118,181	(36,819)
All Other Revenues	169,500	169,500	303,831	134,331
Total Revenues	<u>6,056,900</u>	<u>6,056,900</u>	<u>5,747,646</u>	<u>(309,254)</u>
Expenditures:				
Human Services	<u>6,223,830</u>	<u>6,573,830</u>	<u>6,108,070</u>	<u>465,760</u>
Total Expenditures	<u>6,223,830</u>	<u>6,573,830</u>	<u>6,108,070</u>	<u>465,760</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(166,930)	(516,930)	(360,424)	156,506
Other Financing Sources (Uses):				
Transfers In	<u>0</u>	<u>0</u>	<u>500,000</u>	<u>500,000</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>500,000</u>	<u>500,000</u>
Net Change in Fund Balance	(166,930)	(516,930)	139,576	656,506
Fund Balance at Beginning of Year	1,295,568	1,295,568	1,295,568	0
Prior Year Encumbrances	<u>68,830</u>	<u>68,830</u>	<u>68,830</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,197,468</u>	<u>\$ 847,468</u>	<u>\$ 1,503,974</u>	<u>\$ 656,506</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, 2023**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 4,587,300	\$ 4,587,300	\$ 4,783,873	\$ 196,573
Intergovernmental Revenues	1,472,075	1,472,075	2,518,940	1,046,865
All Other Revenues	371,680	371,680	150,718	(220,962)
Donations and Contributions	3,000	3,000	2,200	(800)
Total Revenues	<u>6,434,055</u>	<u>6,434,055</u>	<u>7,455,731</u>	<u>1,021,676</u>
Expenditures:				
Human Services	9,628,340	9,628,339	7,309,407	2,318,932
Total Expenditures	<u>9,628,340</u>	<u>9,628,339</u>	<u>7,309,407</u>	<u>2,318,932</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,194,285)	(3,194,284)	146,324	3,340,608
Other Financing Sources (Uses):				
Transfers In	79,570	79,570	0	(79,570)
Transfers Out	(79,750)	(79,750)	0	79,750
Total Other Financing Sources (Uses)	<u>(180)</u>	<u>(180)</u>	<u>0</u>	<u>180</u>
Net Change in Fund Balance	(3,194,465)	(3,194,464)	146,324	3,340,788
Fund Balance at Beginning of Year	12,864,983	12,864,983	12,864,983	0
Prior Year Encumbrances	20,924	20,924	20,924	0
Fund Balance at End of Year	<u>\$ 9,691,442</u>	<u>\$ 9,691,443</u>	<u>\$ 13,032,231</u>	<u>\$ 3,340,788</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, 2023**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0
Investment Earnings	35,000	35,000	0	(35,000)
Total Revenues	<u>85,000</u>	<u>85,000</u>	<u>50,000</u>	<u>(35,000)</u>
Expenditures:				
General Government - Legislative and Executive	5,573,492	5,566,768	3,567,244	1,999,524
Total Expenditures	<u>5,573,492</u>	<u>5,566,768</u>	<u>3,567,244</u>	<u>1,999,524</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,488,492)	(5,481,768)	(3,517,244)	1,964,524
Fund Balance at Beginning of Year	3,752,362	3,752,362	3,752,362	0
Prior Year Encumbrances	1,736,305	1,736,305	1,736,305	0
Fund Balance at End of Year	<u>\$ 175</u>	<u>\$ 6,899</u>	<u>\$ 1,971,423</u>	<u>\$ 1,964,524</u>

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Net Position
Proprietary Funds
December 31, 2023**

	Business-Type Activities - Enterprise Funds		
	Sewer District	Landfill	Total
Assets:			
Current Assets:			
Cash and Cash Equivalents	\$ 2,862,506	\$ 75,940	\$ 2,938,446
Cash and Cash Equivalents in Segregated Accounts	2,872	0	2,872
Receivables:			
Accounts	405,059	0	405,059
Due from Other Funds	670,455	0	670,455
Inventory of Supplies	37,641	0	37,641
Prepaid Items	10,549	0	10,549
Total Current Assets	3,989,082	75,940	4,065,022
Noncurrent Assets:			
Restricted Assets:			
Capital Assets not Being Depreciated	1,255,036	143,164	1,398,200
Capital Assets being Depreciated, net	11,825,120	0	11,825,120
Total Noncurrent Assets	13,080,156	143,164	13,223,320
Total Assets	17,069,238	219,104	17,288,342
Deferred Outflows of Resources:			
Deferred Charge on Refunding	16,779	0	16,779
Pension	486,948	0	486,948
OPEB	74,770	0	74,770
Total Deferred Outflows of Resources	578,497	0	578,497
Liabilities:			
Current Liabilities:			
Accounts Payable	704,087	0	704,087
Accrued Wages and Benefits	13,880	0	13,880
Intergovernmental Payable	11,442	0	11,442
Contracts Payable	2,623	0	2,623
Due to Other Funds	376	0	376
Accrued Interest Payable	8,100	0	8,100
Compensated Absences - Current	60,417	0	60,417
General Obligation Bonds - Current	385,000	0	385,000
Installment Loans Payable - Current	109,665	0	109,665
OWDA Loans Payable - Current	33,543	0	33,543
OPWC Loans Payable - Current	30,239	0	30,239
Landfill Postclosure Care Liability - Current	0	85,175	85,175
Total Current Liabilities	1,359,372	85,175	1,444,547

(Continued)

	Business-Type Activities - Enterprise Funds		
	Sewer District	Landfill	Total
<i>Noncurrent Liabilities</i>			
Compensated Absences Payable	23,499	0	23,499
General Obligation Bonds Payable	2,674,481	0	2,674,481
Installment Loans Payable	407,370	0	407,370
OWDA Loans Payable	636,657	0	636,657
OPWC Loans Payable	559,432	0	559,432
Net Pension Liability	1,187,222	0	1,187,222
Net OPEB Liability	25,237	0	25,237
<i>Total Noncurrent Liabilities</i>	5,513,898	0	5,513,898
Total Liabilities	6,873,270	85,175	6,958,445
Deferred Inflows of Resources:			
Pension	9,439	0	9,439
OPEB	8,323	0	8,323
Total Deferred Inflows of Resources	17,762	0	17,762
Net Position:			
Net Investment in Capital Assets	8,260,548	143,164	8,403,712
Unrestricted	2,496,155	(9,235)	2,486,920
Total Net Position	\$ 10,756,703	\$ 133,929	\$ 10,890,632

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, 2023**

	Sewer District	Landfill	Total	Internal Service Fund
Operating Revenues:				
Charges for Services	\$ 2,863,002	\$ 0	\$ 2,863,002	\$ 0
Other Operating Revenue	12,825	0	12,825	0
Total Operating Revenues	<u>2,875,827</u>	<u>0</u>	<u>2,875,827</u>	<u>0</u>
Operating Expenses:				
Personal Services	1,148,338	0	1,148,338	0
Contractual Services	1,229,559	0	1,229,559	0
Materials and Supplies	317,591	0	317,591	0
Depreciation	519,697	0	519,697	0
Other Operating Expenses	36,480	122,337	158,817	0
Total Operating Expenses	<u>3,251,665</u>	<u>122,337</u>	<u>3,374,002</u>	<u>0</u>
Operating Income (Loss)	(375,838)	(122,337)	(498,175)	0
Nonoperating Revenue (Expenses):				
Intergovernmental Grants	1,350,874	0	1,350,874	0
Investment Earnings	66,238	0	66,238	0
Interest Expense	(141,910)	0	(141,910)	0
Loss on Disposal of Capital Assets	(12,320)	0	(12,320)	0
Other Nonoperating Expense	0	0	0	(12,960)
Total Nonoperating Revenues (Expenses)	<u>1,262,882</u>	<u>0</u>	<u>1,262,882</u>	<u>(12,960)</u>
Income (Loss) Before Contributions and Transfers	887,044	(122,337)	764,707	(12,960)
Capital Contributions - Tap in Fees	157,314	0	157,314	0
Transfers In	0	122,337	122,337	0
Transfers Out	(66,238)	0	(66,238)	0
Change in Net Position	978,120	0	978,120	(12,960)
Net Position Beginning of Year	9,778,583	133,929	9,912,512	12,960
Net Position End of Year	<u>\$ 10,756,703</u>	<u>\$ 133,929</u>	<u>\$ 10,890,632</u>	<u>\$ 0</u>
Change in Net Position of Enterprise Funds			\$ 978,120	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.			95,714	
Change in Net Position of Business Type Activities			<u>\$ 1,073,834</u>	

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023**

	<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	\$2,848,732	\$0	\$2,848,732	\$0
Cash Payments to Suppliers for Goods and Services	(1,557,893)	(122,337)	(1,680,230)	(12,960)
Cash Payments to Employees for Service	(1,092,974)	0	(1,092,974)	0
Cash From Other Sources	0	0	0	8,898
Net Cash Provided (Used) for Operating Activities	197,865	(122,337)	75,528	(4,062)
<u>Cash Flows from Noncapital and Related Financing Activities:</u>				
Transfers In	0	122,337	122,337	0
Transfers Out	(66,238)	0	(66,238)	0
Principal Paid in Installment Loan	(51,991)	0	(51,991)	0
Interest Paid on Debt	(10,009)	0	(10,009)	0
Intergovernmental Grants	690,438	0	690,438	0
Net Cash Provided for Noncapital and Related Financing Activities	562,200	122,337	684,537	0
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Contributed Capital from Tap-In Fees	157,314	0	157,314	0
Acquisition of Capital Assets	(631,564)	0	(631,564)	0
Principal Paid on Ohio Water Development Loan Payable	(48,505)	0	(48,505)	0
Principal Paid on Ohio Public Works Commission Loan Payable	(30,240)	0	(30,240)	0
Principal Paid on General Obligation Bonds Payable	(375,000)	0	(375,000)	0
Principal Paid on Installment Loan Payable	(54,218)	0	(54,218)	0
Interest Paid on Debt	(141,641)	0	(141,641)	0
Net Cash Used for Capital and Related Financing Activities	(1,123,854)	0	(1,123,854)	0
<u>Cash Flows from Investing Activities:</u>				
Receipts of Interest	66,238	0	66,238	0
Net Cash Provided by Investing Activities	66,238	0	66,238	0
Net Decrease in Cash and Cash Equivalents	(297,551)	0	(297,551)	(4,062)
Cash and Cash Equivalents at Beginning of Year	3,162,929	75,940	3,238,869	4,062
Cash and Cash Equivalents at End of Year	\$2,865,378	\$75,940	\$2,941,318	\$0
<u>Reconciliation of Cash and</u>				
<u>Cash Equivalents per Statement of Net Position:</u>				
Cash and Cash Equivalents	\$2,862,506	\$75,940	\$2,938,446	\$0
Cash and Cash Equivalents with Fiscal Agent	2,872	0	2,872	0
Cash and Cash Equivalents at End of Year	\$2,865,378	\$75,940	\$2,941,318	\$0

(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)	(\$375,838)	(\$122,337)	(\$498,175)	\$0
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) for Operating Activities:				
Depreciation Expense	519,697	0	519,697	0
Miscellaneous Nonoperating Revenue	0	0	0	8,898
Miscellaneous Nonoperating Expense	0	0	0	(12,960)
Changes in Assets, Deferred Outflows of Resources, Liabilities and Deferred Inflows of Resources:				
Increase in Accounts Receivable	(27,034)	0	(27,034)	0
Increase in Due from Other Funds	(61)	0	(61)	0
Decrease in Inventory	50,652	0	50,652	0
Increase in Prepaid Items	(586)	0	(586)	0
Decrease in Net OPEB Asset	121,644	0	121,644	0
Increase Deferred Outflows-Pension	(336,524)	0	(336,524)	0
Increase Deferred Outflows-OPEB	(74,770)	0	(74,770)	0
Decrease in Accounts Payable	(27,195)	0	(27,195)	0
Increase in Accrued Wages and Benefits	355	0	355	0
Increase in Intergovernmental Payable	1,670	0	1,670	0
Increase in Contracts Payable	2,623	0	2,623	0
Increase in Due to Other Funds	243	0	243	0
Decrease in Compensated Absences	(14,558)	0	(14,558)	0
Increase in Net Pension Liability	850,924	0	850,924	0
Increase in Net OPEB Liability	25,237	0	25,237	0
Decrease in Deferred Inflows-Pension	(401,254)	0	(401,254)	0
Decrease in Deferred Inflows-OPEB	(117,360)	0	(117,360)	0
Total Adjustments	573,703	0	573,703	(4,062)
Net Cash Provided (Used) for Operating Activities	\$197,865	(\$122,337)	\$75,528	(\$4,062)

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

***Statement of Net Position
Fiduciary Funds
December 31, 2023***

	<u>Custodial Funds</u>
Assets:	
Cash and Cash Equivalents	\$ 8,176,866
Cash in segregated Accounts	763,665
Receivables:	
Taxes	90,047,790
Intergovernmental	4,016,543
Special Assessments	46,534
Total Assets	<u>103,051,398</u>
Liabilities:	
Intergovernmental Payable	<u>3,338,057</u>
Total Liabilities	<u>3,338,057</u>
Deferred Inflows of Resources:	
Property Taxes not Levied to Finance Current Year Operations	<u>88,651,642</u>
Total Deferred Inflows of Resources	<u>88,651,642</u>
Net Position:	
Restricted for Individuals, Organizations and Other Governments	<u>11,061,699</u>
Total Net Position	<u>\$ 11,061,699</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, 2023***

	<u>Custodial Funds</u>
Additions:	
Property Tax Collection for Other Governments	\$ 65,950,190
Amounts Received as Fiscal Agent	15,951,249
Intergovernmental	7,220,110
Licenses, Fees and Permits for Other Governments	15,258,245
Special Assessments for Other Governments	288,363
Miscellaneous	<u>194,844</u>
Total Additions	<u>104,863,001</u>
Deductions:	
Taxes Distributed to Other Governments	65,619,444
Payments Made to Other Governments	22,420,336
Payments Made on Behalf of Other Governments	17,713,205
Payments Made to Individuals	<u>195,589</u>
Total Deductions	<u>105,948,574</u>
Net Increase in Fiduciary Net Position	(1,085,573)
Net Position Beginning of Year	<u>12,147,272</u>
Net Position End of Year	<u>\$ 11,061,699</u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2023***

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, 2023***

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 basis, 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, 2023***

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 2023.

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, 2023***

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, 2023***

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, 2023***

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, 2023***

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, 2023***

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, 2023***

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, 2023***

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 2023.

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 2023, 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, 2023***

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 2023 amounted to \$2,270,788.

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, 2023***

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 2023, 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, 2023, 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, 2023***

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, 2023***

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, 2023***

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, 2023***

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, 2023***

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, 2023***

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.

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

NOTE 2 – CHANGE IN ACCOUNTING PRINCIPLE

For 2023 the County implemented Governmental Accounting Standards Board (GASB) Statement No. 94, “Public-Private and Public-Public Partnerships and Availability Payment Arrangements,” and Statement No. 96, “Subscription-Based Information Technology Arrangements.”

GASB Statement No. 94 clarifies accounting and financial reporting requirements for public-private and public-public partnership arrangements and availability payment arrangements. GASB Statement No. 96 provides guidance on accounting and financial reporting for subscription-based information technology arrangements for government end users.

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

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

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

	Net Change in Fund Balances					
	General Fund	Public Assistance Fund	Motor Vehicle and Gasoline Tax Fund	Children's Services Board Fund	Development Disabilities Fund	American Rescue Plan Act Fund
GAAP Basis (as reported)	(\$725,430)	\$52,592	\$684,783	\$532,954	\$250,248	\$0
Increase (Decrease):						
Net Adjustments for Revenue Accruals	(1,000,779)	3,403	(24,368)	13,295	(46,480)	(2,593,810)
Net Adjustments for Expenditure Accruals	(5,695)	214,450	7,328	(391,174)	(15,395)	(742,349)
Transfers	(1,103,473)	0	0	0	0	0
Transfers Out	1,072,337	0	0	0	0	0
Perspective Difference-						
Budgeted Special Revenue Funds reclassified as General Fund	(185,376)	0	0	0	0	0
Outstanding Encumbrances	(454,908)	(32,572)	(653,829)	(15,499)	(42,049)	(181,085)
Budget Basis	<u>(\$2,403,324)</u>	<u>\$237,873</u>	<u>\$13,914</u>	<u>\$139,576</u>	<u>\$146,324</u>	<u>(\$3,517,244)</u>

NOTE 4 – COMPLIANCE AND ACCOUNTABILITY

Fund Deficit - The fund deficits of \$685,389 in the Children’s Service Board Fund, \$10,406 in the Bond Retirement Fund and \$662 in the Community Development Block Grant Fund arose from the recognition of expenditures on the modified accrual basis which are greater than expenditures recognized on the budgetary basis. A deficit does not exist under the cash basis of accounting. Transfers are provided when cash is required, not when accruals occur.

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

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	\$4,550	\$0	\$467,227	\$0	\$0	\$0	\$471,777
Prepaid Items	148,058	37,265	15,988	0	22,041	36,683	260,035
Total Nonspendable	<u>152,608</u>	<u>37,265</u>	<u>483,215</u>	<u>0</u>	<u>22,041</u>	<u>36,683</u>	<u>731,812</u>
Restricted:							
Job and Family Services	0	3,325,303	0	0	0	370,299	3,695,602
County Public Works	0	0	3,426,397	0	0	31,727	3,458,124
Development Disabilities	0	0	0	0	19,702,514	0	19,702,514
Animal Control	0	0	0	0	0	184,093	184,093
County Courts	0	0	0	0	0	362,728	362,728
County Public Safety	0	0	0	0	0	2,954,515	2,954,515
Tax Assessment and Collections	0	0	0	0	0	2,283,215	2,283,215
Public Transit	0	0	0	0	0	82,028	82,028
Community Mental Health	0	0	0	0	0	492	492
Addiction Treatment	0	0	0	0	0	99,051	99,051
Senior Citizens	0	0	0	0	0	59,758	59,758
Litter Control and Recycling	0	0	0	0	0	5,466	5,466
Elections	0	0	0	0	0	1,374	1,374
Capital Improvements	0	0	0	0	0	1,574,144	1,574,144
Total Restricted	<u>0</u>	<u>3,325,303</u>	<u>3,426,397</u>	<u>0</u>	<u>19,702,514</u>	<u>8,008,890</u>	<u>34,463,104</u>
Assigned:							
Projected Budgetary Deficit	895,220	0	0	0	0	0	895,220
Capital Improvements	0	0	0	0	0	3,201,087	3,201,087
Services and Supplies	258,612	0	0	0	0	0	258,612
Total Assigned	<u>1,153,832</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,201,087</u>	<u>4,354,919</u>
Unassigned	13,584,696	0	0	(685,389)	0	(11,068)	12,888,239
Total Fund Balances	<u>\$14,891,136</u>	<u>\$3,362,568</u>	<u>\$3,909,612</u>	<u>(\$685,389)</u>	<u>\$19,724,555</u>	<u>\$11,235,592</u>	<u>\$52,438,074</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2023***

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, 2023***

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, the County's bank balance was \$14,001,761. Federal deposit insurance covered \$10,376,458 of the bank balance and \$3,625,303 was uninsured. Of the remaining uninsured bank balance, the County was exposed to custodial risk with \$3,625,303 being uninsured and collateralized with securities held in the Ohio Pooled collateral System.

B. Cash with Fiscal Agents

In addition to deposits and investments, the County has uninsured and collateralized cash in the amount of \$6,939,904 being held by MEORC.

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

C. Investments

The County’s investments at December 31, 2023 were as follows:

	Fair Value	Credit Rating	Investment Maturities (in Years)		
			less than 1	1-3	3-5
FHLMC	\$948,228	AA+ ¹	\$714,525	\$233,703	\$0
FNMA	1,612,455	AA+ ¹	609,658	1,002,797	0
FFCB	5,619,142	AA+ ¹	1,762,458	1,452,061	2,404,623
FHLB	8,001,384	AA+ ¹	571,953	4,751,657	2,677,774
Negotiable CD's	18,879,575	AAA ²	5,143,129	5,691,213	8,045,233
TVA	497,770	n/a	0	0	497,770
FAMC	1,908,347	n/a	0	830,040	1,078,307
FARMER MAC	1,220,389	n/a	0	0	1,220,389
Money Market	38,048	n/a	38,048	0	0
Commercial Paper	1,480,050	A-1	1,480,050	0	0
STAR Ohio	3,803,615	AAAm ¹	3,803,615	0	0
Total Investments	<u>\$44,009,003</u>		<u>\$14,123,436</u>	<u>\$13,961,471</u>	<u>\$15,924,096</u>

¹ Standard & Poor’s

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

^{n/a} Not Applicable

The County’s investments in federal agency securities (FHLMC, FNMA, FFCB, FHLB, FAMC, FARMER MAC), commercial paper, Money Market 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, 2.1% are FHLMC, 3.7% are FNMA, 12.8% are FFCB, 18.2% are FHLB, 4.3% are FAMC, 2.8% are Farmer MAC, 1.1% are TVA, 42.9% are negotiable CD’s, 3.4% are Commercial Paper, 8.6% is STAR Ohio and 0.1% is Money Market Fund.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2023***

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

C. Investments

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

Component Units

At year end, Knox County Airport’s bank balance was \$837,047. 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 \$6,894 in investments.

At December 31, 2023, the carrying amount of the Knox County Land Reutilization Corporation's deposits was \$125,175. Based on the criteria described in GASB Statement Number 40, Deposits and Investment Risk Disclosures, as of December 31, 2023, all of this amount was covered by the Federal Deposit Insurance Corporation (FDIC). Custodial credit risk is the risk that in the event of bank failure, that the Corporation's deposits may not be returned to it. The Corporation was not exposed to custodial credit risk.

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2023***

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. A reappraisal of property is required every six years and a Triennial Update is performed every 3 years. The last revaluation was completed in 2020 with the Triennial update in 2023. Real property taxes are payable annually or semiannually. The first payment was due February 17, 2023, with the remainder payable by July 7, 2023.

