





**KNOX COUNTY  
DECEMBER 31, 2024**

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**KNOX COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

<b>FEDERAL GRANTOR</b> <i>Pass Through Grantor</i> Program / Cluster Title	<b>Federal AL Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. Department of Agriculture:</b>				
<i>Passed through Ohio Department of Job and Family Services:</i>				
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	\$ -	\$ 440,530
<b>Total U.S. Department of Agriculture</b>			-	440,530
<b>U.S. Department of Housing and Urban Development:</b>				
<i>Passed through Ohio Development Services Agency:</i>				
Community Development Block Grant - State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-22-1BM-1	-	31,600
Community Development Block Grant - State's Program and Non-Entitlement Grants in Hawaii	14.228	B-W-22-1BM-1	-	683,240
Community Development Block Grant - State's Program and Non-Entitlement Grants in Hawaii	14.228	B-X-23-1BM-1	-	24,200
Community Development Block Grant - State's Program and Non-Entitlement Grants in Hawaii	14.228	B-E-22-1BM-1	-	243,000
Total Community Development Block Grant - State's Program and Non-Entitlement Grants in Hawaii			-	982,040
<b>Total U.S. Department of Housing and Urban Development</b>			-	982,040
<b>U.S. Department of Justice:</b>				
<i>Passed through the Ohio Attorney General:</i>				
Crime Victim Assistance	16.575	224-VOCA-135501113	-	40,707
<b>Total U.S. Department of Justice</b>			-	40,707
<b>U.S. Department of Labor:</b>				
<i>Passed-through Ohio Department of Job and Family Services:</i>				
<i>Passed-through Montgomery County Auditor, WIA Area 7 Board</i>				
Employment Service Cluster				
Employment Service/Wagner-Peyser Funded Activities	17.207	G-2023/25-7242-1	-	14,880
Unemployment Insurance	17.225	G-2023/25-7242-1	-	62,231
Trade Adjustment Assistance	17.245	G-2023/25-7242-1	-	1,809
Workforce Investment Act Cluster				
WIOA Adult Program	17.258	G-2023/25-7242-1	-	133,744
WIOA Youth Activities	17.259	G-2023/25-7242-1	-	151,536
WIOA Dislocated Worker Formula Grants	17.278	G-2023/25-7242-1	-	62,280
Total Workforce Investment Act Cluster			-	347,560
<b>Total U.S. Department of Labor</b>			-	426,480
<b>U.S. Department of Transportation:</b>				
<i>Direct Program:</i>				
Airport Improvement Program	20.106	3-39-0058-020-2021	-	1,285
<i>Passed-through Ohio Department of Transportation:</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	PID 115515	-	125,512
Highway Planning and Construction	20.205	PID 113863	-	2,055,882
Highway Planning and Construction	20.205	PID 110921	-	807,049
Highway Planning and Construction	20.205	PID 108876	-	2,836
Highway Planning and Construction	20.205	PID 117987	-	105,315
Total Highway Planning and Construction Cluster			-	3,096,594
COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program	20.509	CARE-0106-064-217	-	87,315
COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program	20.509	CARE-0106-064-212-ODOT	-	122,340
Formula Grants for Rural Areas and Tribal Transit Program	20.509	RPTM-0106-025-233	-	69,277
Formula Grants for Rural Areas and Tribal Transit Program	20.509	RPFT-4106-025-233	-	593,594
Formula Grants for Rural Areas and Tribal Transit Program	20.509	RPTF-4106-025-251	-	577,442
Total Formula Grants for Rural Areas and Tribal Transit Program			-	1,449,968
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	OCPX-0106-004-232-ODOT	-	27,740
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	OCPX-0106-004-233-ODOT	-	1,269
Total Enhanced Mobility of Seniors and Individuals with Disabilities			-	29,009
<b>Total U.S. Department of Transportation</b>			-	4,576,856

KNOX COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Treasury:</b>				
<i>Direct Program:</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	ARPA Funds	-	2,152,508
<b>Total U.S. Department of Treasury</b>			-	2,152,508
<b>U.S. Department of Health and Human Services:</b>				
<i>Passed-through Ohio Department of Jobs and Family Services:</i>				
Marylee Allen Promoting Safe and Stable Families Program	93.556	G-2425-11-6154	-	53,129
Child Support Services	93.563	G-2425-11-6154	-	528,988
Temporary Assistance for Needy Families	93.558	G-2425-11-6154	269,892	1,226,469
CCDF Cluster				
Child Care and Development Block Grant	93.575	G-2425-11-6154	-	27,014
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2425-11-6154	-	54,268
Foster Care_Title IV-E	93.658	G-2425-11-6154	-	911,603
Adoption Assistance	93.659	G-2425-11-6154	-	341,319
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2425-11-6154	-	47,275
Elder Abuse Prevention Interventions Program	93.747	G-2425-11-6154	-	106
Children Health Insurance Program	93.767	G-2425-11-6154	-	155,294
Social Services Block Grant	93.667	G-2425-11-6154	-	354,316
<i>Passed-through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	31-6400072	-	41,224
Total Social Services Block Grant			-	395,540
<i>Passed-through Ohio Department of Jobs and Family Services:</i>				
Medicaid Cluster				
Medical Assistance Program	93.778	G-2425-11-6154	-	585,388
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	G-2425-11-6154	-	34,583
<b>Total U.S. Department of Health and Human Services</b>			269,892	4,360,976
<b>U.S. Department of Homeland Security:</b>				
<i>Passed through Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants	97.042	EMC-2023-EP-00003	-	63,089
<b>Total U.S. Department of Homeland Security</b>			-	63,089
<b>Total Expenditures of Federal Awards</b>			\$ 269,892	\$ 13,043,186

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, 2024

#### 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, 2024. 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, 2024 is \$288,611.

#### 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, 2024  
(Continued)**

**NOTE G - TRANSFERS BETWEEN FEDERAL PROGRAMS**

During fiscal year 2024, the County made allowable transfers of \$354,316.40 from the Temporary Assistance for Needy Families (TANF) (AL# 93.558) program to the Social Services Block Grant (SSBG) (AL# 93.667) program. The Schedule shows the County spent approximately \$1,226,468.56 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 2024 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$1,580,784.96
Transfer to Social Services Block Grant	<u>(354,316.40)</u>
<b>Total Temporary Assistance for Needy Families</b>	<u><b>\$1,226,468.56</b></u>





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

Knox County  
117 East High Street  
Mount Vernon, Ohio 43050

To the Board of Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Knox County, Ohio (the County) as of and for the year ended December 31, 2024, 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 26, 2025.

***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.

A handwritten signature in black ink, appearing to read "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

June 26, 2025



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Columbus, Ohio 43215  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED  
BY THE UNIFORM GUIDANCE**

Knox County  
117 East High Street  
Mount Vernon, Ohio 43050

To the 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, 2024. 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 # 14.228 Community Development Block Grants***

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 #14.228 Community Development Block Grants for the year ended December 31, 2024.

***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, 2024.

***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.

***Matter Giving Rise to Qualified Opinion on AL #14.228 Community Development Block Grant***

As described in finding 2024-001 in the accompanying schedule of findings, the County did not comply with requirements regarding Prevailing Wage requirements applicable to its AL #14.228 Community Development Block Grant major federal program.

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

### **Report on Internal Control Over Compliance**

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

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2024-001 to be a material weakness.

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the 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, 2024, 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 26, 2025. 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 26, 2025. 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 2, 2025

**KNOX COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2024**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified for all major programs except for the following program that is Qualified: AL# 14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	AL # 93.558 Temporary Assistance for Needy Families Medicaid Cluster AL # 14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii AL # 20.205 Highway Planning and Construction Program AL # 20.509 Formula Grants for Rural Areas and Tribal Transit Program AL # 21.027 Coronavirus State and Local Fiscal Recovery Fund
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	No

**KNOX COUNTY**

**SCHEDULE OF FINDINGS**

**2 CFR § 200.515**

**DECEMBER 31, 2024**

**2. FINDINGS FOR FEDERAL AWARDS (continued)**

**1. Prevailing Wage Requirements – Noncompliance & Material Weakness**

<b>Finding Number:</b>	<b>2024-001</b>
<b>Assistance Listing Number and Title:</b>	<b>AL # 14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii</b>
<b>Federal Award Identification Number / Year:</b>	<b>B-E-22-1BM-1 / 2024</b>
<b>Federal Agency:</b>	<b>U.S. Department of Housing and Urban Development</b>
<b>Compliance Requirement:</b>	<b>Prevailing Wage</b>
<b>Pass-Through Entity:</b>	<b>Ohio Development Services Agency</b>
<b>Repeat Finding from Prior Audit?</b>	<b>No</b>

**2 CFR § 2400.101** gives regulatory effect to Housing and Urban Development (HUD) for Appendix II to 2 CFR § 200 which states, in part, all contracts made by the non-Federal entity under the Federal award must contain provisions covering the following:

“(D) Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland “Anti-Kickback” Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.”

The Davis Bacon Act is applicable to the Community Development Block Grant (CDBG) Program pursuant to the Housing and Community Development Act of 1974. Specifically, pursuant to **42 U.S.C. § 5310(a)**, all “laborers and mechanics employed by contractors or subcontractors in the performance of construction work financed in whole or in part with assistance received under this chapter shall be paid wages at rates not less than those prevailing on similar construction in the locality as determined by the Secretary of Labor in accordance with” the Davis Bacon Act.



**KNOX COUNTY**

**SCHEDULE OF FINDINGS**

**2 CFR § 200.515**

**DECEMBER 31, 2024**

**2. FINDINGS FOR FEDERAL AWARDS (CONTINUED)**

**1. Prevailing Wage Requirements– Noncompliance & Material Weakness (continued)**

Compliance with the Davis-Bacon Act is verified by weekly payroll reports. **29 C.F.R. § 3.3(b) and 29 C.F.R. § 3.4(a)** require contractors or subcontractors performing work under projects covered by the Davis-Bacon Act to submit certified weekly payroll reports to the contracting agency. These certified payrolls must be accompanied by a “statement of compliance” in accordance with **29 C.F.R. § 3.3(b)** that certifies the accuracy of the weekly payroll information. This statement of compliance is “executed by the contractor or subcontractor or by an authorized officer or employee of the contractor or subcontractor who supervises the payment of wages[.]” **29 C.F.R. 3.3(b)**. “After the certified payrolls have been reviewed in accordance with the contracting or sponsoring agency’s procedures, such certified payrolls must be preserved by the agency for a period of 3 years after all the work on the prime contract is completed[.]” **29 C.F.R. 3.4(a)**.

Knox County received CDBG program federal grant funding through the Ohio Department of Development for community and economic development. The County provided CDBG funds to UMD Automated Systems in the amount of \$243,000 through a Revolving Loan Agreement.

Lack of effective controls led to the County providing these funds through the AL# 14.228 HUD CDBG program for construction services involving the expansion of a UMD Automated Systems facility without verifying that prevailing wages were paid in accordance with the requirements of the Davis-Bacon Act. The County did not obtain copies of the weekly certified payroll reports from the contractor or subcontractor to verify prevailing wages were paid on a weekly basis for each week in which any contract work was performed. Failure to obtain the required approvals and to ensure compliance can result in improper budgeting, regulatory noncompliance, and reduced effectiveness of management oversight.

This noncompliance also resulted in a qualified opinion over the AL# 14.228 Community Development Block Grants/State’s Program.

Failure to have effective controls in place over wage-rate requirements may result in Knox County and its contractors or subcontractors failing to pay prevailing wages when required by Federal law and could result in a reduction of future Federal funding or other sanctions imposed by Federal grantors.

When required by Federal grant legislation, the County should develop and implement an internal control process to ensure prime construction contracts in excess of \$2,000 paid with Federal grant monies contain provisions that require the contractor to comply with wage rate requirements and the DOL regulations (29 CFR Part 5). Further, the County should develop and implement an internal control process to ensure certified payroll reports are provided weekly by the contractor. The County should review the certified payroll reports and report all suspected or reported violations to the Federal awarding agency.

**Officials’ Response:** Refer to the corrective action plan.

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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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**2 CFR § 200.511(b)**  
**December 31, 2024**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2023-001 2022-001	Federal Suspension and Debarment Requirements – Noncompliance/Material Weakness	Fully Corrected	None
2023-002	Federal Procurement Requirements – Noncompliance/Material Weakness	Fully Corrected	None

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# ***KNOX COUNTY AUDITOR***

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

## **CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) December 31, 2024**

<b>Finding Number:</b>	2024-001
<b>Planned Corrective Action:</b>	Summary of corrective action to be taken
<b>Anticipated Completion Date:</b>	12/31/2025
<b>Responsible Contact Person:</b>	Sarah Thorne

Planned Corrective Action:	To ensure full compliance with prevailing wage requirements, the County will work with ADF to implement a corrective action plan focused on education, oversight, and accountability. This includes conducting regular audits of payroll records and job classifications to identify discrepancies, providing mandatory training for staff and contractors on wage determination and reporting procedures, and establishing a centralized compliance team to monitor ongoing projects. Certified payroll submissions will be reviewed for accuracy, and any violations will be promptly addressed through wage restitution and documentation updates. Clear communication channels will be maintained with subcontractors and employees to reinforce expectations and encourage reporting of concerns. This proactive approach will help safeguard workers' rights and uphold regulatory standards.
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# Knox County Auditor

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**Knox County, Ohio**

*Annual Comprehensive Financial Report  
For the Year Ended December 31, 2024*



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, 2024

*Sarah Thorne  
County Auditor*

*Prepared by the  
Knox County Auditor's Office*



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KNOX COUNTY, OHIO

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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 26, 2025

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, 2024. 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, 2024. 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, 2024***

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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 an increase of 147 documents from 2023 with a total of 9,264 documents recorded in 2024.

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, 2024***

---

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 3,214 cases filed in 2024. Of those cases 376 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 2024, 35,391 vehicle titles were issued, an increase of 4,507 from 2023.

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 2024, the estate cases totaled 292, which was the same from 2023. Overall cases filed in Probate Court totaled 830 in 2024, which was a increase of 19 cases from 2023. In 2024, the Juvenile Court cases filed totaled 645, which was a decrease of 6 over 2023. 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 2024 totaled 43,806 an increase of 368 from 2023.

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, 2024***

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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 2024 Airco, Ohio Truck Equipment and Habitat for Humanity. Several other businesses joined our community-Bickerdyke Table and Tap, Valvoline Service Center and The Grad.

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.

***Letter of Transmittal  
For the Year Ended December 31, 2024***

---

**Employee Relations**

Knox County has seven separate unions, whose labor contracts commence at various times. The County Engineer has 22 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 52 members in the Fraternal Order of Police, Ohio Labor Council, Inc. This contract was signed for a three-year period. This contract commenced on January 1, 2025 for a three year period and expires on December 31, 2027.

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 53 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 26 members in the Fraternal Order of Police, Ohio Labor Council, Inc. This contract commenced January 1, 2022 for a three-year period. It expires on December 31, 2024. The remaining departments along with department heads are not represented by any union.

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

The Board of Developmental Disabilities has 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 Court House Cupola was started in 2023 and was completed in 2024, with a project cost of \$1,003,688.

The Service Center had window upgrades and completed, with a project cost of \$547,397.

Service Center/Courthouse/Knox County Sheriff's office had new heat pumps, HVAC system replacements and/or upgrades for a total cost of \$1,351,266(still in progress).

***Letter of Transmittal  
For the Year Ended December 31, 2024***

---

**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, 2024***

---

**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, 2024, 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, 2023. 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, 2024***

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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, 2024***

---

<b>OFFICE HELD</b>	<b>NAME OF OFFICIAL</b>
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

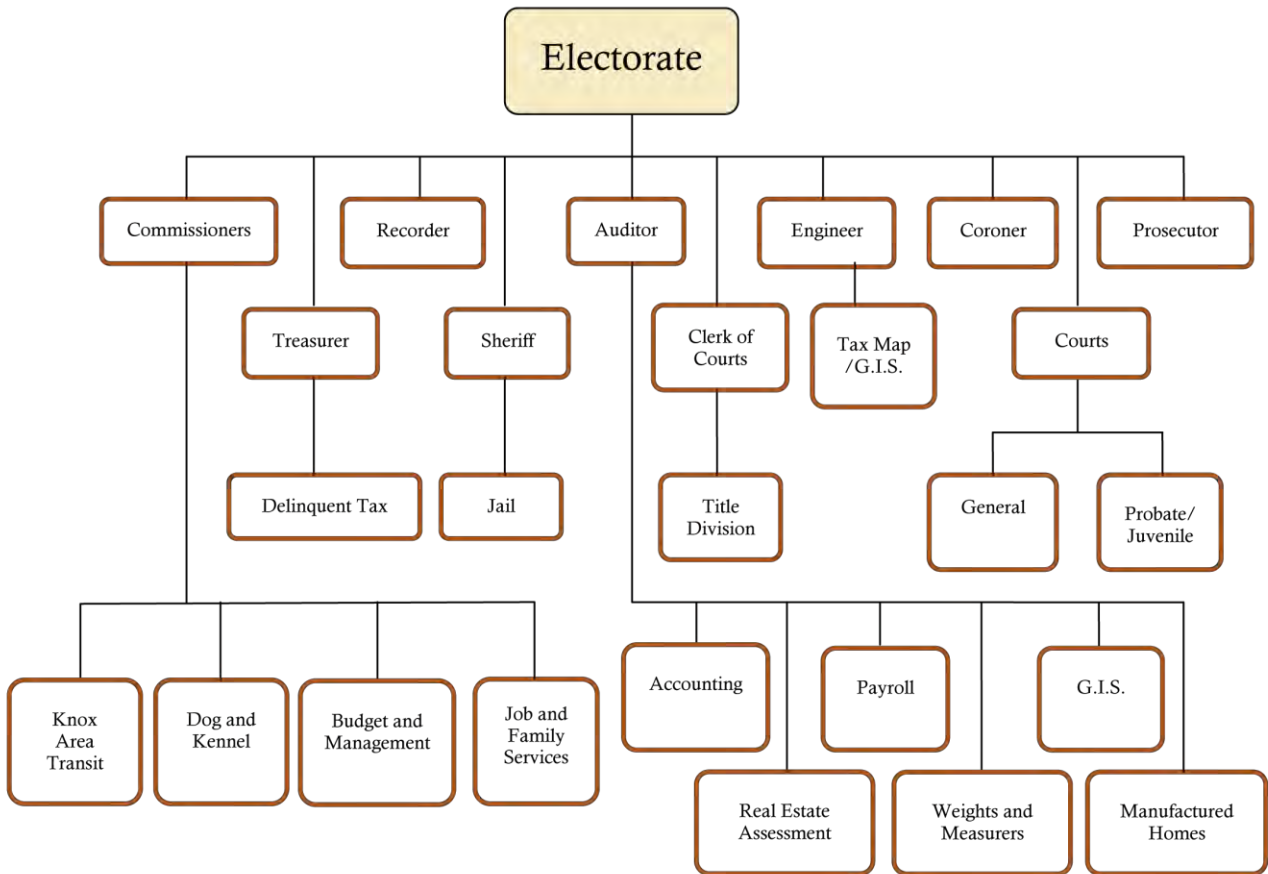
**JUDGES**

---

Common Pleas Judge	Rick Wetzel
Juvenile/Probate	Jay Nixon

**County Organizational Chart**  
**For the Year Ended December 31, 2024**

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**Statutory Boards and Committees**

County Budget Commission  
Auditor \*  
Treasurer  
Prosecutor

Board of Elections  
Data Board  
Veterans Commission

\* Serve as Secretary

---

**Appointed Board**

Board of Revision  
Auditor \*  
Treasurer  
Commissioners

Board of Development Disabilities

***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, 2023

*Christopher P. Morill*

Executive Director/CEO



# FINANCIAL SECTION







65 East State Street  
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## INDEPENDENT AUDITOR'S REPORT

Knox County  
117 East High Street Suite 210  
Mount Vernon, Ohio 43050

To the 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, 2024, 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, 2024, 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, and Developmental Disabilities 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 is 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 26, 2025, 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 26, 2025

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***Management's Discussion and Analysis  
For the Year Ended December 31, 2024***

***Unaudited***

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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, 2024. 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 2024 are as follows:

- ❑ In total, net position increased \$14,994,870. Net position of governmental activities increased \$12,412,907, which represents an 11.4% increase from 2023. Net position of business-type activities increased \$2,581,963 or 22.6% from 2023.
- ❑ General revenues accounted for \$40,069,552 in revenue or 50.3% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$39,645,429 or 49.7% of total revenues of \$79,714,981.
- ❑ The County had \$62,316,185 in expenses related to governmental activities; only \$34,770,385 of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$29,264,256 in revenues and \$22,926,822 in expenditures. The general fund's fund balance increased \$1,749,243 to a balance of \$16,640,379. This increase can primarily be attributed to an increase in property tax revenues, due to an increase in the assessed value of property.

**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.

***Management's Discussion and Analysis  
For the Year Ended December 31, 2024***

***Unaudited***

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***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.

**KNOX COUNTY, OHIO****Management's Discussion and Analysis  
For the Year Ended December 31, 2024****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 2024 compared to 2023:

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	Restated 2023	2024	Restated 2023
Current and other assets	\$88,815,512	\$83,940,866	\$3,962,775	\$4,064,646	\$92,778,287	\$88,005,512
Net OPEB Asset	1,143,252	0	35,047	0	1,178,299	0
Capital assets, Net	84,271,400	75,106,067	15,380,874	13,887,044	99,652,274	88,993,111
Total assets	174,230,164	159,046,933	19,378,696	17,951,690	193,608,860	176,998,623
Deferred outflows of resources	11,654,300	17,482,315	366,682	578,497	12,020,982	18,060,812
Long-term liabilities outstanding	11,246,698	6,329,514	4,568,190	5,005,478	15,814,888	11,334,992
Net Pension Liability	33,579,688	37,158,721	1,016,953	1,187,222	34,596,641	38,345,943
Net OPEB Liability	0	780,632	0	25,237	0	805,869
Other liabilities	2,973,097	4,613,605	114,110	740,132	3,087,207	5,353,737
Total liabilities	47,799,483	48,882,472	5,699,253	6,958,069	53,498,736	55,840,541
Deferred inflows of resources	16,855,612	16,612,224	23,102	17,762	16,878,714	16,629,986
Net position:						
Net investment in capital assets	80,600,661	72,873,265	11,128,672	9,067,436	91,729,333	81,940,701
Restricted	41,299,152	38,842,192	35,047	0	41,334,199	38,842,192
Unrestricted (Deficit)	(670,444)	(680,905)	2,859,304	2,486,920	2,188,860	1,806,015
Total net position	<u>\$121,229,369</u>	<u>\$111,034,552</u>	<u>\$14,023,023</u>	<u>\$11,554,356</u>	<u>\$135,252,392</u>	<u>\$122,588,908</u>

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.

***Management's Discussion and Analysis  
For the Year Ended December 31, 2024***

***Unaudited***

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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, 2024****Unaudited**

Changes in Net Position – The following table shows the changes in net position for 2024 compared to 2023:

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues						
Program Revenues:						
Charges for Services and Sales	\$6,994,087	\$4,830,077	\$3,299,039	\$2,875,827	\$10,293,126	\$7,705,904
Operating Grants and Contributions	21,670,052	23,661,521	1,292,655	1,350,874	22,962,707	25,012,395
Capital Grants and Contributions	6,106,246	2,413,057	283,350	157,314	6,389,596	2,570,371
Total Program Revenues	34,770,385	30,904,655	4,875,044	4,384,015	39,645,429	35,288,670
General Revenues:						
Property Taxes	17,002,015	15,289,239	0	0	17,002,015	15,289,239
Sales Taxes	15,247,507	14,300,086	0	0	15,247,507	14,300,086
Other Local Taxes	291,963	284,275	0	0	291,963	284,275
Intergovernmental Revenues, Unrestricted	3,123,951	3,012,143	0	0	3,123,951	3,012,143
Investment Earnings	2,274,750	2,204,550	90,484	66,238	2,365,234	2,270,788
Miscellaneous	2,038,882	2,150,524	0	0	2,038,882	2,150,524
Total General Revenues	39,979,068	37,240,817	90,484	66,238	40,069,552	37,307,055
Total Revenues	74,749,453	68,145,472	4,965,528	4,450,253	79,714,981	72,595,725
Program Expenses						
General Government:						
Legislative and Executive	12,577,799	15,163,433	0	0	12,577,799	15,163,433
Judicial	3,709,211	3,552,743	0	0	3,709,211	3,552,743
Public Safety	11,399,364	10,654,701	0	0	11,399,364	10,654,701
Public Works	8,746,925	8,017,977	0	0	8,746,925	8,017,977
Health	804,038	742,854	0	0	804,038	742,854
Human Services	24,838,082	23,729,206	0	0	24,838,082	23,729,206
Interest on Long Term Debt	240,766	145,733	0	0	240,766	145,733
Sewer	0	0	2,292,681	3,310,181	2,292,681	3,310,181
Landfill	0	0	111,245	122,337	111,245	122,337
Total Expenses	62,316,185	62,006,647	2,403,926	3,432,518	64,720,111	65,439,165
Change in Net Position Before Transfers	12,433,268	6,138,825	2,561,602	1,017,735	14,994,870	7,156,560
Transfers	(20,361)	(56,099)	20,361	56,099	0	0
Total Change in Net Position	12,412,907	6,082,726	2,581,963	1,073,834	14,994,870	7,156,560
Beginning Net Position - As Reported	111,034,552	104,951,826	10,890,632	9,816,798	121,925,184	114,768,624
Change in Accounting Principle	(2,218,090)	0	(113,296)	0	(2,331,386)	0
Capital Asset Correction	0	0	663,724	0	663,724	0
Beginning Net Position - Restated	108,816,462	104,951,826	11,441,060	10,480,522	120,257,522	115,432,348
Ending Net Position	\$121,229,369	\$111,034,552	\$14,023,023	\$11,554,356	\$135,252,392	\$122,588,908

**Governmental Activities**

Net position of the County's governmental activities increased \$12,412,907.

An increase in charges for services can be attributed to an increase in recorder fees, due to an overall increase in the volume of activity. The Triennial Property Tax update resulted in an increase in the assessed value of taxable property and property tax receipts. Capital grants included Federal and State funding for bridge replacements.

## KNOX COUNTY, OHIO

### ***Management's Discussion and Analysis For the Year Ended December 31, 2024***

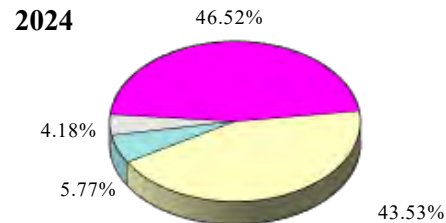
***Unaudited***

Overall, expenses were consistent with the prior year. In 2023 the County provided funding to various local entities from American Rescue Plan Act Funds. This resulted in an increase in general government expense in the prior year and a subsequent decrease in 2024. This decrease in general government expense was offset by an increase in public safety and human services expense, both of which can be attributed to an increase in wages and benefits and the overall cost of goods and services.

Tax revenue accounts for \$32,541,485 of the \$74,749,453 in total revenues for governmental activities. Sales tax accounted for \$15,247,507, or approximately 46.9% of total tax revenue.

The County's direct charges to users of governmental services totaled \$6,994,087. This amount represents 9.4% of total revenues for governmental activities and 20.1% of program specific revenues.

Revenue Sources	2024	Percent of Total
Intergovernmental Revenues	\$3,123,951	4.18%
Program Revenues	34,770,385	46.52%
General Tax Revenues	32,541,485	43.53%
General Other	4,313,632	5.77%
Total Revenue	<u>\$74,749,453</u>	<u>100.00%</u>



### ***Business-Type Activities***

Net position of the business-type activities increased \$2,581,963. 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 \$58,957,280, which is higher than last year's total of \$52,438,074. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2024 and 2023.

	Fund Balance December 31, 2024	Fund Balance December 31, 2023	Increase (Decrease)
General	\$16,640,379	\$14,891,136	\$1,749,243
Public Assistance	3,439,383	3,362,568	76,815
Motor Vehicle and Gasoline Tax	4,335,950	3,909,612	426,338
Children Services Board	86,596	(685,389)	771,985
Development Disabilities	18,529,661	19,724,555	(1,194,894)
Other Governmental	15,925,311	11,235,592	4,689,719
Total	<u>\$58,957,280</u>	<u>\$52,438,074</u>	<u>\$6,519,206</u>

**Management's Discussion and Analysis  
For the Year Ended December 31, 2024****Unaudited**

*General Fund* – The County's General Fund balance had an increase from 2023 to 2024. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2024 Revenues	2023 Revenues	Increase (Decrease)
Taxes	\$20,799,993	\$18,672,880	\$2,127,113
Intergovernmental Revenues	3,339,108	3,148,569	190,539
Charges for Services	2,510,913	1,923,442	587,471
Licenses and Permits	4,518	5,398	(880)
Investment Earnings	2,049,008	2,038,789	10,219
Fines and Forfeitures	71,850	66,481	5,369
All Other Revenue	488,866	942,442	(453,576)
Total	<u>\$29,264,256</u>	<u>\$26,798,001</u>	<u>\$2,466,255</u>

General Fund revenues in 2024 increased 9.2% compared to revenues in 2023. An increase in charges for services can be attributed to an increase in recorder fees, due to an overall increase in the volume of activity. The Triennial Property Tax update resulted in an increase in the assessed value of taxable property and property tax receipts.

	2024 Expenditures	2023 Expenditures	Increase (Decrease)
General Government:			
Legislative and Executive	\$9,891,903	\$9,703,180	\$188,723
Judicial	3,240,185	3,048,299	191,886
Public Safety	7,350,957	6,593,602	757,355
Public Works	358,085	278,259	79,826
Health	213,053	219,295	(6,242)
Human Services	916,571	783,994	132,577
Capital Outlay	956,068	1,324,811	(368,743)
Debt Service:			
Principal Retirement	0	93,742	(93,742)
Interest and Fiscal Charges	0	4,637	(4,637)
Total	<u>\$22,926,822</u>	<u>\$22,049,819</u>	<u>\$877,003</u>

Expenditures increased \$877,003 or 4.0% from the prior year. This was due primarily to an increase in public safety expenditures. This increase in public safety can be attributed to an increase in salaries and benefits as well as capital equipment purchases and various contractual costs.

***Management's Discussion and Analysis  
For the Year Ended December 31, 2024***

***Unaudited***

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*Public Assistance Fund* – The County's Public Assistance Fund balance did not significantly change from 2023.

*Motor Vehicle and Gasoline Tax Fund* – The County's Motor Vehicle and Gasoline Tax Fund balance increased by 10.9%. Revenues and expenditures were consistent with the prior year.

*Children Services Board Fund* – The Children Services Board Fund balance increased from a \$685,389 deficit to a positive balance of \$86,596, 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 decreased 6.1% during 2024, which can be attributed to outlays for a building renovation project. The project improved existing office space and added an additional 5,000 square feet of new office space.

**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 2024, the County amended its General Fund budget several times. The final budget of \$24.5 million did not change significantly from the original budget of \$25.1. The \$1.1 million positive variance with the final budget was a result of lower than expected expenditures across all County functions.

For the General Fund, original and final revenue estimates were not significantly different. The \$3.9 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, 2024****Unaudited****CAPITAL ASSETS AND DEBT ADMINISTRATION****Capital Assets**

At the end of 2024 the County had \$99,652,274 net of accumulated depreciation invested in land, buildings, equipment, vehicles and infrastructure. Of this total, \$84,271,400 was related to governmental activities and \$15,380,874 to the business-type activities. The following table shows 2023 and 2024 balances:

	Governmental Activities		Increase (Decrease)
	2024	2023	
Land	\$5,786,206	\$5,786,206	\$0
Construction in Progress	1,433,967	3,945,436	(2,511,469)
Capital Assets not Being Depreciated	7,220,173	9,731,642	(2,511,469)
Buildings and Improvements	44,132,240	37,170,304	6,961,936
Machinery and Equipment	6,512,783	6,398,979	113,804
Vehicles	6,632,573	5,509,970	1,122,603
Computer Equipment	1,231,731	1,084,881	146,850
Infrastructure	77,106,089	70,263,876	6,842,213
Capital Assets Being Depreciated	135,615,416	120,428,010	15,187,406
Less: Accumulated Depreciation	(58,564,189)	(55,053,585)	(3,510,604)
Totals	\$84,271,400	\$75,106,067	\$9,165,333

Additions to buildings and improvements included completion of the service center cooling tower, service center elevators, memorial building upgrades, and the Cupola on the Court House. Vehicle additions included new sheriff cruisers as well as trucks and vehicles for the engineer's office. Infrastructure increased due to bridge replacements, improvements to Danville-Amity Road, and general paving projects.

