

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

FINANCIAL STATEMENT AUDIT REPORT

OF

KNOX COUNTY, INDIANA

January 1, 2022 to December 31, 2022



**FILED**  
08/18/2023



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Micheal P. Morris Lisa Clark-Benock	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Treasurer	Cendy Joslin	01-01-22 to 12-31-23
Clerk of the Circuit Court	David Shelton	01-01-22 to 12-31-23
County Sheriff	Doug Vantlin	01-01-22 to 12-31-23
County Recorder	Lisa Clark-Benock Kelley Hopwood	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the Board of County Commissioners	Kellie E. Streeter	01-01-22 to 12-31-23
President of the County Council	Harry Nolting	01-01-22 to 12-31-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF KNOX COUNTY, INDIANA

### **Report on the Audit of the Financial Statement**

#### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of Knox County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

#### ***Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

#### ***Basis for Adverse and Unmodified 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 auditors 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 Statement* 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.

#### ***Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is 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 of a reasonable user based on the financial statement.

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 statement, 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 statement.
- 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 and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- 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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Required Supplementary Information**

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement 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 statement, and other knowledge we obtained during our audit of the basic financial statement. 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.

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement 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 statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated August 1, 2023, on our consideration of the County's internal control over financial reporting and on 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.



Beth Kelley, CPA, CFE  
Deputy State Examiner

August 1, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED  
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the County. It is presented as intended by the County.

KNOX COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	
General	\$ 1,585,855	\$ 18,997,836	\$ 19,015,519	\$ 1,568,172
Accident Report	3,577	538	-	4,115
Bid Deposits And Bonds Holding	3,169	16,631	16,781	3,019
CEDIT County Share	3,076,798	2,743,979	3,907,122	1,913,655
City And Town Court Costs	47,437	12,292	50,000	9,729
Clerk's Records Perpetuation	51,492	28,377	33,334	46,535
Community Transition Program	128,358	17,623	-	145,981
Congressional School Interest	22,853	-	1,705	21,148
Congressional School Principal	42,619	-	-	42,619
Prisoner Reimbursement For Incarceration	1,082,503	1,151,936	1,277,114	957,325
Sales Disclosure - County Share	47,107	8,780	5,311	50,576
Cumulative Bridge	894,755	762,041	897,018	759,778
Cumulative Capital Development	528,303	341,802	313,489	556,616
Cumulative Drainage	1,185,991	598,739	455,036	1,329,694
Drug Free Community	200,060	20,391	41,066	179,385
Firearms Training	-	41,648	19,968	21,680
General Drain Improvement	168,750	156,352	170,448	154,654
Health	313,268	729,813	620,622	422,459
Identification Security Protection	50,701	5,854	-	56,555
Landfill Closure And Post Closure	29,400	420	28,034	1,786
Local Health Maintenance	39,305	33,139	11,274	61,170
Local Road And Street	1,036,294	572,409	590,939	1,017,764
Motor Vehicle Highway Restricted	741,653	2,126,799	2,515,747	352,705
Misdemeanant	61,633	28,832	35,048	55,417
Motor Vehicle Highway	591,469	3,129,901	2,754,563	966,807
Park Nonreverting Capital	8	12,000	6,000	6,008
Park Nonreverting Operating	140,587	141,623	249,151	33,059
Planning And Zoning Impact	43,665	136,558	125,385	54,838
Plat Book	27,558	16,620	9,687	34,491
Rainy Day	4,989,465	4,100,000	5,268,362	3,821,103
Recorder's Records Perpetuation	181,895	107,030	79,902	209,023
Riverboat	-	268	268	-
Sex And Violent Offender Administration	1,584	3,528	211	4,901
Solid Waste User Fees	(13,749)	181,333	160,967	6,617
Surplus Tax	126,687	82,934	74,814	134,807
Surveyor's Corner Perpetuation	88,756	29,270	20,655	97,371
Tax Sale Redemption	178,642	304,020	262,771	219,891
Tax Sale Surplus	818,113	1,795,198	605,766	2,007,545
Local Health Department Trust Account	67,321	21,122	24,963	63,480
Guardian Ad Litem	1,832	-	-	1,832
Gal/Casa	55,186	40,931	37,340	58,777
Auditors Ineligible Deductions	10,963	-	-	10,963
County Elected Officials Training	40,064	5,854	560	45,358
Park And Recreation	53,774	496,265	477,629	72,410
County Offender Transportation Fund	713	938	-	1,651
Statewide 911	716,074	499,943	1,017,875	198,142
Reassessment	52,745	490,758	302,797	240,706
LIT Correctional/Rehabilitation Facilities	2,145,532	4,892,915	4,543,910	2,494,537
Opioid Restricted	-	200,218	-	200,218
Opioid Unrestricted	-	85,348	-	85,348
Adult Probation Administrative	35,070	30,593	38,155	27,508
Drug Buy Money	34,676	1,292	20,000	15,968
K-9	1,382	23,866	20,374	4,874
TIF Capital Projects	2,481,729	3,228,684	2,239,975	3,470,438
Self-Insurance	1,846,295	4,378,061	4,718,278	1,506,078
Payroll Clearing	(22,222)	100,104	95,761	(17,879)
Payroll Withholding - Federal	1,069	794,241	794,342	968
Payroll Withholding - FICA & Medicare	884	1,730,549	1,730,668	765
Payroll Withholding - PERF	32,375	2,137,936	2,086,197	84,114
Payroll Withholding - State	(169)	496,812	496,875	(232)
Settlement	-	50,095,011	50,095,011	-
CVET Agency	-	383,243	383,243	-
Financial Institution Tax	-	736,219	736,219	-
State Fines And Forfeitures	195	1,729	1,924	-
Infraction Judgements	3,204	31,734	31,967	2,971
Special Death Benefit	165	2,690	2,585	270