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, 2023. 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 2023 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, 2023, was \$12.99 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2023 property tax receipts were based are as follows:

Real Property	\$1,542,703,900
Public Utility Personal Property	<u>142,590,300</u>
Total Assessed Value	<u>\$1,685,294,200</u>

Real Estate Tax Abatements

As of December 31, 2023, 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, 2023***

NOTE 7 – PROPERTY TAXES (Continued)

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

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

The County has entered into agreements to abate property taxes through these programs. During 2023, 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	\$ 22,504
Total	<u>\$ 22,504</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 2023, 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	\$ 16,707	\$ 30,660	\$ 47,367
Total	<u>\$ 16,707</u>	<u>\$ 30,660</u>	<u>\$ 47,367</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2023***

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 2023 amounted to \$14,311,331 with \$12,457,361 credited to the General Fund and \$1,853,970 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, 2023**

NOTE 9 - RECEIVABLES

Receivables at December 31, 2023, 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	\$105,876	Youth Services Grant	8,467
Homestead and Rollback Reimbursement	268,351	VOCA Grant	35,666
Casino Fees	450,064	Jail Diversion Grant	29,564
Local Government	415,558	Child Support Enforcement Grant	82,173
Municipal Court Fines & Costs	4,388	Law Library Quarterly Payment	997
Humane Officer/IT	109,964	Dog and Kennel	585
Public Defender	53,573	Community Health Homestead and Rollback Reimbursement	55,854
Board of Elections	21,330	Senior Citizen Homestead and Rollback Reimbursement	8,847
Board of Elections	90,228	Justice Reinvestment/Incentive	68,428
Sheriff Contracts	13,051	Knox Area Transit	407,631
Total General Fund	<u>1,532,383</u>	Targeted Comm Alt to Prison	90,641
Public Assistance Fund	377,288	Presentence Investigation Grant	5,644
Total Public Assistance Fund	<u>377,288</u>	Emergency Management Enforcement and Education	17,371 110
Motor Vehicle and Gasoline Tax Fund		Adult Probation	37,500
Fines and Forfeitures	705	Total Nonmajor Special Revenue Funds	<u>849,478</u>
Motor Vehicle District Registration	258,018	Nonmajor Capital Projects Funds	
County Motor Vehicle	473,302	Community Development Block Grant	332,761
Road Miles	211,909	Total Governmental Fund Types	<u>\$7,277,321</u>
5% County Equalization	95,602	Custodial Funds	
New Permissive	270,347	Local Government	\$938,870
Old Permissive	135,137	Library Local Government	1,076,482
Gasoline Tax	2,019,948	Motor Vehicle Registration	80,573
Total Motor Vehicle and Gasoline Tax Fund	<u>3,464,968</u>	Township Road Miles	122,230
Children Service Board Fund		New Permissive	110,415
Homestead and Rollback Reimbursement	124,090	Old Permissive	51,241
Total Children Services Board	<u>124,090</u>	Gasoline Tax	1,636,732
Development Disabilities Fund		Total Custodial Funds	<u>\$4,016,543</u>
Homestead and Rollback Reimbursement	596,353		
	<u>596,353</u>		

KNOX COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2023***

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, 2023:

<u>Year Ending December 31,</u>	
2024	\$184,504
2025	184,504
2026	184,504
2027	2,109,504
2028-2030	<u>112,514</u>
Minimum Loan Payments	2,775,530
Less amount representing	
Unearned interest income	<u>(244,101)</u>
Net Investment in Loan	<u><u>\$2,531,429</u></u>

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KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

NOTE 11 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2023:

Historical Cost:

Class	December 31, 2022	Additions	Deletions	December 31, 2023
Capital assets not being depreciated:				
Land	\$5,326,798	\$459,408	\$0	\$5,786,206
Construction In Progress	602,545	3,453,102	(110,211)	3,945,436
Subtotal	5,929,343	3,912,510	(110,211)	9,731,642
Capital assets being depreciated:				
Buildings and Improvements	36,614,134	829,739	(273,569)	37,170,304
Machinery and Equipment	6,226,107	399,298	(226,426)	6,398,979
Vehicles	5,607,322	346,668	(444,020)	5,509,970
Computer Equipment	1,119,223	6,229	(40,571)	1,084,881
Infrastructure	67,205,035	3,806,513	(747,672)	70,263,876
Subtotal	116,771,821	5,388,447	(1,732,258)	120,428,010
Total Cost	\$122,701,164	\$9,300,957	(\$1,842,469)	\$130,159,652

Accumulated Depreciation:

Class	December 31, 2022	Additions	Deletions	December 31, 2023
Buildings and Improvements	(\$21,388,396)	(\$1,241,321)	\$146,597	(\$22,483,120)
Machinery and Equipment	(3,160,300)	(347,323)	94,942	(3,412,681)
Vehicles	(2,960,696)	(559,165)	349,351	(3,170,510)
Computer Equipment	(1,054,358)	(18,931)	40,571	(1,032,718)
Infrastructure	(23,348,711)	(2,334,547)	728,702	(24,954,556)
Total Depreciation	(\$51,912,461)	(\$4,501,287) *	\$1,360,163	(\$55,053,585)

Net Value:

\$70,788,703	\$75,106,067
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*Depreciation expenses were charges to governmental functions as follows:

General Government	
Legislative and Executive	\$816,359
Judicial	13,914
Public Safety	658,456
Public Works	2,648,568
Health	59,073
Human Services	304,917
Total Depreciation Expense	\$4,501,287

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

NOTE 11 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2023:

Historical Cost:

Class	December 31, 2022	Additions	Deletions	December 31, 2023
Capital assets not being depreciated:				
Land	\$347,189	\$0	\$0	\$347,189
Construction in Progress	133,577	917,434	0	1,051,011
Subtotal	480,766	917,434	0	1,398,200
Capital assets being depreciated:				
Buildings and Improvements	11,119,150	0	0	11,119,150
Machinery and Equipment	3,074,749	346,668	0	3,421,417
Vehicles	775,453	34,861	(22,399)	787,915
Computer Equipment	454,398	0	0	454,398
Sewer and Water Lines	2,278,057	0	0	2,278,057
Subtotal	17,701,807	381,529	(22,399)	18,060,937
Total Cost	\$18,182,573	\$1,298,963	(\$22,399)	\$19,459,137

Accumulated Depreciation:

Class	December 31, 2022	Additions	Deletions	December 31, 2023
Buildings and Improvements	(\$2,424,529)	(\$236,680)	\$0	(\$2,661,209)
Machinery and Equipment	(1,115,055)	(140,579)	0	(1,255,634)
Vehicles	(324,236)	(84,939)	10,079	(399,096)
Computer Equipment	(70,132)	(14,095)	0	(84,227)
Sewer and Water Lines	(1,792,247)	(43,404)	0	(1,835,651)
Total Depreciation	(\$5,726,199)	(\$519,697)	\$10,079	(\$6,235,817)
Net Value:	\$12,456,374			\$13,223,320

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

NOTE 11 - CAPITAL ASSETS (Continued)

C. Component Unit Capital Assets

A summary of the Knox County Airport's capital assets at December 31, 2023, follows:

Knox County Airport

<i>Historical Cost:</i>	December 31,			December 31,
Class	2022	Additions	Deletions	2023
<i>Capital assets not being depreciated:</i>				
Land	\$744,837	\$0	\$0	\$744,837
Construction in Progress	124,513	0	(124,513)	0
Subtotal	869,350	0	(124,513)	744,837
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	3,774,539	1,089,192	0	4,863,731
Infrastructure	4,131,146	0	0	4,131,146
Machinery and Equipment	611,880	0	0	611,880
Vehicles	10,000	33,799	0	43,799
Computer Equipment	867	0	0	867
Subtotal	8,528,432	1,122,991	0	9,651,423
Total Cost	<u>\$9,397,782</u>	<u>\$1,122,991</u>	<u>(\$124,513)</u>	<u>\$10,396,260</u>
<i>Accumulated Depreciation:</i>				
Class	December 31,	Additions	Deletions	December 31,
	2022			2023
Buildings and Improvements	(\$1,019,524)	(\$165,964)	\$0	(\$1,185,488)
Infrastructure	(425,694)	(217,829)	0	(643,523)
Machinery and Equipment	(381,911)	(22,266)	0	(404,177)
Vehicles	(10,000)	(1,690)	0	(11,690)
Computer Equipment	(867)	0	0	(867)
Total Depreciation	<u>(\$1,837,996)</u>	<u>(\$407,749)</u>	<u>\$0</u>	<u>(\$2,245,745)</u>
<i>Net Value:</i>	<u>\$7,559,786</u>			<u>\$8,150,515</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2023***

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 \$100,000 to the Agency during 2023. 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 \$1,207,451 in property taxes for the MHR during 2023. Separate financial statements may be obtained by contacting the MHR at 1435 W Main St, Ste B, Newark, Ohio.

C. Eastern Ohio Housing Corporation/Summit Housing Development

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 and Summit Housing Development. These Corporations are non-profit charitable corporations which are 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 Corporations. County Board of Developmental Disabilities contributed \$0 during 2023 to Eastern Ohio Housing Corporation and \$400 in 2023 to Summit Housing Development. The Corporations are 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 Corporations, the Corporations 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 and Summit Housing Development at 431 Broad Blvd, Cuyahoga Falls, OH 44221.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2023***

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 2023. 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, 2023, MEORC maintained a balance of \$6,939,904 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 2023, 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, 2023***

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 \$261,551 in the form of insurance premiums during 2023 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, 2023***

NOTE 14 - RISK MANAGEMENT (Continued)

For 2023, 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. There are no outstanding claims as of December 31, 2023 and the County has closed the fund.

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, 2023***

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, 2023**

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%.

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.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

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. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit. 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.

	State and Local	Public Safety	Law Enforcement
2023			
Employer	14.0%	18.1%	18.1%
Employee *	10.0%	**	***
2023			
Employer:			
Pension	14.0%	18.1%	18.1%
Post-employment health care benefits ***	0.0%	0.0%	0.0%
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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2023***

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County’s contractually required contribution was \$3,035,500 for 2023. Of this amount, \$320,914 is reported as an intergovernmental payable.

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, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. 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	\$38,345,943
Proportion of the Net Pension Liability-2023	0.129810%
Proportion of the Net Pension Liability-2022	<u>0.133553%</u>
Percentage Change	<u>(0.003743%)</u>
Pension Expense	\$5,295,138

At December 31, 2023, 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	\$1,273,690
Changes of assumptions	405,097
Net difference between projected and actual earnings on pension plan investments	10,929,799
Change in proportionate share	8,095
County contributions subsequent to the measurement date	<u>3,035,500</u>
Total Deferred Outflows of Resources	<u>\$15,652,181</u>
Deferred Inflows of Resources	
Change in proportionate share	<u>\$455,549</u>
Total Deferred Inflows of Resources	<u>\$455,549</u>

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

\$3,035,500 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, 2024. 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
2024	\$1,169,724
2025	2,420,064
2026	3,217,173
2027	5,354,171
Total	\$12,161,132

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, 2022 and December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	December 31, 2022
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 2023. 2.05 percent simple, thereafter
Investment Rate of Return	6.9 percent
Actuarial Cost Method	Individual Entry Age
	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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2023***

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.

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 12.1 percent for 2022.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real estate 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. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized below:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	22.00 %	2.62 %
Domestic Equities	22.00	4.60
Real Estate	13.00	3.27
Private Equity	15.00	7.53
International Equities	21.00	5.51
Risk Parity	2.00	4.37
Other Investments	5.00	3.27
Total	100.00 %	

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2023***

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 County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 6.9 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (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	\$57,440,943	\$38,345,943	\$22,462,329

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2023***

NOTE 16 - DEFINED BENEFIT OPEB PLANS

Net OPEB Liability

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

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

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

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

The proportionate share of each plan’s unfunded benefits is presented as a long-term net OPEB liability 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.

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2023***

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

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. For those retiring on or after January 1, 2015, the allowance has been determined by applying a percentage to the base allowance. The percentage applied is based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance. Those who retired prior to January 1, 2015, will have an allowance of at least 75 percent of the base allowance.

Effective January 1, 2022, OPERS discontinued 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, 2023***

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 2023, 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 2023. 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 2023 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 2023.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2023***

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 liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability 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	\$805,869
Proportion of the Net OPEB Liability-2023	0.127810%
Proportion of the Net OPEB Liability-2022	<u>0.132398%</u>
Percentage Change	<u>(0.004588%)</u>
OPEB Expense	(\$1,390,285)

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
Deferred Outflows of Resources	
Changes of assumptions	\$787,111
Net difference between projected and actual earnings on pension plan investments	1,600,482
Change in proportionate share	<u>4,259</u>
Total Deferred Outflows of Resources	<u>\$2,391,852</u>
Deferred Inflows of Resources	
Changes in assumptions	\$64,767
Differences between expected and actual experience	201,014
Change in proportionate share	<u>6,582</u>
Total Deferred Inflows of Resources	<u>\$272,363</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2023***

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:	OPERS
2024	\$261,925
2025	585,319
2026	499,079
2027	773,166
Total	\$2,119,489

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, 2021, rolled forward to the measurement date of December 31, 2022. 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	5.22 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	4.05 percent
Prior measurement date	1.84 percent
Health Care Cost Trend Rate:	
Current measurement date	5.5 percent initial, 3.5 percent ultimate in 2036
Prior measurement date	5.5 percent initial, 3.5 percent ultimate in 2034
Actuarial Cost Method	Individual Entry Age Normal

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2023***

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.

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contributions are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 15.6 percent for 2022.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The 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 rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. 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, 2022, 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 %	2.56 %
Domestic Equities	26.00	4.60
Real Estate Investment Trust	7.00	4.70
International Equities	25.00	5.51
Risk Parity	2.00	4.37
Other investments	6.00	1.84
Total	100.00 %	

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2023***

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

Discount Rate A single discount rate of 5.22 percent was used to measure the OPEB liability on the measurement date of December 31, 2022. A single discount rate of 6.00 percent was used to measure the OPEB liability on the measurement date of December 31, 2021. 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 4.05 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 2054. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2054, 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 Liability (Asset) to Changes in the Discount Rate The following table presents the County’s proportionate share of the net OPEB liability (asset) calculated using the single discount rate of 5.22 percent, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (4.22 percent) or one-percentage-point higher (6.22 percent) than the current rate:

	1% Decrease (4.22%)	Current Discount Rate (5.22%)	1% Increase (6.22%)
	<u> </u>	<u> </u>	<u> </u>
County's proportionate share of the net OPEB liability (asset)	\$2,742,809	\$805,869	(\$792,424)

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2023***

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2023 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	\$755,359	\$805,869	\$862,719

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, 2023, the liability for compensated absences was \$1,772,100 for the entire County.

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

NOTE 18 - LONG-TERM LIABILITIES

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

	Balance December 31, 2022	Additions	(Reductions)	Balance December 31, 2023	Due Within One Year
Governmental Activities:					
General Obligation Bonds Payable					
2017 2.0-4.0% Children's Resource Center 2	\$2,225,000	\$0	(\$55,000)	\$2,170,000	\$60,000
2017 2.0-4.0% Jail Improvements	175,000	0	(15,000)	160,000	15,000
2017 2.0-4.0% Parking Lot	525,000	0	(30,000)	495,000	30,000
2017 2.0-4.0% Service Center	80,000	0	(5,000)	75,000	5,000
2019 2.75% Building Bonds	1,091,950	0	(143,600)	948,350	147,480
Unamortized Premium	72,328	0	(7,233)	65,095	0
2020 2.42% Health Building Bonds	269,422	0	(30,894)	238,528	31,636
Total General Obligation Bonds	<u>4,438,700</u>	<u>0</u>	<u>(286,727)</u>	<u>4,151,973</u>	<u>289,116</u>
Ohio Public Works Commission Loan Payable	59,653	0	(59,653)	0	0
Ohio Public Works Commission Loan Payable	10,179	0	(10,179)	0	0
Ohio Public Works Commission Loan Payable	247,500	0	(45,000)	202,500	45,000
Ohio Public Works Commission Loan Payable	24,843	0	(3,549)	21,294	3,549
Ohio Public Works Commission Loan Payable	213,501	0	(26,688)	186,813	26,688
Total OPWC Loans Payable*	<u>555,676</u>	<u>0</u>	<u>(145,069)</u>	<u>410,607</u>	<u>75,237</u>
2014 0.00% Local Government Innovation Loan*	113,750	0	(35,000)	78,750	35,000
Total Loans Payable	<u>113,750</u>	<u>0</u>	<u>(35,000)</u>	<u>78,750</u>	<u>35,000</u>
Installment Loans	169,297	0	(169,297)	0	0
Compensated Absences	1,503,470	1,863,652	(1,678,938)	1,688,184	1,247,729
Total Governmental Activities	<u>\$6,780,893</u>	<u>\$1,863,652</u>	<u>(\$2,315,031)</u>	<u>\$6,329,514</u>	<u>\$1,647,082</u>
Business-Type Activities:					
Ohio Water Development Authority Loans (OWDA):					
2000 2.00% Water Treatment Plant/Clearwells/Wellfield	\$13,620	\$0	(\$7,947)	\$5,673	\$5,673
2013 2.43% Jelloway WWTP Upgrades	705,085	0	(40,558)	664,527	27,870
Total Ohio Water Development Authority Loans*	<u>718,705</u>	<u>0</u>	<u>(48,505)</u>	<u>670,200</u>	<u>33,543</u>
General Obligation Bonds Payable:					
2017 2.0-4.0% Wastewater Refunding Bonds	3,355,000	0	(375,000)	2,980,000	385,000
Premium	90,836	0	(11,355)	79,481	0
Total General Obligation Bonds Payable	<u>3,445,836</u>	<u>0</u>	<u>(386,355)</u>	<u>3,059,481</u>	<u>385,000</u>
Ohio Public Works Commission Loan Payable*	619,911	0	(30,240)	589,671	30,239
2020 2.55% Installation Loan - Water Meters*	393,346	0	(51,991)	341,355	53,332
2019 3.90% Installation Loan - Truck*	229,898	0	(54,218)	175,680	56,333
Total Installation Loans Payable	<u>623,244</u>	<u>0</u>	<u>(106,209)</u>	<u>517,035</u>	<u>109,665</u>
Landfill Postclosure Care Liability	85,175	85,175	(85,175)	85,175	85,175
Compensated Absences	98,474	67,511	(82,069)	83,916	60,417
Total Business-Type Activities	<u>\$5,591,345</u>	<u>\$152,686</u>	<u>(\$738,553)</u>	<u>\$5,005,478</u>	<u>\$704,039</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, 2023**

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 0.00% Local Government Innovation Loan Payable	350,000
Total Governmental Activities	<u><u>\$7,569,837</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, 2023**

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, 2023 are as follows:

Governmental Activities:

Years	General Obligation Bonds		OPWC Loans Payable	Loan Payable
	Principal	Interest	Principal	Principal
2024	\$289,116	\$137,971	\$75,237	\$35,000
2025	294,038	128,851	75,236	35,000
2026	304,004	119,486	75,236	8,750
2027	314,099	110,936	75,236	0
2028	329,306	102,131	52,737	0
2029-2033	911,315	397,848	56,925	0
2034-2038	605,000	279,000	0	0
2039-2043	530,000	167,200	0	0
2044-2047	510,000	52,000	0	0
Totals	<u>\$4,086,878</u>	<u>\$1,495,423</u>	<u>\$410,607</u>	<u>\$78,750</u>

Business-type Activities:

Years	OWDA Loan Payable		General Obligation Bonds Bonds Payable		OPWC Loan Payable
	Principal	Interest	Principal	Interest	Principal
2024	\$33,543	\$16,216	\$385,000	\$97,200	\$30,239
2025	28,555	15,361	400,000	81,850	30,239
2026	29,255	14,660	415,000	65,850	30,239
2027	29,974	13,942	420,000	53,400	30,239
2028	30,709	13,206	440,000	40,800	30,239
2029-2034	165,232	54,346	920,000	41,550	151,198
2034-2038	186,534	33,045	0	0	151,198
2039-2043	166,398	9,265	0	0	136,080
Totals	<u>\$670,200</u>	<u>\$170,041</u>	<u>\$2,980,000</u>	<u>\$380,650</u>	<u>\$589,671</u>

Years	Installment Loan Payable	
	Principal	Interest
2024	\$109,665	\$15,560
2025	113,240	12,002
2026	116,934	8,323
2027	57,567	4,518
2028	59,053	3,050
2029-2030	60,576	1,545
Totals	<u>\$517,035</u>	<u>\$44,998</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2023***

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, 2023, \$423,900 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, 2023***

NOTE 20 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2023, consist of the following individual fund receivables and payables:

Due from/Due to Other Funds:	Recipient	Payer
General Fund	\$28,911	\$328
Public Assistance Fund	2,254,893	22,363
Childrens Services Board	9,489	2,015,894
Motor Vehicle and Gasoline Tax Fund	267	0
Developmental Disabilities Fund	0	10,283
American Rescue Plan Act Fund	0	670,394
Other Governmental Funds	8,011	252,388
Total Governmental Funds	2,301,571	2,971,650
Business-type Activities:		
Sewer District Fund	670,455	376
Total Due from/Due to Other Funds	\$2,972,026	\$2,972,026

The Due to/Due from Other Funds is for services provided by one fund for another fund.

The following balances at December 31, 2023 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	\$66,238	\$5,539,850
Public Assistance Fund	89,654	0
Children Services Board Fund	500,000	0
Other Governmental Funds	4,827,859	0
Total Governmental Funds	5,483,751	5,539,850
Business-Type Activities:		
Sewer District Fund	0	66,238
Landfill Fund	122,337	0
Totals	\$5,606,088	\$5,606,088

Transfers were made 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 and to provide additional resources for current operations and debt service.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2023***

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, 2023 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 2024. 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 \$113,886 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, 2023***

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, 2023, Industrial Revenue Bonds outstanding for Knox Community Hospital totaled \$6,215,000.

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	\$454,908
Public Assistance Fund	32,572
Motor Vehicle and Gasoline Tax Fund	653,829
Children Services Board Fund	15,499
Development Disabilities Fund	42,049
American Rescue Plan Act Fund	181,085
Other Governmental Funds	<u>1,078,062</u>
Total Governmental Funds	2,458,004
Proprietary Funds:	
Sewer District Fund	<u>286,179</u>
Total	<u><u>\$2,744,183</u></u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2023***

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, 2023***

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 units. 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, 2023***

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, 2023***

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, 2023.

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, 2023***

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, 2023***

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, 2023: a 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, 2023. 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, 2023***

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, 2023, 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 2023.

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, 2023***

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, 2023, \$125,175 was covered by Federal depository insurance, while the remaining balance was covered by the OPCS.

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

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. CAPITAL ASSETS

Capital asset balances and activity for the year ended December 31, 2023 are as follows:

<i>Historical Cost:</i>	December 31,			December 31,
Class	2022	Additions	Deletions	2023
Furniture and Equipment	\$8,141	\$28,224	\$0	\$36,365
Total Cost	<u>\$8,141</u>	<u>\$28,224</u>	<u>\$0</u>	<u>\$36,365</u>
<i>Accumulated Depreciation:</i>				
Class	December 31,	Additions	Deletions	December 31,
	2022			2023
Furniture and Equipment	(\$2,849)	(\$3,510)	\$0	(\$6,359)
Total Depreciation	<u>(\$2,849)</u>	<u>(\$3,510)</u>	<u>\$0</u>	<u>(\$6,359)</u>
<i>Net Value:</i>	<u>\$5,292</u>			<u>\$30,006</u>

Depreciation expense was charged to governmental functions as follows:

Administrative Expense	\$3,510
Total Depreciation Expense	\$3,510

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

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

G. 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 August 17, 2021 with ADF for \$250,000 does not have a set maturity and the interest is 0%.

		Balance December 31, 2022	Additions	Deletions	Balance December 31, 2023	Amount Due Within One Year
Long-Term Liabilities						
General Obligation Debt 2019		\$250,000	\$0	\$0	\$250,000	\$0
Total Long-Term Liabilities		\$250,000	\$0	\$0	\$250,000	\$0

NOTE 27 – SUBSEQUENT EVENTS

Knox County Commissioners approved a Service Center LTGO bond in the amount of \$1,400,000 and a HVAC LTGO bond in the amount of \$1,650,000.