**KNOX COUNTY, OHIO****Management's Discussion and Analysis  
For the Year Ended December 31, 2024****Unaudited**

	Business-Type Activities		Increase (Decrease)
	2024	Restated 2023	
Land	\$347,189	\$347,189	\$0
Construction in Progress	3,050,851	1,714,735	1,336,116
Capital Assets Not Being Depreciated	3,398,040	2,061,924	1,336,116
Buildings and Improvements	11,709,058	11,119,150	589,908
Machinery and Equipment	3,421,417	3,421,417	0
Vehicles	821,971	787,915	34,056
Computer Equipment	454,398	454,398	0
Sewer and Water Lines	2,278,057	2,278,057	0
Capital Assets Being Depreciated	18,684,901	18,060,937	623,964
Less: Accumulated Depreciation	(6,702,067)	(6,235,817)	(466,250)
Totals	\$15,380,874	\$13,887,044	\$1,493,830

An increase in buildings for business-type activities can be attributed to an addition to the wastewater treatment plant. Construction in progress can be attributed to 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, 2024, the County had \$9.3 million in general obligation bonds outstanding, \$954,038 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2024 and 2023:

	2024	2023
Governmental Activities:		
General Obligation Bonds	\$6,635,624	\$4,151,973
OPWC Loan Payable	335,370	410,607
Loan Payable	35,000	78,750
Compensated Absences	4,240,704	1,688,184
Total Governmental Activities	11,246,698	6,329,514
Business-Type Activities:		
OWDA Loan Payable	636,657	670,200
General Obligation Bonds	2,663,126	3,059,481
OPWC Loan Payable	559,432	589,671
Installment Loan	407,370	517,035
Landfill Postclosure Care Liability	85,575	85,175
Compensated Absences	216,030	83,916
Total Business-Type Activities	4,568,190	5,005,478
Totals	\$15,814,888	\$11,334,992

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 2025 budget is consistent and conservative as it was in 2024. 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, 2024

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Knox County Airport	Knox County Land Reutilization Corporation
<b>Assets:</b>					
Cash and Cash Equivalents	\$ 47,624,228	\$ 3,360,742	\$ 50,984,970	\$ 0	\$ 0
Cash and Cash Equivalents in Segregated Accounts	343,253	2,104	345,357	448,994	449,118
Cash and Cash Equivalents with Fiscal Agent	7,242,882	0	7,242,882	0	0
Receivables:					
Taxes	20,307,680	0	20,307,680	0	0
Accounts	219,623	459,831	679,454	96,655	0
Intergovernmental	6,761,418	0	6,761,418	0	853,320
Interest	322,859	0	322,859	0	0
Special Assessments	5,401	0	5,401	0	0
Loans	4,340,182	0	4,340,182	0	0
Settlement	580,132	0	580,132	0	0
Internal Balances	315	(315)	0	0	0
Due from Component Unit	130,950	0	130,950	0	0
Inventory of Supplies	350,419	129,816	480,235	107,382	0
Prepaid Items	266,364	10,597	276,961	0	19,915
Restricted Assets:					
Cash and Cash Equivalents	319,806	0	319,806	0	0
Other Assets	0	0	0	0	9,580,354
Net OPEB Asset	1,143,252	35,047	1,178,299	0	0
Capital Assets not Being Depreciated	7,220,173	3,398,040	10,618,213	881,841	0
Capital Assets Being Depreciated, net	77,051,227	11,982,834	89,034,061	6,992,682	22,733
<b>Total Assets</b>	<b>174,230,164</b>	<b>19,378,696</b>	<b>193,608,860</b>	<b>8,527,554</b>	<b>10,925,440</b>
<b>Deferred Outflows of Resources:</b>					
Deferred Charge on Refunding	0	14,383	14,383	0	0
Pension	10,673,382	322,228	10,995,610	0	0
OPEB	980,918	30,071	1,010,989	0	0
<b>Total Deferred Outflows of Resources</b>	<b>11,654,300</b>	<b>366,682</b>	<b>12,020,982</b>	<b>0</b>	<b>0</b>
<b>Liabilities:</b>					
Accounts Payable	786,174	76,171	862,345	82,169	923,583
Accrued Wages and Benefits	635,804	19,887	655,691	0	0
Intergovernmental Payable	698,726	10,714	709,440	0	0
Contracts Payable	465,128	517	465,645	0	0
Due to Others	319,806	0	319,806	0	0
Matured Bonds and Interest Payable	48,379	0	48,379	0	0
Due to Primary Government	0	0	0	130,950	0
Accrued Interest Payable	19,080	6,821	25,901	0	0
Long Term Liabilities:					
Due Within One Year	1,988,480	719,136	2,707,616	29,100	0
Due in More Than One Year:					
Net Pension Liability	33,579,688	1,016,953	34,596,641	0	0
Other Amounts Due in More Than One Year	9,258,218	3,849,054	13,107,272	366,800	0
<b>Total Liabilities</b>	<b>47,799,483</b>	<b>5,699,253</b>	<b>53,498,736</b>	<b>609,019</b>	<b>923,583</b>

(Continued)



# ***KNOX COUNTY, OHIO***

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Knox County Airport	Knox County Land Reutilization Corporation
<b>Deferred Inflows of Resources:</b>					
Property Taxes	16,071,251	0	16,071,251	0	0
Pension	130,194	3,048	133,242	0	0
OPEB	654,167	20,054	674,221	0	0
<b>Total Deferred Inflows of Resources</b>	<b>16,855,612</b>	<b>23,102</b>	<b>16,878,714</b>	<b>0</b>	<b>0</b>
<b>Net Position:</b>					
Net Investment in Capital Assets	80,600,661	11,128,672	91,729,333	7,478,622	22,733
Restricted For:					
OPEB	1,143,252	35,047	1,178,299	0	0
Public Safety	5,083,112	0	5,083,112	0	0
Public Works	6,870,538	0	6,870,538	0	0
Human Services	22,457,907	0	22,457,907	0	0
Capital Projects	915	0	915	0	0
Debt Service	67,796	0	67,796	58,101	0
Other Purposes	5,675,632	0	5,675,632	0	0
Unrestricted (Deficit)	(670,444)	2,859,304	2,188,860	381,812	9,979,124
<b>Total Net Position</b>	<b>\$ 121,229,369</b>	<b>\$ 14,023,023</b>	<b>\$ 135,252,392</b>	<b>\$ 7,918,535</b>	<b>\$ 10,001,857</b>

See accompanying notes to the basic financial statements

**KNOX COUNTY, OHIO****Statement of Activities  
For the Year Ended December 31, 2024**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$ 12,577,799	\$ 3,552,657	\$ 982,456	\$ 406,279
Judicial	3,709,211	1,081,457	242,070	0
Public Safety	11,399,364	1,027,343	986,717	0
Public Works	8,746,925	55,473	7,279,110	5,699,967
Health	804,038	309,526	73,811	0
Human Services	24,838,082	967,631	12,105,888	0
Interest on Long Term Debt	240,766	0	0	0
<b>Total Governmental Activities</b>	<b>62,316,185</b>	<b>6,994,087</b>	<b>21,670,052</b>	<b>6,106,246</b>
<b>Business-Type Activities:</b>				
Sewer District Fund	2,292,681	3,299,039	1,292,655	283,350
Landfill Fund	111,245	0	0	0
<b>Total Business-Type Activities</b>	<b>2,403,926</b>	<b>3,299,039</b>	<b>1,292,655</b>	<b>283,350</b>
<b>Total Primary Government</b>	<b>\$ 64,720,111</b>	<b>\$ 10,293,126</b>	<b>\$ 22,962,707</b>	<b>\$ 6,389,596</b>
<b>Component Units:</b>				
Knox County Airport	\$ 1,271,877	\$ 755,070	\$ 435,773	\$ 0
Knox County Land Reutilization Corporation	5,656,838	301,968	1,780,755	0
<b>Total Component Units</b>	<b>\$ 6,928,715</b>	<b>\$ 1,057,038</b>	<b>\$ 2,216,528</b>	<b>\$ 0</b>

**General Revenues and Transfers**

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 as Previously Reported

Change in Accounting Principle (GASB Statement 101)

Capital Asset Correction

Net Position Beginning of Year as 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
\$ (7,636,407)	\$ 0	\$ (7,636,407)		
(2,385,684)	0	(2,385,684)		
(9,385,304)	0	(9,385,304)		
4,287,625	0	4,287,625		
(420,701)	0	(420,701)		
(11,764,563)	0	(11,764,563)		
(240,766)	0	(240,766)		
(27,545,800)	0	(27,545,800)		
0	2,582,363	2,582,363		
0	(111,245)	(111,245)		
0	2,471,118	2,471,118		
\$ (27,545,800)	\$ 2,471,118	\$ (25,074,682)		
			\$ (81,034)	
				\$ (3,574,115)
			(81,034)	(3,574,115)
8,070,596	0	8,070,596	0	0
8,931,419	0	8,931,419	0	0
15,247,507	0	15,247,507	0	0
291,963	0	291,963	0	0
3,123,951	0	3,123,951	0	4,432,104
2,274,750	90,484	2,365,234	0	0
2,038,882	0	2,038,882	0	4,779,075
(20,361)	20,361	0	0	0
39,958,707	110,845	40,069,552	0	9,211,179
12,412,907	2,581,963	14,994,870	(81,034)	5,637,064
111,034,552	10,890,632	121,925,184	7,999,569	4,364,793
(2,218,090)	(113,296)	(2,331,386)	0	0
0	663,724	663,724	0	0
108,816,462	11,441,060	120,257,522	7,999,569	4,364,793
\$ 121,229,369	\$ 14,023,023	\$ 135,252,392	\$ 7,918,535	\$ 10,001,857

**KNOX COUNTY, OHIO**
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2024**

	General	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Board
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 15,733,127	\$ 1,643,115	\$ 3,529,613	\$ 1,724,839
Cash and Cash Equivalents in Segregated Accounts	117,757	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Taxes	10,625,062	0	0	1,886,186
Accounts	128,676	22,165	1,741	453
Intergovernmental	1,460,065	391,755	3,421,911	65,851
Interest	313,136	0	9,201	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Settlement	0	0	0	0
Due from Other Funds	51,671	1,664,083	578	0
Due from Component Unit	130,950	0	0	0
Inventory of Supplies	3,925	0	346,494	0
Prepaid Items	151,844	36,555	15,670	66
Restricted Assets:				
Cash and Cash Equivalents	319,806	0	0	0
<b>Total Assets</b>	<b>\$ 29,036,019</b>	<b>\$ 3,757,673</b>	<b>\$ 7,325,208</b>	<b>\$ 3,677,395</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 235,317	\$ 48,089	\$ 37,744	\$ 193,479
Accrued Wages and Benefits Payable	304,095	92,919	51,353	0
Intergovernmental Payable	530,477	50,450	24,039	0
Contracts Payable	60,494	0	25,588	0
Due to Others	319,806	0	0	0
Matured Bonds and Interest Payable	0	0	0	0
Due to Other Funds	3,087	126,832	22	1,483,002
<b>Total Liabilities</b>	<b>1,453,276</b>	<b>318,290</b>	<b>138,746</b>	<b>1,676,481</b>
<b>Deferred Inflows of Resources:</b>				
Property Tax	7,216,012	0	0	1,854,065
Unavailable Revenue	3,726,352	0	2,850,512	60,253
<b>Total Deferred Inflows of Resources</b>	<b>10,942,364</b>	<b>0</b>	<b>2,850,512</b>	<b>1,914,318</b>
<b>Fund Balances:</b>				
Nonspendable	155,769	36,555	362,164	66
Restricted	0	3,402,828	3,973,786	86,530
Committed	0	0	0	0
Assigned	704,555	0	0	0
Unassigned	15,780,055	0	0	0
<b>Total Fund Balances</b>	<b>16,640,379</b>	<b>3,439,383</b>	<b>4,335,950</b>	<b>86,596</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 29,036,019</b>	<b>\$ 3,757,673</b>	<b>\$ 7,325,208</b>	<b>\$ 3,677,395</b>

See accompanying notes to the basic financial statements

**KNOX COUNTY, OHIO**

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Development Disabilities	Other Governmental Funds	Total Governmental Funds
\$ 11,241,701	\$ 13,751,833	\$ 47,624,228
0	225,496	343,253
7,242,882	0	7,242,882
4,774,236	3,022,196	20,307,680
12,892	53,696	219,623
467,600	954,236	6,761,418
0	522	322,859
0	5,401	5,401
0	4,340,182	4,340,182
0	580,132	580,132
0	122,579	1,838,911
0	0	130,950
0	0	350,419
22,109	40,120	266,364
0	0	319,806
<u>\$ 23,761,420</u>	<u>\$ 23,096,393</u>	<u>\$ 90,654,108</u>
\$ 162,008	\$ 109,537	\$ 786,174
67,498	119,939	635,804
30,605	63,155	698,726
0	379,046	465,128
0	0	319,806
0	48,379	48,379
6,757	218,896	1,838,596
<u>266,868</u>	<u>938,952</u>	<u>4,792,613</u>
4,691,398	2,309,776	16,071,251
273,493	3,922,354	10,832,964
<u>4,964,891</u>	<u>6,232,130</u>	<u>26,904,215</u>
22,109	40,120	616,783
18,507,552	12,146,170	38,116,866
0	150,000	150,000
0	3,596,515	4,301,070
0	(7,494)	15,772,561
<u>18,529,661</u>	<u>15,925,311</u>	<u>58,957,280</u>
<u>\$ 23,761,420</u>	<u>\$ 23,096,393</u>	<u>\$ 90,654,108</u>

## KNOX COUNTY, OHIO

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### ***Reconciliation Of Total Governmental Fund Balances To Net Position Of Governmental Activities December 31, 2024***

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<b>Total Governmental Fund Balances</b>		<b>\$ 58,957,280</b>
<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.		84,271,400
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.		10,832,964
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	10,673,382	
Deferred Inflows - Pension	(130,194)	
Net Pension Liability	<u>(33,579,688)</u>	(23,036,500)
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	980,918	
Deferred Inflows - OPEB	(654,167)	
Net OPEB Asset	<u>1,143,252</u>	1,470,003
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	(6,635,624)	
Ohio Public Works Commission Loan Payable	(335,370)	
Loan Payable	(35,000)	
Compensated Absences Payable	(4,240,704)	
Accrued Interest Payable	<u>(19,080)</u>	<u>(11,265,778)</u>
<b><i>Net Position of Governmental Activities</i></b>		<b><u><u>\$ 121,229,369</u></u></b>

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, 2024**

	General	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Board
<b>Revenues:</b>				
Taxes	\$ 20,799,993	\$ 0	\$ 0	\$ 1,983,717
Intergovernmental Revenues	3,339,108	4,033,198	7,287,746	2,828,359
Charges for Services	2,510,913	77,500	10,660	43,920
Licenses and Permits	4,518	0	0	0
Investment Earnings	2,049,008	0	102,996	0
Special Assessments	0	0	0	0
Fines and Forfeitures	71,850	0	23,134	0
Donations and Contributions	0	0	0	0
All Other Revenue	488,866	189,962	175,873	57,356
<b>Total Revenue</b>	<b>29,264,256</b>	<b>4,300,660</b>	<b>7,600,409</b>	<b>4,913,352</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	9,891,903	0	0	0
Judicial	3,240,185	0	0	0
Public Safety	7,350,957	0	0	0
Public Works	358,085	0	7,053,338	0
Health	213,053	0	0	0
Human Services	916,571	4,316,948	0	5,141,367
Intergovernmental	0	0	0	0
Capital Outlay	956,068	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<b>22,926,822</b>	<b>4,316,948</b>	<b>7,053,338</b>	<b>5,141,367</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,337,434	(16,288)	547,071	(228,015)
<b>Other Financing Sources (Uses):</b>				
General Obligation Bonds Issued	0	0	0	0
Transfers In	90,484	93,103	0	1,000,000
Transfers Out	(4,678,050)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(4,587,566)</b>	<b>93,103</b>	<b>0</b>	<b>1,000,000</b>
Net Change in Fund Balances	1,749,868	76,815	547,071	771,985
<b>Fund Balances at Beginning of Year</b>	<b>14,891,136</b>	<b>3,362,568</b>	<b>3,909,612</b>	<b>(685,389)</b>
Decrease in Inventory	(625)	0	(120,733)	0
<b>Fund Balances End of Year</b>	<b>\$ 16,640,379</b>	<b>\$ 3,439,383</b>	<b>\$ 4,335,950</b>	<b>\$ 86,596</b>

See accompanying notes to the basic financial statements



**KNOX COUNTY, OHIO**

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Development Disabilities	Other Governmental Funds	Total Governmental Funds
\$ 4,598,864	\$ 5,185,839	\$ 32,568,413
2,209,301	11,878,211	31,575,923
0	2,631,281	5,274,274
0	262,317	266,835
0	69,686	2,221,690
0	4,758	4,758
0	519,349	614,333
200	0	200
546,055	1,061,193	2,519,305
7,354,420	21,612,634	75,045,731
0	1,625,195	11,517,098
0	401,263	3,641,448
0	3,302,239	10,653,196
0	13,249	7,424,672
0	493,456	706,509
8,549,314	4,324,032	23,248,232
0	2,489,222	2,489,222
0	9,880,263	10,836,331
0	678,103	678,103
0	239,995	239,995
8,549,314	23,447,017	71,434,806
(1,194,894)	(1,834,383)	3,610,925
0	3,050,000	3,050,000
68,337	3,474,102	4,726,026
(68,337)	0	(4,746,387)
0	6,524,102	3,029,639
(1,194,894)	4,689,719	6,640,564
19,724,555	11,235,592	52,438,074
0	0	(121,358)
\$ 18,529,661	\$ 15,925,311	\$ 58,957,280

***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, 2024***

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Net Change in Fund Balances - Total Governmental Funds \$ 6,640,564

*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	14,094,447	
Depreciation Expense	<u>(4,821,160)</u>	9,273,287

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.

(107,954)

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

(165,225)

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

3,123,474

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

(3,720,376)

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

197,593

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	559,116	
Ohio Public Works Commission Principal Payment	75,237	
Local Government Innovation Loan Principal Payment	43,750	
General Obligation Bonds Issued	<u>(3,050,000)</u>	(2,371,897)

(Continued)

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In the statement of activities, interest is accrued on outstanding bonds,  
whereas in governmental funds, an interest expenditure is reported when due. (8,004)

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	(334,430)	
Change in Inventory	(121,358)	
Amortization of Bond Premium	<u>7,233</u>	(448,555)

<b><i>Change in Net Position of Governmental Activities</i></b>	<b><u>\$ 12,412,907</u></b>
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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, 2024***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 18,373,200	\$ 18,373,200	\$ 20,735,298	\$ 2,362,098
Intergovernmental Revenues	2,964,831	2,964,831	3,310,667	345,836
Charges for Services	1,428,600	1,428,600	1,742,116	313,516
Licenses and Permits	5,500	5,500	4,518	(982)
Investment Earnings	700,000	700,000	1,714,544	1,014,544
Fines and Forfeitures	41,500	41,500	70,760	29,260
All Other Revenues	1,059,600	1,059,600	881,373	(178,227)
Total Revenues	24,573,231	24,573,231	28,459,276	3,886,045
<b>Expenditures:</b>				
Current:				
General Government - Legislative and Executive	11,605,520	10,572,295	10,174,711	397,584
General Government - Judicial	3,144,069	3,141,415	2,974,763	166,652
Public Safety	7,774,701	7,779,962	7,581,829	198,133
Public Works	409,054	472,123	416,174	55,949
Health	395,913	292,454	287,080	5,374
Human Services	892,641	1,050,158	921,860	128,298
Capital Outlay	888,739	1,206,148	1,066,828	139,320
Total Expenditures	25,110,637	24,514,555	23,423,245	1,091,310
Excess (Deficiency) of Revenues Over (Under) Expenditures	(537,406)	58,676	5,036,031	4,977,355
<b>Other Financing Sources (Uses):</b>				
Other Financing Uses	(231,370)	(213,608)	(147,294)	66,314
Transfers In	125,000	125,000	200,000	75,000
Transfers Out	(491,353)	(5,947,392)	(5,947,392)	0
Total Other Financing Sources (Uses)	(597,723)	(6,036,000)	(5,894,686)	141,314
Net Change in Fund Balance	(1,135,129)	(5,977,324)	(858,655)	5,118,669
Fund Balance at Beginning of Year	12,790,439	12,790,439	12,790,439	0
Prior Year Encumbrances	454,909	454,909	454,909	0
Fund Balance at End of Year	\$ 12,110,219	\$ 7,268,024	\$ 12,386,693	\$ 5,118,669

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, 2024***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 4,000,000	\$ 4,000,000	\$ 3,997,496	\$ (2,504)
Charges for Services	20,000	20,000	77,500	57,500
All Other Revenues	127,000	127,000	177,215	50,215
Total Revenues	4,147,000	4,147,000	4,252,211	105,211
<b>Expenditures:</b>				
Human Services	4,379,272	4,451,452	3,631,653	819,799
Total Expenditures	4,379,272	4,451,452	3,631,653	819,799
Excess (Deficiency) of Revenues Over (Under) Expenditures	(232,272)	(304,452)	620,558	925,010
<b>Other Financing Sources (Uses):</b>				
Transfers In	90,000	90,000	93,103	3,103
Total Other Financing Sources (Uses)	90,000	90,000	93,103	3,103
Net Change in Fund Balance	(142,272)	(214,452)	713,661	928,113
Fund Balance at Beginning of Year	876,354	876,354	876,354	0
Prior Year Encumbrances	32,572	32,572	32,572	0
Fund Balance at End of Year	\$ 766,654	\$ 694,474	\$ 1,622,587	\$ 928,113

See accompanying notes to the basic financial statements

**KNOX COUNTY, OHIO**

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***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, 2024***

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 7,036,907	\$ 7,036,907	\$ 7,295,021	\$ 258,114
Charges for Services	13,319	13,319	10,660	(2,659)
Investment Earnings	22,525	22,525	97,910	75,385
Fines and Forfeitures	16,306	16,306	22,025	5,719
All Other Revenues	110,943	110,943	175,212	64,269
Total Revenues	7,200,000	7,200,000	7,600,828	400,828
<b>Expenditures:</b>				
Public Works	7,853,831	8,032,868	7,414,440	618,428
Total Expenditures	7,853,831	8,032,868	7,414,440	618,428
Net Change in Fund Balance	(653,831)	(832,868)	186,388	1,019,256
Fund Balance at Beginning of Year	2,340,205	2,340,205	2,340,205	0
Prior Year Encumbrances	653,830	653,830	653,830	0
Fund Balance at End of Year	<u>\$ 2,340,204</u>	<u>\$ 2,161,167</u>	<u>\$ 3,180,423</u>	<u>\$ 1,019,256</u>

See accompanying notes to the basic financial statements

**KNOX COUNTY, OHIO**

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**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, 2024**

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 1,881,900	\$ 1,881,900	\$ 1,982,409	\$ 100,509
Intergovernmental Revenues	2,785,500	2,785,500	2,852,215	66,715
Charges for Services	150,000	150,000	43,521	(106,479)
All Other Revenues	302,000	302,000	66,893	(235,107)
Total Revenues	5,119,400	5,119,400	4,945,038	(174,362)
<b>Expenditures:</b>				
Human Services	6,194,000	6,192,299	5,752,565	439,734
Total Expenditures	6,194,000	6,192,299	5,752,565	439,734
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,074,600)	(1,072,899)	(807,527)	265,372
<b>Other Financing Sources (Uses):</b>				
Transfers In	1,000,000	1,000,000	1,000,000	0
Total Other Financing Sources (Uses)	1,000,000	1,000,000	1,000,000	0
Net Change in Fund Balance	(74,600)	(72,899)	192,473	265,372
Fund Balance at Beginning of Year	1,503,974	1,503,974	1,503,974	0
Prior Year Encumbrances	15,499	15,499	15,499	0
Fund Balance at End of Year	<u>\$ 1,444,873</u>	<u>\$ 1,446,574</u>	<u>\$ 1,711,946</u>	<u>\$ 265,372</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, 2024**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 4,609,500	\$ 4,609,500	\$ 4,595,448	\$ (14,052)
Intergovernmental Revenues	1,987,824	1,987,824	2,052,148	64,324
All Other Revenues	418,320	418,320	839,321	421,001
Donations and Contributions	3,000	3,000	200	(2,800)
Total Revenues	7,018,644	7,018,644	7,487,117	468,473
<b>Expenditures:</b>				
Human Services	9,235,669	9,610,935	9,339,748	271,187
Total Expenditures	9,235,669	9,610,935	9,339,748	271,187
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,217,025)	(2,592,291)	(1,852,631)	739,660
<b>Other Financing Sources (Uses):</b>				
Transfers In	68,337	68,337	68,337	0
Transfers Out	(68,337)	(68,337)	(68,337)	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	(2,217,025)	(2,592,291)	(1,852,631)	739,660
Fund Balance at Beginning of Year	13,032,231	13,032,231	13,032,231	0
Prior Year Encumbrances	42,050	42,050	42,050	0
Fund Balance at End of Year	\$ 10,857,256	\$ 10,481,990	\$ 11,221,650	\$ 739,660

See accompanying notes to the basic financial statements





**KNOX COUNTY, OHIO**
**Statement of Net Position**  
**Proprietary Funds**  
**December 31, 2024**

	Business-Type Activities - Enterprise Funds		
	Sewer District	Landfill	Total
<b>Assets:</b>			
<b>Current Assets:</b>			
Cash and Cash Equivalents	\$ 3,284,802	\$ 75,940	\$ 3,360,742
Cash and Cash Equivalents in Segregated Accounts	2,104	0	2,104
Receivables:			
Accounts	459,831	0	459,831
Inventory of Supplies	129,816	0	129,816
Prepaid Items	10,597	0	10,597
<b>Total Current Assets</b>	<b>3,887,150</b>	<b>75,940</b>	<b>3,963,090</b>
<b>Noncurrent Assets:</b>			
Net OPEB Asset	35,047	0	35,047
Capital Assets not Being Depreciated	3,254,876	143,164	3,398,040
Capital Assets being Depreciated, net	11,982,834	0	11,982,834
<b>Total Noncurrent Assets</b>	<b>15,272,757</b>	<b>143,164</b>	<b>15,415,921</b>
<b>Total Assets</b>	<b>19,159,907</b>	<b>219,104</b>	<b>19,379,011</b>
<b>Deferred Outflows of Resources:</b>			
Deferred Charge on Refunding	14,383	0	14,383
Pension	322,228	0	322,228
OPEB	30,071	0	30,071
<b>Total Deferred Outflows of Resources</b>	<b>366,682</b>	<b>0</b>	<b>366,682</b>
<b>Liabilities:</b>			
<b>Current Liabilities:</b>			
Accounts Payable	76,171	0	76,171
Accrued Wages and Benefits	19,887	0	19,887
Intergovernmental Payable	10,714	0	10,714
Contracts Payable	517	0	517
Due to Other Funds	315	0	315
Accrued Interest Payable	6,821	0	6,821
Compensated Absences - Current	61,527	0	61,527
General Obligation Bonds - Current	400,000	0	400,000
Installment Loans Payable - Current	113,240	0	113,240
OWDA Loans Payable - Current	28,555	0	28,555
OPWC Loans Payable - Current	30,239	0	30,239
Landfill Postclosure Care Liability - Current	0	85,575	85,575
<b>Total Current Liabilities</b>	<b>747,986</b>	<b>85,575</b>	<b>833,561</b>

(Continued)

	Business-Type Activities - Enterprise Funds		
	Sewer District	Landfill	Total
<b><i>Noncurrent Liabilities</i></b>			
Compensated Absences Payable	154,503	0	154,503
General Obligation Bonds Payable	2,263,126	0	2,263,126
Installment Loans Payable	294,130	0	294,130
OWDA Loans Payable	608,102	0	608,102
OPWC Loans Payable	529,193	0	529,193
Net Pension Liability	1,016,953	0	1,016,953
<b><i>Total Noncurrent Liabilities</i></b>	<b>4,866,007</b>	<b>0</b>	<b>4,866,007</b>
<b>Total Liabilities</b>	<b>5,613,993</b>	<b>85,575</b>	<b>5,699,568</b>
<b>Deferred Inflows of Resources:</b>			
Pension	3,048	0	3,048
OPEB	20,054	0	20,054
<b>Total Deferred Inflows of Resources</b>	<b>23,102</b>	<b>0</b>	<b>23,102</b>
<b>Net Position:</b>			
Net Investment in Capital Assets	10,985,508	143,164	11,128,672
Restricted for OPEB	35,047	0	35,047
Unrestricted	2,868,939	(9,635)	2,859,304
<b>Total Net Position</b>	<b>\$ 13,889,494</b>	<b>\$ 133,529</b>	<b>\$ 14,023,023</b>

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, 2024***

	Business-Type Activities - Enterprise Funds		
	Sewer District	Landfill	Total
<b>Operating Revenues:</b>			
Charges for Services	\$ 3,242,584	\$ 0	\$ 3,242,584
Other Operating Revenue	55,676	0	55,676
<b>Total Operating Revenues</b>	<b>3,298,260</b>	<b>0</b>	<b>3,298,260</b>
<b>Operating Expenses:</b>			
Personal Services	1,104,952	0	1,104,952
Contractual Services	308,511	111,245	419,756
Materials and Supplies	229,132	0	229,132
Depreciation	508,910	0	508,910
Other Operating Expenses	21,714	0	21,714
<b>Total Operating Expenses</b>	<b>2,173,219</b>	<b>111,245</b>	<b>2,284,464</b>
Operating Income (Loss)	1,125,041	(111,245)	1,013,796
<b>Nonoperating Revenue (Expenses):</b>			
Intergovernmental Grants	1,292,655	0	1,292,655
Investment Earnings	90,484	0	90,484
Interest Expense	(118,702)	0	(118,702)
Loss on Disposal of Capital Assets	(760)	0	(760)
Other Nonoperating Revenue	779	0	779
<b>Total Nonoperating Revenues (Expenses)</b>	<b>1,264,456</b>	<b>0</b>	<b>1,264,456</b>
Income (Loss) Before Contributions and Transfers	2,389,497	(111,245)	2,278,252
Capital Contributions - Tap in Fees	283,350	0	283,350
Transfers In	0	110,845	110,845
Transfers Out	(90,484)	0	(90,484)
Change in Net Position	2,582,363	(400)	2,581,963
Net Position as Previously Reported	10,756,703	133,929	10,890,632
Change in Accounting Principle (GASB Statement 101)	(113,296)	0	(113,296)
Capital Asset Correction	663,724	0	663,724
Net Position Beginning of Year Restated	11,307,131	133,929	11,441,060
Net Position End of Year	<u>\$ 13,889,494</u>	<u>\$ 133,529</u>	<u>\$ 14,023,023</u>

See accompanying notes to the basic financial statements

**KNOX COUNTY, OHIO**

***Statement of Cash Flows***  
***Proprietary Funds***  
***For the Year Ended December 31, 2024***

	<u>Business Type Activities - Enterprise Funds</u>		
	Sewer		
	District	Landfill	Totals
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$3,244,328	\$0	\$3,244,328
Cash Payments to Suppliers for Goods and Services	(617,805)	(110,845)	(728,650)
Cash Payments to Employees for Service	(1,096,783)	0	(1,096,783)
Net Cash Provided (Used) for Operating Activities	1,529,740	(110,845)	1,418,895
<u>Cash Flows from Noncapital and Related Financing Activities:</u>			
Transfers In	0	110,845	110,845
Transfers Out	(90,484)	0	(90,484)
Principal Paid in Installment Loan	(53,332)	0	(53,332)
Interest Paid on Debt	(8,668)	0	(8,668)
Intergovernmental Grants	1,963,049	0	1,963,049
Net Cash Provided for Noncapital and Related Financing Activities	1,810,565	110,845	1,921,410
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Contributed Capital from Tap-In Fees	283,350	0	283,350
Acquisition of Capital Assets	(2,667,224)	0	(2,667,224)
Principal Paid on Ohio Water Development Loan Payable	(33,543)	0	(33,543)
Principal Paid on Ohio Public Works Commission Loan Payable	(30,239)	0	(30,239)
Principal Paid on General Obligation Bonds Payable	(385,000)	0	(385,000)
Principal Paid on Installment Loan Payable	(56,333)	0	(56,333)
Interest Paid on Debt	(120,272)	0	(120,272)
Net Cash Used for Capital and Related Financing Activities	(3,009,261)	0	(3,009,261)
<u>Cash Flows from Investing Activities:</u>			
Receipts of Interest	90,484	0	90,484
Net Cash Provided by Investing Activities	90,484	0	90,484
Net Increase in Cash and Cash Equivalents	421,528	0	421,528
Cash and Cash Equivalents at Beginning of Year	2,865,378	75,940	2,941,318
Cash and Cash Equivalents at End of Year	\$3,286,906	\$75,940	\$3,362,846
<u>Reconciliation of Cash and</u>			
<u>Cash Equivalents per Statement of Net Position:</u>			
Cash and Cash Equivalents	\$3,284,802	\$75,940	\$3,360,742
Cash and Cash Equivalents with Fiscal Agent	2,104	0	2,104
Cash and Cash Equivalents at End of Year	\$3,286,906	\$75,940	\$3,362,846

(Continued)

	<u>Business Type Activities - Enterprise Funds</u>		
	<u>Sewer District</u>	<u>Landfill</u>	<u>Totals</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>			
<u>Provided (Used) for Operating Activities:</u>			
Operating Income (Loss)	\$1,125,041	(\$111,245)	\$1,013,796
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) for Operating Activities:			
Depreciation Expense	508,910	0	508,910
Miscellaneous Nonoperating Revenue	779	0	779
Changes in Assets, Deferred Outflows of Resources, Liabilities and Deferred Inflows of Resources:			
Increase in Accounts Receivable	(54,772)	0	(54,772)
Decrease in Due from Other Funds	61	0	61
Increase in Inventory	(92,175)	0	(92,175)
Increase in Prepaid Items	(48)	0	(48)
Increase in Net OPEB Asset	(35,047)	0	(35,047)
Decrease Deferred Outflows-Pension	164,720	0	164,720
Decrease Deferred Outflows-OPEB	44,699	0	44,699
Increase in Accounts Payable	35,808	0	35,808
Increase in Accrued Wages and Benefits	6,007	0	6,007
Increase in Closure and Postclosure Care Payable	0	400	400
Decrease in Intergovernmental Payable	(728)	0	(728)
Decrease in Contracts Payable	(2,106)	0	(2,106)
Decrease in Due to Other Funds	(61)	0	(61)
Increase in Compensated Absences	18,818	0	18,818
Decrease in Net Pension Liability	(170,269)	0	(170,269)
Decrease in Net OPEB Liability	(25,237)	0	(25,237)
Decrease in Deferred Inflows-Pension	(6,391)	0	(6,391)
Increase in Deferred Inflows-OPEB	11,731	0	11,731
Total Adjustments	404,699	400	405,099
Net Cash Provided (Used) for Operating Activities	\$1,529,740	(\$110,845)	\$1,418,895

See accompanying notes to the basic financial statements

***KNOX COUNTY, OHIO***

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***Statement of Net Position  
Fiduciary Funds  
December 31, 2024***

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	Custodial Funds
Assets:	
Cash and Cash Equivalents	\$ 9,186,813
Cash in segregated Accounts	727,994
Receivables:	
Taxes	89,021,926
Intergovernmental	4,006,672
Special Assessments	99,024
Total Assets	<u>103,042,429</u>
Liabilities:	
Intergovernmental Payable	<u>3,120,283</u>
Total Liabilities	<u>3,120,283</u>
Deferred Inflows of Resources:	
Property Taxes not Levied to Finance Current Year Operations	<u>87,613,671</u>
Total Deferred Inflows of Resources	<u>87,613,671</u>
Net Position:	
Restricted for Individuals, Organizations and Other Governments	<u>12,308,475</u>
Total Net Position	<u><u>\$ 12,308,475</u></u>

See accompanying notes to the basic financial statements



**KNOX COUNTY, OHIO**

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***Statement of Changes in Net Position  
Fiduciary Funds  
For the Year Ended December 31, 2024***

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	Custodial Funds
Additions:	
Property Tax Collection for Other Governments	\$ 78,546,910
Amounts Received as Fiscal Agent	15,321,055
Intergovernmental	6,987,773
Licenses, Fees and Permits for Other Governments	20,269,662
Special Assessments for Other Governments	168,183
Miscellaneous	194,947
Total Additions	121,488,530
Deductions:	
Taxes Distributed to Other Governments	78,534,803
Payments Made to Other Governments	27,419,817
Payments Made on Behalf of Other Governments	14,094,680
Payments Made to Individuals	192,454
Total Deductions	120,241,754
Net Increase in Fiduciary Net Position	1,246,776
Net Position Beginning of Year	11,061,699
Net Position End of Year	\$ 12,308,475

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024***

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**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, 2024***

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**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 (CORSAs).