KNOX COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-22			12-31-22
Sales Disclosure - State Share	740	8,780	8,640	880
Coroners Training & Con't Education	515	5,969	5,749	735
Interstate Compact - State Share	63	938	875	126
Mortgage Recording Fees - State Share	288	2,973	3,078	183
Sex And Violent Offender Admin - State	26	392	396	22
Child Restraint Violation Fines	-	50	50	-
Education Plate Fees Agency	-	881	881	-
Riverboat Revenue Sharing	-	204,026	204,026	-
Innkeepers Tax Collections	71,582	532,996	500,895	103,683
LIT Certified Shares	-	5,347,528	5,347,528	-
LIT Economic Development	-	3,565,018	3,565,018	-
93.563 Prosecutor PCA	5,386	979	2,570	3,795
93.563 Title IV-D Incentive	66,985	13,003	23,826	56,162
93.563 Prosecutor IV-D Incentive-Post Oct '99	9,359	19,592	18,236	10,715
93.563 Clerk IV-D Incentive-Post Oct '99	75,903	13,003	33,883	55,023
Pre-Trial Diversion Fund	4,086	-	-	4,086
Knox County Law Enforcement Fund	175	-	-	175
Homestead Credit Rebate Fund	30,173	-	30,173	-
MADD - Mothers Against Drunk Drivers	3,525	-	-	3,525
Community Corrections Grant 2022	10	655,627	609,964	45,673
Community Corrections Grant 2021	22,458	-	22,458	-
NK Waste Water Plan Grant	423	-	-	423
CASA - Wellness Grant	-	36,000	23,039	12,961
Supplemental After Settlement	1,364,020	1,198,955	1,364,020	1,198,955
Supplemental Sheriff's Inmate Trust	36,834	569,754	573,652	32,936
Supplemental Sheriff Commissary	513,703	582,316	698,931	397,088
Supplemental Clerk Odyssey/Trust	1,220,113	2,228,843	2,321,587	1,127,369
Supplemental Sheriff Buy Money	275	-	-	275
Supplemental Clerk ISETS/Support	7,892	395,867	403,174	585
Supplemental Public Defender Services	89,086	51,566	53,508	87,144
Probation Users Fees-Adult	29,941	119,862	128,367	21,436
Probation Users Fees - Juvenile	15,315	5,974	-	21,289
Clerks User Fees	11,575	9,068	9,129	11,514
Prosecutor User Fees	116,235	140,476	21,176	235,535
Alcohol & Drug User Fees	293,573	67,200	60,991	299,782
Community Correction Project Income	458,923	1,164,362	971,894	651,391
Circuit Court Bail	100	-	-	100
Superior II Bail Fund	8,586	9,241	4,671	13,156
Superior I Bail Agency Fund	24,065	4,120	645	27,540
Circuit Court Bail Agency Fund	32,120	3,420	9,000	26,540
S.H.A.P.E. Program Project Income	23,518	25,355	19,068	29,805
2015 Economic Development Bnd Dispute	1,860,001	10,172	-	1,870,173
904101 Sheriff Donation Fund	19,172	2,072	-	21,244
Donation Inmate Workforce 2020	496	200	-	696
Vicki Harmon (Park) Donation Fund	1,529	8,393	709	9,213
DARE Program	128	-	-	128
Special Non-Reverting Fund	(75,925)	75,925	-	-
Park Donation-Christmas	26,772	400	1,685	25,487
Sheriff Unrestricted Donation	100	-	-	100
CASA Donations	48,809	12,370	25,473	35,706
Family Recovery Court Donations	2,583	-	1,414	1,169
EMS-Duke Energy Foundation Grant	-	3,000	1,300	1,700
HTCU-Walmart Grant	-	2,500	1,742	758
Solid Waste - Auditor	2,647	9,688	4,696	7,639
Solid Waste - Treasurer	7,793	9,688	2,820	14,661
Probation Home Monitoring	-	253,979	182,783	71,196
Solid Waste Fee-Assessor	16,130	-	7,436	8,694
IDACS (E-911)	8,062	4,000	6,653	5,409
TMA Audit Fund	289,283	-	-	289,283
Treasurers Demand & Judgements	45	300	-	345
Knox County Drug Court User	36,121	9,175	2,475	42,821
County Non Revert Med Co Pay	7,545	22,791	28,991	1,345
Non-Reverting Election Equipment Fund	62,554	20,798	13,618	69,734
Non-Reverting Health Fines And Fees	4,713	9,925	5,285	9,353
Non-Reverting Supplemental Drain	2,150	11,500	9,475	4,175
Hillcrest Ins. Settlement 2006	222,911	-	-	222,911