REQUIRED SUPPLEMENTARY INFORMATION

KNOX COUNTY, OHIO

***Schedule of County's Proportionate Share of the Net Pension Liability
Last Ten 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 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>	<u>2023</u>
0.126165%	0.129488%	0.133035%	0.134534%	0.133553%	0.129810%
\$19,792,816	\$35,464,223	\$26,295,361	\$19,921,524	\$11,619,640	\$38,345,943
\$15,912,718	\$16,699,921	\$17,846,879	\$18,172,840	\$18,612,306	\$19,318,683
124.38%	212.36%	147.34%	109.62%	62.43%	198.49%
84.66%	74.70%	82.17%	86.88%	92.62%	75.74%

KNOX COUNTY, OHIO

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

Ohio Public Employees Retirement System

Year	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Contractually required contribution	\$1,881,744	\$1,935,876	\$2,032,875	\$2,167,777
Contributions in relation to the contractually required contribution	<u>1,881,744</u>	<u>1,935,876</u>	<u>2,032,875</u>	<u>2,167,777</u>
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's covered payroll	\$14,922,633	\$15,339,313	\$16,089,217	\$15,912,718
Contributions as a percentage of covered payroll	12.61%	12.62%	12.64%	13.62%

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

KNOX COUNTY, OHIO

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$2,443,008	\$2,609,172	\$2,654,226	\$2,713,661	\$2,812,497	\$3,035,500
<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>3,035,500</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$16,699,921	\$17,846,879	\$18,172,840	\$18,612,306	\$19,318,683	\$20,848,383
14.63%	14.62%	14.61%	14.58%	14.56%	14.56%

KNOX COUNTY, OHIO

Schedule of County's Proportionate Share of the Net Other Postemployment Benefits (OPEB) Liability (Asset) Last Seven 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>	<u>2023</u>
0.130687%	0.132704%	0.132398%	0.127810%
\$18,051,269	(\$2,364,235)	(\$4,146,914)	\$805,869
\$17,846,879	\$18,172,840	\$18,612,306	\$19,318,683
101.15%	(13.01%)	(22.28%)	4.17%
47.80%	115.57%	128.23%	94.79%

KNOX COUNTY, OHIO

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

Ohio Public Employees Retirement System

Year	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Contractually required contribution	\$298,453	\$306,786	\$321,784	\$159,127
Contributions in relation to the contractually required contribution	<u>298,453</u>	<u>306,786</u>	<u>321,784</u>	<u>159,127</u>
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's covered payroll	\$14,922,633	\$15,339,313	\$16,089,217	\$15,912,718
Contributions as a percentage of covered payroll	2.00%	2.00%	2.00%	1.00%

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

KNOX COUNTY, OHIO

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$0	\$0	\$0	\$0	\$0	\$0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$16,699,921	\$17,846,879	\$18,172,840	\$18,612,306	\$19,318,683	\$20,848,383
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

***Notes to the Required Supplementary Information
For the Year Ended December 31, 2023***

NET PENSION LIABILITY

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms: There were no changes in benefit terms for the period 2014-2023.

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.

2023: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

***Notes to the Required Supplementary Information
For the Year Ended December 31, 2023***

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, and 2023.

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.

***Notes to the Required Supplementary Information
For the Year Ended December 31, 2023***

NET OPEB LIABILITY (ASSET) (Continued)

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS) (Continued)

2023: The following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The Municipal Bond Rate changed from 1.84% to 4.05%
- The single discount rate changed from 6.00% to 5.22%.

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*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

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

Nonmajor Governmental Funds

Special Revenue Funds

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

Dog and Kennel Fund

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

Indigent Guardianship Fund

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

Conduct of Business Fund

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

Courts Computer Fund

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

Recorder's Equipment Fund

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

Courts' Computer Research Fund

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

Probate-Juvenile Special Project Fund

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

(Continued)

Special Revenue Funds (Continued)

Juvenile Court Social Workers Fund

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

Specialized Docket Fund

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

Justice Reinvestment and Incentive Grant Fund

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

Presentence Investigation Grant Fund

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

Automated Title Processing Fund

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

Law Library Fund

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

Delinquent Tax Assessment Collection Fund

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

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

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

Marine Patrol Grant Fund

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

(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.

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.

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.

(Continued)

Special Revenue Funds (Continued)

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

Capital Projects Funds

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

Permanent Improvement Fund

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

Dog and Kennel Equipment Fund

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

Community Development Block Grant Fund

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

Engineering Projects Fund

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

Service Center Fund

The fund accounts for future capital renovation/expansion expenditures of the Knox County Service Center.

Courthouse Fund

The fund accounts for future capital renovation/expansion expenditures of the Knox County Courthouse.

Sheriff Office/Jail Fund

The fund accounts for future capital expansion expenditures of the Knox County Sheriff Office/Jail.

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2023**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 6,697,561	\$ 37,973	\$ 3,304,619	\$ 10,040,153
Cash and Cash Equivalents in Segregated Accounts	107,893	0	0	107,893
Receivables:				
Taxes	2,976,102	0	0	2,976,102
Accounts	65,005	0	0	65,005
Intergovernmental	849,478	0	332,761	1,182,239
Interest	208	0	3	211
Special Assessments	6,026	0	0	6,026
Loans	1,303,133	2,531,429	0	3,834,562
Due from Other Funds	8,011	0	0	8,011
Prepaid Items	36,683	0	0	36,683
Total Assets	\$ 12,050,100	\$ 2,569,402	\$ 3,637,383	\$ 18,256,885
Liabilities:				
Accounts Payable	\$ 174,842	\$ 0	\$ 341,333	\$ 516,175
Accrued Wages and Benefits Payable	88,512	0	0	88,512
Intergovernmental Payable	68,741	0	0	68,741
Contracts Payable	4,042	0	86,507	90,549
Matured Bonds and Interest Payable	0	48,379	0	48,379
Due to Other Funds	252,388	0	0	252,388
Total Liabilities	588,525	48,379	427,840	1,064,744
Deferred Inflows of Resources:				
Property Taxes	2,281,007	0	0	2,281,007
Unavailable Revenue	1,136,513	2,531,429	7,600	3,675,542
Total Deferred Inflows of Resources	3,417,520	2,531,429	7,600	5,956,549
Fund Balances:				
Nonspendable	36,683	0	0	36,683
Restricted	8,007,372	0	1,518	8,008,890
Assigned	0	0	3,201,087	3,201,087
Unassigned	0	(10,406)	(662)	(11,068)
Total Fund Balances	8,044,055	(10,406)	3,201,943	11,235,592
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 12,050,100	\$ 2,569,402	\$ 3,637,383	\$ 18,256,885

KNOX COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2023**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 4,435,484	\$ 0	\$ 0	\$ 4,435,484
Intergovernmental Revenues	4,503,946	0	1,942,007	6,445,953
Charges for Services	2,369,473	0	0	2,369,473
Licenses and Permits	248,281	0	0	248,281
Investment Earnings	37,804	0	998	38,802
Special Assessments	5,884	0	0	5,884
Fines and Forfeitures	58,708	0	0	58,708
All Other Revenue	217,665	332,323	0	549,988
Total Revenue	11,877,245	332,323	1,943,005	14,152,573
Expenditures:				
Current:				
General Government				
Legislative and Executive	1,297,682	0	0	1,297,682
Judicial	382,613	0	0	382,613
Public Safety	3,062,416	0	0	3,062,416
Public Works	13,022	0	0	13,022
Health	447,352	0	0	447,352
Human Services	4,178,376	0	0	4,178,376
Intergovernmental	2,407,028	0	0	2,407,028
Capital Outlay	10,702	0	4,838,464	4,849,166
Debt Service:				
Principal Retirement	110,555	424,563	0	535,118
Interest and Fiscal Charges	3,737	145,150	0	148,887
Total Expenditures	11,913,483	569,713	4,838,464	17,321,660
Excess (Deficiency) of Revenues Over Expenditures	(36,238)	(237,390)	(2,895,459)	(3,169,087)
Other Financing Sources (Uses):				
Transfers In	1,018,201	249,228	3,560,430	4,827,859
Total Other Financing Sources (Uses)	1,018,201	249,228	3,560,430	4,827,859
Net Change in Fund Balances	981,963	11,838	664,971	1,658,772
Fund Balances at Beginning of Year	7,062,092	(22,244)	2,536,972	9,576,820
Fund Balances End of Year	\$ 8,044,055	\$ (10,406)	\$ 3,201,943	\$ 11,235,592

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023**

	Dog and Kennel	Indigent Guardianship	Conduct of Business	Courts Computer
Assets:				
Cash and Cash Equivalents	\$ 202,306	\$ 2,750	\$ 10,968	\$ 133,126
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	9,337	450	48	8,217
Intergovernmental	585	0	0	0
Interest	0	0	0	208
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	\$ 213,397	\$ 3,200	\$ 11,016	\$ 141,551
Liabilities:				
Accounts Payable	\$ 20,141	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	4,514	0	0	0
Intergovernmental Payable	3,480	0	0	0
Contracts Payable	0	0	0	125
Due to Other Funds	0	0	0	0
Total Liabilities	28,135	0	0	125
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	184,093	3,200	11,016	141,426
Total Fund Balances	185,262	3,200	11,016	141,426
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 213,397	\$ 3,200	\$ 11,016	\$ 141,551

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023**

	Courts' Computer Research	Probate- Juvenile Special Project	Juvenile Court Social Workers	Specialized Docket
Assets:				
Cash and Cash Equivalents	\$ 5,227	\$ 132,668	\$ 85,808	\$ 1,993
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	153	1,722	112	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	\$ 5,380	\$ 134,390	\$ 85,920	\$ 1,993
Liabilities:				
Accounts Payable	\$ 0	\$ 1,925	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	0	0	0
Intergovernmental Payable	0	0	0	676
Contracts Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Total Liabilities	0	1,925	0	676
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	5,380	132,465	85,920	1,317
Total Fund Balances	5,380	132,465	85,920	1,317
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 5,380	\$ 134,390	\$ 85,920	\$ 1,993

KNOX COUNTY, OHIO

Justice Reinvestment and Incentive Grant	Presentence Investigation Grant	Law Library	Delinquent Tax Assessment Collection	VOCA and SVAA Grant	Marine Patrol Grant
\$ 38,288	\$ 9,846	\$ 32,430	\$ 203,596	\$ 18,594	\$ 751
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	1,275	0	0
68,428	5,644	997	0	35,666	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	620	507	0
<u>\$ 106,716</u>	<u>\$ 15,490</u>	<u>\$ 33,427</u>	<u>\$ 205,491</u>	<u>\$ 54,767</u>	<u>\$ 751</u>
\$ 10	\$ 0	\$ 0	\$ 3,102	\$ 0	\$ 751
1,034	0	0	0	920	0
766	0	209	448	650	0
0	0	2,193	0	41	0
0	0	0	0	0	0
<u>1,810</u>	<u>0</u>	<u>2,402</u>	<u>3,550</u>	<u>1,611</u>	<u>751</u>
0	0	0	0	0	0
35,230	2,888	0	0	29,796	0
<u>35,230</u>	<u>2,888</u>	<u>0</u>	<u>0</u>	<u>29,796</u>	<u>0</u>
0	0	0	620	507	0
69,676	12,602	31,025	201,321	22,853	0
<u>69,676</u>	<u>12,602</u>	<u>31,025</u>	<u>201,941</u>	<u>23,360</u>	<u>0</u>
<u>\$ 106,716</u>	<u>\$ 15,490</u>	<u>\$ 33,427</u>	<u>\$ 205,491</u>	<u>\$ 54,767</u>	<u>\$ 751</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023**

	Indigent Drivers Monitoring	Common Pleas Jail Diversion Grant	Targeted Community Alternative to Prison Grant	911 Emergency Calling System
Assets:				
Cash and Cash Equivalents	\$ 1,195	\$ 21,686	\$ 270,988	\$ 1,636,160
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	641,716
Accounts	0	0	0	0
Intergovernmental	0	29,564	90,641	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	1,080	0	11,901
Total Assets	\$ 1,195	\$ 52,330	\$ 361,629	\$ 2,289,777
Liabilities:				
Accounts Payable	\$ 0	\$ 224	\$ 0	\$ 1,317
Accrued Wages and Benefits Payable	0	0	2,069	26,149
Intergovernmental Payable	0	0	1,445	18,999
Contracts Payable	0	0	0	115
Due to Other Funds	0	0	0	0
Total Liabilities	0	224	3,514	46,580
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	0	13,701	45,320	453,353
Total Deferred Inflows of Resources	0	13,701	45,320	453,353
Fund Balances:				
Nonspendable	0	1,080	0	11,901
Restricted	1,195	37,325	312,795	1,777,943
Total Fund Balances	1,195	38,405	312,795	1,789,844
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,195	\$ 52,330	\$ 361,629	\$ 2,289,777

KNOX COUNTY, OHIO

Litter Control and Recycling	Child Support Enforcement Agency	Real Estate Assessment	Youth Services Grant	Ditch Maintenance	Emergency Management Agency
\$ 9,941	\$ 198,909	\$ 2,092,795	\$ 150,606	\$ 11,537	\$ 97,237
0	0	0	0	0	0
0	0	0	0	0	0
0	17,444	0	1,570	0	0
0	82,173	0	8,467	0	17,371
0	0	0	0	0	0
0	0	0	0	6,026	0
0	0	0	0	0	0
0	0	0	0	0	0
412	4,131	1,935	2,457	0	842
<u>\$ 10,353</u>	<u>\$ 302,657</u>	<u>\$ 2,094,730</u>	<u>\$ 163,100</u>	<u>\$ 17,563</u>	<u>\$ 115,450</u>
\$ 2,435	\$ 119	\$ 0	\$ 5,775	\$ 0	\$ 348
874	9,358	5,685	0	0	2,462
610	6,735	3,992	0	0	1,732
0	0	1,224	0	0	298
556	182,084	0	0	0	0
<u>4,475</u>	<u>198,296</u>	<u>10,901</u>	<u>5,775</u>	<u>0</u>	<u>4,840</u>
0	0	0	0	0	0
0	0	0	4,233	6,026	17,371
0	0	0	4,233	6,026	17,371
412	4,131	1,935	2,457	0	842
5,466	100,230	2,081,894	150,635	11,537	92,397
5,878	104,361	2,083,829	153,092	11,537	93,239
<u>\$ 10,353</u>	<u>\$ 302,657</u>	<u>\$ 2,094,730</u>	<u>\$ 163,100</u>	<u>\$ 17,563</u>	<u>\$ 115,450</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023**

	Marriage License	Knox Area Transit	Help America Vote Act	Storm Water Management
Assets:				
Cash and Cash Equivalents	\$ 14,295	\$ 150,169	\$ 1,374	\$ 20,847
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	1,376	8,359	0	0
Intergovernmental	0	407,631	0	0
Interest	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	7,947	0	0
Prepaid Items	0	10,792	0	41
Total Assets	\$ 15,671	\$ 584,898	\$ 1,374	\$ 20,888
Liabilities:				
Accounts Payable	\$ 0	\$ 23,278	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	33,608	0	0
Intergovernmental Payable	0	27,176	0	657
Contracts Payable	0	46	0	0
Due to Other Funds	0	339	0	0
Total Liabilities	0	84,447	0	657
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	0	407,631	0	0
Total Deferred Inflows of Resources	0	407,631	0	0
Fund Balances:				
Nonspendable	0	10,792	0	41
Restricted	15,671	82,028	1,374	20,190
Total Fund Balances	15,671	92,820	1,374	20,231
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 15,671	\$ 584,898	\$ 1,374	\$ 20,888

KNOX COUNTY, OHIO

Continuing Professional Training	Concealed Handgun License	WIA Programs	Common Pleas Special Project	Supervision Fee	Parenting Seminar
\$ 5,519	\$ 45,870	\$ 340,884	\$ 89,351	\$ 102,029	\$ 2,811
0	0	0	0	0	0
0	0	0	0	0	0
0	2,984	0	11,145	813	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	64	0	0	0	0
0	283	0	0	513	0
<u>\$ 5,519</u>	<u>\$ 49,201</u>	<u>\$ 340,884</u>	<u>\$ 100,496</u>	<u>\$ 103,355</u>	<u>\$ 2,811</u>
\$ 0	\$ 4,500	\$ 1,406	\$ 0	\$ 741	\$ 0
0	0	0	800	0	0
0	0	0	348	92	0
0	0	0	0	0	0
0	0	69,409	0	0	0
<u>0</u>	<u>4,500</u>	<u>70,815</u>	<u>1,148</u>	<u>833</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	283	0	0	513	0
<u>5,519</u>	<u>44,418</u>	<u>270,069</u>	<u>99,348</u>	<u>102,009</u>	<u>2,811</u>
<u>5,519</u>	<u>44,701</u>	<u>270,069</u>	<u>99,348</u>	<u>102,522</u>	<u>2,811</u>
<u>\$ 5,519</u>	<u>\$ 49,201</u>	<u>\$ 340,884</u>	<u>\$ 100,496</u>	<u>\$ 103,355</u>	<u>\$ 2,811</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023**

	Immobilized Vehicle	Adult Probation Grant	Enforcement and Education	OneOhio Opioid Settlement
Assets:				
Cash and Cash Equivalents	\$ 2,603	\$ 77,821	\$ 2,335	\$ 99,051
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	0	37,500	110	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	<u>\$ 2,603</u>	<u>\$ 115,321</u>	<u>\$ 2,445</u>	<u>\$ 99,051</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 49,450	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	1,039	0	0
Intergovernmental Payable	0	726	0	0
Contracts Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Total Liabilities	<u>0</u>	<u>51,215</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	0	18,750	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>18,750</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	2,603	45,356	2,445	99,051
Total Fund Balances	<u>2,603</u>	<u>45,356</u>	<u>2,445</u>	<u>99,051</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,603</u>	<u>\$ 115,321</u>	<u>\$ 2,445</u>	<u>\$ 99,051</u>

KNOX COUNTY, OHIO

Commissary	Law Enforcement	Revolving Loan	Work Release	Social Security Incentives	K - 9
\$ 0	\$ 0	\$ 313,890	\$ 0	\$ 0	\$ 0
80,195	15,548	0	1,327	10,757	66
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	1,303,133	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 80,195</u>	<u>\$ 15,548</u>	<u>\$ 1,617,023</u>	<u>\$ 1,327</u>	<u>\$ 10,757</u>	<u>\$ 66</u>
\$ 0	\$ 0	\$ 44,397	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>44,397</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
80,195	15,548	1,572,626	1,327	10,757	66
80,195	15,548	1,572,626	1,327	10,757	66
<u>\$ 80,195</u>	<u>\$ 15,548</u>	<u>\$ 1,617,023</u>	<u>\$ 1,327</u>	<u>\$ 10,757</u>	<u>\$ 66</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023**

	Community Mental Health	Senior Citizens	Lodging Tax	Total Nonmajor Special Revenue Funds
Assets:				
Cash and Cash Equivalents	\$ 0	\$ 59,307	\$ 0	\$ 6,697,561
Cash and Cash Equivalents in Segregated Accounts	0	0	0	107,893
Receivables:				
Taxes	1,207,451	1,112,012	14,923	2,976,102
Accounts	0	0	0	65,005
Intergovernmental	55,854	8,847	0	849,478
Interest	0	0	0	208
Special Assessments	0	0	0	6,026
Loans	0	0	0	1,303,133
Due from Other Funds	0	0	0	8,011
Prepaid Items	0	0	0	36,683
Total Assets	\$ 1,263,305	\$ 1,180,166	\$ 14,923	\$ 12,050,100
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 14,923	\$ 174,842
Accrued Wages and Benefits Payable	0	0	0	88,512
Intergovernmental Payable	0	0	0	68,741
Contracts Payable	0	0	0	4,042
Due to Other Funds	0	0	0	252,388
Total Liabilities	0	0	14,923	588,525
Deferred Inflows of Resources:				
Property Taxes	1,187,387	1,093,620	0	2,281,007
Unavailable Revenue	75,426	26,788	0	1,136,513
Total Deferred Inflows of Resources	1,262,813	1,120,408	0	3,417,520
Fund Balances:				
Nonspendable	0	0	0	36,683
Restricted	492	59,758	0	8,007,372
Total Fund Balances	492	59,758	0	8,044,055
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,263,305	\$ 1,180,166	\$ 14,923	\$ 12,050,100

KNOX COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023***

	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	41,206	9,195	1,161	68,820
Licenses and Permits	214,851	0	0	0
Investment Earnings	0	0	0	5,016
Special Assessments	0	0	0	0
Fines and Forfeitures	7,170	0	0	0
All Other Revenue	14,923	0	0	0
Total Revenue	278,150	9,195	1,161	73,836
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	20,362	0	46,267
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	369,081	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	369,081	20,362	0	46,267
Excess (Deficiency) of Revenues Over Expenditures	(90,931)	(11,167)	1,161	27,569
Other Financing Sources (Uses):				
Transfers In	238,232	0	0	0
Total Other Financing Sources (Uses)	238,232	0	0	0
Net Change in Fund Balances	147,301	(11,167)	1,161	27,569
Fund Balances at Beginning of Year	37,961	14,367	9,855	113,857
Fund Balances End of Year	\$ 185,262	\$ 3,200	\$ 11,016	\$ 141,426

(Continued)

KNOX COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023**

	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	2,958	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	27,109	0	0
All Other Revenue	0	4,702	8,113	33
Total Revenue	<u>2,958</u>	<u>31,811</u>	<u>8,113</u>	<u>60,033</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	2,953	0	0	58,716
Public Safety	0	41,991	10,451	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>2,953</u>	<u>41,991</u>	<u>10,451</u>	<u>58,716</u>
Excess (Deficiency) of Revenues Over Expenditures	5	(10,180)	(2,338)	1,317
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	5	(10,180)	(2,338)	1,317
Fund Balances at Beginning of Year	<u>5,375</u>	<u>142,645</u>	<u>88,258</u>	<u>0</u>
Fund Balances End of Year	<u>\$ 5,380</u>	<u>\$ 132,465</u>	<u>\$ 85,920</u>	<u>\$ 1,317</u>

KNOX COUNTY, OHIO

Justice Reinvestment and Incentive Grant	Presentence Investigation Grant	Law Library	Delinquent Tax Assessment Collection	VOCA and SVAA Grant	Marine Patrol Grant
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
134,145	10,762	0	0	43,551	21,788
0	0	0	188,892	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	17,494	0	0	0
176	24	3	7,465	129	0
<u>134,321</u>	<u>10,786</u>	<u>17,497</u>	<u>196,357</u>	<u>43,680</u>	<u>21,788</u>
0	0	0	179,221	57,863	0
0	0	27,793	0	0	0
113,627	9,192	0	0	0	29,051
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>113,627</u>	<u>9,192</u>	<u>27,793</u>	<u>179,221</u>	<u>57,863</u>	<u>29,051</u>
20,694	1,594	(10,296)	17,136	(14,183)	(7,263)
0	0	0	0	22,458	7,263
0	0	0	0	22,458	7,263
20,694	1,594	(10,296)	17,136	8,275	0
48,982	11,008	41,321	184,805	15,085	0
<u>\$ 69,676</u>	<u>\$ 12,602</u>	<u>\$ 31,025</u>	<u>\$ 201,941</u>	<u>\$ 23,360</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, 2023**

	Indigent Drivers Monitoring	Common Pleas Jail Diversion Grant	Targeted Community Alternative to Prison Grant	911 Emergency Calling System
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 1,853,970
Intergovernmental Revenues	0	57,662	181,281	119,609
Charges for Services	395	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	82	178	2,653
Total Revenue	395	57,744	181,459	1,976,232
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	58,850	115,616	2,024,362
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	110,555
Interest and Fiscal Charges	0	0	0	3,737
Total Expenditures	0	58,850	115,616	2,138,654
Excess (Deficiency) of Revenues Over Expenditures	395	(1,106)	65,843	(162,422)
Other Financing Sources (Uses):				
Transfers In	0	0	0	650,248
Total Other Financing Sources (Uses)	0	0	0	650,248
Net Change in Fund Balances	395	(1,106)	65,843	487,826
Fund Balances at Beginning of Year	800	39,511	246,952	1,302,018
Fund Balances End of Year	\$ 1,195	\$ 38,405	\$ 312,795	\$ 1,789,844

KNOX COUNTY, OHIO

Litter Control and Recycling	Child Support Enforcement Agency	Real Estate Assessment	Youth Services Grant	Ditch Maintenance	Emergency Management Agency
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
70,981	835,302	0	287,716	0	121,851
0	191,600	969,584	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	5,884	0
0	0	0	0	0	0
855	78,342	5,616	12,380	0	35,024
<u>71,836</u>	<u>1,105,244</u>	<u>975,200</u>	<u>300,096</u>	<u>5,884</u>	<u>156,875</u>
0	0	673,284	0	0	0
0	0	0	0	0	0
0	0	0	290,823	0	215,484
0	0	0	0	0	0
78,082	0	0	0	0	0
0	992,607	0	0	0	0
0	0	0	0	0	0
0	0	0	0	10,702	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>78,082</u>	<u>992,607</u>	<u>673,284</u>	<u>290,823</u>	<u>10,702</u>	<u>215,484</u>
(6,246)	112,637	301,916	9,273	(4,818)	(58,609)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100,000</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100,000</u>
(6,246)	112,637	301,916	9,273	(4,818)	41,391
12,124	(8,276)	1,781,913	143,819	16,355	51,848
<u>\$ 5,878</u>	<u>\$ 104,361</u>	<u>\$ 2,083,829</u>	<u>\$ 153,092</u>	<u>\$ 11,537</u>	<u>\$ 93,239</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, 2023**