**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, 2024***

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**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 2024.

**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, 2024***

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**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 (Hilliar 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, 2024***

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**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, 2024***

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Basis of Presentation – Fund Accounting (Continued)**

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.

**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, 2024***

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**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, 2024***

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**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, 2024***

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**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 eight 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, Evidence, Inmate, 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, 2024***

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**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 2024.

**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 2024, 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, 2024***

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**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 2024 amounted to \$2,365,234.

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, 2024***

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**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 2024, 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, 2024, 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, 2024***

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**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, 2024***

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**J. Compensated Absences**

GASB Statement No. 101, “*Compensated Absences*”, requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. GASB Statement No. 101 establishes guidance for measuring a liability for leave that has not been used, generally using an employee’s pay rate as of the date of the financial statements. In addition, certain salary related payments that are directly and incrementally associated with the payments for leave should be included in the measurement of the liability. Accrued vacation and sick leave are accumulated to County employees at varying amounts and are attributable to services already rendered. At the time of the employee’s termination, such accruals are paid to the employee at varying rates from the fund to which the employee’s payroll is charged.

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, 2024**

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**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	911 Emergency Calling System Fund, Sewer District Fund
Net Pension Liability	General Fund, Public Assistance Fund,
Net OPEB Liability	Motor Vehicle and Gas Tax Fund, 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 County 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, 2024***

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**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, 2024***

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**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, 2024***

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**R. Deferred Outflows/Inflows of Resources**

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

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

**S. Pensions/Other Postemployment Benefits (OPEB)**

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

**T. Fair Value**

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024***

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**NOTE 2 – CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF NET POSITION**

For 2024 the County implemented Governmental Accounting Standards Board (GASB) Statement No. 100, “Accounting Changes and Error Corrections” and Statement No. 101, “Compensated Absences.”

GASB Statement No. 100 addresses accounting and financial reporting requirements for accounting changes and error corrections.

GASB Statement No. 101 updates the recognition and measurement guidance for compensated absences.

In addition, certain adjustments were necessary to beginning of year net position to account for the correction of errors in accounting for capital assets.

The implementation of GASB Statement 101 and correction of capital asset balances had the following effect on net position as reported December 31, 2023:

	Governmental Activities	Business-Type Activities	Sewer District Fund
Net Position at December 31, 2023, as Reported	\$111,034,552	\$10,890,632	\$10,756,703
Adjustments:			
Increase in Compensated Absences	(2,218,090)	(113,296)	(113,296)
Capital Asset Correction	0	663,724	663,724
Net Position at December 31, 2023, as Restated	<u>\$108,816,462</u>	<u>\$11,441,060</u>	<u>\$11,307,131</u>

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024**

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**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
GAAP Basis (as reported)	\$1,749,868	\$76,815	\$547,071	\$771,985	(\$1,194,894)
Increase (Decrease):					
Net Adjustments for					
Revenue Accruals	(233,957)	(48,449)	419	31,686	132,697
Net Adjustments for					
Expenditure Accruals	(298,713)	705,823	(11,914)	(598,305)	(770,382)
Transfers	109,516	0	0	0	0
Transfers Out	(1,269,342)	0	0	0	0
Perspective Difference-					
Budgeted Special Revenue Funds					
reclassified as General Fund	(193,078)	0	0	0	0
Outstanding Encumbrances	(722,949)	(20,528)	(349,188)	(12,893)	(20,052)
Budget Basis	<u>(\$858,655)</u>	<u>\$713,661</u>	<u>\$186,388</u>	<u>\$192,473</u>	<u>(\$1,852,631)</u>

**NOTE 4 – COMPLIANCE AND ACCOUNTABILITY**

**Fund Deficit** - The fund deficit of \$7,494 in the Bond Retirement Fund arose from the recognition of expenditures on the modified accrual basis which are greater than expenditures recognized on the budgetary basis. A deficit does not exist under the cash basis of accounting. Transfers are provided when cash is required, not when accruals occur.

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**KNOX COUNTY, OHIO****Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024****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	\$3,925	\$0	\$346,494	\$0	\$0	\$0	\$350,419
Prepaid Items	151,844	36,555	15,670	66	22,109	40,120	266,364
Total Nonspendable	155,769	36,555	362,164	66	22,109	40,120	616,783
Restricted:							
Job and Family Services	0	3,402,828	0	86,530	0	380,696	3,870,054
County Public Works	0	0	3,973,786	0	0	36,287	4,010,073
Development Disabilities	0	0	0	0	18,507,552	0	18,507,552
Animal Control	0	0	0	0	0	239,450	239,450
County Courts	0	0	0	0	0	472,365	472,365
County Public Safety	0	0	0	0	0	3,771,916	3,771,916
Tax Assessment and Collections	0	0	0	0	0	2,567,297	2,567,297
Public Transit	0	0	0	0	0	1,014,860	1,014,860
Community Mental Health	0	0	0	0	0	1,319	1,319
Addiction Treatment	0	0	0	0	0	353,148	353,148
Senior Citizens	0	0	0	0	0	66,111	66,111
Litter Control and Recycling	0	0	0	0	0	6,825	6,825
Revolving Loan Program	0	0	0	0	0	2,216,618	2,216,618
Capital Improvements	0	0	0	0	0	1,019,278	1,019,278
Total Restricted	0	3,402,828	3,973,786	86,530	18,507,552	12,146,170	38,116,866
Committed:							
Public Transit	0	0	0	0	0	150,000	150,000
Total Committed	0	0	0	0	0	150,000	150,000
Assigned:							
Projected Budgetary Deficit	144,818	0	0	0	0	0	144,818
Capital Improvements	0	0	0	0	0	3,596,515	3,596,515
Services and Supplies	559,737	0	0	0	0	0	559,737
Total Assigned	704,555	0	0	0	0	3,596,515	4,301,070
Unassigned	15,780,055	0	0	0	0	(7,494)	15,772,561
Total Fund Balances	\$16,640,379	\$3,439,383	\$4,335,950	\$86,596	\$18,529,661	\$15,925,311	\$58,957,280

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024***

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**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, 2024***

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**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 \$16,269,060. Federal deposit insurance covered \$13,075,573 of the bank balance and \$3,193,487 was uninsured. Of the remaining uninsured bank balance, the County was exposed to custodial risk with \$3,193,487 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 \$7,242,882 being held by MEORC.



## KNOX COUNTY, OHIO

### Notes to the Basic Financial Statements For the Year Ended December 31, 2024

#### NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

##### C. Investments

The County's investments at December 31, 2024 were as follows:

	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Investment Maturities (in Years)</u>		
			<u>less than 1</u>	<u>1-3</u>	<u>3-5</u>
FHLMC	\$243,230	AA+ <sup>1</sup>	\$243,230	\$0	\$0
FNMA	1,581,938	AA+ <sup>1</sup>	1,045,637	536,301	0
FFCB	7,061,385	AA+ <sup>1</sup>	739,410	2,302,975	4,019,000
FHLB	7,026,748	AA+ <sup>1</sup>	1,963,523	4,839,850	223,375
Negotiable CD's	20,157,091	AAA <sup>2</sup>	3,359,386	6,878,368	9,919,337
TVA	493,245	n/a	0	0	493,245
FAMC	2,435,647	n/a	419,474	2,016,173	0
FARMER MAC	1,198,294	n/a	0	0	1,198,294
Money Market	134,262	n/a	134,262	0	0
Commercial Paper	1,446,799	A-1	1,446,799	0	0
STAR Ohio	4,006,793	AAAm <sup>1</sup>	4,006,793	0	0
Total Investments	<u>\$45,785,432</u>		<u>\$13,358,514</u>	<u>\$16,573,667</u>	<u>\$15,853,251</u>

<sup>1</sup> Standard & Poor's

<sup>2</sup> All are fully FDIC insured and therefore have an implied AAA credit rating

<sup>n/a</sup> 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, .5% are FHLMC, 3.5% are FNMA, 15.4% are FFCB, 15.3% are FHLB, 5.3% are FAMC, 2.6% are Farmer MAC, 1.1% are TVA, 44% are negotiable CD's, 3.2% are Commercial Paper, 8.8% is STAR Ohio and 0.3% is Money Market Fund.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024***

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**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 \$486,851. 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 \$7,032 in investments.

At December 31, 2024, the carrying amount of the Knox County Land Reutilization Corporation's deposits was \$449,118. Based on the criteria described in GASB Statement Number 40, Deposits and Investment Risk Disclosures, as of December 31, 2024, 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, 2024***

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**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 16, 2024, with the remainder payable by July 12, 2024.

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, 2024. 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 2024 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, 2024, was \$12.99 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2024 property tax receipts were based are as follows:

Real Property	\$2,150,755,900
Public Utility Personal Property	<u>160,358,580</u>
Total Assessed Value	<u>\$2,311,144,480</u>

**Real Estate Tax Abatements**

As of December 31, 2024, 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, 2024***

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**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.

During 2024, the County's property tax revenues were reduced as a result of these agreements as follows:

Tax Abatement Program	Amount of Taxes Abated
Community Reinvestment Area	\$22,281
Enterprise Zone Program	\$71,651

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024***

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**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 2024 amounted to \$15,269,289 with \$12,727,201 credited to the General Fund and \$2,542,088 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, 2024***

#### **NOTE 9 - RECEIVABLES**

Receivables at December 31, 2024, 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:

Homestead and Rollback Reimbursement	362,910	VOCA Grant	34,443
Casino Fees	452,398	Jail Diversion Grant	48,474
Local Government	360,951	Child Support Enforcement Grant	54,001
Municipal Court Fines & Costs	5,483	Law Library Quarterly Payment	1,669
Humane Officer/IT	122,862	Dog and Kennel	135
Public Defender	122,312	Community Health Homestead	
Board of Elections	0	and Rollback Reimbursement	53,691
Election Costs Receivable	17,389	Senior Citizen Homestead	
Sheriff Contracts	15,760	and Rollback Reimbursement	6,707
Total General Fund	<u>1,460,065</u>	Justice Reinvestment/Incentive	102,211
		Knox County Transit	297,053
Public Assistance Fund	<u>391,755</u>	Targeted Comm Alt to Prison	90,640
Total Public Assistance Fund	<u>391,755</u>	Presentence Investigation Grant	8,525
Motor Vehicle and Gasoline Tax Fund		Marine Patrol	21,788
		Enforcement and Education	225
Fines and Forfeitures	1,297	Adult Probation	34,744
Motor Vehicle District Registration	252,713	Continuing Professional Training	4,626
		Youth Services Grant	21,106
County Motor Vehicle	461,597	Total Nonmajor Special Revenue Funds	<u>780,038</u>
Road Miles	208,200	Nonmajor Capital Projects Funds	
5% County Equalization	94,623		
New Permissive	266,075	Engineering Projects	27,738
Old Permissive	134,058	Community Development Block Grant	146,460
Gasoline Tax	<u>2,003,348</u>	Total Governmental Fund Types	<u>\$6,761,418</u>
Total Motor Vehicle and Gasoline Tax Fund	<u>3,421,911</u>	Custodial Funds	
Children Service Board Fund			
		Local Government	\$928,829
Homestead and Rollback Reimbursement	<u>65,851</u>	Library Local Government	1,080,903
Total Children Services Board	<u>65,851</u>	Motor Vehicle Registration	88,494
Development Disabilities Fund		Township Road Miles	119,561
		New Permissive	109,650
Homestead and Rollback Reimbursement	<u>467,600</u>	Old Permissive	51,155
	<u>467,600</u>	Gasoline Tax	<u>1,628,081</u>
		Total Custodial Funds	<u>\$4,006,673</u>

## ***KNOX COUNTY, OHIO***

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### ***Notes to the Basic Financial Statements For the Year Ended December 31, 2024***

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#### **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, 2024:

<u>Year Ending December 31,</u>	
2025	\$184,504
2026	184,504
2027	2,109,504
2028	37,504
2029	37,504
2030	<u>37,504</u>
Minimum Loan Payments	2,591,024
Less amount representing	
Unearned interest income	<u>(179,762)</u>
Net Investment in Loan	<u><u>\$2,411,262</u></u>

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**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**
**NOTE 11 - CAPITAL ASSETS****A. Governmental Activities Capital Assets**

Summary by category of changes in governmental activities capital assets at December 31, 2024:

**Historical Cost:**

Class	December 31, 2023	Additions	Deletions	December 31, 2024
<b>Capital assets not being depreciated:</b>				
Land	\$5,786,206	\$0	\$0	\$5,786,206
Construction In Progress	3,945,436	865,875	(3,377,344)	1,433,967
Subtotal	9,731,642	865,875	(3,377,344)	7,220,173
<b>Capital assets being depreciated:</b>				
Buildings and Improvements	37,170,304	7,006,752	(44,816)	44,132,240
Machinery and Equipment	6,398,979	149,257	(35,453)	6,512,783
Vehicles	5,509,970	1,427,510	(304,907)	6,632,573
Computer Equipment	1,084,881	185,642	(38,792)	1,231,731
Infrastructure	70,263,876	7,836,755	(994,542)	77,106,089
Subtotal	120,428,010	16,605,916	(1,418,510)	135,615,416
Total Cost	<u>\$130,159,652</u>	<u>\$17,471,791</u>	<u>(\$4,795,854)</u>	<u>\$142,835,589</u>

**Accumulated Depreciation:**

Class	December 31, 2023	Additions	Deletions	December 31, 2024
Buildings and Improvements	(\$22,483,120)	(\$1,274,943)	\$44,816	(\$23,713,247)
Machinery and Equipment	(3,412,681)	(344,839)	25,833	(3,731,687)
Vehicles	(3,170,510)	(634,989)	213,711	(3,591,788)
Computer Equipment	(1,032,718)	(32,088)	37,863	(1,026,943)
Infrastructure	(24,954,556)	(2,534,301)	988,333	(26,500,524)
Total Depreciation	<u>(\$55,053,585)</u>	<u>(\$4,821,160) *</u>	<u>\$1,310,556</u>	<u>(\$58,564,189)</u>
<b>Net Value:</b>	<u>\$75,106,067</u>			<u>\$84,271,400</u>

\*Depreciation expense was charged to governmental functions as follows:

General Government	
Legislative and Executive	\$754,233
Judicial	34,633
Public Safety	673,995
Public Works	2,866,997
Health	64,184
Human Services	427,118
Total Depreciation Expense	<u>\$4,821,160</u>



**KNOX COUNTY, OHIO****Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024****NOTE 11 - CAPITAL ASSETS (Continued)****B. Business-Type Activities Capital Assets**

Summary by Category at December 31, 2024:

<i>Historical Cost:</i>	Restated December 31, 2023	Additions	Deletions	December 31, 2024
Class				
<b><i>Capital assets not being depreciated:</i></b>				
Land	\$347,189	\$0	\$0	\$347,189
Construction in Progress	1,714,735	1,764,252	(428,136)	3,050,851
Subtotal	2,061,924	1,764,252	(428,136)	3,398,040
<b><i>Capital assets being depreciated:</i></b>				
Buildings and Improvements	11,119,150	589,908	0	11,709,058
Machinery and Equipment	3,421,417	0	0	3,421,417
Vehicles	787,915	77,476	(43,420)	821,971
Computer Equipment	454,398	0	0	454,398
Sewer and Water Lines	2,278,057	0	0	2,278,057
Subtotal	18,060,937	667,384	(43,420)	18,684,901
Total Cost	<u>\$20,122,861</u>	<u>\$2,431,636</u>	<u>(\$471,556)</u>	<u>\$22,082,941</u>
<b><i>Accumulated Depreciation:</i></b>				
Class	December 31, 2023	Additions	Deletions	December 31, 2024
Buildings and Improvements	(\$2,661,209)	(\$230,828)	\$0	(\$2,892,037)
Machinery and Equipment	(1,255,634)	(143,469)	0	(1,399,103)
Vehicles	(399,096)	(84,499)	42,660	(440,935)
Computer Equipment	(84,227)	(13,010)	0	(97,237)
Sewer and Water Lines	(1,835,651)	(37,104)	0	(1,872,755)
Total Depreciation	<u>(\$6,235,817)</u>	<u>(\$508,910)</u>	<u>\$42,660</u>	<u>(\$6,702,067)</u>
<b><i>Net Value:</i></b>	<u>\$13,887,044</u>			<u>\$15,380,874</u>

**KNOX COUNTY, OHIO****Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024****NOTE 11 - CAPITAL ASSETS (Continued)****C. Component Unit Capital Assets**

A summary of the Knox County Airport's capital assets at December 31, 2024, follows:

**Knox County Airport**

<i>Historical Cost:</i>	December 31,			December 31,
Class	2023	Additions	Deletions	2024
<b><i>Capital assets not being depreciated:</i></b>				
Land	\$744,837	\$0	\$0	\$744,837
Construction in Progress	0	137,004	0	137,004
Subtotal	744,837	137,004	0	881,841
<b><i>Capital assets being depreciated:</i></b>				
Buildings and Improvements	4,863,731	0	0	4,863,731
Infrastructure	4,131,146	0	0	4,131,146
Machinery and Equipment	611,880	0	0	611,880
Vehicles	43,799	0	0	43,799
Computer Equipment	867	0	0	867
Subtotal	9,651,423	0	0	9,651,423
Total Cost	<u>\$10,396,260</u>	<u>\$137,004</u>	<u>\$0</u>	<u>\$10,533,264</u>
<b><i>Accumulated Depreciation:</i></b>				
Class	December 31,	Additions	Deletions	December 31,
	2023			2024
Buildings and Improvements	(\$1,185,488)	(\$171,083)	\$0	(\$1,356,571)
Infrastructure	(643,523)	(217,828)	0	(861,351)
Machinery and Equipment	(404,177)	(20,705)	0	(424,882)
Vehicles	(11,690)	(3,380)	0	(15,070)
Computer Equipment	(867)	0	0	(867)
Total Depreciation	<u>(\$2,245,745)</u>	<u>(\$412,996)</u>	<u>\$0</u>	<u>(\$2,658,741)</u>
<b><i>Net Value:</i></b>	<u>\$8,150,515</u>			<u>\$7,874,523</u>

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024***

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**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 2024. 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 \$1,222,970 in property taxes for the MHR during 2024. Separate financial statements may be obtained by contacting the MHR at 1435 W Main St, Ste B, Newark, Ohio.

**C. Summit Housing Development**

The Knox County Board of Development Disabilities, along with five other county boards of Development Disabilities entered into a contract with Summit Housing Development. This Corporation is a non-profit charitable corporation responsible for developing dwellings, providing affordable housing and managing a range of residential alternatives and support services to persons with disabilities. The housing purchases are financed by State grants that are distributed to each Development Disabilities Board and then to the Corporation. The County Board of Developmental Disabilities contributed \$0 in 2024 to Summit Housing Development. The Corporation is a joint venture among the Counties because of the potential liability for the housing loans upon the Corporation's default on loans or dissolution. Upon dissolution of the Corporation, the Corporation shall distribute all remaining assets of the operation to the participating County Boards of Development Disabilities. Information can be obtained from Summit Housing Development at 431 Broad Blvd, Cuyahoga Falls, OH 44221.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024***

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**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 2024. 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 twenty 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, 2024, MEORC maintained a balance of \$7,242,883 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 2024, 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, 2024***

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**NOTE 14 - RISK MANAGEMENT**

County Risk Sharing Authority, Inc. (CORSA) is a public entity risk sharing pool among seventy-two 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 \$273,224 in the form of insurance premiums during 2024 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 \$5,000 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, 2024***

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**NOTE 14 - RISK MANAGEMENT (Continued)**

For 2024, 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 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.

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024***

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**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, other than full-time police and firefighters, participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which 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 combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 2022, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this plan. In October 2023, the legislature approved House Bill (HB) 33 which allows for the consolidation of the combined plan with the traditional plan with the timing of the consolidation at the discretion of OPERS. As of December 31, 2023, the consolidation has not been executed.

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024**

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**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):

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

Traditional plan state and local 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 amount of a member's pension benefit vests at retirement. Law enforcement and public safety members who retire before meeting the age-and-years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. Combined plan members retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit.

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.

When a traditional plan benefit recipient has received benefits for 12 months, the member is eligible for an annual cost of living adjustment (COLA). This COLA is calculated on the member's original base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost-of-living adjustment is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3 percent.



**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024**

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**NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)**

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. 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 percent 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 and will continue to be administered by OPERS), 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.

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
<b>2024</b>			
Employer	14.0%	18.1%	18.1%
Employee *	10.0%	**	***
<b>2024</b>			
Employer:			
Pension	14.0%	18.1%	18.1%
Post-employment health care benefits ***	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>
Total Employer	<u>14.0%</u>	<u>18.1%</u>	<u>18.1%</u>
Employee	<u>10.0%</u>	<u>12.0%</u>	<u>13.0%</u>

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

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

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

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024**

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**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 \$3,217,615 for 2024. Of this amount, \$340,174 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, 2023, 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:

	OPERS
Proportionate Share of the Net Pension Liability	\$34,596,641
Proportion of the Net Pension Liability-2024	0.132147%
Proportion of the Net Pension Liability-2023	0.129810%
Percentage Change	0.002337%
Pension Expense	\$3,802,577

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
<b>Deferred Outflows of Resources</b>	
Differences between expected and actual experience	\$565,453
Net difference between projected and actual earnings on pension plan investments	6,983,078
Change in proportionate share	229,464
County contributions subsequent to the measurement date	3,217,615
Total Deferred Outflows of Resources	\$10,995,610
<b>Deferred Inflows of Resources</b>	
Change in proportionate share	\$133,242
Total Deferred Inflows of Resources	\$133,242

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024**

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**NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)**

\$3,217,615 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, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	<u>OPERS</u>
Year Ending December 31:	
2025	\$1,767,086
2026	2,415,827
2027	4,456,207
2028	<u>(994,367)</u>
Total	<u><u>\$7,644,753</u></u>

**Actuarial Assumptions - OPERS**

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation.

The total pension liability in the December 31, 2023 and December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>December 31, 2023</u>
Wage Inflation	2.75 percent
Future Salary Increases, including inflation COLA or Ad Hoc COLA:	2.75 to 10.75 percent including wage inflation
Pre-January 7, 2013 Retirees	3.0 percent, simple
Post-January 7, 2013 Retirees	2.3 percent, simple through 2024, then 2.05 percent, simple
Investment Rate of Return	6.9 percent
Actuarial Cost Method	Individual Entry Age
	<u>December 31, 2022</u>
Wage Inflation	2.75 percent
Future Salary Increases, including inflation COLA or Ad Hoc COLA (Pre 1/7/13 retirees)	2.75 to 10.75 percent including wage inflation 3.0 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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024***

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**NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)**

Pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent 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 percent 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 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care portfolio. The Defined Benefit portfolio contains the investment assets of 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 gain of 11.2 percent for 2023.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board 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 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 real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2023, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Geometric)</u>
Fixed Income	24.00%	2.85%
Domestic Equities	21.00	4.27
Real Estate	13.00	4.46
Private Equity	15.00	7.52
International Equities	20.00	5.16
Risk Parity	2.00	4.38
Other investments	5.00	3.46
Total	<u>100.00%</u>	

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024***

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**NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)**

***Discount Rate*** The discount rate used to measure the total pension liability was 6.9 percent. The discount rate for the prior year 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	\$54,464,411	\$34,596,641	\$18,072,432

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024***

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**NOTE 16 - DEFINED BENEFIT OPEB PLANS**

***Net OPEB Liability***

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

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

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

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

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

***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, 2024***

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**NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)**

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. 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. Retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice and other eligible expenses. An OPERS vendor is available to assist with the selection of a health care program

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

OPERS members enrolled in the Traditional Pension Plan or Combined Plan retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

**Age 65 or older Retirees** Minimum of 20 years of qualifying service credit

**Age 60 to 64 Retirees** Based on the following age-and-service criteria:

**Group A** 30 years of total service with at least 20 years of qualified health care service credit;

**Group B** 31 years of total service credit with at least 20 years of qualified health care service credit; or

**Group C** 32 years of total service cred with at least 20 years of qualified health care service credit.

**Age 59 or younger** Based on the following age-and-service criteria:

**Group A** 30 years of qualified health care service credit;

**Group B** 32 years of qualified health care service credit at any age or 31 years of qualified heath care service credit and at least age 52; or

**Group C** 32 years of qualified health care service credit and at least age 55.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024***

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**NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)**

Retirees who do not meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022, who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022, as summarized in the following table:

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
<b>Age and Service Requirements December 1, 2014 or Prior</b>	<b>Age and Service Requirements December 1, 2014 or Prior</b>	<b>Age and Service Requirements December 1, 2014 or Prior</b>
Any Age with 10 years of service credit	Any Age with 10 years of service credit	Any Age with 10 years of service credit
<b>January 1, 2015 through December 31, 2021</b>	<b>January 1, 2015 through December 31, 2021</b>	<b>January 1, 2015 through December 31, 2021</b>
Age 60 with 20 years of service credit or Any Age with 30 years of service credit	Age 52 with 31 years of service credit or Age 60 with 20 years of service credit or Any Age with 32 years of service credit	Age 55 with 32 years of service credit or Age 60 with 20 years of service credit

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

The base allowance is determined by OPERS and is currently \$1,200 per month for non-Medicare retirees and \$350 per month for Medicare retirees. The retiree receives a percentage of the base allowance, calculated 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 for both non-Medicare and Medicare retirees.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50 percent of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024***

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**NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)**

Participants in the Member-Directed Plan have access to the Connector and have a separate health care funding mechanism. A portion of employer contributions for these participants is allocated to a retiree medical account (RMA). Members who elect the Member-Directed Plan after July 1, 2015, will vest in the RMA over 15 years at a rate of 10 percent each year starting with the sixth year of participation. Members who elected the Member-Directed Plan prior to July 1, 2015, vest in the RMA over a five-year period at a rate of 20 percent per year. Upon separation or retirement, participants may use vested RMA funds for reimbursement of qualified medical expenses.

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 allowing 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, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. For fiscal year 2024, state and local employers contributed at a rate of 14.0 percent of earnable salary. 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. For 2024, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan. Beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan which has continued through 2024. 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 2024 was 4.0 percent. Effective July 1, 2022, a portion of the health care rate was funded with reserves which has continued through 2024.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2024.

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024**

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**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, 2022, rolled forward to the measurement date of December 31, 2023, 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 Asset	(\$1,178,299)
Proportion of the Net OPEB Liability (Asset)-2024	0.130556%
Proportion of the Net OPEB Liability (Asset)-2023	<u>0.127810%</u>
Percentage Change	<u>0.002746%</u>
OPEB Expense	(\$201,447)

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
<b>Deferred Outflows of Resources</b>	
Changes of assumptions	\$303,353
Net difference between projected and actual earnings on OPEB plan investments	<u>707,636</u>
Total Deferred Outflows of Resources	<u>\$1,010,989</u>
<b>Deferred Inflows of Resources</b>	
Changes in assumptions	\$506,517
Differences between expected and actual experience	<u>167,704</u>
Total Deferred Inflows of Resources	<u>\$674,221</u>

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024**

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**NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)**

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

Year Ending December 31:	<u>OPERS</u>
2025	(\$29,895)
2026	54,778
2027	550,832
2028	<u>(238,947)</u>
Total	<u>\$336,768</u>

**Actuarial Assumptions - OPERS**

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

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2022, rolled forward to the measurement date of December 31, 2023. 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	5.70 percent
Prior measurement date	5.22 percent
Investment Rate of Return:	
Current measurement date	6.00 percent
Prior measurement date	6.00 percent
Municipal Bond Rate:	
Current measurement date	3.77 percent
Prior measurement date	4.05 percent
Health Care Cost Trend Rate:	
Current measurement date	5.5 percent initial, 3.5 percent ultimate in 2038
Prior measurement date	5.5 percent initial, 3.5 percent ultimate in 2036
Actuarial Cost Method	Individual Entry Age Normal

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024***

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**NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)**

Pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent 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 percent 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 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care 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, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and 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 gain of 14.0 percent for 2023.

The allocation of investment assets within the Health Care portfolio is approved by the Board 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 benefits provided through the defined benefit 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 real 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 real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care portfolio's target asset allocation as of December 31, 2023, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	37.00%	2.82%
Domestic Equities	25.00	4.27
Real Estate Investment Trust	5.00	4.68
International Equities	25.00	5.16
Risk Parity	3.00	4.38
Other investments	5.00	2.43
Total	100.00%	

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024***

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**NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)**

**Discount Rate** A single discount rate of 5.70 percent was used to measure the total OPEB liability on the measurement date of December 31, 2023; however, the single discount rate used at the beginning of the year was 5.22 percent. 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) a 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 the actuarial assumed rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 3.77 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 the year 2070. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2070, and the municipal bond rate was applied to all health care costs after that date.