KNOX COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-22			12-31-22
DUI Task Force 2011	2,666	-	-	2,666
Victims Assistance Grant	514	-	-	514
Co Health Bioterrorism	(3,000)	40,000	39,000	(2,000)
EMA Performance Grant	367	-	-	367
ELC Grant	14,553	100,000	149,014	(34,461)
93.268 & 93.539 Immunization	(40,672)	-	17,975	(58,647)
93.758 PHS Block Grant	(215)	215	-	-
16.575 2019 VOCA-CASA	(115,973)	277,386	191,395	(29,982)
93.788 Opioid STR	7,450	-	7,450	-
93.788 SEQ Intercept Model	120,000	-	120,000	-
93.268 Immunization & Vaccines For Children	(57,743)	76,750	20,876	(1,869)
State Admin CDBG Program	-	99,272	99,272	-
14.228 CCWPD Grant With KCARC	-	146,300	146,300	-
Public Health Emergency Response	-	385,000	64,078	320,922
YMCA Vango Public Transit	-	36,998	36,998	-
16.738 JAG Sheriff Grant	-	44,644	44,644	-
Arp Coronavirus Local Fiscal Recovery	3,553,978	3,553,978	314,115	6,793,841
Arp Coronavirus L A T C F	-	50,000	-	50,000
Van Go Grant	-	815,412	815,412	-
Local Emergency Planning Grant	14,512	6,230	8,100	12,642
In Criminal Justice Institute	(18,360)	70,108	51,748	-
Operation Pull Over	23,122	4,716	3,335	24,503
White River Valley Drug Task Force	670	-	-	670
Proslink Implementation Project	2,496	-	-	2,496
Disaster Public Assistance	1,142	-	-	1,142
2011 Homeland Security Grant	210	-	-	210
2020 Court Recidivism Reduction	1,918	101,329	88,979	14,268
Problem-Solving Court Grant	-	8,000	-	8,000
Court Recidivism Reduction Grant	(1,865)	-	-	(1,865)
CASA-United Way	2,256	8,000	8,254	2,002
BJA Drug Court Enhancement Grant	(24,088)	106,361	107,338	(25,065)
Family Recovery Court Grant	41,753	141,225	104,041	78,937
United Way Grant -Family Recovery Court	359	-	-	359
Justice Partners Addiction Response Grant	46	-	46	-
High Tech Crimes Unit Grant	-	213,021	219,125	(6,104)
FRC Problem-Solving Court Grant	-	8,000	8,000	-
IN Local Body Camera Grant	-	14,000	14,000	-
Knox County, IN Criminal Justice Facilities 2022 Bond Construction Fund	-	14,435,000	5,374,955	9,060,045
Totals	<u>\$ 36,682,704</u>	<u>\$ 147,536,525</u>	<u>\$ 134,912,828</u>	<u>\$ 49,306,401</u>

The notes to the financial statement are an integral part of this statement.

KNOX COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

**B. Basis of Accounting**

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

**C. Cash and Investments**

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

**D. Receipts**

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

*Taxes.* Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

*Licenses and permits.* Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

KNOX COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

*Charges for services.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

*Fines and forfeits.* Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

*Other receipts.* Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; sale of capital assets; and fiduciary receipts.

**E. Disbursements**

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

*Personal services.* Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

*Debt service - principal and interest.* Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

KNOX COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Capital outlay.* Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

*Other disbursements.* Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

**F. Interfund Transfers**

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

**G. Fund Accounting**

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

KNOX COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

KNOX COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (844) 464-6777

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

*B. County Police Retirement Plan*

*Plan Description*

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

*C. County Police Benefit Plan*

*Plan Description*

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

KNOX COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. Some of the deficits in cash are a result of fund balances that include reimbursement grants. Other funds with a deficit in cash, Payroll Clearing and Payroll Withholding - State, were a result of the reimbursements for expenditures not received by December 31, 2022.

**Note 8. Holding Corporation**

The County has entered into a capital lease with the Knox County, Indiana Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing jail and community correction facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2022 totaled \$0.

**Note 9. Non-Cash Financing Activity**

Non-cash transactions were added to the financial statement related to the jail and community corrections project. They were reported in the Knox County, IN Criminal Justice Facilities 2022 Bond Construction Fund (Fund), as established by the County Council. A receipt of \$14,435,000 was reported in the Fund for the amount of the proceeds from the sale of real estate from the County to the Knox County, Indiana Building Corporation (Building Corporation). These funds were held by the Building Corporation instead of being paid to the County. Disbursements of \$5,374,955 were made by the Building Corporation for costs of the project out of these funds, and this amount was reported in the Fund as disbursements on the financial statement.