	Marriage License	Knox Area Transit	Help America Vote Act	Storm Water Management
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	1,620,877	0	0
Charges for Services	11,848	618,071	0	13,684
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	46,625	5	9
Total Revenue	<u>11,848</u>	<u>2,285,573</u>	<u>5</u>	<u>13,693</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	8,642	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	13,022
Health	189	0	0	0
Human Services	0	2,721,017	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>189</u>	<u>2,721,017</u>	<u>8,642</u>	<u>13,022</u>
Excess (Deficiency) of Revenues Over Expenditures	11,659	(435,444)	(8,637)	671
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	11,659	(435,444)	(8,637)	671
Fund Balances at Beginning of Year	<u>4,012</u>	<u>528,264</u>	<u>10,011</u>	<u>19,560</u>
Fund Balances End of Year	<u>\$ 15,671</u>	<u>\$ 92,820</u>	<u>\$ 1,374</u>	<u>\$ 20,231</u>

KNOX COUNTY, OHIO

Continuing Professional Training	Concealed Handgun License	WIA Programs	Common Pleas Special Project	Supervision Fee	Parenting Seminar
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	531,882	0	36,710	0
0	66,232	1,000	82,717	46,513	2,460
0	33,430	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	87	0	107	6	14
<u>0</u>	<u>99,749</u>	<u>532,882</u>	<u>82,824</u>	<u>83,229</u>	<u>2,474</u>
0	0	0	0	0	0
0	0	0	55,734	53,753	2,122
800	95,196	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	464,751	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>800</u>	<u>95,196</u>	<u>464,751</u>	<u>55,734</u>	<u>53,753</u>	<u>2,122</u>
(800)	4,553	68,131	27,090	29,476	352
0	0	0	0	0	0
0	0	0	0	0	0
(800)	4,553	68,131	27,090	29,476	352
6,319	40,148	201,938	72,258	73,046	2,459
<u>\$ 5,519</u>	<u>\$ 44,701</u>	<u>\$ 270,069</u>	<u>\$ 99,348</u>	<u>\$ 102,522</u>	<u>\$ 2,811</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, 2023***

	Immobilized Vehicle	Adult Probation Grant	Enforcement and Education	OneOhio Opioid Settlement
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	93,750	0	122,126
Charges for Services	305	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	1,210	0
All Other Revenue	0	14	0	0
Total Revenue	305	93,764	1,210	122,126
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	50,000
Judicial	0	114,913	0	0
Public Safety	0	0	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	0	114,913	0	50,000
Excess (Deficiency) of Revenues				
Over Expenditures	305	(21,149)	1,210	72,126
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	305	(21,149)	1,210	72,126
Fund Balances at Beginning of Year	2,298	66,505	1,235	26,925
Fund Balances End of Year	\$ 2,603	\$ 45,356	\$ 2,445	\$ 99,051

KNOX COUNTY, OHIO

Commissary	Law Enforcement	Drug Enforcement	Revolving Loan	Work Release	Social Security Incentives	K - 9
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0	0
49,832	0	0	0	0	3,000	0
0	0	0	0	0	0	0
0	4	0	32,784	0	0	0
0	0	0	0	0	0	0
0	5,725	0	0	0	0	0
0	0	0	0	0	0	100
<u>49,832</u>	<u>5,729</u>	<u>0</u>	<u>32,784</u>	<u>0</u>	<u>3,000</u>	<u>100</u>
0	0	0	44,397	0	0	0
0	0	0	0	0	0	0
32,433	16,738	1,160	0	0	6,511	131
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	1	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>32,433</u>	<u>16,738</u>	<u>1,160</u>	<u>44,398</u>	<u>0</u>	<u>6,511</u>	<u>131</u>
17,399	(11,009)	(1,160)	(11,614)	0	(3,511)	(31)
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>17,399</u>	<u>(11,009)</u>	<u>(1,160)</u>	<u>(11,614)</u>	<u>0</u>	<u>(3,511)</u>	<u>(31)</u>
62,796	26,557	1,160	1,584,240	1,327	14,268	97
<u>\$ 80,195</u>	<u>\$ 15,548</u>	<u>\$ 0</u>	<u>\$ 1,572,626</u>	<u>\$ 1,327</u>	<u>\$ 10,757</u>	<u>\$ 66</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, 2023**

	Community Mental Health	Senior Citizens	Lodging Tax	Total Nonmajor Special Revenue Funds
Revenues:				
Taxes	\$ 1,141,713	\$ 1,155,526	\$ 284,275	\$ 4,435,484
Intergovernmental Revenues	133,188	20,765	0	4,503,946
Charges for Services	0	0	0	2,369,473
Licenses and Permits	0	0	0	248,281
Investment Earnings	0	0	0	37,804
Special Assessments	0	0	0	5,884
Fines and Forfeitures	0	0	0	58,708
All Other Revenue	0	0	0	217,665
Total Revenue	1,274,901	1,176,291	284,275	11,877,245
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	284,275	1,297,682
Judicial	0	0	0	382,613
Public Safety	0	0	0	3,062,416
Public Works	0	0	0	13,022
Health	0	0	0	447,352
Human Services	0	0	0	4,178,376
Intergovernmental	1,274,845	1,132,183	0	2,407,028
Capital Outlay	0	0	0	10,702
Debt Service:				
Principal Retirement	0	0	0	110,555
Interest and Fiscal Charges	0	0	0	3,737
Total Expenditures	1,274,845	1,132,183	284,275	11,913,483
Excess (Deficiency) of Revenues Over Expenditures	56	44,108	0	(36,238)
Other Financing Sources (Uses):				
Transfers In	0	0	0	1,018,201
Total Other Financing Sources (Uses)	0	0	0	1,018,201
Net Change in Fund Balances	56	44,108	0	981,963
Fund Balances at Beginning of Year	436	15,650	0	7,062,092
Fund Balances End of Year	\$ 492	\$ 59,758	\$ 0	\$ 8,044,055

KNOX COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2023***

	Bond Retirement	OPWC - Dan Amity Road	Total Nonmajor Debt Service Funds
Revenues:			
All Other Revenue	\$ 187,254	\$ 145,069	\$ 332,323
Total Revenue	<u>187,254</u>	<u>145,069</u>	<u>332,323</u>
Expenditures:			
Debt Service:			
Principal Retirement	279,494	145,069	424,563
Interest and Fiscal Charges	145,150	0	145,150
Total Expenditures	<u>424,644</u>	<u>145,069</u>	<u>569,713</u>
Excess (Deficiency) of Revenues Over Expenditures	(237,390)	0	(237,390)
Other Financing Sources (Uses):			
Transfers In	249,228	0	249,228
Total Other Financing Sources (Uses)	<u>249,228</u>	<u>0</u>	<u>249,228</u>
Net Change in Fund Balances	11,838	0	11,838
Fund Balances at Beginning of Year	<u>(22,244)</u>	<u>0</u>	<u>(22,244)</u>
Fund Balances End of Year	<u>\$ (10,406)</u>	<u>\$ 0</u>	<u>\$ (10,406)</u>

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2023**

	Permanent Improvement	Dog and Kennel Equipment	Community Development Block Grant	Service Center
Assets:				
Cash and Cash Equivalents	\$ 2,251,433	\$ 1,518	\$ 1,668	\$ 350,000
Receivables:				
Intergovernmental	0	0	332,761	0
Interest	0	0	3	0
Total Assets	\$ 2,251,433	\$ 1,518	\$ 334,432	\$ 350,000
Liabilities:				
Accounts Payable	\$ 13,839	\$ 0	\$ 327,494	\$ 0
Contracts Payable	86,507	0	0	0
Total Liabilities	100,346	0	327,494	0
Deferred Inflows of Resources:				
Unavailable Revenue	0	0	7,600	0
Fund Balances:				
Restricted	0	1,518	0	0
Assigned	2,151,087	0	0	350,000
Unassigned	0	0	(662)	0
Total Fund Balances	2,151,087	1,518	(662)	350,000
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,251,433	\$ 1,518	\$ 334,432	\$ 350,000

KNOX COUNTY, OHIO

<u>Courthouse</u>	<u>Sheriff Office/Jail</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 350,000	\$ 350,000	\$ 3,304,619
0	0	332,761
0	0	3
<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 3,637,383</u>
\$ 0	\$ 0	\$ 341,333
0	0	86,507
0	0	427,840
<u>0</u>	<u>0</u>	<u>7,600</u>
0	0	1,518
350,000	350,000	3,201,087
0	0	(662)
<u>350,000</u>	<u>350,000</u>	<u>3,201,943</u>
<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 3,637,383</u>

KNOX COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2023**

	Permanent Improvement	Dog and Kennel Equipment	Community Development Block Grant	Engineering Projects
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 0	\$ 438,661	\$ 1,503,346
Investment Earnings	0	0	998	0
Total Revenue	<u>0</u>	<u>0</u>	<u>439,659</u>	<u>1,503,346</u>
Expenditures:				
Capital Outlay	2,866,789	602	467,727	1,503,346
Total Expenditures	<u>2,866,789</u>	<u>602</u>	<u>467,727</u>	<u>1,503,346</u>
Excess (Deficiency) of Revenues Over Expenditures	(2,866,789)	(602)	(28,068)	0
Other Financing Sources (Uses):				
Transfers In	2,510,430	0	0	0
Total Other Financing Sources (Uses)	<u>2,510,430</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(356,359)	(602)	(28,068)	0
Fund Balances at Beginning of Year	<u>2,507,446</u>	<u>2,120</u>	<u>27,406</u>	<u>0</u>
Fund Balances End of Year	<u>\$ 2,151,087</u>	<u>\$ 1,518</u>	<u>\$ (662)</u>	<u>\$ 0</u>

KNOX COUNTY, OHIO

<u>Service Center</u>	<u>Courthouse</u>	<u>Sheriff Office/Jail</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ 0	\$ 0	\$ 0	\$ 1,942,007
0	0	0	998
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,943,005</u>
0	0	0	4,838,464
<u>0</u>	<u>0</u>	<u>0</u>	<u>4,838,464</u>
0	0	0	(2,895,459)
350,000	350,000	350,000	3,560,430
<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>3,560,430</u>
350,000	350,000	350,000	664,971
0	0	0	2,536,972
<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 3,201,943</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, 2023**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 17,209,700	\$ 17,209,700	\$ 18,706,793	\$ 1,497,093
Intergovernmental Revenues	2,706,491	2,706,491	3,212,467	505,976
Charges for Services	1,458,900	1,458,900	1,386,373	(72,527)
Licenses and Permits	4,300	4,300	5,398	1,098
Investment Earnings	300,000	300,000	1,126,161	826,161
Fines and Forfeitures	47,000	47,000	61,724	14,724
All Other Revenues	347,075	347,075	762,424	415,349
Total Revenues	22,073,466	22,073,466	25,261,340	3,187,874
Expenditures:				
General Government - Legislative and Executive:				
Commissioners:				
Personal Services	595,594	603,749	574,836	28,913
Materials and Supplies	187,462	252,979	250,386	2,593
Contractual Services	305,553	470,955	448,816	22,139
Other Expenditures	793,427	691,767	626,772	64,995
Total Commissioners	1,882,036	2,019,450	1,900,810	118,640
County Microfilming:				
Personal Services	43,225	43,225	43,155	70
Other Expenditures	500	500	0	500
Total County Microfilming	43,725	43,725	43,155	570
Human Resources/Safety and Loss:				
Personal Services	273,985	271,285	267,012	4,273
Materials and Supplies	3,300	5,158	4,513	645
Contractual Services	56,431	72,884	70,763	2,121
Other Expenditures	2,000	1,445	1,284	161
Total Safe/Loss	335,716	350,772	343,572	7,200
Wellness:				
Materials and Supplies	0	190	8	182
Other Expenditures	2,340	2,480	2,475	5
Total Wellness	2,340	2,670	2,483	187

(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, 2023**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Information Technology:				
Personal Services	391,962	468,042	456,813	11,229
Materials and Supplies	3,031	3,000	2,281	719
Contractual Services	13,850	13,739	9,600	4,139
Other Expenditures	3,000	3,000	1,335	1,665
Total Information Technology	411,843	487,781	470,029	17,752
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	322,160	405,325	364,681	40,644
Materials and Supplies	4,726	9,595	9,310	285
Contractual Services	27,134	68,349	64,349	4,000
Other Expenditures	6,464	6,344	6,191	153
Total Auditor	360,484	489,613	444,531	45,082
Treasurer:				
Personal Services	192,484	192,699	192,636	63
Materials and Supplies	17,744	15,935	15,924	11
Contractual Services	12,749	12,137	12,052	85
Other Expenditures	4,100	3,935	3,904	31
Total Treasurer	227,077	224,706	224,516	190
Prosecuting Attorney:				
Personal Services	618,742	615,442	530,434	85,008
Materials and Supplies	6,134	6,134	6,082	52
Contractual Services	49,887	53,187	52,614	573
Other Expenditures	3,500	3,500	645	2,855
Total Prosecuting Attorney	678,263	678,263	589,775	88,488
Bureau of Inspection:				
Contractual Services	121,883	81,084	81,084	0
Total Bureau of Inspection	121,883	81,084	81,084	0
Data Processing Board:				
Contractual Services	422,459	434,955	432,783	2,172
Total Data Processing Board	422,459	434,955	432,783	2,172

(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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Board of Elections:				
Personal Services	409,223	559,126	531,901	27,225
Materials and Supplies	27,500	42,303	41,820	483
Contractual Services	121,900	207,248	206,699	549
Other Expenditures	7,000	39,588	39,551	37
Total Board of Elections	565,623	848,265	819,971	28,294
Maintenance and Operation:				
Personal Services	403,147	419,490	416,211	3,279
Materials and Supplies	146,108	117,598	104,356	13,242
Contractual Services	610,913	634,317	607,993	26,324
Other Expenditures	52,977	41,024	30,862	10,162
Total Maintenance and Operation	1,213,145	1,212,429	1,159,422	53,007
Recorder:				
Personal Services	214,768	214,768	210,292	4,476
Contractual Services	5,537	5,537	3,852	1,685
Other Expenditures	5,000	5,000	4,025	975
Total Recorder	225,305	225,305	218,169	7,136
Insurance, Pension and Taxes:				
Contractual Services	2,460,550	2,491,551	2,490,116	1,435
Total Insurance, Pension and Taxes	2,460,550	2,491,551	2,490,116	1,435
Agriculture:				
Contractual Services	480,660	512,538	512,478	60
Total Agriculture	480,660	512,538	512,478	60
Total General Government - Legislative and Executive	9,457,109	10,129,107	9,758,894	370,213
General Government - Judicial:				
Court of Appeals:				
Contractual Services	13,000	7,207	7,207	0
Total Court of Appeals	13,000	7,207	7,207	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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Common Pleas Court:				
Personal Services	595,660	595,660	585,095	10,565
Materials and Supplies	10,625	10,625	10,226	399
Contractual Services	38,561	38,315	28,507	9,808
Other Expenditures	3,750	3,750	2,325	1,425
Total Common Pleas Court	648,596	648,350	626,153	22,197
Jury Commission:				
Personal Services	3,000	3,500	3,460	40
Materials and Supplies	3,750	3,750	1,222	2,528
Contractual Services	100	100	78	22
Total Jury Commission	6,850	7,350	4,760	2,590
Juvenile Court:				
Materials and Supplies	6,037	8,037	7,905	132
Contractual Services	3,194	3,194	3,144	50
Other Expenditures	7,670	7,670	7,329	341
Total Juvenile Court	16,901	18,901	18,378	523
Juvenile Probation:				
Personal Services	487,750	608,980	553,176	55,804
Materials and Supplies	7,122	6,122	5,055	1,067
Contractual Services	253,469	261,781	245,559	16,222
Other Expenditures	30,000	30,000	23,443	6,557
Total Juvenile Probation	778,341	906,883	827,233	79,650
Probate Court:				
Personal Services	133,100	133,100	132,342	758
Materials and Supplies	7,000	7,000	7,000	0
Contractual Services	25,836	30,836	28,662	2,174
Other Expenditures	2,695	2,695	2,357	338
Total Probate Court	168,631	173,631	170,361	3,270
Clerk of Courts:				
Personal Services	278,405	278,405	276,866	1,539
Materials and Supplies	7,045	7,000	6,478	522
Contractual Services	8,572	8,328	8,083	245
Other Expenditures	1,194	1,126	1,062	64
Total Clerk of Courts	295,216	294,859	292,489	2,370

(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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Municipal Court:				
Personal Services	132,788	132,788	115,207	17,581
Contractual Services	15,622	15,622	15,222	400
Total Municipal Court	148,410	148,410	130,429	17,981
Public Defender:				
Personal Services	675,093	675,093	670,505	4,588
Materials and Supplies	6,475	5,475	5,473	2
Contractual Services	1,000	1,000	1,000	0
Other Expenditures	3,000	3,000	2,448	552
Total Public Defender	685,568	684,568	679,426	5,142
Total General Government - Judicial	2,761,513	2,890,159	2,756,436	133,723
Public Safety:				
Sheriff:				
Personal Services	3,002,212	2,916,396	2,861,997	54,399
Materials and Supplies	62,087	55,131	52,022	3,109
Contractual Services	378,522	373,073	370,766	2,307
Other Expenditures	21,820	21,710	21,710	0
Total Sheriff	3,464,641	3,366,310	3,306,495	59,815
Jail:				
Personal Services	2,228,700	2,344,407	2,307,431	36,976
Materials and Supplies	7,500	3,591	3,446	145
Contractual Services	591,470	755,667	745,141	10,526
Other Expenditures	3,178	2,811	2,798	13
Total Jail	2,830,848	3,106,476	3,058,816	47,660
Coroner:				
Personal Services	112,807	112,807	107,719	5,088
Contractual Services	80,125	116,091	116,091	0
Other Expenditures	10,050	4,050	3,172	878
Total Coroner	202,982	232,948	226,982	5,966
Total Public Safety	6,498,471	6,705,734	6,592,293	113,441

(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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Works:				
Map Department:				
Personal Services	127,136	127,136	126,936	200
Materials and Supplies	1,000	1,000	778	222
Other Expenditures	500	500	199	301
Total Map Department	<u>128,636</u>	<u>128,636</u>	<u>127,913</u>	<u>723</u>
Buildings and Grounds:				
Contractual Services	100,000	193,540	177,158	16,382
Other Expenditures	87,903	73,408	73,408	0
Total Buildings and Grounds	<u>187,903</u>	<u>266,948</u>	<u>250,566</u>	<u>16,382</u>
Total Public Works	<u>316,539</u>	<u>395,584</u>	<u>378,479</u>	<u>17,105</u>
Health:				
Vital Statistics:				
Other Expenditures	1,000	1,000	0	1,000
Total Vital Statistics	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
Other Health:				
Other Expenditures	216,370	190,401	112,671	77,730
Total Other Health	<u>216,370</u>	<u>190,401</u>	<u>112,671</u>	<u>77,730</u>
Humane Society:				
Personal Services	12,112	12,112	11,845	267
Contractual Services	7,000	3,650	2,669	981
Other Expenditures	7,000	6,942	3,441	3,501
Total Humane Society	<u>26,112</u>	<u>22,704</u>	<u>17,955</u>	<u>4,749</u>
Animal Control Officer:				
Personal Services	82,185	82,360	80,335	2,025
Contractual Services	1,000	928	923	5
Other Expenditures	7,820	7,770	7,770	0
Total Animal Control Officer	<u>91,005</u>	<u>91,058</u>	<u>89,028</u>	<u>2,030</u>
Total Health	<u>334,487</u>	<u>305,163</u>	<u>219,654</u>	<u>85,509</u>

(Continued)

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2023**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Services:				
Soldiers Relief:				
Personal Services	42,800	42,800	36,337	6,463
Materials and Supplies	10,207	10,207	6,493	3,714
Contractual Services	224,052	174,052	153,815	20,237
Other Expenditures	8,911	0	0	0
Total Soldiers Relief	285,970	227,059	196,645	30,414
Veterans Relief:				
Personal Services	414,000	423,211	414,694	8,517
Materials and Supplies	15,000	14,700	2,369	12,331
Contractual Services	109,855	159,855	153,751	6,104
Other Expenditures	23,200	22,923	17,861	5,062
Total Veterans Relief	562,055	620,689	588,675	32,014
Total Human Services	848,025	847,748	785,320	62,428
Debt Service:				
Principal	93,742	93,742	93,742	0
Interest and Fiscal Charges	4,637	4,637	4,637	0
Capital Outlay	1,036,316	1,406,882	1,386,754	20,128
Total Expenditures	21,350,839	22,778,756	21,976,209	802,547
Excess (Deficiency) of Revenues Over (Under) Expenditures	722,627	(705,290)	3,285,131	3,990,421
Other Financing Sources (Uses):				
Other Financing Uses	(153,008)	(183,708)	(183,707)	1
Transfers In	125,000	125,000	250,000	125,000
Transfers Out	(1,096,917)	(5,869,762)	(5,867,513)	2,249
Advances In	6,500	6,500	112,765	106,265
Total Other Financing Sources (Uses)	(1,118,425)	(5,921,970)	(5,688,455)	233,515
Net Change in Fund Balance	(395,798)	(6,627,260)	(2,403,324)	4,223,936
Fund Balance at Beginning of Year	14,327,107	14,327,107	14,327,107	0
Prior Year Encumbrances	866,656	866,656	866,656	0
Fund Balance at End of Year	<u>\$ 14,797,965</u>	<u>\$ 8,566,503</u>	<u>\$ 12,790,439</u>	<u>\$ 4,223,936</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, 2023***