**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 5.70 percent, as well as what the County's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (4.70 percent) or one-percentage-point higher (6.70 percent) than the current rate:

	1% Decrease (4.70%)	Current Discount Rate (5.70%)	1% Increase (6.70%)
County's proportionate share of the net OPEB liability (asset)	\$647,558	(\$1,178,299)	(\$2,690,759)

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024**

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**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 or asset. The following table presents the net OPEB liability or asset calculated using the assumed trend rates, and the expected net OPEB liability or 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 with changes over several years built into that assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2024 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 the health care 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.

	Current Health Care Cost Trend Rate		
	<u>1% Decrease</u>	<u>Assumption</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB liability	(\$1,227,226)	(\$1,178,299)	(\$1,122,782)

**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, 2024, the liability for compensated absences was \$4,456,734 for the entire County.

**KNOX COUNTY, OHIO****Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024****NOTE 18 - LONG-TERM LIABILITIES**

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

	Restated Balance December 31, 2023	Additions	(Reductions)	Balance December 31, 2024	Due Within One Year
<b>Governmental Activities:</b>					
General Obligation Bonds Payable					
2017 2.0-4.0% Children's Resource Center 2	\$2,170,000	\$0	(\$60,000)	\$2,110,000	\$60,000
2017 2.0-4.0% Jail Improvements	160,000	0	(15,000)	145,000	15,000
2017 2.0-4.0% Parking Lot	495,000	0	(30,000)	465,000	30,000
2017 2.0-4.0% Service Center	75,000	0	(5,000)	70,000	5,000
2019 2.75% Building Bonds	948,350	0	(147,480)	800,870	151,610
Unamortized Premium	65,095	0	(7,233)	57,862	0
2020 2.42% Health Building Bonds	238,528	0	(31,636)	206,892	32,428
2024 3.94% Various Purpose	0	3,050,000	(270,000)	2,780,000	260,000
Total General Obligation Bonds	4,151,973	3,050,000	(566,349)	6,635,624	554,038
Ohio Public Works Commission Loan Payable	202,500	0	(45,000)	157,500	45,000
Ohio Public Works Commission Loan Payable	21,294	0	(3,549)	17,745	3,549
Ohio Public Works Commission Loan Payable	186,813	0	(26,688)	160,125	26,688
Total OPWC Loans Payable*	410,607	0	(75,237)	335,370	75,237
2014 0.00% Local Government Innovation Loan*	78,750	0	(43,750)	35,000	35,000
Total Loans Payable	78,750	0	(43,750)	35,000	35,000
Compensated Absences	3,906,274	334,430	0	4,240,704	1,324,205
Total Governmental Activities	\$8,547,604	\$3,384,430	(\$685,336)	\$11,246,698	\$1,988,480
<b>Business-Type Activities:</b>					
Ohio Water Development Authority Loans (OWDA):					
2000 2.00% Water Treatment Plant/Clearwells/Wellfield	\$5,673	\$0	(\$5,673)	\$0	\$0
2013 2.43% Jelloway WWTU Upgrades	664,527	0	(27,870)	636,657	28,555
Total Ohio Water Development Authority Loans*	670,200	0	(33,543)	636,657	28,555
General Obligation Bonds Payable:					
2017 2.0-4.0% Wastewater Refunding Bonds	2,980,000	0	(385,000)	2,595,000	400,000
Premium	79,481	0	(11,355)	68,126	0
Total General Obligation Bonds Payable	3,059,481	0	(396,355)	2,663,126	400,000
Ohio Public Works Commission Loan Payable*	589,671	0	(30,239)	559,432	30,239
2020 2.55% Installment Loan - Water Meters*	341,355	0	(53,332)	288,023	54,708
2019 3.90% Installment Loan - Truck*	175,680	0	(56,333)	119,347	58,532
Total Installment Loans Payable	517,035	0	(109,665)	407,370	113,240
Landfill Postclosure Care Liability	85,175	85,575	(85,175)	85,575	85,575
Compensated Absences	197,212	18,818	0	216,030	61,527
Total Business-Type Activities	\$5,118,774	\$104,393	(\$654,977)	\$4,568,190	\$719,136

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

\*\*December 31, 2023 compensated absences balance was restated due to implementation of GASB Statement 101. See note 2.

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024****NOTE 18 - LONG-TERM LIABILITIES (Continued)**

	Original Issue
<b>Governmental Activities:</b>	
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
2024 3.94% Various Purpose	3,050,000
Total General Obligation Bonds	<u>8,439,500</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>
2014 0.00% Local Government Innovation Loan Payable	350,000
Total Governmental Activities	<u><u>\$10,219,837</u></u>
<b>Business-Type Activities:</b>	
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 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.



**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**
**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, 2024 are as follows:

**Governmental Activities:**

Years	General Obligation Bonds		OPWC Loans Payable	Loan Payable
	Principal	Interest	Principal	Principal
2025	\$554,038	\$238,383	\$75,237	\$35,000
2026	579,004	218,774	75,236	0
2027	599,099	199,389	75,236	0
2028	624,307	179,355	52,736	0
2029	644,708	158,423	56,925	0
2030-2034	2,051,606	507,347	0	0
2035-2039	585,000	254,800	0	0
2040-2044	550,000	146,000	0	0
2045-2047	390,000	31,600	0	0
Totals	<u>\$6,577,762</u>	<u>\$1,934,071</u>	<u>\$335,370</u>	<u>\$35,000</u>

**Business-type Activities:**

Years	OWDA Loan Payable		General Obligation Bonds Payable		OPWC Loan Payable
	Principal	Interest	Principal	Interest	Principal
2025	\$28,555	\$15,361	\$400,000	\$81,850	\$30,239
2026	29,255	14,661	415,000	65,850	30,239
2027	29,974	13,942	420,000	53,400	30,239
2028	30,710	13,206	440,000	40,800	30,239
2029	31,463	12,453	455,000	27,600	30,239
2030-2034	169,287	50,293	465,000	13,950	151,198
2035-2039	191,112	28,468	0	0	151,198
2040-2043	126,301	5,449	0	0	105,841
Totals	<u>\$636,657</u>	<u>\$153,833</u>	<u>\$2,595,000</u>	<u>\$283,450</u>	<u>\$559,432</u>

Years	Installment Loan Payable	
	Principal	Interest
2025	\$113,240	\$12,002
2026	116,934	8,323
2027	57,567	4,518
2028	59,053	3,050
2029	60,576	1,545
Totals	<u>\$407,370</u>	<u>\$29,438</u>

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024***

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**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, 2024, \$395,900 has been included in the long term liability section of the Airport's statement of net position.

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**KNOX COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024**

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**NOTE 20 - INTERFUND TRANSACTIONS**

Interfund balances at December 31, 2024, consist of the following individual fund receivables and payables:

<u>Due from/Due to Other Funds:</u>	<u>Recipient</u>	<u>Payer</u>
General Fund	\$51,671	\$3,087
Public Assistance Fund	1,664,083	126,832
Childrens Services Board	0	1,483,002
Motor Vehicle and Gasoline Tax Fund	578	22
Developmental Disabilities Fund	0	6,757
Other Governmental Funds	122,579	218,896
Total Governmental Funds	1,838,911	1,838,596
Business-type Activities:		
Sewer District Fund	0	315
Total Due from/Due to Other Funds	<u>\$1,838,911</u>	<u>\$1,838,911</u>

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

The following balances at December 31, 2024 represent transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
General Fund	\$90,484	\$4,678,050
Public Assistance Fund	93,103	0
Children Services Board Fund	1,000,000	0
Developmental Disabilities	68,337	68,337
Other Governmental Funds	3,474,102	0
Total Governmental Funds	4,726,026	4,746,387
Business-Type Activities:		
Sewer District Fund	0	90,484
Landfill Fund	110,845	0
Totals	<u>\$4,836,871</u>	<u>\$4,836,871</u>

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, 2024***

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**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, 2024 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 2026. 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**

The County also has a Due from Component Unit at year-end of \$130,950 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, 2024***

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**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, 2024, Industrial Revenue Bonds outstanding for Knox Community Hospital totaled \$5,235,000.

**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	\$722,949
Public Assistance Fund	20,528
Motor Vehicle and Gasoline Tax Fund	349,188
Children Services Board Fund	12,893
Development Disabilities Fund	20,052
Other Governmental Funds	<u>2,946,018</u>
Total Governmental Funds	4,071,628
Proprietary Funds:	
Sewer District Fund	<u>197,002</u>
Total	<u><u>\$4,268,630</u></u>

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024***

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**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. Because the County makes up and/or appoints a voting majority of the Board of Directors, and the County is able to impose its will on the operation of the Corporation, the Corporation is classified as a component unit of Knox County for reporting purposes, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14, as amended by GASB Statements No. 39 and 61.

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, 2024***

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

**A. SIGNIFICANT ACCOUNTING POLICIES (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, 2024***

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

**A. SIGNIFICANT ACCOUNTING POLICIES (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, 2024***

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

**A. SIGNIFICANT ACCOUNTING POLICIES (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, 2024.

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 did not have any deferred inflows of resources at December 31, 2024.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024***

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

**A. SIGNIFICANT ACCOUNTING POLICIES (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 investments during the year and 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. The Corporation had no cash equivalents during the year or at the end of the year.

**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, 2024***

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

**A. SIGNIFICANT ACCOUNTING POLICIES (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. The Loan from ADF was paid off during the 2024 calendar year.

**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, 2024. 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, 2024***

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

**A. SIGNIFICANT ACCOUNTING POLICIES (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, 2024, 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 2024.

**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, 2024***

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

**A. SIGNIFICANT ACCOUNTING POLICIES (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's deposits may not be returned to it. Protection of the Corporation's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution, by surety company bonds or by a single collateral pool established by the financial institution. In accordance with Chapter 135 of the Ohio Revised Code, any public depository receiving deposits pursuant to an award of the Corporation's fund shall be required to pledge security for repayment of all public moneys. The Corporation has no investment policy dealing with deposit custodial risk beyond the requirement in State statute that requires securities purchased pursuant to this division shall be delivered into the custody of the Treasurer or an agent designated by the Treasurer.

At December 31, 2024, the carrying amount of the Corporation's deposits was \$449,118.

Monies held by the Corporation are classified by State statute into three categories.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024***

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

**B. DEPOSITS (Continued)**

Active deposits are public deposits determined to be necessary to meet current demands upon the Corporation treasury. Active monies must be maintained either as cash in the Corporation treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the Corporation has identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts, including passbook accounts.

Interim monies held by the Corporation can be deposited or invested in the following securities:

1. United States Treasury bills, bonds notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
4. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
5. Bonds and other obligations of the State of Ohio, and, with certain limitations including a requirement for maturity within ten years from the date of settlement, bonds and other obligations of political subdivisions of the State of Ohio, if training requirements have been met;
6. The State Treasurer's investment pool (STAR Ohio);

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024***

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

**B. DEPOSITS (Continued)**

7. Certain bankers' acceptances (for a period not to exceed one hundred eighty days) and commercial paper notes (for a period not to exceed two hundred seventy days) in an amount not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met; and

8. Written repurchase agreements in the securities described in (1) or (2) provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days.

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. Except as noted above, an investment must mature within five years from the date of settlement, unless matched to a specific obligation or debt of the Corporation, 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, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

**Investments**

At December 31, 2024, the Corporation had \$3,922,520 invested in the following:

Money Market	\$1,656,189
Marketable CDs	249,865
U.S. Treasury Bills	1,230,724
U.S. Treasury Bonds	785,742

**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 May 31, 2025, 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.

**KNOX COUNTY, OHIO****Notes to the Basic Financial Statements  
For the Year Ended December 31, 2024****NOTE 26 – COMPONENT UNIT – LAND REUTILIZATION CORPORATION (Continued)****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, 2024 are as follows:

<i>Historical Cost:</i>	December 31,			December 31,
Class	2023	Additions	Deletions	2024
Furniture and Equipment	\$36,365	\$0	\$0	\$36,365
Total Cost	\$36,365	\$0	\$0	\$36,365
<i>Accumulated Depreciation:</i>				
Class	December 31,	Additions	Deletions	December 31,
	2023			2024
Furniture and Equipment	(\$6,359)	(\$7,273)	\$0	(\$13,632)
Total Depreciation	(\$6,359)	(\$7,273)	\$0	(\$13,632)
<i>Net Value:</i>	\$30,006			\$22,733

Depreciation expense was charged to governmental functions as follows:

Administrative Expense	\$7,273
Total Depreciation Expense	\$7,273

**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			Balance	Amount Due
		December 31,	Additions	Deletions	December 31,	Within
		2023			2024	One Year
<b>Long-Term Liabilities</b>						
General Obligation Debt	2019	\$250,000	\$0	(\$250,000)	\$0	\$0
Total Long-Term Liabilities		\$250,000	\$0	(\$250,000)	\$0	\$0



*REQUIRED SUPPLEMENTARY INFORMATION*

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**KNOX COUNTY, OHIO**

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

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**Ohio Public Employees Retirement System**

Year	2015	2016	2017	2018
County's proportion of the net pension liability	0.127565%	0.129128%	0.130429%	0.126165%
County's proportionate share of the net pension liability	\$15,385,764	\$22,366,632	\$29,618,291	\$19,792,816
County's covered payroll	\$14,922,633	\$15,339,313	\$16,089,217	\$15,912,718
County's proportionate share of the net pension liability as a percentage of its covered payroll	103.10%	145.81%	184.09%	124.38%
Plan fiduciary net position as a percentage of the total pension liability	86.45%	81.08%	77.25%	84.66%

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***

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<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
0.129488%	0.133035%	0.134534%	0.133553%	0.129810%	0.132147%
\$35,464,223	\$26,295,361	\$19,921,524	\$11,619,640	\$38,345,943	\$34,596,641
\$16,699,921	\$17,846,879	\$18,172,840	\$18,612,306	\$19,318,683	\$20,848,383
212.36%	147.34%	109.62%	62.43%	198.49%	165.94%
74.70%	82.17%	86.88%	92.62%	75.74%	79.01%

**KNOX COUNTY, OHIO**

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

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**Ohio Public Employees Retirement System**

Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Contractually required contribution	\$1,935,876	\$2,032,875	\$2,167,777	\$2,443,008
Contributions in relation to the contractually required contribution	<u>1,935,876</u>	<u>2,032,875</u>	<u>2,167,777</u>	<u>2,443,008</u>
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's covered payroll	\$15,339,313	\$16,089,217	\$15,912,718	\$16,699,921
Contributions as a percentage of covered payroll	12.62%	12.64%	13.62%	14.63%

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

**KNOX COUNTY, OHIO**

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<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$2,609,172	\$2,654,226	\$2,713,661	\$2,812,497	\$3,035,500	\$3,217,615
<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>3,217,615</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$17,846,879	\$18,172,840	\$18,612,306	\$19,318,683	\$20,848,383	\$22,078,205
14.62%	14.61%	14.58%	14.56%	14.56%	14.57%

**KNOX COUNTY, OHIO**

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

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**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***

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<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
0.130687%	0.132704%	0.132398%	0.127810%	0.130556%
\$18,051,269	(\$2,364,235)	(\$4,146,914)	\$805,869	(\$1,178,299)
\$17,846,879	\$18,172,840	\$18,612,306	\$19,318,683	\$20,848,383
101.15%	(13.01%)	(22.28%)	4.17%	(5.65%)
47.80%	115.57%	128.23%	94.79%	107.76%

**KNOX COUNTY, OHIO**

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

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**Ohio Public Employees Retirement System**

Year	2015	2016	2017	2018
Contractually required contribution	\$306,786	\$321,784	\$159,127	\$0
Contributions in relation to the contractually required contribution	306,786	321,784	159,127	0
Contribution deficiency (excess)	\$0	\$0	\$0	\$0
County's covered payroll	\$15,339,313	\$16,089,217	\$15,912,718	\$16,699,921
Contributions as a percentage of covered payroll	2.00%	2.00%	1.00%	0.00%

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



***KNOX COUNTY, OHIO***

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<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</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>
\$17,846,879	\$18,172,840	\$18,612,306	\$19,318,683	\$20,848,383	\$22,078,205
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

***Notes to the Required Supplementary Information  
For the Year Ended December 31, 2024***

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**NET PENSION LIABILITY**

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)**

*Changes in benefit terms:* There were no changes in benefit terms for the period 2015-2024.

*Changes in assumptions:*

2015-2016: 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.

2023-2024: 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, 2024***

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**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 2023-2024.

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, 2024***

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**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%.

2024: 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 4.05% to 3.77%
- The single discount rate changed from 5.22% to 5.70%.

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***C*OMBINING AND *I*NDIVIDUAL *F*UND  
*S*TATEMENTS AND *S*CHEDULES**

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

***Nonmajor Governmental Funds***

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***Special Revenue Funds***

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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)***

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**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)***

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**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.

**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.

(Continued)



***Special Revenue Funds (Continued)***

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**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.

**Knox Area Transit (KAT) Reserve Fund**

The fund accounts for an adequate level of assets to support the transit system operation in the event of an unforeseen shortfall as well as match for local grant monies. 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 Knox Area Transit Fund on a GAAP basis.).

**Help America Vote Act Fund**

The fund accounts for grant monies designated for the upgrade of voting equipment. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

**Storm Water Management Fund**

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

**Continuing Professional Training Fund**

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

**Concealed Handgun License Fund**

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

**Workforce Investment Act (WIA) Programs Fund**

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

**Common Pleas Special Project Fund**

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

(Continued)

***Special Revenue Funds (Continued)***

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**Supervision Fee Fund**

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

**Parenting Seminar Fund**

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

**Immobilized Vehicle Fund**

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

**Adult Probation Grant Fund**

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

**Enforcement and Education Fund**

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

**OneOhio Opioid Settlement Fund**

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

**American Rescue Plan Act Fund**

This fund accounts for Coronavirus State and Local Fiscal Recovery funds received as part of the American Rescue Plan Act. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

**Payroll Reserve Fund**

This fund was established to provide payroll cost stability in response to unplanned events and opportunities. (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.)..

**Budget Stabilization Fund**

The fund accounts for the setting aside reserves for years in which there is a 27<sup>th</sup> 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.).

(Continued)

***Special Revenue Funds (Continued)***

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**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.)

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

**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.

(Continued)

***Special Revenue Funds (Continued)***

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**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***

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

**Ohio Public Works Commission (OPWC) Dan Amity Road Fund**

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

***Capital Projects Funds***

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

**Community Development Block Grant Fund**

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

**Engineering Projects Fund**

The fund was established for State matching engineering projects for bridge replacement.

**Voting Machine Equipment Fund**

The fund was established for the acquisition, improvements and maintenance of voting machines.

**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, 2024**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 8,728,713	\$ 40,885	\$ 4,982,235	\$ 13,751,833
Cash and Cash Equivalents in Segregated Accounts	225,496	0	0	225,496
Receivables:				
Taxes	3,022,196	0	0	3,022,196
Accounts	53,696	0	0	53,696
Intergovernmental	780,038	0	174,198	954,236
Interest	520	0	2	522
Special Assessments	5,401	0	0	5,401
Loans	1,928,920	2,411,262	0	4,340,182
Settlement	580,132	0	0	580,132
Due from Other Funds	122,579	0	0	122,579
Prepaid Items	40,120	0	0	40,120
<b>Total Assets</b>	<b>\$ 15,487,811</b>	<b>\$ 2,452,147</b>	<b>\$ 5,156,435</b>	<b>\$ 23,096,393</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 58,936	\$ 0	\$ 50,601	\$ 109,537
Accrued Wages and Benefits Payable	119,939	0	0	119,939
Intergovernmental Payable	63,155	0	0	63,155
Contracts Payable	35,465	0	343,581	379,046
Matured Bonds and Interest Payable	0	48,379	0	48,379
Due to Other Funds	218,896	0	0	218,896
<b>Total Liabilities</b>	<b>496,391</b>	<b>48,379</b>	<b>394,182</b>	<b>938,952</b>
<b>Deferred Inflows of Resources:</b>				
Property Taxes	2,309,776	0	0	2,309,776
Unavailable Revenue	1,364,632	2,411,262	146,460	3,922,354
<b>Total Deferred Inflows of Resources</b>	<b>3,674,408</b>	<b>2,411,262</b>	<b>146,460</b>	<b>6,232,130</b>
<b>Fund Balances:</b>				
Nonspendable	40,120	0	0	40,120
Restricted	11,126,892	0	1,019,278	12,146,170
Committed	150,000	0	0	150,000
Assigned	0	0	3,596,515	3,596,515
Unassigned	0	(7,494)	0	(7,494)
<b>Total Fund Balances</b>	<b>11,317,012</b>	<b>(7,494)</b>	<b>4,615,793</b>	<b>15,925,311</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 15,487,811</b>	<b>\$ 2,452,147</b>	<b>\$ 5,156,435</b>	<b>\$ 23,096,393</b>

**KNOX COUNTY, OHIO****Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2024**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 5,185,839	\$ 0	\$ 0	\$ 5,185,839
Intergovernmental Revenues	5,736,627	0	6,141,584	11,878,211
Charges for Services	2,631,281	0	0	2,631,281
Licenses and Permits	262,317	0	0	262,317
Investment Earnings	69,658	0	28	69,686
Special Assessments	4,758	0	0	4,758
Fines and Forfeitures	519,349	0	0	519,349
All Other Revenue	804,202	256,991	0	1,061,193
<b>Total Revenue</b>	<b>15,214,031</b>	<b>256,991</b>	<b>6,141,612</b>	<b>21,612,634</b>
<b>Expenditures:</b>				
Current:				
General Government				
Legislative and Executive	1,625,195	0	0	1,625,195
Judicial	401,263	0	0	401,263
Public Safety	3,302,239	0	0	3,302,239
Public Works	13,249	0	0	13,249
Health	493,456	0	0	493,456
Human Services	4,324,032	0	0	4,324,032
Intergovernmental	2,489,222	0	0	2,489,222
Capital Outlay	2,501	0	9,877,762	9,880,263
Debt Service:				
Principal Retirement	43,750	634,353	0	678,103
Interest and Fiscal Charges	0	239,995	0	239,995
<b>Total Expenditures</b>	<b>12,694,907</b>	<b>874,348</b>	<b>9,877,762</b>	<b>23,447,017</b>
Excess (Deficiency) of Revenues Over Expenditures	2,519,124	(617,357)	(3,736,150)	(1,834,383)
<b>Other Financing Sources (Uses):</b>				
General Obligation Bonds Issued	0	0	3,050,000	3,050,000
Transfers In	753,833	620,269	2,100,000	3,474,102
<b>Total Other Financing Sources (Uses)</b>	<b>753,833</b>	<b>620,269</b>	<b>5,150,000</b>	<b>6,524,102</b>
Net Change in Fund Balances	3,272,957	2,912	1,413,850	4,689,719
<b>Fund Balances at Beginning of Year</b>	<b>8,044,055</b>	<b>(10,406)</b>	<b>3,201,943</b>	<b>11,235,592</b>
<b>Fund Balances End of Year</b>	<b>\$ 11,317,012</b>	<b>\$ (7,494)</b>	<b>\$ 4,615,793</b>	<b>\$ 15,925,311</b>

**KNOX COUNTY, OHIO****Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2024**

	Dog and Kennel	Indigent Guardianship	Conduct of Business	Courts Computer
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 249,448	\$ 3,796	\$ 2,602	\$ 145,191
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	6,261	703	63	9,036
Intergovernmental	135	0	0	0
Interest	0	0	0	520
Special Assessments	0	0	0	0
Loans	0	0	0	0
Settlement	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	1,309	0	0	0
<b>Total Assets</b>	<b>\$ 257,153</b>	<b>\$ 4,499</b>	<b>\$ 2,665</b>	<b>\$ 154,747</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 5,938	\$ 0	\$ 0	\$ 1,455
Accrued Wages and Benefits Payable	6,431	0	0	0
Intergovernmental Payable	4,025	0	0	0
Contracts Payable	0	0	0	134
Due to Other Funds	0	0	0	0
<b>Total Liabilities</b>	<b>16,394</b>	<b>0</b>	<b>0</b>	<b>1,589</b>
<b>Deferred Inflows of Resources:</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances:</b>				
Nonspendable	1,309	0	0	0
Restricted	239,450	4,499	2,665	153,158
Committed	0	0	0	0
<b>Total Fund Balances</b>	<b>240,759</b>	<b>4,499</b>	<b>2,665</b>	<b>153,158</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 257,153</b>	<b>\$ 4,499</b>	<b>\$ 2,665</b>	<b>\$ 154,747</b>



**KNOX COUNTY, OHIO**

Courts' Computer Research	Probate- Juvenile Special Project	Juvenile Court Social Workers	Specialized Docket	Justice Reinvestment and Incentive Grant	Presentence Investigation Grant
\$ 4,198	\$ 142,197	\$ 91,300	\$ 1,332	\$ 60,560	\$ 13,725
0	0	0	0	0	0
0	0	0	0	0	0
191	1,585	888	0	0	0
0	0	0	0	102,211	8,525
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	804	0
<u>\$ 4,389</u>	<u>\$ 143,782</u>	<u>\$ 92,188</u>	<u>\$ 1,332</u>	<u>\$ 163,575</u>	<u>\$ 22,250</u>
\$ 0	\$ 492	\$ 0	\$ 0	\$ 0	\$ 0
0	0	224	0	0	0
0	0	0	351	739	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>492</u>	<u>224</u>	<u>351</u>	<u>739</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	102,211	8,525
0	0	0	0	102,211	8,525
0	0	0	0	804	0
4,389	143,290	91,964	981	59,821	13,725
0	0	0	0	0	0
<u>4,389</u>	<u>143,290</u>	<u>91,964</u>	<u>981</u>	<u>60,625</u>	<u>13,725</u>
<u>\$ 4,389</u>	<u>\$ 143,782</u>	<u>\$ 92,188</u>	<u>\$ 1,332</u>	<u>\$ 163,575</u>	<u>\$ 22,250</u>

(Continued)

**KNOX COUNTY, OHIO****Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2024**

	Law Library	Delinquent Tax Assessment Collection	VOCA and SVAA Grant	Marine Patrol Grant
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 30,699	\$ 240,865	\$ 20,410	\$ 1,026
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	600	0	0
Intergovernmental	1,669	0	34,443	21,788
Interest	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Settlement	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	12	337	487	0
<b>Total Assets</b>	<b>\$ 32,380</b>	<b>\$ 241,802</b>	<b>\$ 55,340</b>	<b>\$ 22,814</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 1,770	\$ 3,500	\$ 35	\$ 0
Accrued Wages and Benefits Payable	1,155	0	1,368	0
Intergovernmental Payable	0	319	665	0
Contracts Payable	751	445	0	0
Due to Other Funds	0	0	0	0
<b>Total Liabilities</b>	<b>3,676</b>	<b>4,264</b>	<b>2,068</b>	<b>0</b>
<b>Deferred Inflows of Resources:</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	29,951	21,788
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>0</b>	<b>29,951</b>	<b>21,788</b>
<b>Fund Balances:</b>				
Nonspendable	12	337	487	0
Restricted	28,692	237,201	22,834	1,026
Committed	0	0	0	0
<b>Total Fund Balances</b>	<b>28,704</b>	<b>237,538</b>	<b>23,321</b>	<b>1,026</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 32,380</b>	<b>\$ 241,802</b>	<b>\$ 55,340</b>	<b>\$ 22,814</b>

**KNOX COUNTY, OHIO**

Indigent Drivers Monitoring	Common Pleas Jail Diversion Grant	Targeted Community Alternative to Prison Grant	911 Emergency Calling System	Litter Control and Recycling	Child Support Enforcement Agency
\$ 1,613 0	\$ 77,873 0	\$ 258,008 0	\$ 2,216,707 0	\$ 9,165 0	\$ 275,441 0
0	0	0	655,775	0	0
0	0	0	0	0	15,801
0	48,474	90,640	0	0	54,001
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	820	0	12,016	415	4,246
<u>\$ 1,613</u>	<u>\$ 127,167</u>	<u>\$ 348,648</u>	<u>\$ 2,884,498</u>	<u>\$ 9,580</u>	<u>\$ 349,489</u>
\$ 0	\$ 0	\$ 232	\$ 1,079	\$ 450	\$ 0
0	1,512	1,512	37,940	1,261	12,401
0	0	1,479	17,717	629	6,286
0	0	0	3,848	0	0
0	0	0	0	0	169,185
<u>0</u>	<u>1,512</u>	<u>3,223</u>	<u>60,584</u>	<u>2,340</u>	<u>187,872</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>45,320</u>	<u>450,760</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>45,320</u>	<u>450,760</u>	<u>0</u>	<u>0</u>
0	820	0	12,016	415	4,246
1,613	124,835	300,105	2,361,138	6,825	157,371
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,613</u>	<u>125,655</u>	<u>300,105</u>	<u>2,373,154</u>	<u>7,240</u>	<u>161,617</u>
<u>\$ 1,613</u>	<u>\$ 127,167</u>	<u>\$ 348,648</u>	<u>\$ 2,884,498</u>	<u>\$ 9,580</u>	<u>\$ 349,489</u>

(Continued)

**KNOX COUNTY, OHIO****Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2024**

	Real Estate Assessment	Youth Services Grant	Ditch Maintenance	Emergency Management Agency
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 2,369,808	\$ 182,467	\$ 13,794	\$ 77,978
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	120	0	0
Intergovernmental	0	21,106	0	0
Interest	0	0	0	0
Special Assessments	0	0	5,401	0
Loans	0	0	0	0
Settlement	0	0	0	0
Due from Other Funds	0	0	0	7,000
Prepaid Items	2,120	2,223	0	1,098
<b>Total Assets</b>	<b>\$ 2,371,928</b>	<b>\$ 205,916</b>	<b>\$ 19,195</b>	<b>\$ 86,076</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 1,337	\$ 2,752	\$ 0	\$ 0
Accrued Wages and Benefits Payable	8,503	0	0	3,605
Intergovernmental Payable	4,402	0	0	1,764
Contracts Payable	25,470	0	0	870
Due to Other Funds	0	0	0	7,000
<b>Total Liabilities</b>	<b>39,712</b>	<b>2,752</b>	<b>0</b>	<b>13,239</b>
<b>Deferred Inflows of Resources:</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	10,553	5,401	0
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>10,553</b>	<b>5,401</b>	<b>0</b>
<b>Fund Balances:</b>				
Nonspendable	2,120	2,223	0	1,098
Restricted	2,330,096	190,388	13,794	71,739
Committed	0	0	0	0
<b>Total Fund Balances</b>	<b>2,332,216</b>	<b>192,611</b>	<b>13,794</b>	<b>72,837</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 2,371,928</b>	<b>\$ 205,916</b>	<b>\$ 19,195</b>	<b>\$ 86,076</b>

**KNOX COUNTY, OHIO**

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Marriage License	Knox Area Transit	Storm Water Management	Continuing Professional Training	Concealed Handgun License	WIA Programs
\$ 14,479	\$ 833,731	\$ 23,828	\$ 51,859	\$ 84,175	\$ 266,938
0	0	0	0	0	0
0	0	0	0	0	0
1,610	427	0	0	2,400	0
0	297,053	0	4,626	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	115,515	0	0	64	0
0	12,815	60	0	293	0
<u>\$ 16,089</u>	<u>\$ 1,259,541</u>	<u>\$ 23,888</u>	<u>\$ 56,485</u>	<u>\$ 86,932</u>	<u>\$ 266,938</u>
\$ 0	\$ 17,942	\$ 0	\$ 0	\$ 0	\$ 1,433
0	41,355	0	0	0	0
0	22,038	1,335	0	0	0
0	0	0	0	3,947	0
0	531	0	0	0	42,180
<u>0</u>	<u>81,866</u>	<u>1,335</u>	<u>0</u>	<u>3,947</u>	<u>43,613</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>
0	0	0	0	0	0
0	12,815	60	0	293	0
16,089	1,014,860	22,493	56,485	82,692	223,325
0	150,000	0	0	0	0
<u>16,089</u>	<u>1,177,675</u>	<u>22,553</u>	<u>56,485</u>	<u>82,985</u>	<u>223,325</u>
<u>\$ 16,089</u>	<u>\$ 1,259,541</u>	<u>\$ 23,888</u>	<u>\$ 56,485</u>	<u>\$ 86,932</u>	<u>\$ 266,938</u>

(Continued)