REQUIRED SUPPLEMENTARY INFORMATION

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	General	Accident Report	Bid Deposits And Bonds Holding	CEDIT County Share	City And Town Court Costs
Cash and investments - beginning	\$ 1,585,855	\$ 3,577	\$ 3,169	\$ 3,076,798	\$ 47,437
Receipts:					
Taxes	10,907,345	-	-	1,874,809	-
Licenses and permits	73,251	-	-	-	-
Intergovernmental receipts	1,042,739	-	-	495,535	-
Charges for services	576,508	-	-	-	-
Fines and forfeits	123,997	538	16,631	700	12,292
Other receipts	6,273,996	-	-	372,935	-
Total receipts	18,997,836	538	16,631	2,743,979	12,292
Disbursements:					
Personal services	10,084,767	-	-	-	-
Supplies	1,204,587	-	-	-	-
Other services and charges	3,608,956	-	-	1,397,613	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	96,411	-	-	2,324,509	-
Other disbursements	4,020,798	-	16,781	185,000	50,000
Total disbursements	19,015,519	-	16,781	3,907,122	50,000
Excess (deficiency) of receipts over disbursements	(17,683)	538	(150)	(1,163,143)	(37,708)
Cash and investments - ending	\$ 1,568,172	\$ 4,115	\$ 3,019	\$ 1,913,655	\$ 9,729

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Clerk's Records Perpetuation	Community Transition Program	Congressional School Interest	Congressional School Principal	Prisoner Reimbursement For Incarceration
Cash and investments - beginning	\$ 51,492	\$ 128,358	\$ 22,853	\$ 42,619	\$ 1,082,503
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	17,250	-	-	-
Charges for services	-	-	-	-	1,097,627
Fines and forfeits	-	-	-	-	-
Other receipts	28,377	373	-	-	54,309
Total receipts	28,377	17,623	-	-	1,151,936
Disbursements:					
Personal services	31,034	-	-	-	171,163
Supplies	2,300	-	-	-	441,221
Other services and charges	-	-	-	-	225,610
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	362,195
Other disbursements	-	-	1,705	-	76,925
Total disbursements	33,334	-	1,705	-	1,277,114
Excess (deficiency) of receipts over disbursements	(4,957)	17,623	(1,705)	-	(125,178)
Cash and investments - ending	\$ 46,535	\$ 145,981	\$ 21,148	\$ 42,619	\$ 957,325

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Drainage	Drug Free Community
Cash and investments - beginning	\$ 47,107	\$ 894,755	\$ 528,303	\$ 1,185,991	\$ 200,060
Receipts:					
Taxes	-	460,310	337,589	598,101	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	254,997	4,213	-	-
Charges for services	8,780	-	-	-	-
Fines and forfeits	-	-	-	-	20,391
Other receipts	-	46,734	-	638	-
Total receipts	8,780	762,041	341,802	598,739	20,391
Disbursements:					
Personal services	-	253,316	-	-	-
Supplies	-	85,846	-	-	-
Other services and charges	-	132,556	-	428,049	15,949
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	425,300	-	-	-
Other disbursements	5,311	-	313,489	26,987	25,117
Total disbursements	5,311	897,018	313,489	455,036	41,066
Excess (deficiency) of receipts over disbursements	3,469	(134,977)	28,313	143,703	(20,675)
Cash and investments - ending	\$ 50,576	\$ 759,778	\$ 556,616	\$ 1,329,694	\$ 179,385

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Landfill Closure And Post Closure
Cash and investments - beginning	\$ -	\$ 168,750	\$ 313,268	\$ 50,701	\$ 29,400
Receipts:					
Taxes	-	-	180,700	-	-
Licenses and permits	39,648	-	-	-	-
Intergovernmental receipts	-	-	16,395	-	-
Charges for services	-	-	531,538	5,854	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,000	156,352	1,180	-	420
Total receipts	41,648	156,352	729,813	5,854	420
Disbursements:					
Personal services	-	-	343,206	-	-
Supplies	-	-	10,208	-	-
Other services and charges	19,968	-	264,836	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	170,448	2,372	-	28,034
Total disbursements	19,968	170,448	620,622	-	28,034
Excess (deficiency) of receipts over disbursements	21,680	(14,096)	109,191	5,854	(27,614)
Cash and investments - ending	\$ 21,680	\$ 154,654	\$ 422,459	\$ 56,555	\$ 1,786

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Local Health Maintenance	Local Road And Street	Motor Vehicle Highway Restricted	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 39,305	\$ 1,036,294	\$ 741,653	\$ 61,633	\$ 591,469
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	33,139	544,874	2,124,819	27,832	3,124,819
Charges for services	-	4,000	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	23,535	1,980	1,000	5,082
Total receipts	<u>33,139</u>	<u>572,409</u>	<u>2,126,799</u>	<u>28,832</u>	<u>3,129,901</u>
Disbursements:					
Personal services	8,551	-	287,777	35,048	1,151,515
Supplies	2,723	375,104	1,819,646	-	373,669
Other services and charges	-	215,835	408,324	-	1,097,615
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	131,764
Other disbursements	-	-	-	-	-
Total disbursements	<u>11,274</u>	<u>590,939</u>	<u>2,515,747</u>	<u>35,048</u>	<u>2,754,563</u>
Excess (deficiency) of receipts over disbursements	<u>21,865</u>	<u>(18,530)</u>	<u>(388,948)</u>	<u>(6,216)</u>	<u>375,338</u>
Cash and investments - ending	<u>\$ 61,170</u>	<u>\$ 1,017,764</u>	<u>\$ 352,705</u>	<u>\$ 55,417</u>	<u>\$ 966,807</u>