PUBLIC ASSISTANCE FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 4,000,000	\$ 4,000,000	\$ 3,521,330	\$ (478,670)
Charges for Services	71,000	71,000	0	(71,000)
All Other Revenues	127,000	127,000	172,058	45,058
Total Revenues	<u>4,198,000</u>	<u>4,198,000</u>	<u>3,693,388</u>	<u>(504,612)</u>
Expenditures:				
Human Services:				
Personal Services	3,508,658	3,451,658	2,380,739	1,070,919
Materials and Supplies	60,766	61,266	41,647	19,619
Contractual Services	665,182	803,733	685,410	118,323
Other Expenditures	416,755	429,204	409,110	20,094
Capital Outlay	44,000	42,500	28,263	14,237
Total Expenditures	<u>4,695,361</u>	<u>4,788,361</u>	<u>3,545,169</u>	<u>1,243,192</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(497,361)	(590,361)	148,219	738,580
Other Financing Sources (Uses):				
Transfers In	90,000	90,000	89,654	(346)
Transfers Out	(93,000)	0	0	0
Total Other Financing Sources (Uses)	<u>(3,000)</u>	<u>90,000</u>	<u>89,654</u>	<u>(346)</u>
Net Change in Fund Balance	(500,361)	(500,361)	237,873	738,234
Fund Balance at Beginning of Year	584,121	584,121	584,121	0
Prior Year Encumbrances	54,360	54,360	54,360	0
Fund Balance at End of Year	<u>\$ 138,120</u>	<u>\$ 138,120</u>	<u>\$ 876,354</u>	<u>\$ 738,234</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, 2023*****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	\$ 7,235,743	\$ 333,672
Charges for Services	4,300	4,300	18,435	14,135
Investment Earnings	35,000	35,000	54,817	19,817
Fines and Forfeitures	10,500	10,500	18,876	8,376
All Other Revenues	64,500	64,500	89,916	25,416
Total Revenues	<u>7,016,371</u>	<u>7,016,371</u>	<u>7,417,787</u>	<u>401,416</u>
Expenditures:				
Public Works:				
Personal Services	3,100,266	3,100,366	2,652,765	447,601
Materials and Supplies	1,131,923	1,244,137	1,184,464	59,673
Contractual Services	2,859,026	3,228,797	3,087,547	141,250
Other Expenditures	36,700	27,200	15,350	11,850
Intergovernmental	230,000	230,000	225,582	4,418
Capital Outlay	16,878	239,599	238,165	1,434
Total Expenditures	<u>7,374,793</u>	<u>8,070,099</u>	<u>7,403,873</u>	<u>666,226</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(358,422)	(1,053,728)	13,914	1,067,642
Fund Balance at Beginning of Year	1,967,870	1,967,870	1,967,870	0
Prior Year Encumbrances	358,421	358,421	358,421	0
Fund Balance at End of Year	<u>\$ 1,967,869</u>	<u>\$ 1,272,563</u>	<u>\$ 2,340,205</u>	<u>\$ 1,067,642</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, 2023**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CHILDREN SERVICES BOARD FUND				
Revenues:				
Taxes	\$ 1,846,100	\$ 1,846,100	\$ 1,940,750	\$ 94,650
Intergovernmental Revenues	3,886,300	3,886,300	3,384,884	(501,416)
Charges for Services	155,000	155,000	118,181	(36,819)
All Other Revenues	169,500	169,500	303,831	134,331
Total Revenues	<u>6,056,900</u>	<u>6,056,900</u>	<u>5,747,646</u>	<u>(309,254)</u>
Expenditures:				
Human Services:				
Personal Services	1,700,000	1,844,195	1,843,312	883
Materials and Supplies	0	15,000	10,140	4,860
Contractual Services	4,032,950	3,918,755	3,484,348	434,407
Other Expenditures	490,880	757,880	732,270	25,610
Capital Outlay	0	38,000	38,000	0
Total Expenditures	<u>6,223,830</u>	<u>6,573,830</u>	<u>6,108,070</u>	<u>465,760</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(166,930)	(516,930)	(360,424)	156,506
Other Financing Sources (Uses):				
Transfers In	0	0	500,000	500,000
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>500,000</u>	<u>500,000</u>
Net Change in Fund Balance	(166,930)	(516,930)	139,576	656,506
Fund Balance at Beginning of Year	1,295,568	1,295,568	1,295,568	0
Prior Year Encumbrances	68,830	68,830	68,830	0
Fund Balance at End of Year	<u>\$ 1,197,468</u>	<u>\$ 847,468</u>	<u>\$ 1,503,974</u>	<u>\$ 656,506</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, 2023***

DEVELOPMENT DISABILITIES FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 4,587,300	\$ 4,587,300	\$ 4,783,873	\$ 196,573
Intergovernmental Revenues	1,472,075	1,472,075	2,518,940	1,046,865
All Other Revenues	371,680	371,680	150,718	(220,962)
Donations and Contributions	3,000	3,000	2,200	(800)
Total Revenues	<u>6,434,055</u>	<u>6,434,055</u>	<u>7,455,731</u>	<u>1,021,676</u>
Expenditures:				
Human Services:				
Personal Services	3,206,793	3,212,035	2,897,134	314,901
Materials and Supplies	464,860	311,360	110,417	200,943
Contractual Services	3,630,627	3,678,884	3,178,463	500,421
Other Expenditures	99,800	199,800	199,578	222
Capital Outlay	2,226,260	2,226,260	923,815	1,302,445
Total Expenditures	<u>9,628,340</u>	<u>9,628,339</u>	<u>7,309,407</u>	<u>2,318,932</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,194,285)	(3,194,284)	146,324	3,340,608
Other Financing Sources (Uses):				
Transfers In	79,570	79,570	0	(79,570)
Transfers Out	(79,750)	(79,750)	0	79,750
Total Other Financing Sources (Uses)	<u>(180)</u>	<u>(180)</u>	<u>0</u>	<u>180</u>
Net Change in Fund Balance	(3,194,465)	(3,194,464)	146,324	3,340,788
Fund Balance at Beginning of Year	12,864,983	12,864,983	12,864,983	0
Prior Year Encumbrances	20,924	20,924	20,924	0
Fund Balance at End of Year	<u>\$ 9,691,442</u>	<u>\$ 9,691,443</u>	<u>\$ 13,032,231</u>	<u>\$ 3,340,788</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, 2023***

	AMERICAN RESCUE PLAN ACT FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental Revenues	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0
Investment Earnings	35,000	35,000	0	(35,000)
Total Revenues	<u>85,000</u>	<u>85,000</u>	<u>50,000</u>	<u>(35,000)</u>
Expenditures:				
General Government - Legislative and Executive:				
Materials and Supplies	60,000	0	0	0
Contractual Services	4,586,306	4,054,684	2,165,452	1,889,232
Other Expenditures	913,186	1,512,084	1,401,792	110,292
Capital Outlay	14,000	0	0	0
Total Expenditures	<u>5,573,492</u>	<u>5,566,768</u>	<u>3,567,244</u>	<u>1,999,524</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,488,492)	(5,481,768)	(3,517,244)	1,964,524
Fund Balance at Beginning of Year	3,752,362	3,752,362	3,752,362	0
Prior Year Encumbrances	1,736,305	1,736,305	1,736,305	0
Fund Balance at End of Year	<u>\$ 175</u>	<u>\$ 6,899</u>	<u>\$ 1,971,423</u>	<u>\$ 1,964,524</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, 2023***

DOG AND KENNEL FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 23,100	\$ 23,100	\$ 41,206	\$ 18,106
Licenses and Permits	185,000	185,000	207,155	22,155
Fines and Forfeitures	2,000	2,000	6,300	4,300
All Other Revenues	8,600	8,600	14,923	6,323
Total Revenues	<u>218,700</u>	<u>218,700</u>	<u>269,584</u>	<u>50,884</u>
Expenditures:				
Health:				
Personal Services	241,566	246,317	242,415	3,902
Materials and Supplies	30,000	31,804	29,403	2,401
Contractual Services	69,947	93,997	87,785	6,212
Other Expenditures	3,000	5,969	2,324	3,645
Capital Outlay	2,000	2,867	2,867	0
Total Expenditures	<u>346,513</u>	<u>380,954</u>	<u>364,794</u>	<u>16,160</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(127,813)	(162,254)	(95,210)	67,044
Other Financing Sources (Uses):				
Transfers In	100,000	113,000	238,232	125,232
Total Other Financing Sources (Uses)	<u>100,000</u>	<u>113,000</u>	<u>238,232</u>	<u>125,232</u>
Net Change in Fund Balance	(27,813)	(49,254)	143,022	192,276
Fund Balance at Beginning of Year	47,307	47,307	47,307	0
Prior Year Encumbrances	1,947	1,947	1,947	0
Fund Balance at End of Year	<u>\$ 21,441</u>	<u>\$ 0</u>	<u>\$ 192,276</u>	<u>\$ 192,276</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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 10,000	\$ 10,000	\$ 9,405	\$ (595)
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>9,405</u>	<u>(595)</u>
Expenditures:				
General Government - Judicial:				
Contractual Services	<u>12,000</u>	<u>22,500</u>	<u>21,629</u>	<u>871</u>
Total Expenditures	<u>12,000</u>	<u>22,500</u>	<u>21,629</u>	<u>871</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,000)	(12,500)	(12,224)	276
Fund Balance at Beginning of Year	<u>14,974</u>	<u>14,974</u>	<u>14,974</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 12,974</u>	<u>\$ 2,474</u>	<u>\$ 2,750</u>	<u>\$ 276</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, 2023***

	CONDUCT OF BUSINESS FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Charges for Services	\$ 1,500	\$ 1,500	\$ 1,146	\$ (354)
Total Revenues	<u>1,500</u>	<u>1,500</u>	<u>1,146</u>	<u>(354)</u>
Expenditures:				
General Government - Judicial:				
Other Expenditures	<u>9,000</u>	<u>9,000</u>	<u>0</u>	<u>9,000</u>
Total Expenditures	<u>9,000</u>	<u>9,000</u>	<u>0</u>	<u>9,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,500)	(7,500)	1,146	8,646
Fund Balance at Beginning of Year	<u>9,822</u>	<u>9,822</u>	<u>9,822</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,322</u>	<u>\$ 2,322</u>	<u>\$ 10,968</u>	<u>\$ 8,646</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, 2023**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 79,000	\$ 79,000	\$ 69,585	\$ (9,415)
Investment Earnings	1,000	1,000	5,137	4,137
Total Revenues	<u>80,000</u>	<u>80,000</u>	<u>74,722</u>	<u>(5,278)</u>
Expenditures:				
General Government - Judicial:				
Materials and Supplies	11,000	10,000	0	10,000
Contractual Services	6,500	9,500	3,357	6,143
Other Expenditures	52,775	52,775	44,833	7,942
Capital Outlay	30,000	26,500	3,107	23,393
Total Expenditures	<u>100,275</u>	<u>98,775</u>	<u>51,297</u>	<u>47,478</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,275)	(18,775)	23,425	42,200
Fund Balance at Beginning of Year	94,633	94,633	94,633	0
Prior Year Encumbrances	11,275	11,275	11,275	0
Fund Balance at End of Year	<u>\$ 85,633</u>	<u>\$ 87,133</u>	<u>\$ 129,333</u>	<u>\$ 42,200</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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 45,200	\$ 45,200	\$ 34,072	\$ (11,128)
Total Revenues	<u>45,200</u>	<u>45,200</u>	<u>34,072</u>	<u>(11,128)</u>
Expenditures:				
General Government - Legislative and Executive:				
Contractual Services	<u>43,600</u>	<u>43,600</u>	<u>41,915</u>	<u>1,685</u>
Total Expenditures	<u>43,600</u>	<u>43,600</u>	<u>41,915</u>	<u>1,685</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,600	1,600	(7,843)	(9,443)
Fund Balance at Beginning of Year	17,562	17,562	17,562	0
Prior Year Encumbrances	<u>600</u>	<u>600</u>	<u>600</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 19,762</u>	<u>\$ 19,762</u>	<u>\$ 10,319</u>	<u>\$ (9,443)</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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 3,500	\$ 3,500	\$ 2,958	\$ (542)
Total Revenues	<u>3,500</u>	<u>3,500</u>	<u>2,958</u>	<u>(542)</u>
Expenditures:				
General Government - Judicial:				
Other Expenditures	7,500	7,500	2,953	4,547
Total Expenditures	<u>7,500</u>	<u>7,500</u>	<u>2,953</u>	<u>4,547</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,000)	(4,000)	5	4,005
Fund Balance at Beginning of Year	<u>5,222</u>	<u>5,222</u>	<u>5,222</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,222</u>	<u>\$ 1,222</u>	<u>\$ 5,227</u>	<u>\$ 4,005</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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 31,000	\$ 31,000	\$ 26,774	\$ (4,226)
All Other Revenues	5,100	5,100	4,702	(398)
Total Revenues	<u>36,100</u>	<u>36,100</u>	<u>31,476</u>	<u>(4,624)</u>
Expenditures:				
Public Safety:				
Personal Services	25,175	25,345	15,467	9,878
Other Expenditures	124,825	124,655	25,045	99,610
Total Expenditures	<u>150,000</u>	<u>150,000</u>	<u>40,512</u>	<u>109,488</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(113,900)	(113,900)	(9,036)	104,864
Fund Balance at Beginning of Year	141,704	141,704	141,704	0
Fund Balance at End of Year	<u>\$ 27,804</u>	<u>\$ 27,804</u>	<u>\$ 132,668</u>	<u>\$ 104,864</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, 2023***

JUVENILE COURT SOCIAL WORKERS FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 200	\$ 200	\$ 0	\$ (200)
All Other Revenues	9,000	9,000	8,001	(999)
Total Revenues	<u>9,200</u>	<u>9,200</u>	<u>8,001</u>	<u>(1,199)</u>
Expenditures:				
Public Safety:				
Contractual Services	1,900	1,900	150	1,750
Other Expenditures	85,000	85,000	10,301	74,699
Total Expenditures	<u>86,900</u>	<u>86,900</u>	<u>10,451</u>	<u>76,449</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(77,700)	(77,700)	(2,450)	75,250
Fund Balance at Beginning of Year	88,258	88,258	88,258	0
Fund Balance at End of Year	<u>\$ 10,558</u>	<u>\$ 10,558</u>	<u>\$ 85,808</u>	<u>\$ 75,250</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, 2023***

SPECIALIZED DOCKET FUND				
	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	33	(167)
Total Revenues	<u>60,200</u>	<u>60,200</u>	<u>60,033</u>	<u>(167)</u>
Expenditures:				
General Government - Judicial:				
Personal Services	56,935	58,012	57,152	860
Materials and Supplies	3,065	1,988	888	1,100
Total Expenditures	<u>60,000</u>	<u>60,000</u>	<u>58,040</u>	<u>1,960</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	200	200	1,993	1,793
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 1,993</u>	<u>\$ 1,793</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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 135,500	\$ 135,500	\$ 134,822	\$ (678)
All Other Revenues	0	0	176	176
Total Revenues	<u>135,500</u>	<u>135,500</u>	<u>134,998</u>	<u>(502)</u>
Expenditures:				
Public Safety:				
Personal Services	135,500	131,883	112,284	19,599
Materials and Supplies	0	1,000	0	1,000
Contractual Services	0	2,617	2,617	0
Total Expenditures	<u>135,500</u>	<u>135,500</u>	<u>114,901</u>	<u>20,599</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	20,097	20,097
Fund Balance at Beginning of Year	<u>18,191</u>	<u>18,191</u>	<u>18,191</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 18,191</u>	<u>\$ 18,191</u>	<u>\$ 38,288</u>	<u>\$ 20,097</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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 10,000	\$ 10,000	\$ 10,756	\$ 756
All Other Revenues	0	0	24	24
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>10,780</u>	<u>780</u>
Expenditures:				
Public Safety:				
Personal Services	10,000	700	116	584
Contractual Services	0	2,484	2,337	147
Other Expenditures	0	6,816	6,816	0
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>9,269</u>	<u>731</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	1,511	1,511
Fund Balance at Beginning of Year	<u>8,335</u>	<u>8,335</u>	<u>8,335</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 8,335</u>	<u>\$ 8,335</u>	<u>\$ 9,846</u>	<u>\$ 1,511</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, 2023**

AUTOMATED TITLE PROCESSING FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 550,000	\$ 550,000	\$ 491,816	\$ (58,184)
All Other Revenues	1,300	1,300	1,350	50
Total Revenues	<u>551,300</u>	<u>551,300</u>	<u>493,166</u>	<u>(58,134)</u>
Expenditures:				
General Government - Judicial:				
Personal Services	277,760	299,199	275,325	23,874
Materials and Supplies	10,000	10,000	9,030	970
Contractual Services	33,628	31,424	27,310	4,114
Other Expenditures	7,944	6,340	6,318	22
Total Expenditures	<u>329,332</u>	<u>346,963</u>	<u>317,983</u>	<u>28,980</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	221,968	204,337	175,183	(29,154)
Other Financing Sources (Uses):				
Transfers Out	(250,000)	(250,000)	(250,000)	0
Total Other Financing Sources (Uses)	<u>(250,000)</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>0</u>
Net Change in Fund Balance	(28,032)	(45,663)	(74,817)	(29,154)
Fund Balance at Beginning of Year	363,304	363,304	363,304	0
Prior Year Encumbrances	6,072	6,072	6,072	0
Fund Balance at End of Year	<u>\$ 341,344</u>	<u>\$ 323,713</u>	<u>\$ 294,559</u>	<u>\$ (29,154)</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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
LAW LIBRARY FUND				
Revenues:				
Fines and Forfeitures	\$ 40,000	\$ 40,000	\$ 18,156	\$ (21,844)
All Other Revenues	125	125	3	(122)
Total Revenues	<u>40,125</u>	<u>40,125</u>	<u>18,159</u>	<u>(21,966)</u>
Expenditures:				
General Government - Judicial:				
Personal Services	1,830	1,830	1,513	317
Materials and Supplies	2,813	2,813	595	2,218
Contractual Services	27,649	27,649	25,788	1,861
Other Expenditures	1,000	1,000	0	1,000
Total Expenditures	<u>33,292</u>	<u>33,292</u>	<u>27,896</u>	<u>5,396</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,833	6,833	(9,737)	(16,570)
Fund Balance at Beginning of Year	39,392	39,392	39,392	0
Prior Year Encumbrances	2,462	2,462	2,462	0
Fund Balance at End of Year	<u>\$ 48,687</u>	<u>\$ 48,687</u>	<u>\$ 32,117</u>	<u>\$ (16,570)</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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 221,500	\$ 221,500	\$ 188,892	\$ (32,608)
All Other Revenues	11,450	11,450	6,706	(4,744)
Total Revenues	<u>232,950</u>	<u>232,950</u>	<u>195,598</u>	<u>(37,352)</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	102,208	77,256	49,275	27,981
Materials and Supplies	751	751	625	126
Contractual Services	3,043	2,868	1,056	1,812
Other Expenditures	125,591	150,489	129,642	20,847
Capital Outlay	535	500	0	500
Total Expenditures	<u>232,128</u>	<u>231,864</u>	<u>180,598</u>	<u>51,266</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	822	1,086	15,000	13,914
Fund Balance at Beginning of Year	183,574	183,574	183,574	0
Prior Year Encumbrances	4,021	4,021	4,021	0
Fund Balance at End of Year	<u>\$ 188,417</u>	<u>\$ 188,681</u>	<u>\$ 202,595</u>	<u>\$ 13,914</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, 2023**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 43,226	\$ 43,226	\$ 43,427	\$ 201
All Other Revenues	0	0	129	129
Total Revenues	43,226	43,226	43,556	330
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	55,138	54,911	54,827	84
Materials and Supplies	691	1,019	508	511
Contractual Services	1,200	1,702	1,596	106
Other Expenditures	1,000	975	975	0
Total Expenditures	58,029	58,607	57,906	701
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,803)	(15,381)	(14,350)	1,031
Other Financing Sources (Uses):				
Transfers In	22,458	22,458	22,458	0
Total Other Financing Sources (Uses)	22,458	22,458	22,458	0
Net Change in Fund Balance	7,655	7,077	8,108	1,031
Fund Balance at Beginning of Year	10,140	10,140	10,140	0
Prior Year Encumbrances	240	240	240	0
Fund Balance at End of Year	\$ 18,035	\$ 17,457	\$ 18,488	\$ 1,031

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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 25,000	\$ 21,788	\$ 21,788	\$ 0
Total Revenues	<u>25,000</u>	<u>21,788</u>	<u>21,788</u>	<u>0</u>
Expenditures:				
Public Safety:				
Personal Services	24,100	27,393	27,393	0
Other Expenditures	6,265	1,658	1,658	0
Total Expenditures	<u>30,365</u>	<u>29,051</u>	<u>29,051</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,365)	(7,263)	(7,263)	0
Other Financing Sources (Uses):				
Transfers In	10,000	7,263	7,263	0
Total Other Financing Sources (Uses)	<u>10,000</u>	<u>7,263</u>	<u>7,263</u>	<u>0</u>
Net Change in Fund Balance	4,635	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$ 4,635</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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 100	\$ 100	\$ 395	\$ 295
Total Revenues	<u>100</u>	<u>100</u>	<u>395</u>	<u>295</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	395	395
Fund Balance at Beginning of Year	<u>800</u>	<u>800</u>	<u>800</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 800</u>	<u>\$ 800</u>	<u>\$ 1,195</u>	<u>\$ 395</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, 2023**

COMMON PLEAS JAIL DIVERSION GRANT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 51,872	\$ 51,872	\$ 54,767	\$ 2,895
All Other Revenues	0	0	82	82
Total Revenues	<u>51,872</u>	<u>51,872</u>	<u>54,849</u>	<u>2,977</u>
Expenditures:				
Public Safety:				
Personal Services	48,072	33,072	25,015	8,057
Materials and Supplies	3,800	14,800	14,724	76
Contractual Services	0	3,500	3,288	212
Other Expenditures	0	26,086	16,222	9,864
Capital Outlay	0	500	0	500
Total Expenditures	<u>51,872</u>	<u>77,958</u>	<u>59,249</u>	<u>18,709</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(26,086)	(4,400)	21,686
Fund Balance at Beginning of Year	26,086	26,086	26,086	0
Fund Balance at End of Year	<u>\$ 26,086</u>	<u>\$ 0</u>	<u>\$ 21,686</u>	<u>\$ 21,686</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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
TARGETED COMMUNITY ALTERNATIVE TO PRISON GRANT FUND				
Revenues:				
Intergovernmental Revenues	\$ 181,281	\$ 181,281	\$ 181,281	\$ 0
All Other Revenues	0	0	178	178
Total Revenues	<u>181,281</u>	<u>181,281</u>	<u>181,459</u>	<u>178</u>
Expenditures:				
Public Safety:				
Personal Services	179,000	240,500	107,672	132,828
Materials and Supplies	1,281	6,281	2,192	4,089
Contractual Services	1,000	6,000	2,660	3,340
Capital Outlay	0	3,500	1,478	2,022
Total Expenditures	<u>181,281</u>	<u>256,281</u>	<u>114,002</u>	<u>142,279</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(75,000)	67,457	142,457
Fund Balance at Beginning of Year	<u>203,214</u>	<u>203,214</u>	<u>203,214</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 203,214</u>	<u>\$ 128,214</u>	<u>\$ 270,671</u>	<u>\$ 142,457</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, 2023**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
911 EMERGENCY CALLING SYSTEM FUND				
Revenues:				
Taxes	\$ 2,300,000	\$ 2,300,000	\$ 1,866,022	\$ (433,978)
Intergovernmental Revenues	125,000	125,000	119,609	(5,391)
All Other Revenues	3,000	3,000	2,653	(347)
Total Revenues	<u>2,428,000</u>	<u>2,428,000</u>	<u>1,988,284</u>	<u>(439,716)</u>
Expenditures:				
Public Safety:				
Personal Services	1,764,625	1,784,809	1,725,715	59,094
Materials and Supplies	10,400	10,100	6,877	3,223
Contractual Services	309,953	309,953	227,200	82,753
Other Expenditures	33,340	13,229	8,394	4,835
Capital Outlay	133,412	133,412	112,652	20,760
Debt Service:				
Principal Retirement	120,048	120,048	119,305	743
Interest and Fiscal Charges	3,737	3,737	3,737	0
Total Expenditures	<u>2,375,515</u>	<u>2,375,288</u>	<u>2,203,880</u>	<u>171,408</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	52,485	52,712	(215,596)	(268,308)
Other Financing Sources (Uses):				
Transfers In	0	0	650,248	650,248
Advances Out	(112,765)	(112,765)	(112,765)	0
Total Other Financing Sources (Uses)	<u>(112,765)</u>	<u>(112,765)</u>	<u>537,483</u>	<u>650,248</u>
Net Change in Fund Balance	(60,280)	(60,053)	321,887	381,940
Fund Balance at Beginning of Year	1,195,076	1,195,076	1,195,076	0
Prior Year Encumbrances	47,819	47,819	47,819	0
Fund Balance at End of Year	<u>\$ 1,182,615</u>	<u>\$ 1,182,842</u>	<u>\$ 1,564,782</u>	<u>\$ 381,940</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, 2023**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
LITTER CONTROL AND RECYCLING FUND				
Revenues:				
Intergovernmental Revenues	\$ 75,438	\$ 75,438	\$ 70,981	\$ (4,457)
All Other Revenues	0	0	855	855
Total Revenues	<u>75,438</u>	<u>75,438</u>	<u>71,836</u>	<u>(3,602)</u>
Expenditures:				
Health:				
Personal Services	61,001	61,320	61,284	36
Materials and Supplies	3,000	1,560	1,560	0
Contractual Services	8,818	11,082	10,938	144
Other Expenditures	2,000	1,467	1,467	0
Capital Outlay	2,000	0	0	0
Total Expenditures	<u>76,819</u>	<u>75,429</u>	<u>75,249</u>	<u>180</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,381)	9	(3,413)	(3,422)
Fund Balance at Beginning of Year	11,964	11,964	11,964	0
Prior Year Encumbrances	1,390	1,390	1,390	0
Fund Balance at End of Year	<u>\$ 11,973</u>	<u>\$ 13,363</u>	<u>\$ 9,941</u>	<u>\$ (3,422)</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, 2023***