**KNOX COUNTY, OHIO****Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2024**

	Common Pleas Special Project	Supervision Fee	Parenting Seminar	Immobilized Vehicle
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 102,453	\$ 111,071	\$ 2,826	\$ 3,108
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	13,900	111	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Settlement	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	845	20	0
<b>Total Assets</b>	<b>\$ 116,353</b>	<b>\$ 112,027</b>	<b>\$ 2,846</b>	<b>\$ 3,108</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 282	\$ 2,477	\$ 0	\$ 0
Accrued Wages and Benefits Payable	1,154	0	0	0
Intergovernmental Payable	572	0	0	0
Contracts Payable	0	0	0	0
Due to Other Funds	0	0	0	0
<b>Total Liabilities</b>	<b>2,008</b>	<b>2,477</b>	<b>0</b>	<b>0</b>
<b>Deferred Inflows of Resources:</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances:</b>				
Nonspendable	0	845	20	0
Restricted	114,345	108,705	2,826	3,108
Committed	0	0	0	0
<b>Total Fund Balances</b>	<b>114,345</b>	<b>109,550</b>	<b>2,846</b>	<b>3,108</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 116,353</b>	<b>\$ 112,027</b>	<b>\$ 2,846</b>	<b>\$ 3,108</b>

**KNOX COUNTY, OHIO**

Adult Probation Grant	Enforcement and Education	OneOhio Opioid Settlement	Commissary	Law Enforcement	Revolving Loan
\$ 35,235	\$ 3,059	\$ 353,148	\$ 0	\$ 0	\$ 287,698
0	0	0	104,246	107,164	0
0	0	0	0	0	0
0	0	0	0	0	0
34,744	225	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	1,928,920
0	0	580,132	0	0	0
0	0	0	0	0	0
200	0	0	0	0	0
<u>\$ 70,179</u>	<u>\$ 3,284</u>	<u>\$ 933,280</u>	<u>\$ 104,246</u>	<u>\$ 107,164</u>	<u>\$ 2,216,618</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,518	0	0	0	0	0
834	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>2,352</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
13,238	0	580,132	0	0	0
<u>13,238</u>	<u>0</u>	<u>580,132</u>	<u>0</u>	<u>0</u>	<u>0</u>
200	0	0	0	0	0
54,389	3,284	353,148	104,246	107,164	2,216,618
0	0	0	0	0	0
<u>54,589</u>	<u>3,284</u>	<u>353,148</u>	<u>104,246</u>	<u>107,164</u>	<u>2,216,618</u>
<u>\$ 70,179</u>	<u>\$ 3,284</u>	<u>\$ 933,280</u>	<u>\$ 104,246</u>	<u>\$ 107,164</u>	<u>\$ 2,216,618</u>

(Continued)

**KNOX COUNTY, OHIO****Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2024**

	Work Release	Social Security Incentives	Community Mental Health	Senior Citizens
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 0	\$ 0	\$ 0	\$ 64,902
Cash and Cash Equivalents in Segregated Accounts	1,327	12,759	0	0
Receivables:				
Taxes	0	0	1,222,970	1,125,689
Accounts	0	0	0	0
Intergovernmental	0	0	53,691	6,707
Interest	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Settlement	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<u>\$ 1,327</u>	<u>\$ 12,759</u>	<u>\$ 1,276,661</u>	<u>\$ 1,197,298</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Contracts Payable	0	0	0	0
Due to Other Funds	0	0	0	0
<b>Total Liabilities</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources:</b>				
Property Taxes	0	0	1,202,683	1,107,093
Unavailable Revenue	0	0	72,659	24,094
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>1,275,342</u>	<u>1,131,187</u>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	0
Restricted	1,327	12,759	1,319	66,111
Committed	0	0	0	0
<b>Total Fund Balances</b>	<u>1,327</u>	<u>12,759</u>	<u>1,319</u>	<u>66,111</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 1,327</u>	<u>\$ 12,759</u>	<u>\$ 1,276,661</u>	<u>\$ 1,197,298</u>



**KNOX COUNTY, OHIO**

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Lodging Tax	Total Nonmajor Special Revenue Funds
\$ 0	\$ 8,728,713
0	225,496
17,762	3,022,196
0	53,696
0	780,038
0	520
0	5,401
0	1,928,920
0	580,132
0	122,579
0	40,120
<u>\$ 17,762</u>	<u>\$ 15,487,811</u>
\$ 17,762	\$ 58,936
0	119,939
0	63,155
0	35,465
0	218,896
<u>17,762</u>	<u>496,391</u>
0	2,309,776
<u>0</u>	<u>1,364,632</u>
<u>0</u>	<u>3,674,408</u>
0	40,120
0	11,126,892
<u>0</u>	<u>150,000</u>
<u>0</u>	<u>11,317,012</u>
<u>\$ 17,762</u>	<u>\$ 15,487,811</u>

**KNOX COUNTY, OHIO**

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**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2024**

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	Dog and Kennel	Indigent Guardianship	Conduct of Business	Courts Computer
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	8	0	0	0
Charges for Services	50,334	9,217	1,149	80,985
Licenses and Permits	240,572	0	0	0
Investment Earnings	0	0	0	6,793
Special Assessments	0	0	0	0
Fines and Forfeitures	6,000	0	0	0
All Other Revenue	15,945	0	0	0
<b>Total Revenue</b>	<b>312,859</b>	<b>9,217</b>	<b>1,149</b>	<b>87,778</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	7,918	9,500	76,046
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	407,362	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
<b>Total Expenditures</b>	<b>407,362</b>	<b>7,918</b>	<b>9,500</b>	<b>76,046</b>
Excess (Deficiency) of Revenues Over Expenditures	(94,503)	1,299	(8,351)	11,732
<b>Other Financing Sources (Uses):</b>				
Transfers In	150,000	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balances	55,497	1,299	(8,351)	11,732
<b>Fund Balances at Beginning of Year</b>	<b>185,262</b>	<b>3,200</b>	<b>11,016</b>	<b>141,426</b>
<b>Fund Balances End of Year</b>	<b>\$ 240,759</b>	<b>\$ 4,499</b>	<b>\$ 2,665</b>	<b>\$ 153,158</b>

**KNOX COUNTY, OHIO**

Courts' Computer Research	Probate- Juvenile Special Project	Juvenile Court Social Workers	Specialized Docket	Justice Reinvestment and Incentive Grant	Presentence Investigation Grant
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	60,000	65,810	5,513
3,032	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	27,999	175	0	0	0
0	6,705	7,274	0	100	10
3,032	34,704	7,449	60,000	65,910	5,523
0	0	0	0	0	0
4,023	0	0	60,336	0	0
0	23,879	1,405	0	74,961	4,400
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
0	0	0	0	0	0
4,023	23,879	1,405	60,336	74,961	4,400
(991)	10,825	6,044	(336)	(9,051)	1,123
0	0	0	0	0	0
0	0	0	0	0	0
(991)	10,825	6,044	(336)	(9,051)	1,123
5,380	132,465	85,920	1,317	69,676	12,602
\$ 4,389	\$ 143,290	\$ 91,964	\$ 981	\$ 60,625	\$ 13,725

(Continued)

**KNOX COUNTY, OHIO**

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**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2024**

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	Law Library	Delinquent Tax Assessment Collection	VOCA and SVAA Grant	Marine Patrol Grant
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	42,882	0
Charges for Services	0	259,501	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	27,535	0	0	0
All Other Revenue	2	5,212	69	0
<b>Total Revenue</b>	<u>27,537</u>	<u>264,713</u>	<u>42,951</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	229,116	59,428	0
Judicial	29,858	0	0	0
Public Safety	0	0	0	29,369
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
<b>Total Expenditures</b>	<u>29,858</u>	<u>229,116</u>	<u>59,428</u>	<u>29,369</u>
Excess (Deficiency) of Revenues Over Expenditures	(2,321)	35,597	(16,477)	(29,369)
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	16,438	30,395
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>16,438</u>	<u>30,395</u>
Net Change in Fund Balances	(2,321)	35,597	(39)	1,026
<b>Fund Balances at Beginning of Year</b>	<u>31,025</u>	<u>201,941</u>	<u>23,360</u>	<u>0</u>
<b>Fund Balances End of Year</b>	<u>\$ 28,704</u>	<u>\$ 237,538</u>	<u>\$ 23,321</u>	<u>\$ 1,026</u>

**KNOX COUNTY, OHIO**

Indigent Drivers Monitoring	Common Pleas Jail Diversion Grant	Targeted Community Alternative to Prison Grant	911 Emergency Calling System	Litter Control and Recycling	Child Support Enforcement Agency
\$ 0	\$ 0	\$ 0	\$ 2,542,088	\$ 0	\$ 0
0	128,673	181,280	168,390	73,803	807,058
418	0	0	0	0	206,330
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	38	85	8,571	1,451	80,475
418	128,711	181,365	2,719,049	75,254	1,093,863
0	0	0	0	0	0
0	0	0	0	0	0
0	41,461	194,055	2,091,989	0	0
0	0	0	0	0	0
0	0	0	0	73,892	0
0	0	0	0	0	1,036,607
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	43,750	0	0
0	41,461	194,055	2,135,739	73,892	1,036,607
418	87,250	(12,690)	583,310	1,362	57,256
0	0	0	0	0	0
0	0	0	0	0	0
418	87,250	(12,690)	583,310	1,362	57,256
1,195	38,405	312,795	1,789,844	5,878	104,361
\$ 1,613	\$ 125,655	\$ 300,105	\$ 2,373,154	\$ 7,240	\$ 161,617

(Continued)

**KNOX COUNTY, OHIO****Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2024**

	Real Estate Assessment	Youth Services Grant	Ditch Maintenance	Emergency Management Agency
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	153,674	0	116,619
Charges for Services	1,102,342	0	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	4,758	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	3,396	9,921	0	21,126
<b>Total Revenue</b>	<b>1,105,738</b>	<b>163,595</b>	<b>4,758</b>	<b>137,745</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	857,351	0	0	0
Judicial	0	0	0	0
Public Safety	0	124,076	0	258,147
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	2,501	0
Debt Service:				
Principal Retirement	0	0	0	0
<b>Total Expenditures</b>	<b>857,351</b>	<b>124,076</b>	<b>2,501</b>	<b>258,147</b>
Excess (Deficiency) of Revenues Over Expenditures	248,387	39,519	2,257	(120,402)
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	100,000
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>
Net Change in Fund Balances	248,387	39,519	2,257	(20,402)
<b>Fund Balances at Beginning of Year</b>	<b>2,083,829</b>	<b>153,092</b>	<b>11,537</b>	<b>93,239</b>
<b>Fund Balances End of Year</b>	<b>\$ 2,332,216</b>	<b>\$ 192,611</b>	<b>\$ 13,794</b>	<b>\$ 72,837</b>

**KNOX COUNTY, OHIO**

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Marriage License	Knox Area Transit	Help America Vote Act	Storm Water Management	Continuing Professional Training	Concealed Handgun License
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	2,854,788	0	0	62,866	0
12,620	637,931	0	15,563	0	70,340
0	0	0	0	0	21,745
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	23,773	0	8	0	38
12,620	3,516,492	0	15,571	62,866	92,123
<hr/>					
0	0	1,374	0	0	0
0	0	0	0	0	0
0	0	0	0	11,900	53,839
0	0	0	13,249	0	0
12,202	0	0	0	0	0
0	2,888,637	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
12,202	2,888,637	1,374	13,249	11,900	53,839
<hr/>					
418	627,855	(1,374)	2,322	50,966	38,284
0	457,000	0	0	0	0
0	457,000	0	0	0	0
418	1,084,855	(1,374)	2,322	50,966	38,284
15,671	92,820	1,374	20,231	5,519	44,701
\$ 16,089	\$ 1,177,675	\$ 0	\$ 22,553	\$ 56,485	\$ 82,985

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(Continued)

**KNOX COUNTY, OHIO**

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**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2024**

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	WIA Programs	Common Pleas Special Project	Supervision Fee	Parenting Seminar
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	350,094	0	38,253	0
Charges for Services	1,950	99,198	26,570	210
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	60	32	4
<b>Total Revenue</b>	<b>352,044</b>	<b>99,258</b>	<b>64,855</b>	<b>214</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	84,261	57,827	179
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	398,788	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<b>Total Expenditures</b>	<b>398,788</b>	<b>84,261</b>	<b>57,827</b>	<b>179</b>
Excess (Deficiency) of Revenues Over Expenditures	(46,744)	14,997	7,028	35
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balances	(46,744)	14,997	7,028	35
<b>Fund Balances at Beginning of Year</b>	<b>270,069</b>	<b>99,348</b>	<b>102,522</b>	<b>2,811</b>
<b>Fund Balances End of Year</b>	<b>\$ 223,325</b>	<b>\$ 114,345</b>	<b>\$ 109,550</b>	<b>\$ 2,846</b>



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(Continued)

**KNOX COUNTY, OHIO**

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**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2024**

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	Law Enforcement	Revolving Loan	Work Release	Social Security Incentives
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	243,000	0	0
Charges for Services	0	0	0	4,200
Licenses and Permits	0	0	0	0
Investment Earnings	274	35,418	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	456,801	0	0	0
All Other Revenue	0	365,574	0	0
<b>Total Revenue</b>	<b>457,075</b>	<b>643,992</b>	<b>0</b>	<b>4,200</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	365,459	0	0	2,198
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
<b>Total Expenditures</b>	<b>365,459</b>	<b>0</b>	<b>0</b>	<b>2,198</b>
Excess (Deficiency) of Revenues Over Expenditures	91,616	643,992	0	2,002
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balances	91,616	643,992	0	2,002
<b>Fund Balances at Beginning of Year</b>	<b>15,548</b>	<b>1,572,626</b>	<b>1,327</b>	<b>10,757</b>
<b>Fund Balances End of Year</b>	<b>\$ 107,164</b>	<b>\$ 2,216,618</b>	<b>\$ 1,327</b>	<b>\$ 12,759</b>

**KNOX COUNTY, OHIO**

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K - 9	Community Mental Health	Senior Citizens	Lodging Tax	Total Nonmajor Special Revenue Funds
\$ 0	\$ 1,170,604	\$ 1,181,184	\$ 291,963	\$ 5,185,839
0	128,606	16,008	0	5,736,627
0	0	0	0	2,631,281
0	0	0	0	262,317
0	0	0	0	69,658
0	0	0	0	4,758
0	0	0	0	519,349
200	0	0	0	804,202
200	1,299,210	1,197,192	291,963	15,214,031
0	0	0	291,963	1,625,195
0	0	0	0	401,263
266	0	0	0	3,302,239
0	0	0	0	13,249
0	0	0	0	493,456
0	0	0	0	4,324,032
0	1,298,383	1,190,839	0	2,489,222
0	0	0	0	2,501
0	0	0	0	43,750
266	1,298,383	1,190,839	291,963	12,694,907
(66)	827	6,353	0	2,519,124
0	0	0	0	753,833
0	0	0	0	753,833
(66)	827	6,353	0	3,272,957
66	492	59,758	0	8,044,055
\$ 0	\$ 1,319	\$ 66,111	\$ 0	\$ 11,317,012

**KNOX COUNTY, OHIO**

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***Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2024***

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	Bond Retirement	OPWC - Dan Amity Road	Total Nonmajor Debt Service Funds
<b>Revenues:</b>			
All Other Revenue	\$ 181,754	\$ 75,237	\$ 256,991
<b>Total Revenue</b>	<u>181,754</u>	<u>75,237</u>	<u>256,991</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	559,116	75,237	634,353
Interest and Fiscal Charges	239,995	0	239,995
<b>Total Expenditures</b>	<u>799,111</u>	<u>75,237</u>	<u>874,348</u>
Excess (Deficiency) of Revenues Over Expenditures	(617,357)	0	(617,357)
<b>Other Financing Sources (Uses):</b>			
Transfers In	620,269	0	620,269
<b>Total Other Financing Sources (Uses)</b>	<u>620,269</u>	<u>0</u>	<u>620,269</u>
Net Change in Fund Balances	2,912	0	2,912
<b>Fund Balances at Beginning of Year</b>	<u>(10,406)</u>	<u>0</u>	<u>(10,406)</u>
<b>Fund Balances End of Year</b>	<u>\$ (7,494)</u>	<u>\$ 0</u>	<u>\$ (7,494)</u>



**KNOX COUNTY, OHIO****Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2024**

	Permanent Improvement	Community Development Block Grant	Engineering Projects	Voting Machine Equipment
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 3,281,322	\$ 913	\$ 0	\$ 200,000
Receivables:				
Intergovernmental	0	146,460	27,738	0
Interest	0	2	0	0
<b>Total Assets</b>	<u>\$ 3,281,322</u>	<u>\$ 147,375</u>	<u>\$ 27,738</u>	<u>\$ 200,000</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 22,863	\$ 0	\$ 27,738	\$ 0
Contracts Payable	343,581	0	0	0
<b>Total Liabilities</b>	<u>366,444</u>	<u>0</u>	<u>27,738</u>	<u>0</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable Revenue	0	146,460	0	0
<b>Fund Balances:</b>				
Restricted	1,018,363	915	0	0
Assigned	1,896,515	0	0	200,000
<b>Total Fund Balances</b>	<u>2,914,878</u>	<u>915</u>	<u>0</u>	<u>200,000</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 3,281,322</u>	<u>\$ 147,375</u>	<u>\$ 27,738</u>	<u>\$ 200,000</u>

**KNOX COUNTY, OHIO**

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<u>Service Center</u>	<u>Courthouse</u>	<u>Sheriff Office/Jail</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 500,000	\$ 500,000	\$ 500,000	\$ 4,982,235
0	0	0	174,198
0	0	0	2
<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 5,156,435</u>
\$ 0	\$ 0	\$ 0	\$ 50,601
0	0	0	343,581
0	0	0	394,182
0	0	0	146,460
0	0	0	1,019,278
500,000	500,000	500,000	3,596,515
500,000	500,000	500,000	4,615,793
<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 5,156,435</u>

**KNOX COUNTY, OHIO**

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**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Capital Projects Funds**  
**For the Year Ended December 31, 2024**

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	Permanent Improvement	Dog and Kennel Equipment	Community Development Block Grant	Engineering Projects
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 0	\$ 0	\$ 413,879	\$ 5,727,705
Investment Earnings	0	0	28	0
<b>Total Revenue</b>	<u>0</u>	<u>0</u>	<u>413,907</u>	<u>5,727,705</u>
<b>Expenditures:</b>				
Current:				
Capital Outlay	3,736,209	1,518	412,330	5,727,705
<b>Total Expenditures</b>	<u>3,736,209</u>	<u>1,518</u>	<u>412,330</u>	<u>5,727,705</u>
Excess (Deficiency) of Revenues Over Expenditures	(3,736,209)	(1,518)	1,577	0
<b>Other Financing Sources (Uses):</b>				
General Obligation Bonds Issued	3,050,000	0	0	0
Transfers In	1,450,000	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>4,500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	763,791	(1,518)	1,577	0
<b>Fund Balances at Beginning of Year</b>	<u>2,151,087</u>	<u>1,518</u>	<u>(662)</u>	<u>0</u>
<b>Fund Balances End of Year</b>	<u>\$ 2,914,878</u>	<u>\$ 0</u>	<u>\$ 915</u>	<u>\$ 0</u>



**KNOX COUNTY, OHIO**

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Voting Machine Equipment	Service Center	Courthouse	Sheriff Office/Jail	Total Nonmajor Capital Project Funds
\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,141,584
0	0	0	0	28
0	0	0	0	6,141,612
0	0	0	0	9,877,762
0	0	0	0	9,877,762
0	0	0	0	(3,736,150)
0	0	0	0	3,050,000
200,000	150,000	150,000	150,000	2,100,000
200,000	150,000	150,000	150,000	5,150,000
200,000	150,000	150,000	150,000	1,413,850
0	350,000	350,000	350,000	3,201,943
\$ 200,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 4,615,793

**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, 2024***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 18,373,200	\$ 18,373,200	\$ 20,735,298	\$ 2,362,098
Intergovernmental Revenues	2,964,831	2,964,831	3,310,667	345,836
Charges for Services	1,428,600	1,428,600	1,742,116	313,516
Licenses and Permits	5,500	5,500	4,518	(982)
Investment Earnings	700,000	700,000	1,714,544	1,014,544
Fines and Forfeitures	41,500	41,500	70,760	29,260
All Other Revenues	1,059,600	1,059,600	881,373	(178,227)
Total Revenues	24,573,231	24,573,231	28,459,276	3,886,045
<b>Expenditures:</b>				
General Government - Legislative and Executive:				
Commissioners:				
Personal Services	606,375	625,188	622,074	3,114
Materials and Supplies	192,000	235,046	221,852	13,194
Contractual Services	419,408	579,017	519,873	59,144
Other Expenditures	2,090,300	727,825	698,564	29,261
Total Commissioners	3,308,083	2,167,076	2,062,363	104,713
County Microfilming:				
Personal Services	45,627	45,627	45,603	24
Other Expenditures	500	500	0	500
Total County Microfilming	46,127	46,127	45,603	524
Human Resources/Safety and Loss:				
Personal Services	280,509	281,109	265,227	15,882
Materials and Supplies	3,000	1,737	1,582	155
Contractual Services	74,805	73,627	55,360	18,267
Other Expenditures	2,376	2,281	1,719	562
Total Safety/Loss	360,690	358,754	323,888	34,866
Wellness:				
Materials and Supplies	200	200	166	34
Other Expenditures	19,000	2,000	2,000	0
Total Wellness	19,200	2,200	2,166	34

(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, 2024***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Information Technology:				
Personal Services	486,849	531,944	525,714	6,230
Materials and Supplies	3,363	4,863	3,388	1,475
Contractual Services	14,000	17,684	10,391	7,293
Other Expenditures	2,000	1,500	505	995
Total Information Technology	506,212	555,991	539,998	15,993
Regional Planning Commission:				
Contractual Services	26,000	0	0	0
Total Regional Planning Commission	26,000	0	0	0
Auditor:				
Personal Services	373,831	373,785	365,369	8,416
Materials and Supplies	10,200	9,090	7,467	1,623
Contractual Services	32,548	34,883	29,002	5,881
Other Expenditures	3,384	275	0	275
Total Auditor	419,963	418,033	401,838	16,195
Treasurer:				
Personal Services	215,241	217,291	211,094	6,197
Materials and Supplies	17,325	17,625	17,616	9
Contractual Services	17,694	18,817	18,387	430
Other Expenditures	3,750	250	250	0
Total Treasurer	254,010	253,983	247,347	6,636
Prosecuting Attorney:				
Personal Services	631,880	620,880	586,218	34,662
Materials and Supplies	7,634	5,174	4,845	329
Contractual Services	50,625	64,085	62,945	1,140
Other Expenditures	3,500	3,500	3,054	446
Total Prosecuting Attorney	693,639	693,639	657,062	36,577
Bureau of Inspection:				
Contractual Services	100,000	100,000	90,000	10,000
Total Bureau of Inspection	100,000	100,000	90,000	10,000
Data Processing Board:				
Contractual Services	195,177	308,280	304,465	3,815
Total Data Processing Board	195,177	308,280	304,465	3,815

(Continued)

***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, 2024***

(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, 2024***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Common Pleas Court:				
Personal Services	690,532	690,532	663,825	26,707
Materials and Supplies	12,236	12,236	11,283	953
Contractual Services	46,772	46,772	24,769	22,003
Other Expenditures	3,750	3,750	1,878	1,872
Total Common Pleas Court	753,290	753,290	701,755	51,535
Jury Commission:				
Personal Services	3,000	3,500	3,461	39
Materials and Supplies	4,110	3,610	537	3,073
Contractual Services	100	100	97	3
Total Jury Commission	7,210	7,210	4,095	3,115
Juvenile Court:				
Materials and Supplies	7,000	7,800	7,477	323
Contractual Services	2,631	2,573	2,522	51
Other Expenditures	5,307	4,507	3,411	1,096
Total Juvenile Court	14,938	14,880	13,410	1,470
Juvenile Probation:				
Personal Services	699,916	699,916	683,551	16,365
Materials and Supplies	7,000	7,000	6,263	737
Contractual Services	266,451	265,251	199,859	65,392
Other Expenditures	25,000	25,000	21,656	3,344
Total Juvenile Probation	998,367	997,167	911,329	85,838
Probate Court:				
Personal Services	159,995	159,995	158,199	1,796
Materials and Supplies	7,000	7,000	7,000	0
Contractual Services	37,457	37,457	34,532	2,925
Other Expenditures	1,000	1,000	530	470
Total Probate Court	205,452	205,452	200,261	5,191
Clerk of Courts:				
Personal Services	298,276	298,276	289,431	8,845
Materials and Supplies	12,546	11,146	10,371	775
Contractual Services	8,431	9,831	8,994	837
Other Expenditures	548	548	358	190
Total Clerk of Courts	319,801	319,801	309,154	10,647

(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, 2024***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Municipal Court:				
Personal Services	136,038	137,038	130,877	6,161
Contractual Services	15,122	15,072	15,062	10
Total Municipal Court	151,160	152,110	145,939	6,171
Public Defender:				
Personal Services	667,281	669,781	667,829	1,952
Materials and Supplies	5,570	4,569	4,569	0
Contractual Services	5,000	4,133	3,400	733
Other Expenditures	3,000	0	0	0
Total Public Defender	680,851	678,483	675,798	2,685
Total General Government - Judicial	3,144,069	3,141,415	2,974,763	166,652
Public Safety:				
Sheriff:				
Personal Services	3,330,720	3,274,248	3,221,421	52,827
Materials and Supplies	80,086	68,745	60,484	8,261
Contractual Services	714,605	692,776	672,513	20,263
Other Expenditures	24,687	21,627	19,970	1,657
Total Sheriff	4,150,098	4,057,396	3,974,388	83,008
Jail:				
Personal Services	2,455,365	2,557,322	2,503,461	53,861
Materials and Supplies	5,000	2,441	2,390	51
Contractual Services	931,500	931,218	893,292	37,926
Other Expenditures	3,317	2,837	2,837	0
Total Jail	3,395,182	3,493,818	3,401,980	91,838
Coroner:				
Personal Services	120,925	120,925	107,821	13,104
Contractual Services	102,496	101,823	92,013	9,810
Other Expenditures	6,000	6,000	5,627	373
Total Coroner	229,421	228,748	205,461	23,287
Total Public Safety	7,774,701	7,779,962	7,581,829	198,133

(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, 2024***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Works:				
Map Department:				
Personal Services	130,951	130,951	130,862	89
Materials and Supplies	1,000	9,000	7,826	1,174
Other Expenditures	500	500	199	301
Total Map Department	132,451	140,451	138,887	1,564
Buildings and Grounds:				
Materials and Supplies	25,000	25,000	13,534	11,466
Contractual Services	206,892	269,461	246,367	23,094
Other Expenditures	44,711	37,211	17,386	19,825
Total Buildings and Grounds	276,603	331,672	277,287	54,385
Total Public Works	409,054	472,123	416,174	55,949
Health:				
Vital Statistics:				
Other Expenditures	1,000	1,000	973	27
Total Vital Statistics	1,000	1,000	973	27
Other Health:				
Other Expenditures	169,375	169,375	169,374	1
Total Other Health	169,375	169,375	169,374	1
Humane Society:				
Personal Services	12,708	13,228	13,191	37
Materials and Supplies	500	1,333	1,333	0
Contractual Services	7,400	10,367	8,824	1,543
Other Expenditures	7,500	1,231	1,231	0
Total Humane Society	28,108	26,159	24,579	1,580
Animal Control Officer:				
Personal Services	84,848	85,318	81,886	3,432
Materials and Supplies	1,000	0	0	0
Contractual Services	1,582	7,402	7,068	334
Other Expenditures	110,000	3,200	3,200	0
Total Animal Control Officer	197,430	95,920	92,154	3,766
Total Health	395,913	292,454	287,080	5,374

(Continued)

**KNOX COUNTY, OHIO**

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***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, 2024***

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Services:				
Soldiers Relief:				
Personal Services	57,100	57,100	47,101	9,999
Materials and Supplies	10,150	20,137	10,714	9,423
Contractual Services	215,525	263,224	223,033	40,191
Total Soldiers Relief	282,775	340,461	280,848	59,613
Veterans Relief:				
Personal Services	474,500	489,500	459,795	29,705
Materials and Supplies	15,341	15,341	15,271	70
Contractual Services	107,000	192,000	155,121	36,879
Other Expenditures	13,025	12,856	10,825	2,031
Total Veterans Relief	609,866	709,697	641,012	68,685
Total Human Services	892,641	1,050,158	921,860	128,298
Capital Outlay	888,739	1,206,148	1,066,828	139,320
Total Expenditures	25,110,637	24,514,555	23,423,245	1,091,310
Excess (Deficiency) of Revenues Over (Under) Expenditures	(537,406)	58,676	5,036,031	4,977,355
<b>Other Financing Sources (Uses):</b>				
Other Financing Uses	(231,370)	(213,608)	(147,294)	66,314
Transfers In	125,000	125,000	200,000	75,000
Transfers Out	(491,353)	(5,947,392)	(5,947,392)	0
Total Other Financing Sources (Uses)	(597,723)	(6,036,000)	(5,894,686)	141,314
Net Change in Fund Balance	(1,135,129)	(5,977,324)	(858,655)	5,118,669
Fund Balance at Beginning of Year	12,790,439	12,790,439	12,790,439	0
Prior Year Encumbrances	454,909	454,909	454,909	0
Fund Balance at End of Year	<u>\$ 12,110,219</u>	<u>\$ 7,268,024</u>	<u>\$ 12,386,693</u>	<u>\$ 5,118,669</u>



**KNOX COUNTY, OHIO**

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***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, 2024***

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PUBLIC ASSISTANCE FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 4,000,000	\$ 4,000,000	\$ 3,997,496	\$ (2,504)
Charges for Services	20,000	20,000	77,500	57,500
All Other Revenues	127,000	127,000	177,215	50,215
Total Revenues	4,147,000	4,147,000	4,252,211	105,211
<b>Expenditures:</b>				
Human Services:				
Personal Services	3,443,500	3,156,244	2,366,764	789,480
Materials and Supplies	115,564	115,631	112,645	2,986
Contractual Services	799,709	1,177,578	1,150,954	26,624
Other Expenditures	4,499	1,999	1,290	709
Capital Outlay	16,000	0	0	0
Total Expenditures	4,379,272	4,451,452	3,631,653	819,799
Excess (Deficiency) of Revenues Over (Under) Expenditures	(232,272)	(304,452)	620,558	925,010
<b>Other Financing Sources (Uses):</b>				
Transfers In	90,000	90,000	93,103	3,103
Total Other Financing Sources (Uses)	90,000	90,000	93,103	3,103
Net Change in Fund Balance	(142,272)	(214,452)	713,661	928,113
Fund Balance at Beginning of Year	876,354	876,354	876,354	0
Prior Year Encumbrances	32,572	32,572	32,572	0
Fund Balance at End of Year	\$ 766,654	\$ 694,474	\$ 1,622,587	\$ 928,113

**KNOX COUNTY, OHIO**

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***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, 2024***

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**MOTOR VEHICLE AND GASOLINE TAX FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 7,036,907	\$ 7,036,907	\$ 7,295,021	\$ 258,114
Charges for Services	13,319	13,319	10,660	(2,659)
Investment Earnings	22,525	22,525	97,910	75,385
Fines and Forfeitures	16,306	16,306	22,025	5,719
All Other Revenues	110,943	110,943	175,212	64,269
Total Revenues	7,200,000	7,200,000	7,600,828	400,828
<b>Expenditures:</b>				
Public Works:				
Personal Services	3,009,883	3,012,630	2,672,720	339,910
Materials and Supplies	988,634	1,128,202	1,074,383	53,819
Contractual Services	2,899,042	2,787,274	2,640,573	146,701
Other Expenditures	22,708	19,376	16,105	3,271
Intergovernmental	230,000	230,000	155,469	74,531
Capital Outlay	703,564	855,386	855,190	196
Total Expenditures	7,853,831	8,032,868	7,414,440	618,428
Net Change in Fund Balance	(653,831)	(832,868)	186,388	1,019,256
Fund Balance at Beginning of Year	2,340,205	2,340,205	2,340,205	0
Prior Year Encumbrances	653,830	653,830	653,830	0
Fund Balance at End of Year	\$ 2,340,204	\$ 2,161,167	\$ 3,180,423	\$ 1,019,256

**KNOX COUNTY, OHIO**

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***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, 2024***