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Park Nonreverting Capital	Park Nonreverting Operating	Planning And Zoning Impact	Plat Book	Rainy Day
Cash and investments - beginning	\$ 8	\$ 140,587	\$ 43,665	\$ 27,558	\$ 4,989,465
Receipts:					
Taxes	-	-	98,910	-	-
Licenses and permits	-	-	28,674	-	-
Intergovernmental receipts	-	-	8,974	-	-
Charges for services	-	82,466	-	-	-
Fines and forfeits	-	-	-	16,620	-
Other receipts	12,000	59,157	-	-	4,100,000
Total receipts	12,000	141,623	136,558	16,620	4,100,000
Disbursements:					
Personal services	-	-	114,685	9,687	-
Supplies	-	123,116	2,674	-	-
Other services and charges	-	106,164	8,026	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	9,050	-	-	251,775
Other disbursements	6,000	10,821	-	-	5,016,587
Total disbursements	6,000	249,151	125,385	9,687	5,268,362
Excess (deficiency) of receipts over disbursements	6,000	(107,528)	11,173	6,933	(1,168,362)
Cash and investments - ending	\$ 6,008	\$ 33,059	\$ 54,838	\$ 34,491	\$ 3,821,103

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Recorder's Records Perpetuation	Riverboat	Sex And Violent Offender Administration	Solid Waste User Fees	Surplus Tax
Cash and investments - beginning	\$ 181,895	\$ -	\$ 1,584	\$ (13,749)	\$ 126,687
Receipts:					
Taxes	-	-	-	-	82,934
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	268	-	-	-
Charges for services	107,030	-	-	-	-
Fines and forfeits	-	-	3,528	-	-
Other receipts	-	-	-	181,333	-
Total receipts	107,030	268	3,528	181,333	82,934
Disbursements:					
Personal services	40,116	-	-	160,967	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	39,786	268	211	-	74,814
Total disbursements	79,902	268	211	160,967	74,814
Excess (deficiency) of receipts over disbursements	27,128	-	3,317	20,366	8,120
Cash and investments - ending	\$ 209,023	\$ -	\$ 4,901	\$ 6,617	\$ 134,807

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Guardian Ad Litem
Cash and investments - beginning	\$ 88,756	\$ 178,642	\$ 818,113	\$ 67,321	\$ 1,832
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	21,122	-
Charges for services	29,270	-	-	-	-
Fines and forfeits	-	46,175	-	-	-
Other receipts	-	257,845	1,795,198	-	-
Total receipts	29,270	304,020	1,795,198	21,122	-
Disbursements:					
Personal services	20,136	-	-	3,527	-
Supplies	-	-	-	9,922	-
Other services and charges	-	177,485	44,312	11,140	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	519	-	-	374	-
Other disbursements	-	85,286	561,454	-	-
Total disbursements	20,655	262,771	605,766	24,963	-
Excess (deficiency) of receipts over disbursements	8,615	41,249	1,189,432	(3,841)	-
Cash and investments - ending	\$ 97,371	\$ 219,891	\$ 2,007,545	\$ 63,480	\$ 1,832

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Gal/Casa	Auditors Ineligible Deductions	County Elected Officials Training	Park And Recreation	County Offender Transportation Fund
Cash and investments - beginning	\$ 55,186	\$ 10,963	\$ 40,064	\$ 53,774	\$ 713
Receipts:					
Taxes	-	-	-	363,302	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	40,931	-	-	32,963	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	938
Other receipts	-	-	5,854	100,000	-
Total receipts	40,931	-	5,854	496,265	938
Disbursements:					
Personal services	32,035	-	-	232,647	-
Supplies	1,310	-	-	47,331	-
Other services and charges	3,530	-	-	64,192	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	465	-	-	33,459	-
Other disbursements	-	-	560	100,000	-
Total disbursements	37,340	-	560	477,629	-
Excess (deficiency) of receipts over disbursements	3,591	-	5,294	18,636	938
Cash and investments - ending	\$ 58,777	\$ 10,963	\$ 45,358	\$ 72,410	\$ 1,651

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Statewide 911	Reassessment	LIT Correctional/Rehabilitation Facilities	Opioid Restricted
Cash and investments - beginning	\$ 716,074	\$ 52,745	\$ 2,145,532	\$ -
Receipts:				
Taxes	-	454,603	1,782,509	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	35,804	-	-
Charges for services	498,255	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	1,688	351	3,110,406	200,218
Total receipts	499,943	490,758	4,892,915	200,218
Disbursements:				
Personal services	644,779	47,451	-	-
Supplies	-	684	-	-
Other services and charges	373,096	250,782	470,196	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	3,880	-	-
Other disbursements	-	-	4,073,714	-
Total disbursements	1,017,875	302,797	4,543,910	-
Excess (deficiency) of receipts over disbursements	(517,932)	187,961	349,005	200,218
Cash and investments - ending	\$ 198,142	\$ 240,706	\$ 2,494,537	\$ 200,218