CHILD SUPPORT ENFORCEMENT AGENCY FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 700,000	\$ 700,000	\$ 840,039	\$ 140,039
Charges for Services	200,000	200,000	190,997	(9,003)
All Other Revenues	31,000	31,000	78,342	47,342
Total Revenues	<u>931,000</u>	<u>931,000</u>	<u>1,109,378</u>	<u>178,378</u>
Expenditures:				
Human Services:				
Personal Services	833,820	947,647	933,568	14,079
Materials and Supplies	500	0	0	0
Contractual Services	176,575	203,127	201,899	1,228
Other Expenditures	15,000	15,000	9,776	5,224
Capital Outlay	500	0	0	0
Total Expenditures	<u>1,026,395</u>	<u>1,165,774</u>	<u>1,145,243</u>	<u>20,531</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(95,395)	(234,774)	(35,865)	198,909
Fund Balance at Beginning of Year	233,879	233,879	233,879	0
Prior Year Encumbrances	895	895	895	0
Fund Balance at End of Year	<u>\$ 139,379</u>	<u>\$ 0</u>	<u>\$ 198,909</u>	<u>\$ 198,909</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, 2023***

	REAL ESTATE ASSESSMENT FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Charges for Services	\$ 906,500	\$ 906,500	\$ 969,584	\$ 63,084
All Other Revenues	8,000	8,000	5,616	(2,384)
Total Revenues	<u>914,500</u>	<u>914,500</u>	<u>975,200</u>	<u>60,700</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	272,900	345,390	322,683	22,707
Materials and Supplies	11,200	6,600	5,818	782
Contractual Services	319,272	442,741	432,791	9,950
Other Expenditures	5,352	4,383	3,711	672
Capital Outlay	11,802	8,912	8,698	214
Total Expenditures	<u>620,526</u>	<u>808,026</u>	<u>773,701</u>	<u>34,325</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	293,974	106,474	201,499	95,025
Fund Balance at Beginning of Year	1,639,439	1,639,439	1,639,439	0
Prior Year Encumbrances	167,626	167,626	167,626	0
Fund Balance at End of Year	<u>\$ 2,101,039</u>	<u>\$ 1,913,539</u>	<u>\$ 2,008,564</u>	<u>\$ 95,025</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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 388,500	\$ 388,500	\$ 283,482	\$ (105,018)
All Other Revenues	10,500	10,500	11,440	940
Total Revenues	<u>399,000</u>	<u>399,000</u>	<u>294,922</u>	<u>(104,078)</u>
Expenditures:				
Public Safety:				
Personal Services	223,975	256,712	235,878	20,834
Contractual Services	22,930	81,430	60,994	20,436
Other Expenditures	152,095	146,458	0	146,458
Total Expenditures	<u>399,000</u>	<u>484,600</u>	<u>296,872</u>	<u>187,728</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(85,600)	(1,950)	83,650
Fund Balance at Beginning of Year	<u>152,556</u>	<u>152,556</u>	<u>152,556</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 152,556</u>	<u>\$ 66,956</u>	<u>\$ 150,606</u>	<u>\$ 83,650</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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Special Assessments	\$ 6,695	\$ 6,695	\$ 5,884	\$ (811)
Total Revenues	<u>6,695</u>	<u>6,695</u>	<u>5,884</u>	<u>(811)</u>
Expenditures:				
Capital Outlay:				
Contractual Services	23,049	23,049	10,702	12,347
Total Expenditures	<u>23,049</u>	<u>23,049</u>	<u>10,702</u>	<u>12,347</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,354)	(16,354)	(4,818)	11,536
Fund Balance at Beginning of Year	<u>16,355</u>	<u>16,355</u>	<u>16,355</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 11,537</u>	<u>\$ 11,536</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, 2023*****EMERGENCY MANAGEMENT AGENCY FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 103,356	\$ 103,356	\$ 121,851	\$ 18,495
All Other Revenues	14,000	14,000	35,024	21,024
Total Revenues	117,356	117,356	156,875	39,519
Expenditures:				
Public Safety:				
Personal Services	199,539	182,639	157,730	24,909
Materials and Supplies	3,417	3,349	955	2,394
Contractual Services	23,616	23,916	14,570	9,346
Other Expenditures	24,000	24,000	19,983	4,017
Capital Outlay	8,770	24,495	22,915	1,580
Total Expenditures	259,342	258,399	216,153	42,246
Excess (Deficiency) of Revenues Over (Under) Expenditures	(141,986)	(141,043)	(59,278)	81,765
Other Financing Sources (Uses):				
Transfers In	110,000	110,000	100,000	(10,000)
Total Other Financing Sources (Uses)	110,000	110,000	100,000	(10,000)
Net Change in Fund Balance	(31,986)	(31,043)	40,722	71,765
Fund Balance at Beginning of Year	50,684	50,684	50,684	0
Prior Year Encumbrances	4,483	4,483	4,483	0
Fund Balance at End of Year	\$ 23,181	\$ 24,124	\$ 95,889	\$ 71,765

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, 2023**

MARRIAGE LICENSE FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 14,000	\$ 14,000	\$ 11,358	\$ (2,642)
Total Revenues	<u>14,000</u>	<u>14,000</u>	<u>11,358</u>	<u>(2,642)</u>
Expenditures:				
Health:				
Contractual Services	29,656	29,656	12,720	16,936
Total Expenditures	<u>29,656</u>	<u>29,656</u>	<u>12,720</u>	<u>16,936</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,656)	(15,656)	(1,362)	14,294
Fund Balance at Beginning of Year	15,657	15,657	15,657	0
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 14,295</u>	<u>\$ 14,294</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, 2023***

	KNOX AREA TRANSIT (KAT) FUND			Variance with Final Budget
	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 2,574,566	\$ 2,574,566	\$ 1,920,767	\$ (653,799)
Charges for Services	425,678	425,678	620,065	194,387
All Other Revenues	200	200	46,625	46,425
Total Revenues	<u>3,000,444</u>	<u>3,000,444</u>	<u>2,587,457</u>	<u>(412,987)</u>
Expenditures:				
Human Services:				
Personal Services	2,361,234	2,323,266	2,201,567	121,699
Materials and Supplies	421,861	406,630	367,703	38,927
Contractual Services	129,581	171,181	119,247	51,934
Other Expenditures	43,773	40,398	39,158	1,240
Capital Outlay	16,000	30,600	23,804	6,796
Total Expenditures	<u>2,972,449</u>	<u>2,972,075</u>	<u>2,751,479</u>	<u>220,596</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	27,995	28,369	(164,022)	(192,391)
Fund Balance at Beginning of Year	224,897	224,897	224,897	0
Prior Year Encumbrances	49,292	49,292	49,292	0
Fund Balance at End of Year	<u>\$ 302,184</u>	<u>\$ 302,558</u>	<u>\$ 110,167</u>	<u>\$ (192,391)</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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
HELP AMERICA VOTE ACT FUND				
Revenues:				
All Other Revenues	\$ 0	\$ 0	\$ 5	\$ 5
Total Revenues	<u>0</u>	<u>0</u>	<u>5</u>	<u>5</u>
Expenditures:				
General Government - Legislative and Executive:				
Contractual Services	7,017	7,017	5,648	1,369
Capital Outlay	2,994	2,994	2,994	0
Total Expenditures	<u>10,011</u>	<u>10,011</u>	<u>8,642</u>	<u>1,369</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,011)	(10,011)	(8,637)	1,374
Fund Balance at Beginning of Year	5,294	5,294	5,294	0
Prior Year Encumbrances	4,717	4,717	4,717	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,374</u>	<u>\$ 1,374</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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 20,000	\$ 20,000	\$ 13,684	\$ (6,316)
All Other Revenues	0	0	9	9
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>13,693</u>	<u>(6,307)</u>
Expenditures:				
Public Works:				
Personal Services	7,880	7,880	7,579	301
Other Expenditures	5,000	5,000	5,000	0
Total Expenditures	<u>12,880</u>	<u>12,880</u>	<u>12,579</u>	<u>301</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,120	7,120	1,114	(6,006)
Fund Balance at Beginning of Year	19,733	19,733	19,733	0
Fund Balance at End of Year	<u>\$ 26,853</u>	<u>\$ 26,853</u>	<u>\$ 20,847</u>	<u>\$ (6,006)</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, 2023***

CONTINUING PROFESSIONAL TRAINING FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Public Safety:				
Personal Services	1,000	1,000	800	200
Total Expenditures	1,000	1,000	800	200
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,000)	(1,000)	(800)	200
Fund Balance at Beginning of Year	6,319	6,319	6,319	0
Fund Balance at End of Year	\$ 5,319	\$ 5,319	\$ 5,519	\$ 200

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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CONCEALED HANDGUN LICENSE FUND				
Revenues:				
Charges for Services	\$ 45,000	\$ 45,000	\$ 66,392	\$ 21,392
Licenses and Permits	5,000	15,000	33,230	18,230
All Other Revenues	0	0	87	87
Total Revenues	<u>50,000</u>	<u>60,000</u>	<u>99,709</u>	<u>39,709</u>
Expenditures:				
Public Safety:				
Personal Services	34,542	35,256	35,142	114
Materials and Supplies	6,224	6,211	6,211	0
Contractual Services	50,064	59,876	58,983	893
Other Expenditures	1,000	860	800	60
Capital Outlay	758	372	372	0
Total Expenditures	<u>92,588</u>	<u>102,575</u>	<u>101,508</u>	<u>1,067</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(42,588)	(42,575)	(1,799)	40,776
Fund Balance at Beginning of Year	29,981	29,981	29,981	0
Prior Year Encumbrances	12,688	12,688	12,688	0
Fund Balance at End of Year	<u>\$ 81</u>	<u>\$ 94</u>	<u>\$ 40,870</u>	<u>\$ 40,776</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, 2023**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 500,000	\$ 500,000	\$ 531,882	\$ 31,882
Charges for Services	2,000	2,000	1,000	(1,000)
Total Revenues	<u>502,000</u>	<u>502,000</u>	<u>532,882</u>	<u>30,882</u>
Expenditures:				
Human Services:				
Personal Services	155,000	244,312	239,312	5,000
Contractual Services	316,000	306,688	252,790	53,898
Capital Outlay	10,000	40,000	40,000	0
Total Expenditures	<u>481,000</u>	<u>591,000</u>	<u>532,102</u>	<u>58,898</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	21,000	(89,000)	780	89,780
Fund Balance at Beginning of Year	311,408	311,408	311,408	0
Prior Year Encumbrances	1,000	1,000	1,000	0
Fund Balance at End of Year	<u>\$ 333,408</u>	<u>\$ 223,408</u>	<u>\$ 313,188</u>	<u>\$ 89,780</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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 60,000	\$ 60,000	\$ 81,472	\$ 21,472
All Other Revenues	100	100	107	7
Total Revenues	<u>60,100</u>	<u>60,100</u>	<u>81,579</u>	<u>21,479</u>
Expenditures:				
General Government - Judicial:				
Personal Services	61,200	71,360	55,698	15,662
Contractual Services	10,000	10,000	6,123	3,877
Other Expenditures	3,000	2,840	0	2,840
Total Expenditures	<u>74,200</u>	<u>84,200</u>	<u>61,821</u>	<u>22,379</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,100)	(24,100)	19,758	43,858
Fund Balance at Beginning of Year	<u>69,593</u>	<u>69,593</u>	<u>69,593</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 55,493</u>	<u>\$ 45,493</u>	<u>\$ 89,351</u>	<u>\$ 43,858</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023***

	SUPERVISION FEE FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental Revenues	\$ 57,000	\$ 57,000	\$ 36,710	\$ (20,290)
Charges for Services	26,000	26,000	45,700	19,700
All Other Revenues	0	0	6	6
Total Revenues	<u>83,000</u>	<u>83,000</u>	<u>82,416</u>	<u>(584)</u>
Expenditures:				
General Government - Judicial:				
Personal Services	66,000	59,500	28,658	30,842
Contractual Services	2,000	21,500	19,036	2,464
Other Expenditures	15,211	10,000	9,670	330
Total Expenditures	<u>83,211</u>	<u>91,000</u>	<u>57,364</u>	<u>33,636</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(211)	(8,000)	25,052	33,052
Fund Balance at Beginning of Year	76,766	76,766	76,766	0
Prior Year Encumbrances	211	211	211	0
Fund Balance at End of Year	<u>\$ 76,766</u>	<u>\$ 68,977</u>	<u>\$ 102,029</u>	<u>\$ 33,052</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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 3,000	\$ 3,000	\$ 2,460	\$ (540)
All Other Revenues	100	100	14	(86)
Total Revenues	<u>3,100</u>	<u>3,100</u>	<u>2,474</u>	<u>(626)</u>
Expenditures:				
General Government - Judicial:				
Personal Services	200	200	22	178
Contractual Services	<u>3,616</u>	<u>3,616</u>	<u>2,275</u>	<u>1,341</u>
Total Expenditures	<u>3,816</u>	<u>3,816</u>	<u>2,297</u>	<u>1,519</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(716)	(716)	177	893
Fund Balance at Beginning of Year	<u>2,459</u>	<u>2,459</u>	<u>2,459</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,743</u>	<u>\$ 1,743</u>	<u>\$ 2,636</u>	<u>\$ 893</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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 500	\$ 500	\$ 305	\$ (195)
Total Revenues	<u>500</u>	<u>500</u>	<u>305</u>	<u>(195)</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	305	105
Fund Balance at Beginning of Year	<u>2,298</u>	<u>2,298</u>	<u>2,298</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,498</u>	<u>\$ 2,498</u>	<u>\$ 2,603</u>	<u>\$ 105</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, 2023***

	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	14	(86)
Total Revenues	<u>75,100</u>	<u>75,100</u>	<u>75,014</u>	<u>(86)</u>
Expenditures:				
General Government - Judicial:				
Personal Services	<u>75,100</u>	<u>95,100</u>	<u>64,408</u>	<u>30,692</u>
Total Expenditures	<u>75,100</u>	<u>95,100</u>	<u>64,408</u>	<u>30,692</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(20,000)	10,606	30,606
Fund Balance at Beginning of Year	<u>67,215</u>	<u>67,215</u>	<u>67,215</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 67,215</u>	<u>\$ 47,215</u>	<u>\$ 77,821</u>	<u>\$ 30,606</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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 2,000	\$ 2,000	\$ 1,100	\$ (900)
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>1,100</u>	<u>(900)</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	1,100	(900)
Fund Balance at Beginning of Year	<u>1,235</u>	<u>1,235</u>	<u>1,235</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 3,235</u>	<u>\$ 3,235</u>	<u>\$ 2,335</u>	<u>\$ (900)</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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 26,925	\$ 26,925	\$ 122,126	\$ 95,201
Total Revenues	<u>26,925</u>	<u>26,925</u>	<u>122,126</u>	<u>95,201</u>
Expenditures:				
General Government - Legislative and Executive:				
Other Expenditures	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(23,075)	(23,075)	72,126	95,201
Fund Balance at Beginning of Year	<u>26,925</u>	<u>26,925</u>	<u>26,925</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 3,850</u>	<u>\$ 3,850</u>	<u>\$ 99,051</u>	<u>\$ 95,201</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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Other Financing Sources (Uses):				
Transfers In	150,000	150,000	450,000	300,000
Total Other Financing Sources (Uses)	150,000	150,000	450,000	300,000
Net Change in Fund Balance	150,000	150,000	450,000	300,000
Fund Balance at Beginning of Year	500,000	500,000	500,000	0
Fund Balance at End of Year	\$ 650,000	\$ 650,000	\$ 950,000	\$ 300,000

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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment Earnings	\$ 35,683	\$ 35,683	\$ 32,784	\$ (2,899)
All Other Revenues	163,855	163,855	189,199	25,344
Total Revenues	<u>199,538</u>	<u>199,538</u>	<u>221,983</u>	<u>22,445</u>
Expenditures:				
Human Services:				
Personal Services	26,552	26,552	26,552	0
Other Expenditures	192,448	192,448	175,000	17,448
Total Expenditures	<u>219,000</u>	<u>219,000</u>	<u>201,552</u>	<u>17,448</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,462)	(19,462)	20,431	39,893
Fund Balance at Beginning of Year	293,459	293,459	293,459	0
Fund Balance at End of Year	<u>\$ 273,997</u>	<u>\$ 273,997</u>	<u>\$ 313,890</u>	<u>\$ 39,893</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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,150,000	\$ 1,150,000	\$ 1,141,657	\$ (8,343)
Intergovernmental Revenues	150,000	150,000	133,188	(16,812)
Total Revenues	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,274,845</u>	<u>(25,155)</u>
Expenditures:				
Intergovernmental:				
Contractual Services	1,300,000	1,300,000	1,274,845	25,155
Total Expenditures	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,274,845</u>	<u>25,155</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,099,100	\$ 1,099,100	\$ 1,155,479	\$ 56,379
Intergovernmental Revenues	21,500	21,500	20,765	(735)
Total Revenues	<u>1,120,600</u>	<u>1,120,600</u>	<u>1,176,244</u>	<u>55,644</u>
Expenditures:				
Intergovernmental:				
Contractual Services	<u>1,135,845</u>	<u>1,135,845</u>	<u>1,132,183</u>	<u>3,662</u>
Total Expenditures	<u>1,135,845</u>	<u>1,135,845</u>	<u>1,132,183</u>	<u>3,662</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,245)	(15,245)	44,061	59,306
Fund Balance at Beginning of Year	<u>15,246</u>	<u>15,246</u>	<u>15,246</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 59,307</u>	<u>\$ 59,306</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, 2023***

	LODGING TAX FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Taxes	\$ 300,000	\$ 300,000	\$ 283,277	\$ (16,723)
Total Revenues	<u>300,000</u>	<u>300,000</u>	<u>283,277</u>	<u>(16,723)</u>
Expenditures:				
General Government - Legislative and Executive:				
Other Expenditures	300,000	300,000	283,277	16,723
Total Expenditures	<u>300,000</u>	<u>300,000</u>	<u>283,277</u>	<u>16,723</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, 2023**

	BOND RETIREMENT FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
All Other Revenues	\$ 175,504	\$ 175,504	\$ 187,254	\$ 11,750
Total Revenues	<u>175,504</u>	<u>175,504</u>	<u>187,254</u>	<u>11,750</u>
Expenditures:				
Debt Service:				
Principal Retirement	655,048	654,494	279,494	375,000
Interest and Fiscal Charges	<u>249,869</u>	<u>251,726</u>	<u>145,150</u>	<u>106,576</u>
Total Expenditures	<u>904,917</u>	<u>906,220</u>	<u>424,644</u>	<u>481,576</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(729,413)	(730,716)	(237,390)	493,326
Other Financing Sources (Uses):				
Transfers In	<u>730,496</u>	<u>730,803</u>	<u>249,228</u>	<u>(481,575)</u>
Total Other Financing Sources (Uses)	<u>730,496</u>	<u>730,803</u>	<u>249,228</u>	<u>(481,575)</u>
Net Change in Fund Balance	1,083	87	11,838	11,751
Fund Balance at Beginning of Year	<u>26,135</u>	<u>26,135</u>	<u>26,135</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 27,218</u>	<u>\$ 26,222</u>	<u>\$ 37,973</u>	<u>\$ 11,751</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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	\$ 145,070	\$ 145,070	\$ 145,069	\$ (1)
Total Revenues	<u>145,070</u>	<u>145,070</u>	<u>145,069</u>	<u>(1)</u>
Expenditures:				
Debt Service:				
Principal Retirement	145,070	145,070	145,069	1
Total Expenditures	<u>145,070</u>	<u>145,070</u>	<u>145,069</u>	<u>1</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

KNOX COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2023***

	PERMANENT IMPROVEMENT FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental Revenues	\$ 332,000	\$ 332,000	\$ 0	\$ (332,000)
Total Revenues	<u>332,000</u>	<u>332,000</u>	<u>0</u>	<u>(332,000)</u>
Expenditures:				
Capital Outlay:				
Contractual Services	<u>3,272,996</u>	<u>4,046,507</u>	<u>3,818,147</u>	<u>228,360</u>
Total Expenditures	<u>3,272,996</u>	<u>4,046,507</u>	<u>3,818,147</u>	<u>228,360</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,940,996)	(3,714,507)	(3,818,147)	(103,640)
Other Financing Sources (Uses):				
Transfers In	<u>1,200,000</u>	<u>1,200,000</u>	<u>2,510,430</u>	<u>1,310,430</u>
Total Other Financing Sources (Uses)	<u>1,200,000</u>	<u>1,200,000</u>	<u>2,510,430</u>	<u>1,310,430</u>
Net Change in Fund Balance	(1,740,996)	(2,514,507)	(1,307,717)	1,206,790
Fund Balance at Beginning of Year	2,463,081	2,463,081	2,463,081	0
Prior Year Encumbrances	<u>272,996</u>	<u>272,996</u>	<u>272,996</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 995,081</u>	<u>\$ 221,570</u>	<u>\$ 1,428,360</u>	<u>\$ 1,206,790</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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Capital Outlay:				
Capital Outlay	2,119	2,119	602	1,517
Total Expenditures	2,119	2,119	602	1,517
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,119)	(2,119)	(602)	1,517
Fund Balance at Beginning of Year	2,120	2,120	2,120	0
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1,518</u>	<u>\$ 1,517</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, 2023***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 984,000	\$ 984,000	\$ 113,500	\$ (870,500)
Investment Earnings	250	250	1,124	874
Total Revenues	<u>984,250</u>	<u>984,250</u>	<u>114,624</u>	<u>(869,626)</u>
Expenditures:				
Capital Outlay:				
Other Expenditures	968,000	968,000	106,358	861,642
Capital Outlay	52,884	52,884	43,233	9,651
Total Expenditures	<u>1,020,884</u>	<u>1,020,884</u>	<u>149,591</u>	<u>871,293</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(36,634)	(36,634)	(34,967)	1,667
Fund Balance at Beginning of Year	36,635	36,635	36,635	0
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1,668</u>	<u>\$ 1,667</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, 2023***

ENGINEERING PROJECTS FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 7,008,984	\$ 7,008,984	\$ 1,503,346	\$ (5,505,638)
Total Revenues	<u>7,008,984</u>	<u>7,008,984</u>	<u>1,503,346</u>	<u>(5,505,638)</u>
Expenditures:				
Capital Outlay:				
Contractual Services	7,008,984	7,008,984	1,503,346	5,505,638
Total Expenditures	<u>7,008,984</u>	<u>7,008,984</u>	<u>1,503,346</u>	<u>5,505,638</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2023***

SERVICE CENTER FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Capital Outlay:				
Total Expenditures	0	0	0	0
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	0	0	0
Other Financing Sources (Uses):				
Transfers In	0	0	350,000	350,000
Total Other Financing Sources (Uses)	0	0	350,000	350,000
Net Change in Fund Balance	0	0	350,000	350,000
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 350,000	\$ 350,000

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, 2023***

COURTHOUSE FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Capital Outlay:				
Total Expenditures	0	0	0	0
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	0	0	0
Other Financing Sources (Uses):				
Transfers In	0	0	350,000	350,000
Total Other Financing Sources (Uses)	0	0	350,000	350,000
Net Change in Fund Balance	0	0	350,000	350,000
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 350,000	\$ 350,000