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CHILDREN SERVICES BOARD FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 1,881,900	\$ 1,881,900	\$ 1,982,409	\$ 100,509
Intergovernmental Revenues	2,785,500	2,785,500	2,852,215	66,715
Charges for Services	150,000	150,000	43,521	(106,479)
All Other Revenues	302,000	302,000	66,893	(235,107)
Total Revenues	5,119,400	5,119,400	4,945,038	(174,362)
<b>Expenditures:</b>				
Human Services:				
Personal Services	1,800,000	2,132,866	2,132,866	0
Materials and Supplies	158,140	184,640	172,176	12,464
Contractual Services	4,230,860	3,873,118	3,446,979	426,139
Other Expenditures	5,000	1,675	544	1,131
Total Expenditures	6,194,000	6,192,299	5,752,565	439,734
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,074,600)	(1,072,899)	(807,527)	265,372
<b>Other Financing Sources (Uses):</b>				
Transfers In	1,000,000	1,000,000	1,000,000	0
Total Other Financing Sources (Uses)	1,000,000	1,000,000	1,000,000	0
Net Change in Fund Balance	(74,600)	(72,899)	192,473	265,372
Fund Balance at Beginning of Year	1,503,974	1,503,974	1,503,974	0
Prior Year Encumbrances	15,499	15,499	15,499	0
Fund Balance at End of Year	\$ 1,444,873	\$ 1,446,574	\$ 1,711,946	\$ 265,372

**KNOX COUNTY, OHIO**

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***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, 2024***

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DEVELOPMENT DISABILITIES FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 4,609,500	\$ 4,609,500	\$ 4,595,448	\$ (14,052)
Intergovernmental Revenues	1,987,824	1,987,824	2,052,148	64,324
All Other Revenues	418,320	418,320	839,321	421,001
Donations and Contributions	3,000	3,000	200	(2,800)
Total Revenues	7,018,644	7,018,644	7,487,117	468,473
<b>Expenditures:</b>				
Human Services:				
Personal Services	3,343,719	3,347,560	3,260,368	87,192
Materials and Supplies	448,158	104,454	72,864	31,590
Contractual Services	4,057,057	3,884,576	3,749,698	134,878
Other Expenditures	67,818	48,985	41,835	7,150
Capital Outlay	1,318,917	2,225,360	2,214,983	10,377
Total Expenditures	9,235,669	9,610,935	9,339,748	271,187
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(2,217,025)	(2,592,291)	(1,852,631)	739,660
<b>Other Financing Sources (Uses):</b>				
Transfers In	68,337	68,337	68,337	0
Transfers Out	(68,337)	(68,337)	(68,337)	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	(2,217,025)	(2,592,291)	(1,852,631)	739,660
Fund Balance at Beginning of Year	13,032,231	13,032,231	13,032,231	0
Prior Year Encumbrances	42,050	42,050	42,050	0
Fund Balance at End of Year	<u>\$ 10,857,256</u>	<u>\$ 10,481,990</u>	<u>\$ 11,221,650</u>	<u>\$ 739,660</u>

**KNOX COUNTY, OHIO**

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***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, 2024***

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DOG AND KENNEL FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 0	\$ 0	\$ 8	\$ 8
Charges for Services	23,000	23,000	50,334	27,334
Licenses and Permits	165,000	165,000	243,198	78,198
Fines and Forfeitures	5,000	5,000	6,900	1,900
All Other Revenues	7,000	7,000	15,945	8,945
Total Revenues	200,000	200,000	316,385	116,385
<b>Expenditures:</b>				
Health:				
Personal Services	239,128	282,716	279,547	3,169
Materials and Supplies	45,080	35,787	32,693	3,094
Contractual Services	112,155	106,297	104,549	1,748
Other Expenditures	5,795	2,875	2,438	437
Capital Outlay	7,000	4,336	4,336	0
Total Expenditures	409,158	432,011	423,563	8,448
Excess (Deficiency) of Revenues Over (Under) Expenditures	(209,158)	(232,011)	(107,178)	124,833
<b>Other Financing Sources (Uses):</b>				
Transfers In	200,000	200,000	150,000	(50,000)
Total Other Financing Sources (Uses)	200,000	200,000	150,000	(50,000)
Net Change in Fund Balance	(9,158)	(32,011)	42,822	74,833
Fund Balance at Beginning of Year	192,276	192,276	192,276	0
Prior Year Encumbrances	10,030	10,030	10,030	0
Fund Balance at End of Year	\$ 193,148	\$ 170,295	\$ 245,128	\$ 74,833

**KNOX COUNTY, OHIO**

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***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, 2024***

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INDIGENT GUARDIANSHIP FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 10,000	\$ 10,000	\$ 8,964	\$ (1,036)
Total Revenues	10,000	10,000	8,964	(1,036)
<b>Expenditures:</b>				
General Government - Judicial:				
Contractual Services	11,000	11,000	7,918	3,082
Total Expenditures	11,000	11,000	7,918	3,082
Net Change in Fund Balance	(1,000)	(1,000)	1,046	2,046
Fund Balance at Beginning of Year	2,750	2,750	2,750	0
Fund Balance at End of Year	\$ 1,750	\$ 1,750	\$ 3,796	\$ 2,046

**KNOX COUNTY, OHIO**

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***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, 2024***

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CONDUCT OF BUSINESS FUND				Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Charges for Services	\$ 1,500	\$ 1,500	\$ 1,134	\$ (366)
Total Revenues	1,500	1,500	1,134	(366)
<b>Expenditures:</b>				
General Government - Judicial:				
Other Expenditures	10,000	10,000	9,500	500
Total Expenditures	10,000	10,000	9,500	500
Net Change in Fund Balance	(8,500)	(8,500)	(8,366)	134
Fund Balance at Beginning of Year	10,968	10,968	10,968	0
Fund Balance at End of Year	\$ 2,468	\$ 2,468	\$ 2,602	\$ 134

**KNOX COUNTY, OHIO**

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***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, 2024***

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COURTS COMPUTER FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 73,000	\$ 73,000	\$ 80,166	\$ 7,166
Investment Earnings	1,000	1,000	6,481	5,481
Total Revenues	74,000	74,000	86,647	12,647
<b>Expenditures:</b>				
General Government - Judicial:				
Materials and Supplies	11,000	11,000	8,521	2,479
Contractual Services	51,555	51,555	48,772	2,783
Other Expenditures	3,792	3,792	2,994	798
Capital Outlay	30,000	30,000	23,096	6,904
Total Expenditures	96,347	96,347	83,383	12,964
Net Change in Fund Balance	(22,347)	(22,347)	3,264	25,611
Fund Balance at Beginning of Year	129,333	129,333	129,333	0
Prior Year Encumbrances	3,793	3,793	3,793	0
Fund Balance at End of Year	<u>\$ 110,779</u>	<u>\$ 110,779</u>	<u>\$ 136,390</u>	<u>\$ 25,611</u>



**KNOX COUNTY, OHIO**

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***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, 2024***

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	RECORDER'S EQUIPMENT FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Charges for Services	\$ 35,200	\$ 35,200	\$ 35,692	\$ 492
Total Revenues	35,200	35,200	35,692	492
<b>Expenditures:</b>				
General Government - Legislative and Executive:				
Contractual Services	47,500	47,500	32,667	14,833
Total Expenditures	47,500	47,500	32,667	14,833
Net Change in Fund Balance	(12,300)	(12,300)	3,025	15,325
Fund Balance at Beginning of Year	10,319	10,319	10,319	0
Prior Year Encumbrances	7,500	7,500	7,500	0
Fund Balance at End of Year	\$ 5,519	\$ 5,519	\$ 20,844	\$ 15,325

**KNOX COUNTY, OHIO**

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***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, 2024***

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	COURTS' COMPUTER RESEARCH FUND			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 3,000	\$ 3,000	\$ 2,994	\$ (6)
Total Revenues	<u>3,000</u>	<u>3,000</u>	<u>2,994</u>	<u>(6)</u>
<b>Expenditures:</b>				
General Government - Judicial:				
Other Expenditures	<u>7,322</u>	<u>7,322</u>	<u>4,023</u>	<u>3,299</u>
Total Expenditures	<u>7,322</u>	<u>7,322</u>	<u>4,023</u>	<u>3,299</u>
Net Change in Fund Balance	(4,322)	(4,322)	(1,029)	3,293
Fund Balance at Beginning of Year	<u>5,227</u>	<u>5,227</u>	<u>5,227</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 905</u>	<u>\$ 905</u>	<u>\$ 4,198</u>	<u>\$ 3,293</u>

**KNOX COUNTY, OHIO**

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***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, 2024***

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fines and Forfeitures	\$ 25,000	\$ 25,000	\$ 28,136	\$ 3,136
All Other Revenues	5,100	5,100	6,705	1,605
Total Revenues	30,100	30,100	34,841	4,741
<b>Expenditures:</b>				
Public Safety:				
Personal Services	22,925	22,925	11,151	11,774
Contractual Services	0	10,000	6,858	3,142
Other Expenditures	132,075	122,075	7,333	114,742
Total Expenditures	155,000	155,000	25,342	129,658
Net Change in Fund Balance	(124,900)	(124,900)	9,499	134,399
Fund Balance at Beginning of Year	132,668	132,668	132,668	0
Fund Balance at End of Year	\$ 7,768	\$ 7,768	\$ 142,167	\$ 134,399

**KNOX COUNTY, OHIO**

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***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, 2024***

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fines and Forfeitures	\$ 0	\$ 0	\$ 175	\$ 175
All Other Revenues	8,000	8,000	6,498	(1,502)
Total Revenues	8,000	8,000	6,673	(1,327)
<b>Expenditures:</b>				
Public Safety:				
Contractual Services	1,700	1,700	0	1,700
Other Expenditures	85,000	85,000	1,181	83,819
Total Expenditures	86,700	86,700	1,181	85,519
Net Change in Fund Balance	(78,700)	(78,700)	5,492	84,192
Fund Balance at Beginning of Year	85,808	85,808	85,808	0
Fund Balance at End of Year	<u>\$ 7,108</u>	<u>\$ 7,108</u>	<u>\$ 91,300</u>	<u>\$ 84,192</u>

**KNOX COUNTY, OHIO**

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***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, 2024***

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SPECIALIZED DOCKET FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 60,000	\$ 60,000	\$ 60,000	\$ 0
All Other Revenues	100	100	0	(100)
Total Revenues	60,100	60,100	60,000	(100)
<b>Expenditures:</b>				
General Government - Judicial:				
Personal Services	54,710	57,000	56,642	358
Materials and Supplies	5,297	4,999	4,019	980
Total Expenditures	60,007	61,999	60,661	1,338
Net Change in Fund Balance	93	(1,899)	(661)	1,238
Fund Balance at Beginning of Year	1,993	1,993	1,993	0
Fund Balance at End of Year	\$ 2,086	\$ 94	\$ 1,332	\$ 1,238

**KNOX COUNTY, OHIO**

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***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, 2024***

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JUSTICE REINVESTMENT AND INCENTIVE GRANT FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 138,500	\$ 138,500	\$ 99,008	\$ (39,492)
All Other Revenues	0	0	100	100
Total Revenues	138,500	138,500	99,108	(39,392)
<b>Expenditures:</b>				
Public Safety:				
Personal Services	135,500	131,500	73,250	58,250
Materials and Supplies	0	4,000	3,879	121
Other Expenditures	0	2,617	2,617	0
Capital Outlay	3,000	3,000	0	3,000
Total Expenditures	138,500	141,117	79,746	61,371
Net Change in Fund Balance	0	0	21,979	21,979
Fund Balance at Beginning of Year	38,288	38,288	38,288	0
Fund Balance at End of Year	\$ 38,288	\$ 38,288	\$ 60,267	\$ 21,979

**KNOX COUNTY, OHIO**

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***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, 2024***

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PRESENTENCE INVESTIGATION GRANT FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 10,500	\$ 10,500	\$ 8,269	\$ (2,231)
All Other Revenues	0	0	10	10
Total Revenues	10,500	10,500	8,279	(2,221)
<b>Expenditures:</b>				
Public Safety:				
Personal Services	10,500	10,500	4,400	6,100
Total Expenditures	10,500	10,500	4,400	6,100
Net Change in Fund Balance	0	0	3,879	3,879
Fund Balance at Beginning of Year	9,846	9,846	9,846	0
Fund Balance at End of Year	\$ 9,846	\$ 9,846	\$ 13,725	\$ 3,879

**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, 2024***

AUTOMATED TITLE PROCESSING FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 450,000	\$ 450,000	\$ 531,550	\$ 81,550
All Other Revenues	1,100	1,100	649	(451)
Total Revenues	451,100	451,100	532,199	81,099
<b>Expenditures:</b>				
General Government - Judicial:				
Personal Services	297,446	309,490	307,891	1,599
Materials and Supplies	12,500	11,606	9,204	2,402
Contractual Services	28,701	28,977	28,401	576
Other Expenditures	725	820	596	224
Total Expenditures	339,372	350,893	346,092	4,801
Excess (Deficiency) of Revenues Over (Under) Expenditures	111,728	100,207	186,107	85,900
<b>Other Financing Sources (Uses):</b>				
Transfers Out	(200,000)	(200,000)	(200,000)	0
Total Other Financing Sources (Uses)	(200,000)	(200,000)	(200,000)	0
Net Change in Fund Balance	(88,272)	(99,793)	(13,893)	85,900
Fund Balance at Beginning of Year	294,559	294,559	294,559	0
Prior Year Encumbrances	1,347	1,347	1,347	0
Fund Balance at End of Year	\$ 207,634	\$ 196,113	\$ 282,013	\$ 85,900



**KNOX COUNTY, OHIO**

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***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, 2024***

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	LAW LIBRARY FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Fines and Forfeitures	\$ 40,000	\$ 40,000	\$ 26,863	\$ (13,137)
All Other Revenues	100	100	2	(98)
Total Revenues	40,100	40,100	26,865	(13,235)
<b>Expenditures:</b>				
General Government - Judicial:				
Personal Services	1,785	1,785	1,515	270
Materials and Supplies	3,313	3,047	313	2,734
Contractual Services	28,000	28,000	28,000	0
Other Expenditures	1,000	1,266	266	1,000
Total Expenditures	34,098	34,098	30,094	4,004
Net Change in Fund Balance	6,002	6,002	(3,229)	(9,231)
Fund Balance at Beginning of Year	32,117	32,117	32,117	0
Prior Year Encumbrances	313	313	313	0
Fund Balance at End of Year	<u>\$ 38,432</u>	<u>\$ 38,432</u>	<u>\$ 29,201</u>	<u>\$ (9,231)</u>

**KNOX COUNTY, OHIO**

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***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, 2024***

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DELINQUENT TAX ASSESSMENT COLLECTION FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 211,000	\$ 211,000	\$ 259,501	\$ 48,501
All Other Revenues	1,175	1,175	5,887	4,712
Total Revenues	212,175	212,175	265,388	53,213
<b>Expenditures:</b>				
General Government - Legislative and Executive:				
Personal Services	64,166	97,034	82,963	14,071
Materials and Supplies	720	570	470	100
Contractual Services	11,981	17,806	17,535	271
Other Expenditures	140,400	141,024	129,345	11,679
Capital Outlay	1,000	275	226	49
Total Expenditures	218,267	256,709	230,539	26,170
Net Change in Fund Balance	(6,092)	(44,534)	34,849	79,383
Fund Balance at Beginning of Year	202,595	202,595	202,595	0
Prior Year Encumbrances	1,001	1,001	1,001	0
Fund Balance at End of Year	<u>\$ 197,504</u>	<u>\$ 159,062</u>	<u>\$ 238,445</u>	<u>\$ 79,383</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, 2024***

VOCA AND SVAA GRANT FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 43,226	\$ 43,226	\$ 44,260	\$ 1,034
All Other Revenues	0	0	69	69
Total Revenues	43,226	43,226	44,329	1,103
<b>Expenditures:</b>				
General Government - Legislative and Executive:				
Personal Services	57,019	57,019	56,378	641
Materials and Supplies	579	579	560	19
Contractual Services	1,378	1,378	1,272	106
Other Expenditures	800	800	741	59
Total Expenditures	59,776	59,776	58,951	825
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,550)	(16,550)	(14,622)	1,928
<b>Other Financing Sources (Uses):</b>				
Transfers In	23,000	23,000	16,438	(6,562)
Total Other Financing Sources (Uses)	23,000	23,000	16,438	(6,562)
Net Change in Fund Balance	6,450	6,450	1,816	(4,634)
Fund Balance at Beginning of Year	18,488	18,488	18,488	0
Prior Year Encumbrances	106	106	106	0
Fund Balance at End of Year	\$ 25,044	\$ 25,044	\$ 20,410	\$ (4,634)

**KNOX COUNTY, OHIO**

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***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, 2024***

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	MARINE PATROL GRANT FUND			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 26,250	\$ 26,250	\$ 0	\$ (26,250)
Total Revenues	26,250	26,250	0	(26,250)
<b>Expenditures:</b>				
Public Safety:				
Personal Services	23,940	26,130	26,130	0
Contractual Services	0	3,221	3,221	0
Other Expenditures	3,061	752	752	0
Capital Outlay	0	300	300	0
Total Expenditures	27,001	30,403	30,403	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(751)	(4,153)	(30,403)	(26,250)
<b>Other Financing Sources (Uses):</b>				
Transfers In	8,750	8,750	30,395	21,645
Total Other Financing Sources (Uses)	8,750	8,750	30,395	21,645
Net Change in Fund Balance	7,999	4,597	(8)	(4,605)
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances	751	751	751	0
Fund Balance at End of Year	<u>\$ 8,750</u>	<u>\$ 5,348</u>	<u>\$ 743</u>	<u>\$ (4,605)</u>

**KNOX COUNTY, OHIO**

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***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, 2024***

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**INDIGENT DRIVERS MONITORING FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 100	\$ 100	\$ 418	\$ 318
Total Revenues	100	100	418	318
<b>Expenditures:</b>				
General Government - Judicial:				
Capital Outlay	100	100	0	100
Total Expenditures	100	100	0	100
Net Change in Fund Balance	0	0	418	418
Fund Balance at Beginning of Year	1,195	1,195	1,195	0
Fund Balance at End of Year	<u>\$ 1,195</u>	<u>\$ 1,195</u>	<u>\$ 1,613</u>	<u>\$ 418</u>

**KNOX COUNTY, OHIO**

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***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, 2024***

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COMMON PLEAS JAIL DIVERSION GRANT FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 55,395	\$ 55,395	\$ 96,062	\$ 40,667
All Other Revenues	0	0	38	38
Total Revenues	55,395	55,395	96,100	40,705
<b>Expenditures:</b>				
Public Safety:				
Personal Services	49,372	43,372	31,107	12,265
Materials and Supplies	1,023	4,023	4,012	11
Contractual Services	2,000	6,000	5,089	911
Capital Outlay	3,000	2,000	0	2,000
Total Expenditures	55,395	55,395	40,208	15,187
Net Change in Fund Balance	0	0	55,892	55,892
Fund Balance at Beginning of Year	21,686	21,686	21,686	0
Fund Balance at End of Year	\$ 21,686	\$ 21,686	\$ 77,578	\$ 55,892

**KNOX COUNTY, OHIO**

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***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, 2024***

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**TARGETED COMMUNITY ALTERNATIVE TO PRISON GRANT FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 181,281	\$ 181,281	\$ 181,281	\$ 0
All Other Revenues	0	0	85	85
Total Revenues	181,281	181,281	181,366	85
<b>Expenditures:</b>				
Public Safety:				
Personal Services	181,598	235,381	172,832	62,549
Materials and Supplies	0	3,600	3,598	2
Contractual Services	0	22,900	13,725	9,175
Capital Outlay	0	4,400	4,191	209
Total Expenditures	181,598	266,281	194,346	71,935
Net Change in Fund Balance	(317)	(85,000)	(12,980)	72,020
Fund Balance at Beginning of Year	270,671	270,671	270,671	0
Prior Year Encumbrances	317	317	317	0
Fund Balance at End of Year	<u>\$ 270,671</u>	<u>\$ 185,988</u>	<u>\$ 258,008</u>	<u>\$ 72,020</u>

**KNOX COUNTY, OHIO**

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***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, 2024***

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**911 EMERGENCY CALLING SYSTEM FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 2,300,000	\$ 2,300,000	\$ 2,525,436	\$ 225,436
Intergovernmental Revenues	125,000	125,000	168,390	43,390
All Other Revenues	3,000	3,000	8,571	5,571
Total Revenues	2,428,000	2,428,000	2,702,397	274,397
<b>Expenditures:</b>				
Public Safety:				
Personal Services	1,793,125	1,836,474	1,820,339	16,135
Materials and Supplies	10,000	10,000	7,211	2,789
Contractual Services	307,251	214,260	181,735	32,525
Other Expenditures	42,500	91,726	57,713	34,013
Capital Outlay	176,876	129,330	95,361	33,969
Debt Service:				
Principal Retirement	43,750	43,750	43,750	0
Total Expenditures	2,373,502	2,325,540	2,206,109	119,431
Net Change in Fund Balance	54,498	102,460	496,288	393,828
Fund Balance at Beginning of Year	1,564,782	1,564,782	1,564,782	0
Prior Year Encumbrances	71,378	71,378	71,378	0
Fund Balance at End of Year	\$ 1,690,658	\$ 1,738,620	\$ 2,132,448	\$ 393,828



**KNOX COUNTY, OHIO**

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***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, 2024***

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**LITTER CONTROL AND RECYCLING FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 73,803	\$ 73,803	\$ 73,803	\$ 0
All Other Revenues	0	0	1,451	1,451
Total Revenues	73,803	73,803	75,254	1,451
<b>Expenditures:</b>				
Health:				
Personal Services	63,502	63,002	62,476	526
Materials and Supplies	1,000	500	289	211
Contractual Services	7,301	15,328	12,793	2,535
Other Expenditures	1,000	270	270	0
Capital Outlay	1,000	202	202	0
Total Expenditures	73,803	79,302	76,030	3,272
Net Change in Fund Balance	0	(5,499)	(776)	4,723
Fund Balance at Beginning of Year	9,941	9,941	9,941	0
Fund Balance at End of Year	\$ 9,941	\$ 4,442	\$ 9,165	\$ 4,723

**KNOX COUNTY, OHIO**

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***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, 2024***

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CHILD SUPPORT ENFORCEMENT AGENCY FUND				Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 700,000	\$ 700,000	\$ 835,230	\$ 135,230
Charges for Services	200,000	200,000	207,973	7,973
All Other Revenues	31,000	31,000	80,475	49,475
Total Revenues	931,000	931,000	1,123,678	192,678
<b>Expenditures:</b>				
Human Services:				
Personal Services	897,000	897,000	878,428	18,572
Materials and Supplies	500	1,500	1,210	290
Contractual Services	182,500	182,400	176,575	5,825
Other Expenditures	1,000	0	0	0
Capital Outlay	500	600	598	2
Total Expenditures	1,081,500	1,081,500	1,056,811	24,689
Net Change in Fund Balance	(150,500)	(150,500)	66,867	217,367
Fund Balance at Beginning of Year	198,909	198,909	198,909	0
Fund Balance at End of Year	\$ 48,409	\$ 48,409	\$ 265,776	\$ 217,367

**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, 2024***

REAL ESTATE ASSESSMENT FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 1,008,000	\$ 1,008,000	\$ 1,102,625	\$ 94,625
All Other Revenues	11,000	11,000	3,113	(7,887)
Total Revenues	1,019,000	1,019,000	1,105,738	86,738
<b>Expenditures:</b>				
General Government - Legislative and Executive:				
Personal Services	370,958	413,685	412,159	1,526
Materials and Supplies	9,400	6,592	4,476	2,116
Contractual Services	693,810	1,096,277	1,093,206	3,071
Other Expenditures	5,221	4,047	110	3,937
Capital Outlay	12,000	13,000	12,552	448
Total Expenditures	1,091,389	1,533,601	1,522,503	11,098
Net Change in Fund Balance	(72,389)	(514,601)	(416,765)	97,836
Fund Balance at Beginning of Year	2,008,564	2,008,564	2,008,564	0
Prior Year Encumbrances	84,231	84,231	84,231	0
Fund Balance at End of Year	\$ 2,020,406	\$ 1,578,194	\$ 1,676,030	\$ 97,836

**KNOX COUNTY, OHIO**

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***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, 2024***

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	YOUTH SERVICES GRANT FUND				Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual		
<b>Revenues:</b>					
Intergovernmental Revenues	\$ 194,250	\$ 194,250	\$ 147,355	\$ (46,895)	
All Other Revenues	10,500	10,500	11,371	871	
Total Revenues	204,750	204,750	158,726	(46,024)	
<b>Expenditures:</b>					
Public Safety:					
Personal Services	50,380	108,631	65,916	42,715	
Contractual Services	81,506	169,211	60,949	108,262	
Other Expenditures	48,319	47,973	0	47,973	
Total Expenditures	180,205	325,815	126,865	198,950	
Net Change in Fund Balance	24,545	(121,065)	31,861	152,926	
Fund Balance at Beginning of Year	150,606	150,606	150,606	0	
Fund Balance at End of Year	\$ 175,151	\$ 29,541	\$ 182,467	\$ 152,926	

**KNOX COUNTY, OHIO**

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***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, 2024***

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DITCH MAINTENANCE FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Special Assessments	\$ 5,345	\$ 5,345	\$ 4,758	\$ (587)
Total Revenues	5,345	5,345	4,758	(587)
<b>Expenditures:</b>				
Capital Outlay:				
Contractual Services	16,881	16,881	2,501	14,380
Total Expenditures	16,881	16,881	2,501	14,380
Net Change in Fund Balance	(11,536)	(11,536)	2,257	13,793
Fund Balance at Beginning of Year	11,537	11,537	11,537	0
Fund Balance at End of Year	\$ 1	\$ 1	\$ 13,794	\$ 13,793

**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, 2024***

**EMERGENCY MANAGEMENT AGENCY FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 87,089	\$ 87,089	\$ 116,619	\$ 29,530
All Other Revenues	25,000	25,000	14,126	(10,874)
Total Revenues	112,089	112,089	130,745	18,656
<b>Expenditures:</b>				
Public Safety:				
Personal Services	209,178	209,256	207,876	1,380
Materials and Supplies	3,085	2,509	269	2,240
Contractual Services	19,763	34,969	31,470	3,499
Other Expenditures	25,000	10,098	6,747	3,351
Capital Outlay	7,000	7,000	6,021	979
Total Expenditures	264,026	263,832	252,383	11,449
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(151,937)	(151,743)	(121,638)	30,105
<b>Other Financing Sources (Uses):</b>				
Transfers In	105,775	105,775	100,000	(5,775)
Total Other Financing Sources (Uses)	105,775	105,775	100,000	(5,775)
Net Change in Fund Balance	(46,162)	(45,968)	(21,638)	24,330
Fund Balance at Beginning of Year	95,889	95,889	95,889	0
Prior Year Encumbrances	1,348	1,348	1,348	0
Fund Balance at End of Year	\$ 51,075	\$ 51,269	\$ 75,599	\$ 24,330

**KNOX COUNTY, OHIO**

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***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, 2024***

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	MARRIAGE LICENSE FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Charges for Services	\$ 11,500	\$ 11,500	\$ 12,386	\$ 886
Total Revenues	11,500	11,500	12,386	886
<b>Expenditures:</b>				
Health:				
Contractual Services	25,795	25,795	12,202	13,593
Total Expenditures	25,795	25,795	12,202	13,593
Net Change in Fund Balance	(14,295)	(14,295)	184	14,479
Fund Balance at Beginning of Year	14,295	14,295	14,295	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 14,479	\$ 14,479

**KNOX COUNTY, OHIO**

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***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, 2024***

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KNOX AREA TRANSIT (KAT) FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 2,622,411	\$ 2,622,411	\$ 2,557,735	\$ (64,676)
Charges for Services	857,400	857,400	538,295	(319,105)
All Other Revenues	37,500	37,500	23,773	(13,727)
Total Revenues	3,517,311	3,517,311	3,119,803	(397,508)
<b>Expenditures:</b>				
Human Services:				
Personal Services	2,311,069	2,479,363	2,265,009	214,354
Materials and Supplies	618,298	565,234	309,693	255,541
Contractual Services	265,286	211,278	171,720	39,558
Other Expenditures	51,374	17,517	9,614	7,903
Capital Outlay	239,967	200,076	175,205	24,871
Total Expenditures	3,485,994	3,473,468	2,931,241	542,227
Net Change in Fund Balance	31,317	43,843	495,562	451,719
Fund Balance at Beginning of Year	110,167	110,167	110,167	0
Prior Year Encumbrances	40,002	40,002	40,002	0
Fund Balance at End of Year	\$ 181,486	\$ 194,012	\$ 645,731	\$ 451,719



**KNOX COUNTY, OHIO**

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***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, 2024***

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KNOX AREA TRANSIT (KAT) RESERVE FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
Total Expenditures	0	0	0	0
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	0	0	0
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	150,000	150,000
Total Other Financing Sources (Uses)	0	0	150,000	150,000
Net Change in Fund Balance	0	0	150,000	150,000
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>

**KNOX COUNTY, OHIO**

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***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, 2024***

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HELP AMERICA VOTE ACT FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
General Government - Legislative and Executive:				
Other Expenditures	0	1,374	1,374	0
Total Expenditures	0	1,374	1,374	0
Net Change in Fund Balance	0	(1,374)	(1,374)	0
Fund Balance at Beginning of Year	1,374	1,374	1,374	0
Fund Balance at End of Year	<u>\$ 1,374</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**KNOX COUNTY, OHIO**

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***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, 2024***

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STORM WATER MANAGEMENT FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 12,000	\$ 12,000	\$ 15,563	\$ 3,563
All Other Revenues	0	0	8	8
Total Revenues	12,000	12,000	15,571	3,571
<b>Expenditures:</b>				
Public Works:				
Personal Services	8,200	8,200	7,589	611
Other Expenditures	5,000	5,001	5,001	0
Total Expenditures	13,200	13,201	12,590	611
Net Change in Fund Balance	(1,200)	(1,201)	2,981	4,182
Fund Balance at Beginning of Year	20,847	20,847	20,847	0
Fund Balance at End of Year	\$ 19,647	\$ 19,646	\$ 23,828	\$ 4,182

**KNOX COUNTY, OHIO**

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***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, 2024***

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	CONTINUING PROFESSIONAL TRAINING FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 6,320	\$ 21,805	\$ 58,240	\$ 36,435
Total Revenues	6,320	21,805	58,240	36,435
<b>Expenditures:</b>				
Public Safety:				
Personal Services	6,319	27,324	11,900	15,424
Total Expenditures	6,319	27,324	11,900	15,424
Net Change in Fund Balance	1	(5,519)	46,340	51,859
Fund Balance at Beginning of Year	5,519	5,519	5,519	0
Fund Balance at End of Year	\$ 5,520	\$ 0	\$ 51,859	\$ 51,859

**KNOX COUNTY, OHIO**

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***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, 2024***

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CONCEALED HANDGUN LICENSE FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 85,000	\$ 85,000	\$ 70,724	\$ (14,276)
Licenses and Permits	5,000	5,000	21,945	16,945
All Other Revenues	0	0	38	38
Total Revenues	<u>90,000</u>	<u>90,000</u>	<u>92,707</u>	<u>2,707</u>
<b>Expenditures:</b>				
Public Safety:				
Personal Services	23,090	23,573	23,549	24
Materials and Supplies	3,000	2,541	706	1,835
Contractual Services	60,000	59,500	58,413	1,087
Other Expenditures	1,000	976	800	176
Capital Outlay	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>
Total Expenditures	<u>90,090</u>	<u>89,590</u>	<u>83,468</u>	<u>6,122</u>
Net Change in Fund Balance	(90)	410	9,239	8,829
Fund Balance at Beginning of Year	40,870	40,870	40,870	0
Prior Year Encumbrances	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 45,780</u>	<u>\$ 46,280</u>	<u>\$ 55,109</u>	<u>\$ 8,829</u>

**KNOX COUNTY, OHIO**

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***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, 2024***

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	WIA PROGRAMS FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 500,000	\$ 500,000	\$ 350,094	\$ (149,906)
Charges for Services	1,500	1,500	1,950	450
Total Revenues	501,500	501,500	352,044	(149,456)
<b>Expenditures:</b>				
Human Services:				
Personal Services	205,000	231,592	227,084	4,508
Contractual Services	264,696	236,955	199,406	37,549
Capital Outlay	50,000	50,000	0	50,000
Total Expenditures	519,696	518,547	426,490	92,057
Net Change in Fund Balance	(18,196)	(17,047)	(74,446)	(57,399)
Fund Balance at Beginning of Year	313,188	313,188	313,188	0
Prior Year Encumbrances	27,696	27,696	27,696	0
Fund Balance at End of Year	<u>\$ 322,688</u>	<u>\$ 323,837</u>	<u>\$ 266,438</u>	<u>\$ (57,399)</u>

**KNOX COUNTY, OHIO**

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***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, 2024***