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Opioid Unrestricted	Adult Probation Administrative	Drug Buy Money	K-9	TIF Capital Projects
Cash and investments - beginning	\$ -	\$ 35,070	\$ 34,676	\$ 1,382	\$ 2,481,729
Receipts:					
Taxes	-	-	-	-	3,163,684
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	30,593	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	85,348	-	1,292	23,866	65,000
Total receipts	85,348	30,593	1,292	23,866	3,228,684
Disbursements:					
Personal services	-	38,155	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	20,374	55,000
Debt service - principal and interest	-	-	-	-	1,960,488
Capital outlay	-	-	-	-	-
Other disbursements	-	-	20,000	-	224,487
Total disbursements	-	38,155	20,000	20,374	2,239,975
Excess (deficiency) of receipts over disbursements	85,348	(7,562)	(18,708)	3,492	988,709
Cash and investments - ending	\$ 85,348	\$ 27,508	\$ 15,968	\$ 4,874	\$ 3,470,438

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Self-Insurance	Payroll Clearing	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - PERF
Cash and investments - beginning	\$ 1,846,295	\$ (22,222)	\$ 1,069	\$ 884	\$ 32,375
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,378,061	100,104	794,241	1,730,549	2,137,936
Total receipts	4,378,061	100,104	794,241	1,730,549	2,137,936
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,718,278	95,761	794,342	1,730,668	2,086,197
Total disbursements	4,718,278	95,761	794,342	1,730,668	2,086,197
Excess (deficiency) of receipts over disbursements	(340,217)	4,343	(101)	(119)	51,739
Cash and investments - ending	\$ 1,506,078	\$ (17,879)	\$ 968	\$ 765	\$ 84,114

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Payroll Withholding - State	Settlement	CVET Agency	Financial Institution Tax	State Fines And Forfeitures
Cash and investments - beginning	\$ (169)	\$ -	\$ -	\$ -	\$ 195
Receipts:					
Taxes	-	50,095,011	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	383,243	736,219	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,729
Other receipts	496,812	-	-	-	-
Total receipts	496,812	50,095,011	383,243	736,219	1,729
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	496,875	50,095,011	383,243	736,219	1,924
Total disbursements	496,875	50,095,011	383,243	736,219	1,924
Excess (deficiency) of receipts over disbursements	(63)	-	-	-	(195)
Cash and investments - ending	\$ (232)	\$ -	\$ -	\$ -	\$ -

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share
Cash and investments - beginning	\$ 3,204	\$ 165	\$ 740	\$ 515	\$ 63
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	8,780	5,969	-
Fines and forfeits	31,734	-	-	-	938
Other receipts	-	2,690	-	-	-
Total receipts	<u>31,734</u>	<u>2,690</u>	<u>8,780</u>	<u>5,969</u>	<u>938</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	31,967	2,585	8,640	5,749	875
Total disbursements	<u>31,967</u>	<u>2,585</u>	<u>8,640</u>	<u>5,749</u>	<u>875</u>
Excess (deficiency) of receipts over disbursements	<u>(233)</u>	<u>105</u>	<u>140</u>	<u>220</u>	<u>63</u>
Cash and investments - ending	<u>\$ 2,971</u>	<u>\$ 270</u>	<u>\$ 880</u>	<u>\$ 735</u>	<u>\$ 126</u>

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Mortgage Recording Fees - State Share	Sex And Violent Offender Admin - State	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 288	\$ 26	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	204,026
Charges for services	2,973	-	-	-	-
Fines and forfeits	-	392	50	-	-
Other receipts	-	-	-	881	-
Total receipts	<u>2,973</u>	<u>392</u>	<u>50</u>	<u>881</u>	<u>204,026</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	881	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,078	396	50	-	204,026
Total disbursements	<u>3,078</u>	<u>396</u>	<u>50</u>	<u>881</u>	<u>204,026</u>
Excess (deficiency) of receipts over disbursements	<u>(105)</u>	<u>(4)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 183</u>	<u>\$ 22</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Innkeepers Tax Collections	LIT Certified Shares	LIT Economic Development	93.563 Prosecutor PCA	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ 71,582	\$ -	\$ -	\$ 5,386	\$ 66,985
Receipts:					
Taxes	532,996	5,347,528	3,565,018	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	979	13,003
Other receipts	-	-	-	-	-
Total receipts	<u>532,996</u>	<u>5,347,528</u>	<u>3,565,018</u>	<u>979</u>	<u>13,003</u>
Disbursements:					
Personal services	-	-	-	-	8,532
Supplies	-	-	-	-	-
Other services and charges	410,991	-	-	2,570	15,294
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	89,904	5,347,528	3,565,018	-	-
Total disbursements	<u>500,895</u>	<u>5,347,528</u>	<u>3,565,018</u>	<u>2,570</u>	<u>23,826</u>
Excess (deficiency) of receipts over disbursements	<u>32,101</u>	<u>-</u>	<u>-</u>	<u>(1,591)</u>	<u>(10,823)</u>
Cash and investments - ending	<u>\$ 103,683</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,795</u>	<u>\$ 56,162</u>