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, 2023***

SHERIFF OFFICE/JAIL FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Capital Outlay:				
Total Expenditures	0	0	0	0
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	0	0	0
Other Financing Sources (Uses):				
Transfers In	0	0	350,000	350,000
Total Other Financing Sources (Uses)	0	0	350,000	350,000
Net Change in Fund Balance	0	0	350,000	350,000
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 350,000	\$ 350,000



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, 2023**

	Undivided Monies Fund	Fiscal Agent Fund	Miscellaneous Court/Safety Fund	Total
Assets:				
Cash and Cash Equivalents	\$ 3,338,057	\$ 4,838,374	\$ 435	\$ 8,176,866
Cash in segregated Accounts	0	0	763,665	763,665
Receivables:				
Taxes	90,047,790	0	0	90,047,790
Intergovernmental	4,016,543	0	0	4,016,543
Special Assessments	46,534	0	0	46,534
Total Assets	<u>97,448,924</u>	<u>4,838,374</u>	<u>764,100</u>	<u>103,051,398</u>
Liabilities:				
Intergovernmental Payable	3,338,057	0	0	3,338,057
Total Liabilities	<u>3,338,057</u>	<u>0</u>	<u>0</u>	<u>3,338,057</u>
Deferred Inflows of Resources:				
Property Taxes not Levied to Finance Current Year Operations	88,651,642	0	0	88,651,642
Total Deferred Inflows of Resources	<u>88,651,642</u>	<u>0</u>	<u>0</u>	<u>88,651,642</u>
Net Position:				
Restricted for Individuals, Organizations and Other Governments	5,459,225	4,838,374	764,100	11,061,699
Total Net Position	<u>\$ 5,459,225</u>	<u>\$ 4,838,374</u>	<u>\$ 764,100</u>	<u>\$ 11,061,699</u>

KNOX COUNTY, OHIO

**Combining Statement Of Changes in Net Position
Fiduciary Funds
For the Year Ended December 31, 2023**

	Undivided Monies Fund	Fiscal Agent Fund	Miscellaneous Court/Safety Fund	Total
Additions:				
Property Tax Collection for Other Governments	\$ 65,950,190	\$ 0	\$ 0	\$ 65,950,190
Amounts Received as Fiscal Agent	0	15,951,249	0	15,951,249
Intergovernmental	7,220,110	0	0	7,220,110
Licenses, Fees and Permits for Other Governments	0	0	15,258,245	15,258,245
Special Assessments for Other Governments	288,363	0	0	288,363
Miscellaneous	0	0	194,844	194,844
Total Additions	<u>73,458,663</u>	<u>15,951,249</u>	<u>15,453,089</u>	<u>104,863,001</u>
Deductions:				
Taxes Distributed to Other Governments	65,619,444	0	0	65,619,444
Payments Made to Other Governments	7,380,966	0	15,039,370	22,420,336
Payments Made on Behalf of Other Governments	0	17,713,205	0	17,713,205
Payments Made to Individuals	0	0	195,589	195,589
Total Deductions	<u>73,000,410</u>	<u>17,713,205</u>	<u>15,234,959</u>	<u>105,948,574</u>
Net Increase in Fiduciary Net Position	458,253	(1,761,956)	218,130	(1,085,573)
Net Position Beginning of Year	<u>5,000,972</u>	<u>6,600,330</u>	<u>545,970</u>	<u>12,147,272</u>
Net Position End of Year	<u>\$ 5,459,225</u>	<u>\$ 4,838,374</u>	<u>\$ 764,100</u>	<u>\$ 11,061,699</u>

COMPONENT UNITS

KNOX COUNTY, OHIO

***Statement of Cash Flows
Component Unit
For the Year Ended December 31, 2023***

	Knox County Airport
<u>Cash Flows from Operating Activities:</u>	
Cash Received from Customers	\$756,057
Cash Payments to Suppliers for Goods and Services	(728,010)
Cash Payments to Employees for Service	(181,864)
Other Operating Receipts	35,529
Net Cash Used by Operating Activities	<u>(118,288)</u>
<u>Cash Flows from Noncapital and Related Financing Activities:</u>	
Operating Grant	1,046,106
Net Cash Provided by Noncapital and Related Financing Activities	<u>1,046,106</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>	
Acquisition of Capital Assets	(998,478)
Debt Principal Retirement	(27,000)
Interest Paid on Debt	(18,600)
Net Cash Used for Capital and Related Financing Activities	<u>(1,044,078)</u>
Net Decrease in Cash and Cash Equivalents	(116,260)
Cash and Cash Equivalents at Beginning of Year	511,470
Cash and Cash Equivalents at End of Year	<u><u>\$395,210</u></u>
<u>Reconciliation of Operating Loss to Net Cash Provided by Operating Activities:</u>	
Operating Loss	(\$443,787)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:	
Depreciation Expense	407,749
Changes in Assets and Liabilities:	
Decrease in Accounts Receivable	2,963
Increase in Inventory	(15,101)
Decrease in Accounts Payable	(63,334)
Decrease in Due to Primary Government	(6,778)
Total Adjustments	<u>325,499</u>
Net Cash Used by Operating Activities	<u><u>(\$118,288)</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)*

	2014	2015	2016	2017
Governmental Activities:	(1)			(2)
Net Investment in Capital Assets	\$51,802,500	\$52,230,095	\$55,733,167	\$54,042,658
Restricted	28,482,641	27,883,770	26,900,356	29,767,883
Unrestricted	(5,313,665)	(3,987,505)	(5,124,408)	(22,486,091)
Total Governmental Activities Net Position	<u>\$74,971,476</u>	<u>\$76,126,360</u>	<u>\$77,509,115</u>	<u>\$61,324,450</u>
Business-type Activities:				
Net Investment in Capital Assets	\$5,175,769	\$5,267,852	\$5,248,223	\$5,154,199
Unrestricted	1,996,212	2,066,563	2,403,826	2,144,667
Total Business-type Activities Net Position	<u>\$7,171,981</u>	<u>\$7,334,415</u>	<u>\$7,652,049</u>	<u>\$7,298,866</u>
Primary Government:				
Net Investment in Capital Assets	\$56,978,269	\$57,497,947	\$60,981,390	\$59,196,857
Restricted	28,482,641	27,883,770	26,900,356	29,767,883
Unrestricted	(3,317,453)	(1,920,942)	(2,720,582)	(20,341,424)
Total Primary Government Net Position	<u>\$82,143,457</u>	<u>\$83,460,775</u>	<u>\$85,161,164</u>	<u>\$68,623,316</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

2018	2019	2020	2021	2022	2023
\$55,040,850	\$58,915,855	\$64,290,843	\$64,957,939	\$68,344,296	\$72,873,265
29,304,174	33,573,355	35,939,611	36,654,200	36,701,284	38,842,192
(21,518,629)	(25,599,313)	(29,473,734)	(10,170,889)	(93,754)	(680,905)
<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>	<u>\$111,034,552</u>
\$5,254,198	\$5,469,361	\$5,754,874	\$5,989,220	\$7,066,853	\$8,403,712
2,202,858	1,681,827	1,119,177	1,898,436	2,749,945	2,486,920
<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>	<u>\$10,890,632</u>
\$60,295,048	\$64,385,216	\$70,045,717	\$70,947,159	\$75,411,149	\$81,276,977
29,304,174	33,573,355	35,939,611	36,654,200	36,701,284	38,842,192
(19,315,771)	(23,917,486)	(28,354,557)	(8,272,453)	2,656,191	1,806,015
<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>	<u>\$121,925,184</u>

Knox County, Ohio

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

	2014	2015	2016
Expenses			
Governmental Activities:			
Legislative and Executive	\$6,744,339	\$6,843,613	\$7,482,905
Judicial	2,251,321	2,322,686	2,441,954
Public Safety	7,855,799	7,260,387	9,018,814
Public Works	6,831,713	7,185,042	6,877,824
Health	556,544	529,545	552,016
Human Services	18,335,487	18,192,793	19,963,056
Interest and Fiscal Charges	255,178	228,376	205,673
<i>Total Governmental Activities Expenses</i>	<u>42,830,381</u>	<u>42,562,442</u>	<u>46,542,242</u>
Business-type Activities:			
Sewer	2,165,264	2,125,478	2,073,140
Landfill	0	0	0
<i>Total Business-type Activities Expenses</i>	<u>2,165,264</u>	<u>2,125,478</u>	<u>2,073,140</u>
<i>Total Primary Government Expenses</i>	<u>\$44,995,645</u>	<u>\$44,687,920</u>	<u>\$48,615,382</u>
Program Revenues			
Governmental Activities:			
Charges for Services			
Legislative and Executive	\$1,694,372	\$1,757,040	\$1,744,414
Judicial	864,007	884,768	879,285
Public Safety	1,117,084	967,753	1,155,970
Public Works	31,530	31,322	47,847
Health	229,211	237,238	232,088
Human Services	701,189	713,840	818,714
Operating Grants and Contributions	15,030,805	14,330,767	15,528,258
Capital Grants and Contributions	3,444,812	2,400,749	5,083,437
<i>Total Governmental Activities Program Revenues</i>	<u>23,113,010</u>	<u>21,323,477</u>	<u>25,490,013</u>

Knox County, Ohio

2017	2018	2019	2020	2021	2022	2023
\$8,011,057	\$8,820,959	\$9,492,287	\$11,979,114	\$9,062,857	\$12,685,649	\$15,163,433
2,776,834	2,795,402	3,526,872	3,316,970	1,485,542	2,505,594	3,552,743
9,310,707	9,336,537	10,913,439	10,064,056	4,460,485	6,927,896	10,654,701
7,259,397	5,902,284	6,616,529	7,321,021	7,421,375	7,886,847	8,017,977
591,742	628,641	697,302	666,392	453,263	524,907	742,854
24,661,641	25,077,734	24,279,811	25,288,715	17,970,180	20,344,698	23,729,206
269,751	267,014	249,442	253,261	207,195	159,152	145,733
<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>	<u>62,006,647</u>
2,367,514	2,423,124	2,963,015	3,073,893	2,363,033	2,296,276	3,310,181
6,976	3,842	3,782	13,495	7,457	18,724	122,337
<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>3,432,518</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>	<u>\$65,439,165</u>
\$1,803,161	\$1,623,578	\$1,920,603	\$1,929,400	\$1,216,194	\$1,072,355	\$2,095,502
870,770	890,807	978,872	887,763	971,811	941,574	987,155
873,333	746,649	611,725	667,987	600,751	453,507	488,052
48,375	54,403	54,640	63,502	51,295	46,874	55,441
222,711	210,451	228,512	222,601	206,427	233,791	275,075
898,014	959,813	966,699	782,043	832,145	907,293	928,852
18,642,376	20,444,248	20,260,853	23,476,115	22,917,971	24,859,805	23,661,521
2,104,265	1,477,798	3,722,832	1,982,015	1,937,260	2,709,004	2,413,057
<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>	<u>30,904,655</u>

(Continued)

Knox County, Ohio

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

	2014	2015	2016
Business-type Activities:			
Charges for Services			
Sewer	2,023,479	1,968,393	2,112,640
Landfill	7,694	4,484	9,249
Operating Grants and Contributions	128,493	125,469	122,609
Capital Grants and Contributions (2)	39,713	36,379	54,198
<i>Total Business-type Activities Program Revenues</i>	2,199,379	2,134,725	2,298,696
<i>Total Primary Government Program Revenues</i>	25,312,389	23,458,202	27,788,709
Net (Expense)/Revenue			
Governmental Activities	(19,717,371)	(21,238,965)	(21,052,229)
Business-type Activities	34,115	9,247	225,556
<i>Total Primary Government Net (Expense)/Revenue</i>	(\$19,683,256)	(\$21,229,718)	(\$20,826,673)
General Revenues and Other Changes in Net Position			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	\$4,105,058	\$4,490,189	\$4,563,169
Special Purposes	6,611,736	6,571,806	6,697,022
Sales Taxes	6,853,635	7,008,914	7,110,407
Other Local Tax	0	0	0
Intergovernmental Revenues, Unrestricted	2,762,484	2,801,438	2,667,093
Investment Earnings	(10,169)	345,717	213,990
Miscellaneous	1,215,152	1,291,627	1,233,286
Gain on Sale of Capital Assets	0	0	0
Transfers	(122,548)	(115,842)	(49,983)
<i>Total Governmental Activities</i>	21,415,348	22,393,849	22,434,984
Business-type Activities:			
Investment Earnings	36,215	37,345	42,095
Transfers	122,548	115,842	49,983
<i>Total Business-type Activities</i>	158,763	153,187	92,078
<i>Total Primary Government</i>	\$21,574,111	\$22,547,036	\$22,527,062
Change in Net Position			
Governmental Activities	\$1,697,977	\$1,154,884	\$1,382,755
Business-type Activities	192,878	162,434	317,634
<i>Total Primary Government Change in Net Position</i>	\$1,890,855	\$1,317,318	\$1,700,389

Source: County Auditor's Office

Knox County, Ohio

2017	2018	2019	2020	2021	2022	2023
2,075,464	2,250,816	2,460,353	2,534,970	2,644,141	2,712,737	2,875,827
0	0	0	0	0	0	0
117,288	150,000	0	0	458,118	1,381,251	1,350,874
50,627	94,032	107,418	169,571	185,857	45,233	157,314
<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>4,384,015</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>	<u>35,288,670</u>
(27,418,124)	(26,420,824)	(27,030,946)	(28,878,103)	(12,327,043)	(19,810,540)	(31,101,992)
(131,111)	67,882	(399,026)	(382,847)	917,626	1,824,221	951,497
<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>	<u>(\$30,150,495)</u>
\$4,706,334	\$4,889,805	\$4,964,149	\$5,206,900	\$6,039,047	\$6,139,496	\$6,256,130
6,850,055	7,207,347	8,103,399	8,411,595	7,619,239	8,864,870	9,033,109
7,138,003	10,716,378	11,710,406	12,272,604	13,982,279	14,850,942	14,300,086
0	0	0	166,597	204,023	250,169	284,275
2,941,577	3,077,803	2,641,330	2,385,220	2,945,595	3,013,241	3,012,143
272,841	525,423	1,183,565	927,579	(100,608)	(1,108,908)	2,204,550
1,708,444	1,540,817	1,839,784	3,446,676	2,380,485	1,372,744	2,150,524
0	0	687,391	0	0	0	0
(40,506)	(34,804)	(35,576)	(72,245)	(58,487)	(61,438)	(56,099)
<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>	<u>37,184,718</u>
52,933	55,504	57,582	33,465	37,492	43,483	66,238
40,506	34,804	35,576	72,245	58,487	61,438	56,099
<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>122,337</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>	<u>\$37,307,055</u>
(\$3,841,376)	\$1,501,945	\$4,063,502	\$3,866,823	\$20,684,530	\$13,510,576	\$6,082,726
(37,672)	158,190	(305,868)	(277,137)	1,013,605	1,929,142	1,073,834
<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>	<u>\$7,156,560</u>

Knox County, Ohio

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General Fund				
Nonspendable	\$202,473	\$187,173	\$171,114	\$168,359
Assigned	1,809,941	2,287,699	2,892,615	594,229
Unassigned	<u>2,177,515</u>	<u>2,087,386</u>	<u>1,737,954</u>	<u>3,983,550</u>
<i>Total General Fund</i>	<u>4,189,929</u>	<u>4,562,258</u>	<u>4,801,683</u>	<u>4,746,138</u>
All Other Governmental Funds				
Nonspendable	526,494	689,255	447,959	222,052
Restricted	24,898,373	24,163,547	23,075,557	25,549,620
Assigned	529,161	568,718	794,494	546,718
Unassigned	<u>(190,320)</u>	<u>(77,145)</u>	<u>(282,775)</u>	<u>(138,075)</u>
Total All Other Governmental Funds	<u>25,763,708</u>	<u>25,344,375</u>	<u>24,035,235</u>	<u>26,180,315</u>
<i>Total Governmental Funds</i>	<u><u>\$29,953,637</u></u>	<u><u>\$29,906,633</u></u>	<u><u>\$28,836,918</u></u>	<u><u>\$30,926,453</u></u>

Source: County Auditor's Office

Knox County, Ohio

2018	2019	2020	2021	2022	2023
\$597,047	\$467,155	\$340,734	\$236,886	\$149,279	\$152,608
355,157	375,914	466,253	531,239	873,328	1,153,832
5,732,415	8,379,820	11,858,667	14,783,037	14,595,135	13,584,696
6,684,619	9,222,889	12,665,654	15,551,162	15,617,742	14,891,136
374,556	520,584	337,030	451,677	412,834	579,204
25,455,397	29,937,126	32,274,174	32,420,252	32,534,296	34,463,104
1,024,720	1,140,058	673,119	1,400,757	2,507,446	3,201,087
(275,277)	(210,715)	(2,305,047)	(1,851,112)	(1,252,994)	(696,457)
26,579,396	31,387,053	30,979,276	32,421,574	34,201,582	37,546,938
<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>	<u>\$52,438,074</u>

Knox County, Ohio

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

	2014	2015	2016	2017
Revenues:				
Taxes	\$17,501,042	\$17,993,140	\$18,352,407	\$18,760,405
Intergovernmental Revenues	21,030,530	19,268,373	20,384,306	23,199,896
Charges for Services	4,223,287	4,185,635	4,442,874	4,307,170
Licenses and Permits	223,640	245,529	280,585	239,899
Investment Earnings	(37,179)	320,212	220,066	235,585
Special Assessments	10,905	95	1,481	1,434
Fines and Forfeitures	191,549	160,767	152,031	167,895
Donations and Contributions	566,049	375,535	209,556	0
All Other Revenue	1,457,385	1,311,350	1,410,368	1,584,140
Total Revenue	45,167,208	43,860,636	45,453,674	48,496,424
Expenditures:				
Current:				
General Government:				
Legislative and Executive	6,310,503	6,247,597	6,403,724	6,819,970
Judicial	2,254,467	2,342,504	2,312,065	2,448,737
Public Safety	7,397,790	6,927,094	8,119,581	7,658,281
Public Works	5,004,207	6,213,996	5,095,645	4,876,786
Health	510,162	484,854	486,247	507,378
Human Services	16,195,812	15,984,168	17,123,837	20,989,204
Intergovernmental	1,984,844	2,013,707	2,004,959	2,001,658
Capital Outlay	3,910,802	3,361,392	3,381,825	3,028,885
Debt Service:				
Principal Retirement	2,200,639	1,350,795	1,495,300	1,350,288
Interest and Fiscal Charges	234,393	202,929	187,942	235,131
Total Expenditures	46,003,619	45,129,036	46,611,125	49,916,318
Excess (Deficiency) of Revenues Over Expenditures	(836,411)	(1,268,400)	(1,157,451)	(1,419,894)

Knox County, Ohio

2018	2019	2020	2021	2022	2023
\$21,957,430	\$24,589,730	\$26,052,190	\$27,635,795	\$29,884,275	\$29,833,216
23,959,033	24,282,851	27,734,243	27,587,020	30,210,549	28,986,844
4,046,601	4,352,863	4,113,056	3,489,845	3,294,246	4,429,531
256,970	234,163	264,352	236,181	227,769	253,679
493,937	1,146,641	935,577	(97,237)	(1,127,672)	2,134,044
6,429	6,654	7,589	6,518	6,382	5,884
170,701	167,017	158,591	146,410	135,288	142,846
475,633	2,075,601	201,400	0	440	2,200
1,686,655	1,916,737	3,688,445	2,165,935	1,450,752	2,174,842
<u>53,053,389</u>	<u>58,772,257</u>	<u>63,155,443</u>	<u>61,170,467</u>	<u>64,082,029</u>	<u>67,963,086</u>
7,509,017	7,697,020	9,997,015	9,914,518	12,680,422	13,644,672
2,522,007	2,842,894	2,890,627	2,988,333	3,237,151	3,430,912
7,910,365	8,697,719	8,360,405	8,808,330	8,915,405	9,656,018
5,166,203	5,946,007	6,280,333	7,464,269	8,102,358	7,048,653
549,899	561,742	566,734	555,164	565,421	666,647
21,054,672	19,112,640	20,586,083	20,250,995	19,948,074	21,642,777
2,249,678	1,966,510	2,535,538	2,396,783	2,463,425	2,407,028
2,650,650	6,108,414	6,485,466	3,279,444	5,407,725	6,173,977
1,326,877	1,427,868	1,746,094	1,108,935	625,204	628,860
243,200	229,117	238,154	189,425	166,758	153,524
<u>51,182,568</u>	<u>54,589,931</u>	<u>59,686,449</u>	<u>56,956,196</u>	<u>62,111,943</u>	<u>65,453,068</u>
1,870,821	4,182,326	3,468,994	4,214,271	1,970,086	2,510,018

(Continued)

Knox County, Ohio

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

	2014	2015	2016	2017
Other Financing Sources (Uses):				
Sale of Capital Assets	0	0	0	163,137
Payment to Refunded Bond Escrow Agent	(738,289)	0	0	0
Inception of Capital Lease	124,382	791,265	123,972	0
Ohio Public Works Commission Loan	0	81,434	0	0
General Obligation Bonds Issued	0	475,000	0	3,505,000
Premium on General Obligation Bonds	0	0	0	108,493
Transfers In	1,160,742	1,637,237	1,671,526	1,441,445
Transfers Out	(1,283,290)	(1,753,079)	(1,731,509)	(1,481,951)
Total Other Financing Sources (Uses)	<u>(392,320)</u>	<u>1,237,722</u>	<u>63,989</u>	<u>3,736,124</u>
Net Change in Fund Balance	<u>(\$1,228,731)</u>	<u>(\$30,678)</u>	<u>(\$1,093,462)</u>	<u>\$2,316,230</u>
 Debt Service as a Percentage of Noncapital Expenditures	 5.72%	 3.78%	 3.93%	 3.43%

Source: County Auditor's Office

Knox County, Ohio

2018	2019	2020	2021	2022	2023
0	943,200	8,000	0	0	0
0	0	0	0	0	0
0	612,485	0	0	0	0
450,000	0	302,367	0	0	0
0	1,500,000	384,500	0	0	0
0	0	0	0	0	0
1,784,111	3,666,503	2,500,186	3,036,490	3,882,587	5,483,751
(1,818,915)	(3,702,079)	(3,472,431)	(3,047,680)	(3,944,025)	(5,539,850)
415,196	3,020,109	(277,378)	(11,190)	(61,438)	(56,099)
<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>	<u>\$2,453,919</u>
3.32%	3.61%	3.86%	2.45%	1.46%	1.39%

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	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Real Property				
Assessed	\$1,242,275	\$1,247,962	\$1,258,016	\$1,297,530
Actual	3,549,357	3,565,606	3,594,331	3,707,229
Public Utility				
Assessed	53,694	65,553	75,635	82,077
Actual	153,411	187,294	216,100	234,506
Total				
Assessed	1,295,969	1,313,515	1,333,651	1,379,607
Actual	3,702,769	3,752,900	3,810,431	3,941,734
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

2018	2019	2020	2021	2022	2023
\$1,306,682	\$1,329,550	\$1,520,952	\$1,524,863	\$1,542,704	\$2,148,706
3,733,377	3,798,714	4,345,577	4,356,751	4,407,726	6,139,160
93,342	142,142	133,973	142,610	142,590	162,409
266,691	406,120	382,780	407,457	407,400	464,026
1,400,024	1,471,692	1,654,925	1,667,473	1,685,294	2,311,115
4,000,069	4,204,834	4,728,357	4,764,209	4,815,126	6,603,186
35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
\$12.99	\$12.99	\$11.99	\$12.99	\$12.99	\$12.94