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 60,000	\$ 60,000	\$ 96,443	\$ 36,443
All Other Revenues	100	100	60	(40)
Total Revenues	60,100	60,100	96,503	36,403
<b>Expenditures:</b>				
General Government - Judicial:				
Personal Services	66,457	82,457	79,643	2,814
Contractual Services	10,000	10,000	3,758	6,242
Total Expenditures	76,457	92,457	83,401	9,056
Net Change in Fund Balance	(16,357)	(32,357)	13,102	45,459
Fund Balance at Beginning of Year	89,351	89,351	89,351	0
Fund Balance at End of Year	<u>\$ 72,994</u>	<u>\$ 56,994</u>	<u>\$ 102,453</u>	<u>\$ 45,459</u>

**KNOX COUNTY, OHIO**

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***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, 2024***

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	SUPERVISION FEE FUND			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 36,000	\$ 36,000	\$ 38,253	\$ 2,253
Charges for Services	40,000	40,000	27,272	(12,728)
All Other Revenues	50	50	32	(18)
Total Revenues	76,050	76,050	65,557	(10,493)
<b>Expenditures:</b>				
General Government - Judicial:				
Personal Services	41,550	31,050	26,977	4,073
Materials and Supplies	13,000	13,000	9,130	3,870
Contractual Services	14,800	25,900	23,779	2,121
Other Expenditures	3,000	4,000	2,745	1,255
Capital Outlay	3,700	2,100	474	1,626
Total Expenditures	76,050	76,050	63,105	12,945
Net Change in Fund Balance	0	0	2,452	2,452
Fund Balance at Beginning of Year	102,029	102,029	102,029	0
Fund Balance at End of Year	\$ 102,029	\$ 102,029	\$ 104,481	\$ 2,452



**KNOX COUNTY, OHIO**

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***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, 2024***

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	PARENTING SEMINAR FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Charges for Services	\$ 2,000	\$ 2,000	\$ 210	\$ (1,790)
All Other Revenues	100	100	4	(96)
Total Revenues	2,100	2,100	214	(1,886)
<b>Expenditures:</b>				
General Government - Judicial:				
Personal Services	200	200	22	178
Contractual Services	3,875	3,875	177	3,698
Total Expenditures	4,075	4,075	199	3,876
Net Change in Fund Balance	(1,975)	(1,975)	15	1,990
Fund Balance at Beginning of Year	2,636	2,636	2,636	0
Prior Year Encumbrances	175	175	175	0
Fund Balance at End of Year	<u>\$ 836</u>	<u>\$ 836</u>	<u>\$ 2,826</u>	<u>\$ 1,990</u>

**KNOX COUNTY, OHIO**

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***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, 2024***

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	IMMOBILIZED VEHICLE FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Charges for Services	\$ 300	\$ 300	\$ 505	\$ 205
Total Revenues	300	300	505	205
<b>Expenditures:</b>				
Public Safety:				
Contractual Services	300	300	0	300
Total Expenditures	300	300	0	300
Net Change in Fund Balance	0	0	505	505
Fund Balance at Beginning of Year	2,603	2,603	2,603	0
Fund Balance at End of Year	<u>\$ 2,603</u>	<u>\$ 2,603</u>	<u>\$ 3,108</u>	<u>\$ 505</u>

**KNOX COUNTY, OHIO**

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***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, 2024***

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ADULT PROBATION GRANT FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 75,525	\$ 75,525	\$ 77,756	\$ 2,231
All Other Revenues	0	0	36	36
Total Revenues	75,525	75,525	77,792	2,267
<b>Expenditures:</b>				
General Government - Judicial:				
Personal Services	75,525	75,525	70,928	4,597
Contractual Services	0	49,450	49,450	0
Total Expenditures	75,525	124,975	120,378	4,597
Net Change in Fund Balance	0	(49,450)	(42,586)	6,864
Fund Balance at Beginning of Year	77,821	77,821	77,821	0
Fund Balance at End of Year	\$ 77,821	\$ 28,371	\$ 35,235	\$ 6,864

**KNOX COUNTY, OHIO**

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***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, 2024***

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**ENFORCEMENT AND EDUCATION FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fines and Forfeitures	\$ 1,000	\$ 1,000	\$ 724	\$ (276)
Total Revenues	1,000	1,000	724	(276)
<b>Expenditures:</b>				
General Government - Judicial:				
Personal Services	1,000	1,000	0	1,000
Total Expenditures	1,000	1,000	0	1,000
Net Change in Fund Balance	0	0	724	724
Fund Balance at Beginning of Year	2,335	2,335	2,335	0
Fund Balance at End of Year	<u>\$ 2,335</u>	<u>\$ 2,335</u>	<u>\$ 3,059</u>	<u>\$ 724</u>

**KNOX COUNTY, OHIO**

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***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, 2024***

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ONEOHIO OPIOID SETTLEMENT FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
All Other Revenues	\$ 115,000	\$ 115,000	\$ 254,097	\$ 139,097
Total Revenues	115,000	115,000	254,097	139,097
<b>Expenditures:</b>				
General Government - Legislative and Executive:				
Other Expenditures	214,051	214,051	0	214,051
Total Expenditures	214,051	214,051	0	214,051
Net Change in Fund Balance	(99,051)	(99,051)	254,097	353,148
Fund Balance at Beginning of Year	99,051	99,051	99,051	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 353,148	\$ 353,148

**KNOX COUNTY, OHIO**

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***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, 2024***

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	AMERICAN RESCUE PLAN ACT FUND			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Investment Earnings	\$ 100,000	\$ 100,000	\$ 27,173	\$ (72,827)
Total Revenues	100,000	100,000	27,173	(72,827)
<b>Expenditures:</b>				
General Government - Legislative and Executive:				
Contractual Services	2,252,508	2,225,335	2,152,508	72,827
Other Expenditures	0	27,173	27,173	0
Total Expenditures	2,252,508	2,252,508	2,179,681	72,827
Net Change in Fund Balance	(2,152,508)	(2,152,508)	(2,152,508)	0
Fund Balance at Beginning of Year	1,971,423	1,971,423	1,971,423	0
Prior Year Encumbrances	181,085	181,085	181,085	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 0	\$ 0

**KNOX COUNTY, OHIO**

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***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, 2024***

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PAYROLL RESERVE FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
General Government - Legislative and Executive:				
Personal Services	0	52,000	19,418	32,582
Total Expenditures	0	52,000	19,418	32,582
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	(52,000)	(19,418)	32,582
<b>Other Financing Sources (Uses):</b>				
Transfers In	150,000	150,000	0	(150,000)
Total Other Financing Sources (Uses)	150,000	150,000	0	(150,000)
Net Change in Fund Balance	150,000	98,000	(19,418)	(117,418)
Fund Balance at Beginning of Year	950,000	950,000	950,000	0
Fund Balance at End of Year	<u>\$ 1,100,000</u>	<u>\$ 1,048,000</u>	<u>\$ 930,582</u>	<u>\$ (117,418)</u>

**KNOX COUNTY, OHIO**

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***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, 2024***

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BUDGET STABILIZATION FUND				Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	1,286,321	1,286,321
Total Other Financing Sources (Uses)	0	0	1,286,321	1,286,321
Net Change in Fund Balance	0	0	1,286,321	1,286,321
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,286,321</u>	<u>\$ 1,286,321</u>



**KNOX COUNTY, OHIO**

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***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, 2024***

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	REVOLVING LOAN FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 0	\$ 126,958	\$ 243,000	\$ 116,042
Investment Earnings	32,450	32,450	35,418	2,968
All Other Revenues	184,630	184,630	182,786	(1,844)
Total Revenues	217,080	344,038	461,204	117,166
<b>Expenditures:</b>				
Human Services:				
Personal Services	35,000	44,397	44,396	1
Other Expenditures	0	443,000	443,000	0
Total Expenditures	35,000	487,397	487,396	1
Net Change in Fund Balance	182,080	(143,359)	(26,192)	117,167
Fund Balance at Beginning of Year	313,890	313,890	313,890	0
Fund Balance at End of Year	\$ 495,970	\$ 170,531	\$ 287,698	\$ 117,167

**KNOX COUNTY, OHIO**

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***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, 2024***

---

COMMUNITY MENTAL HEALTH FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 1,103,900	\$ 1,164,983	\$ 1,169,777	\$ 4,794
Intergovernmental Revenues	133,400	133,400	128,606	(4,794)
Total Revenues	1,237,300	1,298,383	1,298,383	0
<b>Expenditures:</b>				
Intergovernmental:				
Contractual Services	1,237,300	1,298,383	1,298,383	0
Total Expenditures	1,237,300	1,298,383	1,298,383	0
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 0	\$ 0

**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, 2024***

---

SENIOR CITIZENS FUND				Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Taxes	\$ 1,120,400	\$ 1,120,400	\$ 1,180,426	\$ 60,026
Intergovernmental Revenues	21,000	21,000	16,008	(4,992)
Total Revenues	1,141,400	1,141,400	1,196,434	55,034
<b>Expenditures:</b>				
Intergovernmental:				
Contractual Services	1,200,707	1,200,707	1,190,839	9,868
Total Expenditures	1,200,707	1,200,707	1,190,839	9,868
Net Change in Fund Balance	(59,307)	(59,307)	5,595	64,902
Fund Balance at Beginning of Year	59,307	59,307	59,307	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 64,902	\$ 64,902

**KNOX COUNTY, OHIO**

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***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, 2024***

---

LODGING TAX FUND				Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Taxes	\$ 275,000	\$ 289,124	\$ 289,124	\$ 0
Total Revenues	275,000	289,124	289,124	0
<b>Expenditures:</b>				
General Government - Legislative and Executive:				
Other Expenditures	274,900	289,124	289,124	0
Total Expenditures	274,900	289,124	289,124	0
Net Change in Fund Balance	100	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$ 100</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**KNOX COUNTY, OHIO**

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***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, 2024***

---

BOND RETIREMENT FUND				Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
All Other Revenues	\$ 141,340	\$ 141,340	\$ 144,250	\$ 2,910
Total Revenues	141,340	141,340	144,250	2,910
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	674,116	944,116	944,116	0
Interest and Fiscal Charges	235,172	337,195	337,195	0
Total Expenditures	909,288	1,281,311	1,281,311	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(767,948)	(1,139,971)	(1,137,061)	2,910
<b>Other Financing Sources (Uses):</b>				
Transfers In	768,000	1,139,973	1,139,973	0
Total Other Financing Sources (Uses)	768,000	1,139,973	1,139,973	0
Net Change in Fund Balance	52	2	2,912	2,910
Fund Balance at Beginning of Year	37,973	37,973	37,973	0
Fund Balance at End of Year	<u>\$ 38,025</u>	<u>\$ 37,975</u>	<u>\$ 40,885</u>	<u>\$ 2,910</u>

**KNOX COUNTY, OHIO**

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***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, 2024***

---

OPWC DAN-AMITY ROAD FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
All Other Revenues	\$ 145,070	\$ 145,070	\$ 75,237	\$ (69,833)
Total Revenues	145,070	145,070	75,237	(69,833)
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	145,070	145,070	75,237	69,833
Total Expenditures	145,070	145,070	75,237	69,833
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**KNOX COUNTY, OHIO**

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***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, 2024***

---

PERMANENT IMPROVEMENT FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
Capital Outlay:				
Contractual Services	3,823,074	5,593,340	5,527,958	65,382
Total Expenditures	3,823,074	5,593,340	5,527,958	65,382
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(3,823,074)	(5,593,340)	(5,527,958)	65,382
<b>Other Financing Sources (Uses):</b>				
General Obligation Bonds Issued	0	1,050,000	3,050,000	2,000,000
Transfers In	2,500,000	2,500,000	1,450,000	(1,050,000)
Total Other Financing Sources (Uses)	2,500,000	3,550,000	4,500,000	950,000
Net Change in Fund Balance	(1,323,074)	(2,043,340)	(1,027,958)	1,015,382
Fund Balance at Beginning of Year	1,428,360	1,428,360	1,428,360	0
Prior Year Encumbrances	823,073	823,073	823,073	0
Fund Balance at End of Year	\$ 928,359	\$ 208,093	\$ 1,223,475	\$ 1,015,382

**KNOX COUNTY, OHIO**

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***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, 2024***

---

DOG AND KENNEL EQUIPMENT FUND				Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
Capital Outlay:				
Capital Outlay	0	1,518	1,518	0
Total Expenditures	0	1,518	1,518	0
Net Change in Fund Balance	0	(1,518)	(1,518)	0
Fund Balance at Beginning of Year	1,518	1,518	1,518	0
Fund Balance at End of Year	<u>\$ 1,518</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>



**KNOX COUNTY, OHIO**

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***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, 2024***

---

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 1,384,958	\$ 1,384,958	\$ 739,040	\$ (645,918)
Investment Earnings	250	250	29	(221)
Total Revenues	1,385,208	1,385,208	739,069	(646,139)
<b>Expenditures:</b>				
Capital Outlay:				
Other Expenditures	1,374,958	1,374,958	739,824	635,134
Capital Outlay	10,770	10,770	0	10,770
Total Expenditures	1,385,728	1,385,728	739,824	645,904
Net Change in Fund Balance	(520)	(520)	(755)	(235)
Fund Balance at Beginning of Year	1,668	1,668	1,668	0
Fund Balance at End of Year	<u>\$ 1,148</u>	<u>\$ 1,148</u>	<u>\$ 913</u>	<u>\$ (235)</u>

**KNOX COUNTY, OHIO**

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***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, 2024***

---

ENGINEERING PROJECTS FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 5,629,701	\$ 5,708,309	\$ 5,699,967	\$ (8,342)
Total Revenues	5,629,701	5,708,309	5,699,967	(8,342)
<b>Expenditures:</b>				
Capital Outlay:				
Contractual Services	5,629,701	5,708,308	5,699,967	8,341
Total Expenditures	5,629,701	5,708,308	5,699,967	8,341
Net Change in Fund Balance	0	1	0	(1)
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$ 0	\$ 1	\$ 0	\$ (1)

**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, 2024***

---

VOTING MACHINE EQUIPMENT FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	200,000	200,000
Total Other Financing Sources (Uses)	0	0	200,000	200,000
Net Change in Fund Balance	0	0	200,000	200,000
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 200,000	\$ 200,000

**KNOX COUNTY, OHIO**

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***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, 2024***

---

	SERVICE CENTER FUND			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
<b>Other Financing Sources (Uses):</b>				
Transfers In	500,000	500,000	150,000	(350,000)
Total Other Financing Sources (Uses)	500,000	500,000	150,000	(350,000)
Net Change in Fund Balance	500,000	500,000	150,000	(350,000)
Fund Balance at Beginning of Year	350,000	350,000	350,000	0
Fund Balance at End of Year	\$ 850,000	\$ 850,000	\$ 500,000	\$ (350,000)

**KNOX COUNTY, OHIO**

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***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, 2024***

---

COURTHOUSE FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
<b>Other Financing Sources (Uses):</b>				
Transfers In	500,000	500,000	150,000	(350,000)
Total Other Financing Sources (Uses)	500,000	500,000	150,000	(350,000)
Net Change in Fund Balance	500,000	500,000	150,000	(350,000)
Fund Balance at Beginning of Year	350,000	350,000	350,000	0
Fund Balance at End of Year	<u>\$ 850,000</u>	<u>\$ 850,000</u>	<u>\$ 500,000</u>	<u>\$ (350,000)</u>

**KNOX COUNTY, OHIO**

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***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, 2024***

---

SHERIFF OFFICE/JAIL FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
<b>Other Financing Sources (Uses):</b>				
Transfers In	500,000	500,000	150,000	(350,000)
Total Other Financing Sources (Uses)	500,000	500,000	150,000	(350,000)
Net Change in Fund Balance	500,000	500,000	150,000	(350,000)
Fund Balance at Beginning of Year	350,000	350,000	350,000	0
Fund Balance at End of Year	<u>\$ 850,000</u>	<u>\$ 850,000</u>	<u>\$ 500,000</u>	<u>\$ (350,000)</u>

***Fiduciary Funds***

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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***

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**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, 2024**

	Undivided Monies Fund	Fiscal Agent Fund	Miscellaneous Court/Safety Fund	Total
Assets:				
Cash and Cash Equivalents	\$3,120,283	\$6,064,749	\$1,781	\$9,186,813
Cash in segregated Accounts	0	0	727,994	727,994
Receivables:				
Taxes	89,021,926	0	0	89,021,926
Intergovernmental	4,006,672	0	0	4,006,672
Special Assessments	99,024	0	0	99,024
Total Assets	96,247,905	6,064,749	729,775	103,042,429
Liabilities:				
Intergovernmental Payable	3,120,283	0	0	3,120,283
Total Liabilities	3,120,283	0	0	3,120,283
Deferred Inflows of Resources:				
Property Taxes not Levied to Finance Current Year Operations	87,613,671	0	0	87,613,671
Total Deferred Inflows of Resources	87,613,671	0	0	87,613,671
Net Position:				
Restricted for Individuals, Organizations and Other Governments	5,513,951	6,064,749	729,775	12,308,475
Total Net Position	\$5,513,951	\$6,064,749	\$729,775	\$12,308,475



**KNOX COUNTY, OHIO****Combining Statement Of Changes in Net Position  
Fiduciary Funds  
For the Year Ended December 31, 2024**

	Undivided Monies Fund	Fiscal Agent Fund	Miscellaneous Court/Safety Fund	Total
Additions:				
Property Tax Collection for Other Governments	\$78,546,910	\$0	\$0	\$78,546,910
Amounts Received as Fiscal Agent	0	15,321,055	0	15,321,055
Intergovernmental	6,987,773	0	0	6,987,773
Licenses, Fees and Permits for Other Governments	0	0	20,269,662	20,269,662
Special Assessments for Other Governments	168,183	0	0	168,183
Miscellaneous	0	0	194,947	194,947
Total Additions	85,702,866	15,321,055	20,464,609	121,488,530
Deductions:				
Taxes Distributed to Other Governments	78,534,803	0	0	78,534,803
Payments Made to Other Governments	7,113,337	0	20,306,480	27,419,817
Payments Made on Behalf of Other Governments	0	14,094,680	0	14,094,680
Payments Made to Individuals	0	0	192,454	192,454
Total Deductions	85,648,140	14,094,680	20,498,934	120,241,754
Net Increase in Fiduciary Net Position	54,726	1,226,375	(34,325)	1,246,776
Net Position Beginning of Year	5,459,225	4,838,374	764,100	11,061,699
Net Position End of Year	\$5,513,951	\$6,064,749	\$729,775	\$12,308,475



*C*OMPONENT *U*NITS

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**KNOX COUNTY, OHIO**

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**Statement of Cash Flows****Component Unit****For the Year Ended December 31, 2024**

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	Knox County Airport
<u>Cash Flows from Operating Activities:</u>	
Cash Received from Customers	\$671,026
Cash Payments to Suppliers for Goods and Services	(659,731)
Cash Payments to Employees for Service	(227,165)
Other Operating Receipts	16,371
Net Cash Used by Operating Activities	(199,499)
<u>Cash Flows from Noncapital and Related Financing Activities:</u>	
Operating Grant	435,773
Net Cash Provided by Noncapital and Related Financing Activities	435,773
<u>Cash Flows from Capital and Related Financing Activities:</u>	
Acquisition of Capital Assets	(137,004)
Debt Principal Retirement	(28,000)
Interest Paid on Debt	(17,486)
Net Cash Used for Capital and Related Financing Activities	(182,490)
Net Increase in Cash and Cash Equivalents	53,784
Cash and Cash Equivalents at Beginning of Year	395,210
Cash and Cash Equivalents at End of Year	\$448,994
<u>Reconciliation of Operating Loss to Net Cash</u>	
<u>Provided by Operating Activities:</u>	
Operating Loss	(\$499,320)
Adjustments to Reconcile Operating Loss to	
Net Cash Provided by Operating Activities:	
Depreciation Expense	412,996
Changes in Assets and Liabilities:	
Increase in Accounts Receivable	(67,673)
Increase in Inventory	(51,157)
Decrease in Accounts Payable	(11,409)
Increase in Due to Primary Government	17,064
Total Adjustments	299,821
Net Cash Used by Operating Activities	(\$199,499)

# STATISTICAL SECTION



## ***STATISTICAL TABLES***

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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***

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<b>Financial Trends</b>	S 2 – S 13
These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	
<b>Revenue Capacity</b>	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.	
<b>Debt Capacity</b>	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.	
<b>Economic and Demographic Information</b>	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.	
<b>Operating Information</b>	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.	
<b>Sources Note:</b>	
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)*

	2015	2016	2017	2018
<b>Governmental Activities:</b>			(1)	
Net Investment in Capital Assets	\$52,230,095	\$55,733,167	\$54,042,658	\$55,040,850
Restricted	27,883,770	26,900,356	29,767,883	29,304,174
Unrestricted	(3,987,505)	(5,124,408)	(22,486,091)	(21,518,629)
Total Governmental Activities Net Position	<u>\$76,126,360</u>	<u>\$77,509,115</u>	<u>\$61,324,450</u>	<u>\$62,826,395</u>
<b>Business-type Activities:</b>				
Net Investment in Capital Assets	\$5,267,852	\$5,248,223	\$5,154,199	\$5,254,198
Restricted	0	0	0	0
Unrestricted	2,066,563	2,403,826	2,144,667	2,202,858
Total Business-type Activities Net Position	<u>\$7,334,415</u>	<u>\$7,652,049</u>	<u>\$7,298,866</u>	<u>\$7,457,056</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	\$57,497,947	\$60,981,390	\$59,196,857	\$60,295,048
Restricted	27,883,770	26,900,356	29,767,883	29,304,174
Unrestricted	(1,920,942)	(2,720,582)	(20,341,424)	(19,315,771)
Total Primary Government Net Position	<u>\$83,460,775</u>	<u>\$85,161,164</u>	<u>\$68,623,316</u>	<u>\$70,283,451</u>

Source: County Auditor's Office

(1) Net Position was restated for 2017 as a result of a prior period adjustment for implementing GASB75.

(2) Business-type Activities Net Position was restated for 2023 due to the correction of capital asset balances.



# *Knox County, Ohio*

2019	2020	2021	2022	2023	2024
				(2)	
\$58,915,855	\$64,290,843	\$64,957,939	\$68,344,296	\$72,873,265	\$80,600,661
33,573,355	35,939,611	36,654,200	36,701,284	38,842,192	41,299,152
(25,599,313)	(29,473,734)	(10,170,889)	(93,754)	(680,905)	(670,444)
<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>	<u>\$121,229,369</u>
\$5,469,361	\$5,754,874	\$5,989,220	\$7,066,853	\$9,067,436	\$11,128,672
0	0	0	0	0	35,047
1,681,827	1,119,177	1,898,436	2,749,945	2,486,920	2,859,304
<u>\$7,151,188</u>	<u>\$6,874,051</u>	<u>\$7,887,656</u>	<u>\$9,816,798</u>	<u>\$11,554,356</u>	<u>\$14,023,023</u>
\$64,385,216	\$70,045,717	\$70,947,159	\$75,411,149	\$81,940,701	\$91,729,333
33,573,355	35,939,611	36,654,200	36,701,284	38,842,192	41,334,199
(23,917,486)	(28,354,557)	(8,272,453)	2,656,191	1,806,015	2,188,860
<u>\$74,041,085</u>	<u>\$77,630,771</u>	<u>\$99,328,906</u>	<u>\$114,768,624</u>	<u>\$122,588,908</u>	<u>\$135,252,392</u>

## Knox County, Ohio

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

	2015	2016	2017
<b>Expenses</b>			
Governmental Activities:			
Legislative and Executive	\$6,843,613	\$7,482,905	\$8,011,057
Judicial	2,322,686	2,441,954	2,776,834
Public Safety	7,260,387	9,018,814	9,310,707
Public Works	7,185,042	6,877,824	7,259,397
Health	529,545	552,016	591,742
Human Services	18,192,793	19,963,056	24,661,641
Interest on Long Term Debt	228,376	205,673	269,751
<i>Total Governmental Activities Expenses</i>	<u>42,562,442</u>	<u>46,542,242</u>	<u>52,881,129</u>
Business-type Activities:			
Sewer	2,125,478	2,073,140	2,367,514
Landfill	0	0	6,976
<i>Total Business-type Activities Expenses</i>	<u>2,125,478</u>	<u>2,073,140</u>	<u>2,374,490</u>
<i>Total Primary Government Expenses</i>	<u>\$44,687,920</u>	<u>\$48,615,382</u>	<u>\$55,255,619</u>
<b>Program Revenues</b>			
Governmental Activities:			
Charges for Services			
Legislative and Executive	\$1,757,040	\$1,744,414	\$1,803,161
Judicial	884,768	879,285	870,770
Public Safety	967,753	1,155,970	873,333
Public Works	31,322	47,847	48,375
Health	237,238	232,088	222,711
Human Services	713,840	818,714	898,014
Operating Grants and Contributions	14,330,767	15,528,258	18,642,376
Capital Grants and Contributions	2,400,749	5,083,437	2,104,265
<i>Total Governmental Activities Program Revenues</i>	<u>21,323,477</u>	<u>25,490,013</u>	<u>25,463,005</u>

# Knox County, Ohio

2018	2019	2020	2021	2022	2023	2024
\$8,820,959	\$9,492,287	\$11,979,114	\$9,062,857	\$12,685,649	\$15,163,433	\$12,577,799
2,795,402	3,526,872	3,316,970	1,485,542	2,505,594	3,552,743	3,709,211
9,336,537	10,913,439	10,064,056	4,460,485	6,927,896	10,654,701	11,399,364
5,902,284	6,616,529	7,321,021	7,421,375	7,886,847	8,017,977	8,746,925
628,641	697,302	666,392	453,263	524,907	742,854	804,038
25,077,734	24,279,811	25,288,715	17,970,180	20,344,698	23,729,206	24,838,082
267,014	249,442	253,261	207,195	159,152	145,733	240,766
52,828,571	55,775,682	58,889,529	41,060,897	51,034,743	62,006,647	62,316,185
2,423,124	2,963,015	3,073,893	2,363,033	2,296,276	3,310,181	2,292,681
3,842	3,782	13,495	7,457	18,724	122,337	111,245
2,426,966	2,966,797	3,087,388	2,370,490	2,315,000	3,432,518	2,403,926
\$55,255,537	\$58,742,479	\$61,976,917	\$43,431,387	\$53,349,743	\$65,439,165	\$64,720,111
\$1,623,578	\$1,920,603	\$1,929,400	\$1,216,194	\$1,072,355	\$2,095,502	\$3,552,657
890,807	978,872	887,763	971,811	941,574	987,155	1,081,457
746,649	611,725	667,987	600,751	453,507	488,052	1,027,343
54,403	54,640	63,502	51,295	46,874	55,441	55,473
210,451	228,512	222,601	206,427	233,791	275,075	309,526
959,813	966,699	782,043	832,145	907,293	928,852	967,631
20,444,248	20,260,853	23,476,115	22,917,971	24,859,805	23,661,521	21,670,052
1,477,798	3,722,832	1,982,015	1,937,260	2,709,004	2,413,057	6,106,246
26,407,747	28,744,736	30,011,426	28,733,854	31,224,203	30,904,655	34,770,385

(Continued)

# Knox County, Ohio

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

	2015	2016	2017
Business-type Activities:			
Charges for Services			
Sewer	1,968,393	2,112,640	2,075,464
Landfill	4,484	9,249	0
Operating Grants and Contributions	125,469	122,609	117,288
Capital Grants and Contributions (2)	36,379	54,198	50,627
<i>Total Business-type Activities Program Revenues</i>	<u>2,134,725</u>	<u>2,298,696</u>	<u>2,243,379</u>
<i>Total Primary Government Program Revenues</i>	<u>23,458,202</u>	<u>27,788,709</u>	<u>27,706,384</u>
<b>Net (Expense)/Revenue</b>			
Governmental Activities	(21,238,965)	(21,052,229)	(27,418,124)
Business-type Activities	9,247	225,556	(131,111)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$21,229,718)</u>	<u>(\$20,826,673)</u>	<u>(\$27,549,235)</u>
<b>General Revenues and Other Changes in Net Position</b>			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	\$4,490,189	\$4,563,169	\$4,706,334
Special Purposes	6,571,806	6,697,022	6,850,055
Sales Taxes	7,008,914	7,110,407	7,138,003
Other Local Tax	0	0	0
Intergovernmental Revenues, Unrestricted	2,801,438	2,667,093	2,941,577
Investment Earnings	345,717	213,990	272,841
Miscellaneous	1,291,627	1,233,286	1,708,444
Gain on Sale of Capital Assets	0	0	0
Transfers	(115,842)	(49,983)	(40,506)
<i>Total Governmental Activities</i>	<u>22,393,849</u>	<u>22,434,984</u>	<u>23,576,748</u>
Business-type Activities:			
Investment Earnings	37,345	42,095	52,933
Transfers	115,842	49,983	40,506
<i>Total Business-type Activities</i>	<u>153,187</u>	<u>92,078</u>	<u>93,439</u>
<i>Total Primary Government</i>	<u>\$22,547,036</u>	<u>\$22,527,062</u>	<u>\$23,670,187</u>
<b>Change in Net Position</b>			
Governmental Activities	\$1,154,884	\$1,382,755	(\$3,841,376)
Business-type Activities	162,434	317,634	(37,672)
<i>Total Primary Government Change in Net Position</i>	<u>\$1,317,318</u>	<u>\$1,700,389</u>	<u>(\$3,879,048)</u>

Source: County Auditor's Office

***Knox County, Ohio***

2018	2019	2020	2021	2022	2023	2024
2,250,816	2,460,353	2,534,970	2,644,141	2,712,737	2,875,827	3,299,039
0	0	0	0	0	0	0
150,000	0	0	458,118	1,381,251	1,350,874	1,292,655
94,032	107,418	169,571	185,857	45,233	157,314	283,350
2,494,848	2,567,771	2,704,541	3,288,116	4,139,221	4,384,015	4,875,044
28,902,595	31,312,507	32,715,967	32,021,970	35,363,424	35,288,670	39,645,429
(26,420,824)	(27,030,946)	(28,878,103)	(12,327,043)	(19,810,540)	(31,101,992)	(27,545,800)
67,882	(399,026)	(382,847)	917,626	1,824,221	951,497	2,471,118
(\$26,352,942)	(\$27,429,972)	(\$29,260,950)	(\$11,409,417)	(\$17,986,319)	(\$30,150,495)	(\$25,074,682)
\$4,889,805	\$4,964,149	\$5,206,900	\$6,039,047	\$6,139,496	\$6,256,130	\$8,070,596
7,207,347	8,103,399	8,411,595	7,619,239	8,864,870	9,033,109	8,931,419
10,716,378	11,710,406	12,272,604	13,982,279	14,850,942	14,300,086	15,247,507
0	0	166,597	204,023	250,169	284,275	291,963
3,077,803	2,641,330	2,385,220	2,945,595	3,013,241	3,012,143	3,123,951
525,423	1,183,565	927,579	(100,608)	(1,108,908)	2,204,550	2,274,750
1,540,817	1,839,784	3,446,676	2,380,485	1,372,744	2,150,524	2,038,882
0	687,391	0	0	0	0	0
(34,804)	(35,576)	(72,245)	(58,487)	(61,438)	(56,099)	(20,361)
27,922,769	31,094,448	32,744,926	33,011,573	33,321,116	37,184,718	39,958,707
55,504	57,582	33,465	37,492	43,483	66,238	90,484
34,804	35,576	72,245	58,487	61,438	56,099	20,361
90,308	93,158	105,710	95,979	104,921	122,337	110,845
\$28,013,077	\$31,187,606	\$32,850,636	\$33,107,552	\$33,426,037	\$37,307,055	\$40,069,552
\$1,501,945	\$4,063,502	\$3,866,823	\$20,684,530	\$13,510,576	\$6,082,726	\$12,412,907
158,190	(305,868)	(277,137)	1,013,605	1,929,142	1,073,834	2,581,963
\$1,660,135	\$3,757,634	\$3,589,686	\$21,698,135	\$15,439,718	\$7,156,560	\$14,994,870

# ***Knox County, Ohio***

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

	2015	2016	2017	2018
General Fund				
Nonspendable	\$187,173	\$171,114	\$168,359	\$597,047
Assigned	2,287,699	2,892,615	594,229	355,157
Unassigned	2,087,386	1,737,954	3,983,550	5,732,415
<i>Total General Fund</i>	<u>4,562,258</u>	<u>4,801,683</u>	<u>4,746,138</u>	<u>6,684,619</u>
All Other Governmental Funds				
Nonspendable	689,255	447,959	222,052	374,556
Restricted	24,163,547	23,075,557	25,549,620	25,455,397
Committed	0	0	0	0
Assigned	568,718	794,494	546,718	1,024,720
Unassigned	(77,145)	(282,775)	(138,075)	(275,277)
Total All Other Governmental Funds	<u>25,344,375</u>	<u>24,035,235</u>	<u>26,180,315</u>	<u>26,579,396</u>
<i>Total Governmental Funds</i>	<u><u>\$29,906,633</u></u>	<u><u>\$28,836,918</u></u>	<u><u>\$30,926,453</u></u>	<u><u>\$33,264,015</u></u>