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Pre-Trial Diversion Fund	Knox County Law Enforcement Fund	Homestead Credit Rebate Fund
Cash and investments - beginning	\$ 9,359	\$ 75,903	\$ 4,086	\$ 175	\$ 30,173
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	19,563	-	-	-	-
Fines and forfeits	-	13,003	-	-	-
Other receipts	29	-	-	-	-
Total receipts	<u>19,592</u>	<u>13,003</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	8,532	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	29,083	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	9,704	4,800	-	-	30,173
Total disbursements	<u>18,236</u>	<u>33,883</u>	<u>-</u>	<u>-</u>	<u>30,173</u>
Excess (deficiency) of receipts over disbursements	<u>1,356</u>	<u>(20,880)</u>	<u>-</u>	<u>-</u>	<u>(30,173)</u>
Cash and investments - ending	<u>\$ 10,715</u>	<u>\$ 55,023</u>	<u>\$ 4,086</u>	<u>\$ 175</u>	<u>\$ -</u>

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	MADD - Mothers Against Drunk Drivers	Community Corrections Grant 2022	Community Corrections Grant 2021	NK Waste Water Plan Grant	CASA - Wellness Grant
Cash and investments - beginning	\$ 3,525	\$ 10	\$ 22,458	\$ 423	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	655,627	-	-	36,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	655,627	-	-	36,000
Disbursements:					
Personal services	-	609,964	22,458	-	23,039
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	609,964	22,458	-	23,039
Excess (deficiency) of receipts over disbursements	-	45,663	(22,458)	-	12,961
Cash and investments - ending	\$ 3,525	\$ 45,673	\$ -	\$ 423	\$ 12,961

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Supplemental After Settlement	Supplemental Sheriff's Inmate Trust	Supplemental Sheriff Commissary	Supplemental Clerk Odyssey/Trust	Supplemental Sheriff Buy Money
Cash and investments - beginning	\$ 1,364,020	\$ 36,834	\$ 513,703	\$ 1,220,113	\$ 275
Receipts:					
Taxes	1,198,955	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	569,754	582,316	2,228,843	-
Total receipts	1,198,955	569,754	582,316	2,228,843	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,364,020	573,652	698,931	2,321,587	-
Total disbursements	1,364,020	573,652	698,931	2,321,587	-
Excess (deficiency) of receipts over disbursements	(165,065)	(3,898)	(116,615)	(92,744)	-
Cash and investments - ending	\$ 1,198,955	\$ 32,936	\$ 397,088	\$ 1,127,369	\$ 275

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Supplemental Clerk ISETS/Support	Supplemental Public Defender Services	Probation Users Fees-Adult	Probation Users Fees - Juvenile	Clerks User Fees
Cash and investments - beginning	\$ 7,892	\$ 89,086	\$ 29,941	\$ 15,315	\$ 11,575
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	119,862	5,974	12
Other receipts	395,867	51,566	-	-	9,056
Total receipts	395,867	51,566	119,862	5,974	9,068
Disbursements:					
Personal services	-	-	106,942	-	1,806
Supplies	-	78	5,852	-	-
Other services and charges	-	-	15,523	-	7,323
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	403,174	53,430	50	-	-
Total disbursements	403,174	53,508	128,367	-	9,129
Excess (deficiency) of receipts over disbursements	(7,307)	(1,942)	(8,505)	5,974	(61)
Cash and investments - ending	\$ 585	\$ 87,144	\$ 21,436	\$ 21,289	\$ 11,514

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Prosecutor User Fees	Alcohol & Drug User Fees	Community Correction Project Income	Circuit Court Bail	Superior II Bail Fund
Cash and investments - beginning	\$ 116,235	\$ 293,573	\$ 458,923	\$ 100	\$ 8,586
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	140,476	65,797	1,164,362	-	9,241
Other receipts	-	1,403	-	-	-
Total receipts	<u>140,476</u>	<u>67,200</u>	<u>1,164,362</u>	<u>-</u>	<u>9,241</u>
Disbursements:					
Personal services	3,030	56,068	492,709	-	4,347
Supplies	893	244	106,552	-	-
Other services and charges	10,931	4,379	320,170	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	810	-	52,463	-	-
Other disbursements	5,512	300	-	-	324
Total disbursements	<u>21,176</u>	<u>60,991</u>	<u>971,894</u>	<u>-</u>	<u>4,671</u>
Excess (deficiency) of receipts over disbursements	<u>119,300</u>	<u>6,209</u>	<u>192,468</u>	<u>-</u>	<u>4,570</u>
Cash and investments - ending	<u>\$ 235,535</u>	<u>\$ 299,782</u>	<u>\$ 651,391</u>	<u>\$ 100</u>	<u>\$ 13,156</u>