Knox County, Ohio

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

Collection Year	2014	2015	2016	2017
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	0.80	1.00	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	1.00	0.80	0.80	0.80
Total	12.99	12.99	12.99	12.99
Overlapping Rates				
City of Mount Vernon	3.20	3.20	3.20	3.20
Villages	1.5-9.4	3.20-9.40	3.2-9.4	3.2-9.4
Townships	2.1-9.15	2.1-9.15	2.1-9.15	2.1-9.15
In County School Districts	37.93-47.32	37.95-47.22	37.73-47.18	37.73-47
Out of County School Districts	33-49.05	33.10-49.05	33.5-49.05	33.8-49.05
Joint Vocational School Districts	2.54-6.4	2.58-6.40	2.57-6.4	2.55-6.4
Other Units	1.3-5.5	1.3-7.3	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

2018	2019	2020	2021	2022	2023
3.40	3.40	3.40	3.40	3.40	3.40
5.35	5.35	5.35	4.35	5.35	5.35
1.30	1.30	1.30	1.30	1.30	1.30
1.00	1.00	1.00	1.00	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	11.99	12.99	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	2.1-14.75	2.1-14.75	2.1-14.75	2.1-1.75
37.54-46.71	37.54-46.71	35.53-46.73	35.53-46.73	36.01-46.59	35.96-45.46
32.8-49.05	32.8-49.05	32-49.05	32-49.05	32-49.05	32-45.25
2.55-6.4	2.55-6.4	2.5-6.4	2.5-6.4	2.5-6.4	2.5-6.4
1.3-9.0	1.3-9	1.3-9	1.3-9	1.3-12	1.3-12



Knox County, Ohio

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

		2023		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$54,915,580	1	2.38%
AEP	Public Utility	48,690,120	2	2.11%
Columbia Gas	Public Utility	35,197,000	3	1.52%
Licking Rural	Public Utility	10,373,040	4	0.45%
Kenneth & Jennifer Mason	Agriculture	4,644,290	5	0.20%
Ariel	Business	3,560,370	6	0.15%
FT Precision	Business	3,159,160	7	0.14%
Kathy Lanker Trustee	Agriculture	2,213,210	8	0.10%
Knox Land Reutilization	Land Reutilization	2,208,840	9	0.10%
Robert & Deborah Carr	Agriculture	2,022,480	10	0.09%
Subtotal		166,984,090		7.24%
All Others		2,144,130,390		92.76%
Total		\$2,311,114,480		100.00%

		2014		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$28,651,180	1	2.21%
Licking Rural Electrification Inc	Public Utility	7,645,790	2	0.59%
Columbia Gas Transmission	Public Utility	7,113,300	3	0.55%
FT Precision Inc	Business	4,563,280	4	0.35%
Ariel Corporation	Business	4,026,420	5	0.31%
AEP	Public Utility	3,688,620	6	0.28%
Kenyon College	School	3,157,230	7	0.24%
WP Knox	Business	2,888,740	8	0.22%
Cooper Cameron	Business	2,822,340	9	0.22%
Columbia Gas of Ohio	Public Utility	2,810,480	10	0.22%
Subtotal		67,367,380		5.19%
All Others		1,228,601,890		94.81%
Total		\$1,295,969,270		100.00%

Source: County Auditor - Land and Buildings

Based on valuation of property in 2023 and 2014

Knox County, Ohio

Property Tax Levies and Collections Last Ten Years

Collection Year	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Current				
Tax Levy (1)	\$17,196,579	\$18,241,613	\$18,502,502	\$18,757,850
Current Tax Collections	12,881,957	13,150,379	13,395,811	13,723,243
Percent of Levy Collected	74.91%	72.09%	72.40%	73.16%
Delinquent				
Tax Levy (1)	\$571,732	\$501,110	\$535,625	\$492,071
Tax Collections (2)	425,312	358,595	403,861	352,913
Percent of Levy Collected	74.39%	71.56%	75.40%	71.72%
Total				
Tax Levy (1)	\$17,768,311	\$18,742,723	\$19,038,127	\$19,249,921
Tax Collections	13,307,269	13,508,974	13,799,672	14,076,156
Percent of Levy Collected	74.89%	72.08%	72.48%	73.12%

(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

2018	2019	2020	2021	2022	2023
\$19,280,952	\$20,584,105	\$16,374,913	\$16,085,620	\$17,671,906	\$17,583,184
14,005,619	15,322,090	15,702,096	15,537,786	17,197,660	17,203,216
72.64%	74.44%	95.89%	96.59%	97.32%	97.84%
\$481,809	\$606,240	\$518,918	\$736,472	\$756,558	\$694,135
299,933	418,378	318,267	357,192	368,923	321,590
62.25%	69.01%	61.33%	48.50%	48.76%	46.33%
\$19,762,761	\$21,190,345	\$16,893,831	\$16,822,092	\$18,428,464	\$18,277,319
14,305,552	15,740,468	16,020,363	15,894,978	17,566,583	17,524,806
72.39%	74.28%	94.83%	94.49%	95.32%	95.88%

Knox County, Ohio

Taxable Sales By Industry (Category) Last Four Years

	2020	2021	2022	2023
Regular Sales	\$2,531,619	\$2,898,928	\$3,327,929	\$3,312,127
Direct Pay Tax Return Payments	\$84,633	\$78,039	\$65,565	\$86,038
Seller's Use Tax Return Payments	\$2,166,634	\$2,462,336	\$2,757,564	\$2,752,203
Consumer's Use Tax Return Payments	\$194,780	\$189,196	\$244,376	\$337,612
Motor Vehicle Tax Payments	\$2,431,662	\$2,794,350	\$2,954,546	\$2,738,992
Watercraft and Outboard Motors	\$52,766	\$55,015	\$52,781	\$56,871
Department of Liquor Control	\$46,597	\$49,488	\$48,128	\$48,158
Sales/Use Tax Voluntary Payments	\$1,460	\$47,418	\$272	\$10
Assessment Payments	\$21,690	\$55,818	\$55,810	\$57,247
Audit Payments	\$18,270	\$23,610	\$62,783	\$21,673
Sales Tax on Motor Vehicle Fuel	\$1,311	\$1,151	\$4,611	\$5,515
Certified Assessment Payments	\$42,730	\$78,836	\$57,208	\$28,640
Statewide Master Numbers	\$3,453,325	\$3,750,780	\$3,976,078	\$3,892,878
Streamlined Sales-Intrastate	\$296,226	\$357,377	\$369,894	\$431,258
Streamlined Sales-Interstate	\$76,133	\$139,756	\$169,905	\$195,250
Streamline Use	\$403	\$778	\$2,221	\$1,000
Use Tax from Ohio IT 1040	\$385,409	\$167,079	\$103,505	\$62,536
Non-Resident Motor Vehicle Tax	\$12,543	\$13,237	\$16,611	\$14,822
Non-Resident Watercraft Tax	\$0	\$0	\$0	\$0
Transient Sales	\$591,774	\$636,886	\$513,026	\$484,295
Less Refund	(\$5,907)	(\$13,554)	(\$30,608)	(\$10,218)
Less Administration Fee	(\$124,041)	(\$137,865)	(\$147,522)	(\$145,169)
Total	\$12,280,016	\$13,648,658	\$14,604,683	\$14,371,737
Sales Tax Rate	1.50%	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

	2014	2015	2016
Governmental Activities ⁽¹⁾			
General Obligation Bonds Payable	\$6,375,062	\$5,831,482	\$4,688,902
OPWC Loan Payable	615,514	600,303	493,477
Loan Payable	344,135	350,000	323,750
Installment Loans	164,919	707,034	597,782
Business-type Activities ⁽¹⁾			
Ohio Water Development Authority Loans Payable	\$898,602	\$832,506	\$850,086
Recovery Zone Economic Development Bonds	6,140,000	5,815,000	5,490,000
General Obligation Bonds Payable	0	0	0
OPWC Loan Payable	846,708	816,468	786,228
Installment Loan	0	0	0
Total Primary Government	<u>\$15,384,940</u>	<u>\$14,952,793</u>	<u>\$13,230,225</u>
Population ⁽²⁾			
Knox County	61,167	61,061	60,814
Outstanding Debt Per Capita	\$252	\$245	\$218
Income ⁽²⁾			
Personal (in thousands)	2,311,012	2,402,445	2,410,728
Percentage of Personal Income	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	2023
\$7,238,815	\$6,219,002	\$6,665,189	\$5,551,606	\$4,721,222	\$4,438,700	\$4,151,973
422,316	778,655	662,495	845,817	700,747	555,676	410,607
288,750	253,750	218,750	183,750	148,750	113,750	78,750
403,655	204,439	573,216	458,437	339,141	169,297	0
\$852,162	\$838,174	\$794,983	\$765,134	\$734,407	\$718,705	\$670,200
0	0	0	0	0	0	0
5,297,611	4,936,256	4,574,901	4,203,546	3,827,191	3,445,836	3,059,481
755,989	740,869	695,510	680,390	650,150	619,911	589,671
0	0	380,638	825,739	726,109	623,244	517,035
<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>	<u>\$9,477,717</u>

61,261	61,893	62,322	62,423	62,897	63,183	63,471
\$249	\$226	\$234	\$216	\$188	\$169	\$149

2,489,157	2,609,533	2,743,352	2,994,057	3,272,782	3,229,094	3,243,812
0.61%	0.54%	0.53%	0.45%	0.36%	0.33%	0.29%

Knox County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2014	2015	2016	2017
Population (1)	61,167	61,061	60,814	61,261
Assessed Value (In thousands) (2)	\$1,295,969	\$1,313,515	\$1,333,651	\$1,379,607
General Bonded Debt (3)				
General Obligation Bonds	\$6,375,062	\$5,831,482	\$4,688,902	\$7,238,815
Resources Available to Pay Principal (4)	\$24,348	\$0	\$0	\$17,128
Net General Bonded Debt	\$6,350,714	\$5,831,482	\$4,688,902	\$7,221,687
Ratio of Net Bonded Debt to Assessed Value	0.49%	0.44%	0.35%	0.52%
Net Bonded Debt per Capita	\$103.83	\$95.50	\$77.10	\$117.88

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

2018	2019	2020	2021	2022	2023
61,893	62,322	62,423	62,897	63,183	63,471
\$1,400,024	\$1,471,692	\$1,654,925	\$1,667,473	\$1,685,294	\$2,311,115
\$6,219,002	\$6,665,189	\$5,551,606	\$4,721,222	\$4,438,700	\$4,151,973
\$0	\$0	\$0	\$0	\$0	\$0
\$6,219,002	\$6,665,189	\$5,551,606	\$4,721,222	\$4,438,700	\$4,151,973
0.44%	0.45%	0.34%	0.28%	0.26%	0.18%
\$100.48	\$106.95	\$88.94	\$75.06	\$70.25	\$65.42



Knox County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2023*

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to County (1)</u>	<u>Amount Applicable to County</u>
Direct:			
Knox County	\$4,641,330	100.00%	\$4,641,330
Overlapping:			
All Cities wholly within the County	4,260,888	100.00%	4,260,888
All Townships wholly within the County	898,295	100.00%	898,295
All School Districts wholly within the County	32,227,617	100.00%	32,227,617
Clear Fork School District	10,765,000	9.50%	1,022,675
North Fork School District	1,540,288	23.00%	<u>354,266</u>
		Subtotal	<u>38,763,741</u>
		Total	<u><u>\$43,405,071</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 2023 collection year.

Source: Knox County Auditor

Knox County, Ohio

Debt Limitations Last Ten Years

Collection Year	2014	2015	2016	2017
Total Debt				
Net Assessed Valuation	\$1,295,969,270	\$1,313,514,410	\$1,333,650,920	\$1,379,606,620
Legal Debt Limitation (%) (1)(a)	2.38%	2.39%	2.39%	2.39%
Legal Debt Limitation (\$) (1)	30,899,232	31,337,860	31,841,273	32,990,166
County Debt Outstanding (2)	3,303,062	3,159,482	2,432,902	5,402,815
Less: Applicable Debt Service Fund Amounts	(24,348)	0	0	0
Net Indebtedness Subject to Limitation	3,278,714	3,159,482	2,432,902	5,402,815
Overall Legal Debt Margin	<u>\$27,620,518</u>	<u>\$28,178,378</u>	<u>\$29,408,371</u>	<u>\$27,587,351</u>
Unvoted Debt				
Net Assessed Valuation	\$1,295,969,270	\$1,313,514,410	\$1,333,650,920	\$1,379,606,620
Legal Debt Limitation (%) (1)(b)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	12,959,693	13,135,144	13,336,509	13,796,066
County Debt Outstanding (2)	3,303,062	3,159,482	2,432,902	5,402,815
Less: Applicable Debt Service Fund Amounts	(24,348)	0	0	0
Net Indebtedness Subject to Limitation	3,278,714	3,159,482	2,432,902	5,402,815
Overall Legal Debt Margin	<u>\$9,680,979</u>	<u>\$9,975,662</u>	<u>\$10,903,607</u>	<u>\$8,393,251</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

2018	2019	2020	2021	2022	2023
\$1,400,023,930	\$1,471,691,600	\$1,654,925,060	\$1,667,472,860	\$1,685,294,200	\$2,311,114,480
2.39%	2.40%	2.41%	2.41%	2.41%	2.44%
33,500,598	35,292,290	39,873,127	40,186,822	40,632,355	56,277,862
4,819,002	5,717,189	5,551,606	4,721,222	5,277,423	4,641,330
0	0	0	0	0	0
4,819,002	5,717,189	5,551,606	4,721,222	5,277,423	4,641,330
\$28,681,596	\$29,575,101	\$34,321,521	\$35,465,600	\$35,354,932	\$51,636,532
\$1,400,023,930	\$1,471,691,600	\$1,654,925,060	\$1,667,472,860	\$1,685,294,200	\$2,311,114,480
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
14,000,239	14,716,916	16,549,251	16,674,729	16,852,942	23,111,145
4,819,002	5,717,189	5,551,606	4,721,222	5,277,423	4,641,330
0	0	0	0	0	0
4,819,002	5,717,189	5,551,606	4,721,222	5,277,423	4,641,330
\$9,181,237	\$8,999,727	\$10,997,645	\$11,953,507	\$11,575,519	\$18,469,815

Knox County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2014	2015	2016	2017
Population (1)				
Knox County	61,167	61,061	60,814	61,261
Income (1)				
Total Personal (in thousands)	\$ 2,311,012	\$ 2,402,445	\$ 2,410,728	\$ 2,489,157
Per Capita (1)(a)	37,782	39,345	39,641	40,632
Unemployment Rate (2)				
Federal	6.2%	5.0%	4.9%	4.4%
State	5.7%	4.5%	4.9%	5.0%
Knox County	5.2%	5.2%	4.5%	4.5%
Civilian Work Force Estimates (2)				
State	5,719,500	5,469,000	5,713,100	5,780,000
Knox County	31,100	30,600	31,300	31,300

Sources:

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

(a) Information is only available through 2022. For the presentation of 2023 statistics the County is using the latest information available.

(2) State Department of Labor Statistics

Knox County, Ohio

2018	2019	2020	2021	2022	2023
61,893	62,322	62,423	62,897	63,183	63,471
\$ 2,609,533	\$ 2,743,352	\$ 2,994,057	\$ 3,272,782	\$ 3,229,094	\$ 3,243,812
42,162	44,019	47,964	52,034	51,107	51,107
3.9%	3.5%	4.4%	3.9%	3.6%	3.6%
4.3%	4.1%	4.9%	4.5%	4.0%	3.5%
4.5%	4.8%	3.6%	3.8%	3.5%	3.3%
5,787,304	5,811,800	5,758,700	5,779,400	5,741,300	5,787,000
31,015	30,700	31,600	31,500	30,900	31,300



Knox County, Ohio

Principal Employers Current Year and Nine Years Ago

Nature of Business	2023	
	Number of Employees	Percentage of Total Employment
Manufacturing	2,013	6.4%
Education	1,446	4.6%
Medical	1,400	4.5%
County Government	568	1.8%
Retail	518	1.7%
Construction	220	0.7%
Total Top Ten Employers	6,165	
Total Employment within the County	31,300	
	2014	
Nature of Business	Number of Employees	Percentage of Total Employment
Manufacturing	3,722	12.0%
Education	1,359	4.4%
Medical	936	3.0%
Construction	465	1.5%
Government	425	1.4%
Total Top Ten Employers	6,907	
Total Employment within the County	31,100	

Sources:

Area Development Foundation

Knox County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2014	2015	2016	2017
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners	18.0	17.0	18.0	16.0
Auditor	10.0	9.0	9.0	8.5
Treasurer	4.0	4.0	4.0	4.5
Prosecutor	9.0	9.0	8.0	7.5
Board of Elections	4.0	4.0	5.0	5.0
Recorder	5.0	4.0	5.0	5.0
Judicial				
Public Defender	5.0	6.0	6.0	7.0
Probate	3.0	4.0	3.0	4.0
Clerk of Courts	11.0	9.0	9.0	11.0
Common Pleas	8.0	10.0	10.0	13.0
Juvenile	15.0	15.0	12.0	12.0
Municipal Court	2.0	2.0	1.5	2.5
Public Safety				
Sheriff	65.0	67.0	70.0	79.5
911 Emergency Calling	26.0	23.0	26.0	23.5
Coroner	1.0	1.0	1.0	3.0
Emergency Management Agency	1.0	1.0	1.0	1.0
Public Works				
Roads and Bridges	33.0	35.0	35.0	34.0
Maps	2.0	2.0	2.0	2.0
Human Services				
Development Disability	31.0	35.0	34.0	35.0
Public Assistance	65.0	46.0	61.0	64.0
Child Support Enforcement	13.0	32.0	22.0	23.0
Children's Services	19.0	20.0	28.0	25.5
Veterans Services	4.0	4.0	4.0	4.0
Knox Area Transit	15.0	12.0	10.0	36.0
Health				
Animal Control	3.0	3.0	4.0	5.0
Business-Type Activities				
Utilities				
Sewer	10.0	11.0	11.0	7.0
<i>Total Employees</i>	<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

Knox County, Ohio

2018	2019	2020	2021	2022	2023
18.5	20.0	20.5	24.5	20.0	22.0
7.5	7.5	7.5	7.5	6.5	8.5
4.0	3.5	3.5	3.5	4.0	3.5
10.0	9.0	8.0	8.0	5.0	9.0
5.0	6.5	21.0	16.0	16.0	16.0
4.0	4.0	4.0	4.0	4.0	5.0
6.0	6.0	7.0	7.0	8.0	7.0
3.0	6.5	6.0	6.0	5.0	5.0
11.5	9.5	10.0	9.0	9.0	9.0
14.5	14.0	15.0	16.0	14.0	12.0
10.0	7.0	9.0	9.0	11.5	12.5
2.0	2.5	3.5	2.0	2.0	2.0
79.0	78.0	74.0	77.0	77.0	67.5
24.0	23.0	27.0	23.0	28.5	21.5
1.5	1.5	1.5	1.5	2.0	1.5
1.0	1.0	1.0	2.0	2.0	2.0
34.0	33.5	35.5	35.5	35.5	27.0
2.0	2.0	2.0	2.0	2.0	2.0
35.0	36.5	35.5	37.0	41.0	35.5
68.0	67.0	59.0	53.0	62.5	68.0
11.0	12.0	12.0	12.0	11.5	11.0
30.5	29.0	29.5	22.0	16.0	16.0
7.5	6.5	7.5	8.5	6.0	5.0
36.0	35.5	40.0	38.5	45.5	40.0
6.0	6.0	6.0	6.0	5.5	6.0
11.0	13.0	12.0	20.0	13.0	12.0
442.5	440.5	457.5	450.5	453.0	426.5

Knox County, Ohio

Operating Indicators by Function Last Ten Years

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Governmental Activities				
General Government				
Legislative and Executive				
Number of Tax Bills	33,342	61,518	60,452	55,768
Number of Registered Voters	39,335	38,359	40,300	40,300
Number of Documents Recorded	9,630	10,219	10,563	10,478
Judicial				
Number of Probation Cases	307	295	300	255
Number of Traffic Cases	174	187	215	177
Number of Marriage Licenses	375	398	418	381
Public Safety				
Sheriff				
Number of Burglaries	138	189	120	128
Number of Larceny Investigations	317	334	297	213
Number of Traffic Accidents	162	129	161	145
Public Works				
Roads and Bridges				
Number of Tons of Asphalt Used	3,558	7,647	5,903	7,766
Number of Bridges Replaced	9	4	3	3
Number of Culverts Replaced	52	46	51	89
Human Service				
Development Disability				
Number of Programs Offered	16	17	17	17
Number of Individuals Served	574	538	555	561
Number of Individuals on Waiting Lists	350	312	275	295
Health				
Number of Birth & Death Certificates Issued	3,547	3,663	973	968
Number of Sewage Permits Issued	119	79	104	131
Number of Patients Served in Medical Clinic	0	138	184	4,144
Business-Type Activities				
Sewer				
Number of Water Leaks	24	25	23	24
Number of New Services	14	22	37	19
Number of Install of Grinder Units	0	0	0	0

Source: Knox County Auditor

Knox County, Ohio

2018	2019	2020	2021	2022	2023
58,538	68,775	68,665	59,266	55,450	56,030
41,558	40,813	42,321	41,745	42,307	42,848
10,946	9,948	11,803	13,116	10,415	9,117
286	262	313	350	355	292
196	202	136	151	181	178
350	346	409	377	387	387
120	73	67	64	68	43
199	202	170	256	185	138
167	219	140	244	255	286
20,844	7,626	7,126	16,188	14,175	5,493
1	1	2	1	1	3
70	64	55	7	70	58
17	17	19	19	20	19
581	605	592	630	649	694
190	11	0	0	0	0
4,176	869	4,356	2,257	1,120	4,292
130	154	158	186	147	154
2,885	2,872	2,639	3,856	8,835	10,306
17	10	18	18	4	18
38	44	45	47	44	33
1	0	0	0	0	0

Knox County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2014	2015	2016	2017
Governmental Activities				
General Government				
Legislative and Executive				
Land (acres)	324.292	324.661	332.668	332.659
Buildings	55	56	56	55
Vehicles	2	5	6	10
Judicial				
Buildings	2	2	2	2
Public Safety				
Sheriff				
Stations	1	1	1	1
Vehicles	35	38	22	29
Public Works				
Land (acres)	10.180	10.180	10.180	10.180
Buildings	6	6	6	7
Vehicles	43	48	35	60
Health				
Land (acres)	3.180	3.180	3.180	3.180
Buildings	5	5	5	5
Vehicles	5	5	4	6
Human Services				
Land (acres)	23.546	23.546	23.546	23.546
Buildings	15	15	15	15
Vehicles	31	36	34	33
Business-Type Activities				
Utilities				
Sewer				
Land (acres)	125.540	125.540	125.540	125.540
Buildings	18	18	17	17
Sewerlines (Miles)	225	225	225	225
Vehicles	11	11	11	8
Landfill				
Land (acres)	228.879	228.879	228.879	228.879

Source: County Auditor's Office

Knox County, Ohio

2018	2019	2020	2021	2022	2023
378.488	372.432	378.470	378.470	378.470	382.202
56	52	59	58	57	56
10	10	10	8	8	7
2	2	2	2	3	3
1	1	1	1	1	1
31	28	32	38	40	40
10.180	10.180	10.180	10.180	10.180	10.180
7	6	6	6	6	6
66	35	43	36	36	37
3.180	3.180	3.180	3.180	3.180	3.180
5	5	5	5	5	5
8	4	4	4	4	4
23.546	23.546	23.546	17.650	17.650	17.650
15	15	15	7	7	7
28	38	39	39	38	37
125.540	125.540	125.540	125.540	125.540	125.540
20	12	11	11	11	11
225	225	225	225	225	225
8	13	15	16	14	14
228.879	228.879	228.879	228.879	228.879	228.879



OHIO AUDITOR OF STATE KEITH FABER



KNOX COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 9/24/2024

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

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