Source: County Auditor's Office

***Knox County, Ohio***

2019	2020	2021	2022	2023	2024
\$467,155	\$340,734	\$236,886	\$149,279	\$152,608	\$155,769
375,914	466,253	531,239	873,328	1,153,832	704,555
8,379,820	11,858,667	14,783,037	14,595,135	13,584,696	15,780,055
9,222,889	12,665,654	15,551,162	15,617,742	14,891,136	16,640,379
520,584	337,030	451,677	412,834	579,204	461,014
29,937,126	32,274,174	32,420,252	32,534,296	34,463,104	38,116,866
0	0	0	0	0	150,000
1,140,058	673,119	1,400,757	2,507,446	3,201,087	3,596,515
(210,715)	(2,305,047)	(1,851,112)	(1,252,994)	(696,457)	(7,494)
31,387,053	30,979,276	32,421,574	34,201,582	37,546,938	42,316,901
\$40,609,942	\$43,644,930	\$47,972,736	\$49,819,324	\$52,438,074	\$58,957,280

# Knox County, Ohio

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

	2015	2016	2017	2018
<b>Revenues:</b>				
Taxes	\$17,993,140	\$18,352,407	\$18,760,405	\$21,957,430
Intergovernmental Revenues	19,268,373	20,384,306	23,199,896	23,959,033
Charges for Services	4,185,635	4,442,874	4,307,170	4,046,601
Licenses and Permits	245,529	280,585	239,899	256,970
Investment Earnings	320,212	220,066	235,585	493,937
Special Assessments	95	1,481	1,434	6,429
Fines and Forfeitures	160,767	152,031	167,895	170,701
Donations and Contributions	375,535	209,556	0	475,633
All Other Revenue	1,311,350	1,410,368	1,584,140	1,686,655
<b>Total Revenue</b>	<b>43,860,636</b>	<b>45,453,674</b>	<b>48,496,424</b>	<b>53,053,389</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	6,247,597	6,403,724	6,819,970	7,509,017
Judicial	2,342,504	2,312,065	2,448,737	2,522,007
Public Safety	6,927,094	8,119,581	7,658,281	7,910,365
Public Works	6,213,996	5,095,645	4,876,786	5,166,203
Health	484,854	486,247	507,378	549,899
Human Services	15,984,168	17,123,837	20,989,204	21,054,672
Intergovernmental	2,013,707	2,004,959	2,001,658	2,249,678
Capital Outlay	3,361,392	3,381,825	3,028,885	2,650,650
Debt Service:				
Principal Retirement	1,350,795	1,495,300	1,350,288	1,326,877
Interest and Fiscal Charges	202,929	187,942	235,131	243,200
<b>Total Expenditures</b>	<b>45,129,036</b>	<b>46,611,125</b>	<b>49,916,318</b>	<b>51,182,568</b>
Excess (Deficiency) of Revenues Over Expenditures	(1,268,400)	(1,157,451)	(1,419,894)	1,870,821



# Knox County, Ohio

2019	2020	2021	2022	2023	2024
\$24,589,730	\$26,052,190	\$27,635,795	\$29,884,275	\$29,833,216	\$32,568,413
24,282,851	27,734,243	27,587,020	30,210,549	28,986,844	31,575,923
4,352,863	4,113,056	3,489,845	3,294,246	4,429,531	5,274,274
234,163	264,352	236,181	227,769	253,679	266,835
1,146,641	935,577	(97,237)	(1,127,672)	2,134,044	2,221,690
6,654	7,589	6,518	6,382	5,884	4,758
167,017	158,591	146,410	135,288	142,846	614,333
2,075,601	201,400	0	440	2,200	200
1,916,737	3,688,445	2,165,935	1,450,752	2,174,842	2,519,305
58,772,257	63,155,443	61,170,467	64,082,029	67,963,086	75,045,731
7,697,020	9,997,015	9,914,518	12,680,422	13,644,672	11,517,098
2,842,894	2,890,627	2,988,333	3,237,151	3,430,912	3,641,448
8,697,719	8,360,405	8,808,330	8,915,405	9,656,018	10,653,196
5,946,007	6,280,333	7,464,269	8,102,358	7,048,653	7,424,672
561,742	566,734	555,164	565,421	666,647	706,509
19,112,640	20,586,083	20,250,995	19,948,074	21,642,777	23,248,232
1,966,510	2,535,538	2,396,783	2,463,425	2,407,028	2,489,222
6,108,414	6,485,466	3,279,444	5,407,725	6,173,977	10,836,331
1,427,868	1,746,094	1,108,935	625,204	628,860	678,103
229,117	238,154	189,425	166,758	153,524	239,995
54,589,931	59,686,449	56,956,196	62,111,943	65,453,068	71,434,806
4,182,326	3,468,994	4,214,271	1,970,086	2,510,018	3,610,925

(Continued)

# ***Knox County, Ohio***

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

	2015	2016	2017	2018
<b>Other Financing Sources (Uses):</b>				
Sale of Capital Assets	0	0	163,137	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Inception of Capital Lease	791,265	123,972	0	0
Ohio Public Works Commission Loan	81,434	0	0	450,000
General Obligation Bonds Issued	475,000	0	3,505,000	0
Premium on General Obligation Bonds	0	0	108,493	0
Transfers In	1,637,237	1,671,526	1,441,445	1,784,111
Transfers Out	(1,753,079)	(1,731,509)	(1,481,951)	(1,818,915)
<b>Total Other Financing Sources (Uses)</b>	<u>1,237,722</u>	<u>63,989</u>	<u>3,736,124</u>	<u>415,196</u>
<b>Net Change in Fund Balance</b>	<u>(\$30,678)</u>	<u>(\$1,093,462)</u>	<u>\$2,316,230</u>	<u>\$2,286,017</u>
 <b>Debt Service as a Percentage of Noncapital Expenditures</b>	 3.78%	 3.93%	 3.43%	 3.32%

Source: County Auditor's Office

## *Knox County, Ohio*

2019	2020	2021	2022	2023	2024
943,200	8,000	0	0	0	0
0	0	0	0	0	0
612,485	0	0	0	0	0
0	302,367	0	0	0	0
1,500,000	384,500	0	0	0	3,050,000
0	0	0	0	0	0
3,666,503	2,500,186	3,036,490	3,882,587	5,483,751	4,726,026
(3,702,079)	(3,472,431)	(3,047,680)	(3,944,025)	(5,539,850)	(4,746,387)
3,020,109	(277,378)	(11,190)	(61,438)	(56,099)	3,029,639
\$7,202,435	\$3,191,616	\$4,203,081	\$1,908,648	\$2,453,919	\$6,640,564
3.61%	3.86%	2.45%	1.46%	1.39%	1.60%

## ***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)

<b>Tax year</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>Real Property</b>				
Assessed	\$1,247,962	\$1,258,016	\$1,297,530	\$1,306,682
Actual	3,565,606	3,594,331	3,707,229	3,733,377
<b>Public Utility</b>				
Assessed	65,553	75,635	82,077	93,342
Actual	187,294	216,100	234,506	266,691
<b>Total</b>				
Assessed	1,313,515	1,333,651	1,379,607	1,400,024
Actual	3,752,900	3,810,431	3,941,734	4,000,069
<b>Assessed Value as a Percentage of Actual Value</b>	35.00%	35.00%	35.00%	35.00%
<b>Total Direct Tax Rate</b>	\$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***

2019	2020	2021	2022	2023	2024
\$1,329,550	\$1,520,952	\$1,524,863	\$1,542,704	\$2,148,706	\$2,166,924
3,798,714	4,345,577	4,356,751	4,407,726	6,139,160	6,191,211
142,142	133,973	142,610	142,590	162,409	172,764
406,120	382,780	407,457	407,400	464,026	493,611
1,471,692	1,654,925	1,667,473	1,685,294	2,311,115	2,339,688
4,204,834	4,728,357	4,764,209	4,815,126	6,603,186	6,684,823
35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
\$12.99	\$11.99	\$12.99	\$12.99	\$12.94	\$12.94

## ***Knox County, Ohio***

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

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Collection Year	2015	2016	2017	2018
<b>Direct Rates</b>				
General Fund	3.40	3.40	3.40	3.40
Board of DD	5.35	5.35	5.35	5.35
Children Services	1.30	1.30	1.30	1.30
Community Mental Health	1.00	1.00	1.00	1.00
Senior Citizens	0.79	0.79	0.79	0.79
Park District	0.35	0.35	0.35	0.35
Board of Health	0.80	0.80	0.80	0.80
Total	12.99	12.99	12.99	12.99
<b>Overlapping Rates</b>				
City of Mount Vernon	3.20	3.20	3.20	3.20
Villages	3.20-9.40	3.2-9.4	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	37.95-47.22	37.73-47.18	37.73-47	37.54-46.71
Out of County School Districts	33.10-49.05	33.5-49.05	33.8-49.05	32.8-49.05
Joint Vocational School Districts	2.58-6.40	2.57-6.4	2.55-6.4	2.55-6.4
Other Units	1.3-7.3	1.3-7.3	1.3-7.3	1.3-9.0

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*

2019	2020	2021	2022	2023	2024
3.40	3.40	3.40	3.40	3.40	3.40
5.35	5.35	4.35	5.35	5.35	5.10
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	1.00
12.99	12.99	11.99	12.99	12.99	12.94

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	2.1-14.75	2.1-14.75	2.1-14.75	2.1-1.75	2.1-10.75
37.54-46.71	35.53-46.73	35.53-46.73	36.01-46.59	35.96-45.46	33.87-44.27
32.8-49.05	32-49.05	32-49.05	32-49.05	32-45.25	31.60-45.25
2.55-6.4	2.5-6.4	2.5-6.4	2.5-6.4	2.5-6.4	2-6.4
1.3-9	1.3-9	1.3-9	1.3-12	1.3-12	1.3-12





# Knox County, Ohio

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

Name of Taxpayer	Nature of Business	2024		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$59,843,510	1	2.76%
AEP	Public Utility	47,853,590	2	2.21%
Columbia Gas	Public Utility	45,346,990	3	2.09%
Licking Rural	Public Utility	11,250,220	4	0.52%
Kenneth & Jennifer Mason	Agriculture	6,326,410	5	0.29%
FT Precision	Business	3,509,460	6	0.16%
Kathy Lanker Trustee	Agriculture	2,953,130	7	0.14%
Robert & Deborah Carr	Agriculture	2,891,930	8	0.13%
Clutter Family Farms	Agriculture	2,608,790	9	0.12%
Jeffrey & Melanie Small	Agriculture	2,576,860	10	0.12%
Subtotal		185,160,890		8.54%
All Others		1,981,763,090		91.46%
Total		\$2,166,923,980		100.00%

Name of Taxpayer	Nature of Business	2015		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$28,511,790	1	2.17%
Licking Rural Electrification Inc	Public Utility	7,978,360	2	0.61%
Columbia Gas Transmission	Public Utility	7,462,740	3	0.57%
AEP	Public Utility	4,123,110	4	0.31%
FT Precision	Business	3,985,700	5	0.30%
Ariel	Business	3,350,860	6	0.26%
Columbia Gas of Ohio	Public Utility	3,096,960	7	0.24%
WP Knox	Business	2,885,170	8	0.22%
Cooper Cameron	Business	2,195,340	9	0.17%
Jeld-Wen	Business	1,742,770	10	0.13%
Subtotal		65,332,800		4.98%
All Others		1,248,181,610		95.02%
Total		\$1,313,514,410		100.00%

Source: County Auditor - Land and Buildings

Based on valuation of property in 2024 and 2015 - S 19 -

## ***Knox County, Ohio***

### *Property Tax Levies and Collections Last Ten Years*

<b>Collection Year</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>Current</b>				
Tax Levy (1)	\$18,241,613	\$18,502,502	\$18,757,850	\$19,280,952
Current Tax Collections	13,150,379	13,395,811	13,723,243	14,005,619
Percent of Levy Collected	72.09%	72.40%	73.16%	72.64%
<b>Delinquent</b>				
Tax Levy (1)	\$501,110	\$535,625	\$492,071	\$481,809
Tax Collections (2)	358,595	403,861	352,913	299,933
Percent of Levy Collected	71.56%	75.40%	71.72%	62.25%
<b>Total</b>				
Tax Levy (1)	\$18,742,723	\$19,038,127	\$19,249,921	\$19,762,761
Tax Collections	13,508,974	13,799,672	14,076,156	14,305,552
Percent of Levy Collected	72.08%	72.48%	73.12%	72.39%

(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***

2019	2020	2021	2022	2023	2024
\$20,584,105	\$16,374,913	\$16,085,620	\$17,671,906	\$17,583,184	\$20,163,491
15,322,090	15,702,096	15,537,786	17,197,660	17,203,216	19,765,312
74.44%	95.89%	96.59%	97.32%	97.84%	98.03%
\$606,240	\$518,918	\$736,472	\$756,558	\$694,135	\$706,714
418,378	318,267	357,192	368,923	321,590	392,982
69.01%	61.33%	48.50%	48.76%	46.33%	55.61%
\$21,190,345	\$16,893,831	\$16,822,092	\$18,428,464	\$18,277,319	\$20,870,205
15,740,468	16,020,363	15,894,978	17,566,583	17,524,806	20,158,294
74.28%	94.83%	94.49%	95.32%	95.88%	96.59%

## ***Knox County, Ohio***

### *Taxable Sales By Industry (Category) Last Five Years*

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

The rate may be imposed by the commissioners subject to referendum or approved by a majority of the voters within the county.

**Source:** State Department of Taxation

Note: Information prior to 2020 is not available

***Knox County, Ohio***

2023	2024
\$3,312,127	\$3,450,442
\$86,038	\$91,207
\$2,752,203	\$2,955,352
\$337,612	\$298,603
\$2,738,992	\$2,899,467
\$56,871	\$37,012
\$48,158	\$49,001
\$10	\$780
\$57,247	\$78,212
\$21,673	\$29,511
\$5,515	\$4,011
\$28,640	\$41,605
\$3,892,878	\$4,135,077
\$431,258	\$326,683
\$195,250	\$197,682
\$1,000	\$220
\$62,536	\$84,466
\$14,822	\$15,359
\$0	\$0
\$484,295	\$514,020
(\$10,218)	(\$16,978)
(\$145,169)	(\$151,917)
<u>\$14,371,737</u>	<u>\$15,039,814</u>
1.50%	1.50%

## ***Knox County, Ohio***

### *Ratio of Outstanding Debt By Type Last Ten Years*

	2015	2016	2017
<b>Governmental Activities</b> <sup>(1)</sup>			
General Obligation Bonds Payable	\$5,831,482	\$4,688,902	\$7,238,815
OPWC Loan Payable	600,303	493,477	422,316
Loan Payable	350,000	323,750	288,750
Installment Loans	707,034	597,782	403,655
<b>Business-type Activities</b> <sup>(1)</sup>			
Ohio Water Development Authority Loans Payable	\$832,506	\$850,086	\$852,162
Recovery Zone Economic Development Bonds	5,815,000	5,490,000	0
General Obligation Bonds Payable	0	0	5,297,611
OPWC Loan Payable	816,468	786,228	755,989
Installment Loan	0	0	0
Total Primary Government	<u>\$14,952,793</u>	<u>\$13,230,225</u>	<u>\$15,259,298</u>
<b>Population</b> <sup>(2)</sup>			
Knox County	61,061	60,814	61,261
Outstanding Debt Per Capita	\$245	\$218	\$249
<b>Income</b> <sup>(2)</sup>			
Personal (in thousands)	2,402,445	2,410,728	2,489,157
Percentage of Personal Income	0.62%	0.55%	0.61%

#### **Sources:**

(1) Source: County Auditor's Office

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

# ***Knox County, Ohio***

2018	2019	2020	2021	2022	2023	2024
\$6,219,002	\$6,665,189	\$5,551,606	\$4,721,222	\$4,438,700	\$4,151,973	\$6,635,624
778,655	662,495	845,817	700,747	555,676	410,607	335,370
253,750	218,750	183,750	148,750	113,750	78,750	35,000
204,439	573,216	458,437	339,141	169,297	0	0
\$838,174	\$794,983	\$765,134	\$734,407	\$718,705	\$670,200	\$636,657
0	0	0	0	0	0	0
4,936,256	4,574,901	4,203,546	3,827,191	3,445,836	3,059,481	2,663,126
740,869	695,510	680,390	650,150	619,911	589,671	559,432
0	380,638	825,739	726,109	623,244	517,035	407,370
<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>	<u>\$11,272,579</u>
61,893	62,322	62,423	62,897	63,183	63,471	63,320
\$226	\$234	\$216	\$188	\$169	\$149	\$178
2,609,533	2,743,352	2,994,057	3,272,782	3,229,094	3,243,812	3,506,598
0.54%	0.53%	0.45%	0.36%	0.33%	0.29%	0.32%

## ***Knox County, Ohio***

### *Ratios of General Bonded Debt Outstanding Last Ten Years*

Year	2015	2016	2017	2018
<b>Population</b> <sup>(1)</sup>	61,061	60,814	61,261	61,893
<b>Assessed Value</b> <sup>(In thousands)</sup> <sup>(2)</sup>	\$1,313,515	\$1,333,651	\$1,379,607	\$1,400,024
<b>General Bonded Debt</b> <sup>(3)</sup>				
General Obligation Bonds	\$5,831,482	\$4,688,902	\$7,238,815	\$6,219,002
<b>Resources Available to Pay Principal</b> <sup>(4)</sup>	\$0	\$0	\$17,128	\$0
<b>Net General Bonded Debt</b>	\$5,831,482	\$4,688,902	\$7,221,687	\$6,219,002
<b>Ratio of Net Bonded Debt to Assessed Value</b>	0.44%	0.35%	0.52%	0.44%
<b>Net Bonded Debt per Capita</b>	\$95.50	\$77.10	\$117.88	\$100.48

**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***

2019	2020	2021	2022	2023	2024
62,322	62,423	62,897	63,183	63,471	63,320
\$1,471,692	\$1,654,925	\$1,667,473	\$1,685,294	\$2,311,115	\$2,339,688
\$6,665,189	\$5,551,606	\$4,721,222	\$4,438,700	\$4,151,973	\$6,635,624
\$0	\$0	\$0	\$0	\$0	\$0
\$6,665,189	\$5,551,606	\$4,721,222	\$4,438,700	\$4,151,973	\$6,635,624
0.45%	0.34%	0.28%	0.26%	0.18%	0.28%
\$106.95	\$88.94	\$75.06	\$70.25	\$65.42	\$104.80



## ***Knox County, Ohio***

*Computation of Direct and Overlapping  
Debt Attributable to Governmental Activities  
December 31, 2024*

<b>Jurisdiction</b>	<b>Gross Debt Outstanding</b>	<b>Percentage Applicable to County (1)</b>	<b>Amount Applicable to County</b>
<b>Direct:</b>			
Knox County	\$7,005,994	100.00%	\$7,005,994
<b>Overlapping:</b>			
All Cities wholly within the County	9,446,092	100.00%	9,446,092
All Townships wholly within the County	1,018,127	100.00%	1,018,127
All School Districts wholly within the County	29,844,322	100.00%	29,844,322
Clear Fork School District	9,260,000	9.70%	898,220
North Fork School District	771,912	22.00%	169,821
		Subtotal	41,376,582
		Total	\$48,382,576

(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 2024 collection year.

**Source:** Knox County Auditor

# Knox County, Ohio

## Debt Limitations Last Ten Years

Collection Year	2015	2016	2017	2018
<b>Total Debt</b>				
Net Assessed Valuation	\$1,313,514,410	\$1,333,650,920	\$1,379,606,620	\$1,400,023,930
Legal Debt Limitation (%) (1)(a)	2.39%	2.39%	2.39%	2.39%
Legal Debt Limitation (\$) (1)	31,337,860	31,841,273	32,990,166	33,500,598
County Debt Outstanding (2)	3,159,482	2,432,902	5,402,815	4,819,002
Less: Applicable Debt Service Fund Amounts	0	0	0	0
Net Indebtedness Subject to Limitation	3,159,482	2,432,902	5,402,815	4,819,002
Overall Legal Debt Margin	\$28,178,378	\$29,408,371	\$27,587,351	\$28,681,596
<b>Unvoted Debt</b>				
Net Assessed Valuation	\$1,313,514,410	\$1,333,650,920	\$1,379,606,620	\$1,400,023,930
Legal Debt Limitation (%) (1)(b)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	13,135,144	13,336,509	13,796,066	14,000,239
County Debt Outstanding (2)	3,159,482	2,432,902	5,402,815	4,819,002
Less: Applicable Debt Service Fund Amounts	0	0	0	0
Net Indebtedness Subject to Limitation	3,159,482	2,432,902	5,402,815	4,819,002
Overall Legal Debt Margin	\$9,975,662	\$10,903,607	\$8,393,251	\$9,181,237

(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*

2019	2020	2021	2022	2023	2024
\$1,471,691,600	\$1,654,925,060	\$1,667,472,860	\$1,685,294,200	\$2,311,114,480	\$2,339,687,750
2.40%	2.41%	2.41%	2.41%	2.44%	2.44%
35,292,290	39,873,127	40,186,822	40,632,355	56,277,862	56,992,194
5,717,189	5,551,606	4,721,222	5,277,423	4,641,330	7,005,994
0	0	0	0	0	0
5,717,189	5,551,606	4,721,222	5,277,423	4,641,330	7,005,994
\$29,575,101	\$34,321,521	\$35,465,600	\$35,354,932	\$51,636,532	\$49,986,200
\$1,471,691,600	\$1,654,925,060	\$1,667,472,860	\$1,685,294,200	\$2,311,114,480	\$2,339,687,750
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
14,716,916	16,549,251	16,674,729	16,852,942	23,111,145	23,396,878
5,717,189	5,551,606	4,721,222	5,277,423	4,641,330	7,005,994
0	0	0	0	0	0
5,717,189	5,551,606	4,721,222	5,277,423	4,641,330	7,005,994
\$8,999,727	\$10,997,645	\$11,953,507	\$11,575,519	\$18,469,815	\$16,390,884

## ***Knox County, Ohio***

### *Demographic and Economic Statistics Last Ten Years*

Calendar Year	2015	2016	2017	2018
<b>Population</b> <sup>(1)</sup>				
Knox County	61,061	60,814	61,261	61,893
<b>Income</b> <sup>(1)</sup>				
Total Personal (in thousands)	\$ 2,402,445	\$ 2,410,728	\$ 2,489,157	\$ 2,609,533
Per Capita <sup>(1)(a)</sup>	39,345	39,641	40,632	42,162
<b>Unemployment Rate</b> <sup>(2)</sup>				
Federal	5.0%	4.9%	4.4%	3.9%
State	4.5%	4.9%	5.0%	4.3%
Knox County	5.2%	4.5%	4.5%	4.5%
<b>Civilian Work Force Estimates</b> <sup>(2)</sup>				
State	5,469,000	5,713,100	5,780,000	5,787,304
Knox County	30,600	31,300	31,300	31,015

#### **Sources:**

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

(a) Information is only available through 2023. For the presentation of 2024 statistics the County is using the latest information available.

(2) State Department of Labor Statistics

***Knox County, Ohio***

2019	2020	2021	2022	2023	2024
62,322	62,423	62,897	63,183	63,471	63,320
\$ 2,743,352	\$ 2,994,057	\$ 3,272,782	\$ 3,229,094	\$ 3,243,812	\$ 3,506,598
44,019	47,964	52,034	51,107	51,107	55,379
3.5%	4.4%	3.9%	3.6%	3.6%	4.0%
4.1%	4.9%	4.5%	4.0%	3.5%	4.3%
4.8%	3.6%	3.8%	3.5%	3.3%	4.1%
5,811,800	5,758,700	5,779,400	5,741,300	5,787,000	5,898,600
30,700	31,600	31,500	30,900	31,300	30,600





## ***Knox County, Ohio***

### *Principal Employers Current Year and Nine Years Ago*

Nature of Business	2024	
	Number of Employees	Percentage of Total Employment
Manufacturing	2,308	7.5%
Education	1,446	4.7%
Medical	1,400	4.6%
County Government	568	1.9%
Retail	298	1.0%
Construction	220	0.7%
Total Top Ten Employers	6,240	20.4%
Total Employment within the County	30,600	

Nature of Business	2015	
	Number of Employees	Percentage of Total Employment
Manufacturing	1,685	5.5%
Education	1,477	4.8%
Medical	1,046	3.4%
County Government	426	1.4%
Retail	327	1.1%
Construction	400	1.3%
Total Top Ten Employers	5,361	17.6%
Total Employment within the County	30,500	

#### **Sources:**

Area Development Foundation

# Knox County, Ohio

## Full Time Equivalent Employees by Function Last Ten Years

	2015	2016	2017	2018
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
Commissioners	17.0	18.0	16.0	18.5
Auditor	9.0	9.0	8.5	7.5
Treasurer	4.0	4.0	4.5	4.0
Prosecutor	9.0	8.0	7.5	10.0
Board of Elections	4.0	5.0	5.0	5.0
Recorder	4.0	5.0	5.0	4.0
Judicial				
Public Defender	6.0	6.0	7.0	6.0
Probate	4.0	3.0	4.0	3.0
Clerk of Courts	9.0	9.0	11.0	11.5
Common Pleas	10.0	10.0	13.0	14.5
Juvenile	15.0	12.0	12.0	10.0
Municipal Court	2.0	1.5	2.5	2.0
Public Safety				
Sheriff	67.0	70.0	79.5	79.0
911 Emergency Calling	23.0	26.0	23.5	24.0
Coroner	1.0	1.0	3.0	1.5
Emergency Management Agency	1.0	1.0	1.0	1.0
Public Works				
Roads and Bridges	35.0	35.0	34.0	34.0
Maps	2.0	2.0	2.0	2.0
Human Services				
Development Disability	35.0	34.0	35.0	35.0
Public Assistance	46.0	61.0	64.0	68.0
Child Support Enforcement	32.0	22.0	23.0	11.0
Children's Services	20.0	28.0	25.5	30.5
Veterans Services	4.0	4.0	4.0	7.5
Knox Area Transit	12.0	10.0	36.0	36.0
Health				
Animal Control	3.0	4.0	5.0	6.0
<b>Business-Type Activities</b>				
Utilities				
Sewer	11.0	11.0	7.0	11.0
<i>Total Employees</i>	<u>385.0</u>	<u>399.5</u>	<u>438.5</u>	<u>442.5</u>

**Method:** 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee

# Knox County, Ohio

2019	2020	2021	2022	2023	2024
20.0	20.5	24.5	20.0	22.0	26.0
7.5	7.5	7.5	6.5	8.5	8.5
3.5	3.5	3.5	4.0	3.5	4.0
9.0	8.0	8.0	5.0	9.0	7.0
6.5	21.0	16.0	16.0	16.0	16.0
4.0	4.0	4.0	4.0	5.0	4.0
6.0	7.0	7.0	8.0	7.0	6.0
6.5	6.0	6.0	5.0	5.0	5.0
9.5	10.0	9.0	9.0	9.0	10.0
14.0	15.0	16.0	14.0	12.0	14.0
7.0	9.0	9.0	11.5	12.5	9.5
2.5	3.5	2.0	2.0	2.0	2.0
78.0	74.0	77.0	77.0	67.5	74.5
23.0	27.0	23.0	28.5	21.5	21.0
1.5	1.5	1.5	2.0	1.5	1.5
1.0	1.0	2.0	2.0	2.0	2.0
33.5	35.5	35.5	35.5	27.0	30.0
2.0	2.0	2.0	2.0	2.0	2.0
36.5	35.5	37.0	41.0	35.5	34.5
67.0	59.0	53.0	62.5	68.0	63.0
12.0	12.0	12.0	11.5	11.0	10.0
29.0	29.5	22.0	16.0	16.0	16.0
6.5	7.5	8.5	6.0	5.0	7.0
35.5	40.0	38.5	45.5	40.0	35.0
6.0	6.0	6.0	5.5	6.0	6.0
13.0	12.0	20.0	13.0	12.0	12.0
440.5	457.5	450.5	453.0	426.5	426.5

## ***Knox County, Ohio***

### *Operating Indicators by Function Last Ten Years*

	2015	2016	2017	2018
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
Number of Tax Bills	61,518	60,452	55,768	58,538
Number of Registered Voters	38,359	40,300	40,300	41,558
Number of Documents Recorded	10,219	10,563	10,478	10,946
Judicial				
Number of Probation Cases	295	300	255	286
Number of Traffic Cases	187	215	177	196
Number of Marriage Licenses	398	418	381	350
Public Safety				
Sheriff				
Number of Burglaries	189	120	128	120
Number of Larceny Investigations	334	297	213	199
Number of Traffic Accidents	129	161	145	167
Public Works				
Roads and Bridges				
Number of Tons of Asphalt Used	7,647	5,903	7,766	20,844
Number of Bridges Replaced	4	3	3	1
Number of Culverts Replaced	46	51	89	70
Human Service				
Development Disability				
Number of Programs Offered	17	17	17	17
Number of Individuals Served	538	555	561	581
Number of Individuals on Waiting Lists	312	275	295	190
Health				
Number of Birth & Death Certificates Issued	3,663	973	968	4,176
Number of Sewage Permits Issued	79	104	131	130
Number of Patients Served in Medical Clinic	138	184	4,144	2,885
<b>Business-Type Activities</b>				
Sewer				
Number of Water Leaks	25	23	24	17
Number of New Services	22	37	19	38
Number of Install of Grinder Units	0	0	0	1

Source: Knox County Auditor

# ***Knox County, Ohio***

2019	2020	2021	2022	2023	2024
68,775	68,665	59,266	55,450	56,030	56,934
40,813	42,321	41,745	42,307	42,848	43,806
9,948	11,803	13,116	10,415	9,117	9,264
262	313	350	355	292	292
202	136	151	181	178	216
346	409	377	387	387	384
73	67	64	68	43	36
202	170	256	185	138	205
219	140	244	255	286	432
7,626	7,126	16,188	14,175	5,493	4,415
1	2	1	1	3	2
64	55	7	70	58	64
17	19	19	20	19	20
605	592	630	649	694	706
11	0	0	0	0	0
869	4,356	2,257	1,120	4,292	4,262
154	158	186	147	154	132
2,872	2,639	3,856	8,835	10,306	9,598
10	18	18	4	18	9
44	45	47	44	33	75
0	0	0	0	0	0

# ***Knox County, Ohio***

## *Capital Asset Statistics by Function Last Ten Years*

	2015	2016	2017	2018
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
Land (acres)	324.661	332.668	332.659	378.488
Buildings	56	56	55	56
Vehicles	5	6	10	10
Judicial				
Buildings	2	2	2	2
Public Safety				
Sheriff				
Stations	1	1	1	1
Vehicles	38	22	29	31
Public Works				
Land (acres)	10.180	10.180	10.180	10.180
Buildings	6	6	7	7
Vehicles	48	35	60	66
Health				
Land (acres)	3.180	3.180	3.180	3.180
Buildings	5	5	5	5
Vehicles	5	4	6	8
Human Services				
Land (acres)	23.546	23.546	23.546	23.546
Buildings	15	15	15	15
Vehicles	36	34	33	28
<b>Business-Type Activities</b>				
Utilities				
Sewer				
Land (acres)	125.540	125.540	125.540	125.540
Buildings	18	17	17	20
Sewerlines (Miles)	225	225	225	225
Vehicles	11	11	8	8
Landfill				
Land (acres)	228.879	228.879	228.879	228.879

Source: County Auditor's Office

# *Knox County, Ohio*

2019	2020	2021	2022	2023	2024
372.432	378.470	378.470	378.470	382.202	382.202
52	59	58	57	56	55
10	10	8	8	7	7
2	2	2	3	3	3
1	1	1	1	1	1
28	32	38	40	40	44
10.180	10.180	10.180	10.180	10.180	10.180
6	6	6	6	6	6
35	43	36	36	37	38
3.180	3.180	3.180	3.180	3.180	3.180
5	5	5	5	5	5
4	4	4	4	4	4
23.546	23.546	17.650	17.650	17.650	17.650
15	15	7	7	7	7
38	39	39	38	37	38
125.540	125.540	125.540	125.540	125.540	125.540
12	11	11	11	11	11
225	225	225	225	225	225
13	15	16	14	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 9/16/2025**

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

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)