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Superior I Bail Agency Fund	Circuit Court Bail Agency Fund	S.H.A.P.E. Program Project Income	2015 Economic Development Bnd Dispute	904101 Sheriff Donation Fund
Cash and investments - beginning	\$ 24,065	\$ 32,120	\$ 23,518	\$ 1,860,001	\$ 19,172
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	4,120	3,420	12,495	-	2,072
Other receipts	-	-	12,860	10,172	-
Total receipts	<u>4,120</u>	<u>3,420</u>	<u>25,355</u>	<u>10,172</u>	<u>2,072</u>
Disbursements:					
Personal services	-	-	7,501	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	645	9,000	11,567	-	-
Total disbursements	<u>645</u>	<u>9,000</u>	<u>19,068</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,475</u>	<u>(5,580)</u>	<u>6,287</u>	<u>10,172</u>	<u>2,072</u>
Cash and investments - ending	<u>\$ 27,540</u>	<u>\$ 26,540</u>	<u>\$ 29,805</u>	<u>\$ 1,870,173</u>	<u>\$ 21,244</u>

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Donation Inmate Workforce 2020	Vicki Harmon (Park) Donation Fund	DARE Program	Special Non-Reverting Fund	Park Donation-Christmas
Cash and investments - beginning	\$ 496	\$ 1,529	\$ 128	\$ (75,925)	\$ 26,772
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	200	8,393	-	75,925	400
Total receipts	<u>200</u>	<u>8,393</u>	<u>-</u>	<u>75,925</u>	<u>400</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	709	-	-	1,685
Total disbursements	<u>-</u>	<u>709</u>	<u>-</u>	<u>-</u>	<u>1,685</u>
Excess (deficiency) of receipts over disbursements	<u>200</u>	<u>7,684</u>	<u>-</u>	<u>75,925</u>	<u>(1,285)</u>
Cash and investments - ending	<u>\$ 696</u>	<u>\$ 9,213</u>	<u>\$ 128</u>	<u>\$ -</u>	<u>\$ 25,487</u>

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Sheriff Unrestricted Donation	CASA Donations	Family Recovery Court Donations	EMS-Duke Energy Foundation Grant	HTCU-Walmart Grant
Cash and investments - beginning	\$ 100	\$ 48,809	\$ 2,583	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	12,370	-	3,000	2,500
Total receipts	-	12,370	-	3,000	2,500
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	25,473	1,364	-	1,742
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	1,300	-
Other disbursements	-	-	50	-	-
Total disbursements	-	25,473	1,414	1,300	1,742
Excess (deficiency) of receipts over disbursements	-	(13,103)	(1,414)	1,700	758
Cash and investments - ending	\$ 100	\$ 35,706	\$ 1,169	\$ 1,700	\$ 758

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Solid Waste - Auditor	Solid Waste - Treasurer	Probation Home Monitoring	Solid Waste Fee-Assessor	IDACS (E-911)
Cash and investments - beginning	\$ 2,647	\$ 7,793	\$ -	\$ 16,130	\$ 8,062
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	9,688	9,688	4,417	-	4,000
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	249,562	-	-
Total receipts	<u>9,688</u>	<u>9,688</u>	<u>253,979</u>	<u>-</u>	<u>4,000</u>
Disbursements:					
Personal services	-	-	182,783	-	-
Supplies	148	120	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	2,124	2,700	-	-	-
Other disbursements	2,424	-	-	7,436	6,653
Total disbursements	<u>4,696</u>	<u>2,820</u>	<u>182,783</u>	<u>7,436</u>	<u>6,653</u>
Excess (deficiency) of receipts over disbursements	<u>4,992</u>	<u>6,868</u>	<u>71,196</u>	<u>(7,436)</u>	<u>(2,653)</u>
Cash and investments - ending	<u>\$ 7,639</u>	<u>\$ 14,661</u>	<u>\$ 71,196</u>	<u>\$ 8,694</u>	<u>\$ 5,409</u>

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	TMA Audit Fund	Treasurers Demand & Judgements	Knox County Drug Court User	County Non Revert Med Co Pay	Non-Reverting Election Equipment Fund
Cash and investments - beginning	\$ 289,283	\$ 45	\$ 36,121	\$ 7,545	\$ 62,554
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	300	-	5,204	-
Fines and forfeits	-	-	9,175	-	-
Other receipts	-	-	-	17,587	20,798
Total receipts	-	300	9,175	22,791	20,798
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	2,475	28,991	13,618
Total disbursements	-	-	2,475	28,991	13,618
Excess (deficiency) of receipts over disbursements	-	300	6,700	(6,200)	7,180
Cash and investments - ending	\$ 289,283	\$ 345	\$ 42,821	\$ 1,345	\$ 69,734

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Non-Reverting Health Fines And Fees	Non-Reverting Supplemental Drain	Hillcrest Ins. Settlement 2006	DUI Task Force 2011	Victims Assistance Grant
Cash and investments - beginning	\$ 4,713	\$ 2,150	\$ 222,911	\$ 2,666	\$ 514
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	11,500	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	9,925	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	9,925	11,500	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	4,348	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	937	9,475	-	-	-
Total disbursements	5,285	9,475	-	-	-
Excess (deficiency) of receipts over disbursements	4,640	2,025	-	-	-
Cash and investments - ending	\$ 9,353	\$ 4,175	\$ 222,911	\$ 2,666	\$ 514

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Co Health Bioterrorism	EMA Performance Grant	ELC Grant	93.268 & 93.539 Immunization	93.758 PHS Block Grant
Cash and investments - beginning	\$ (3,000)	\$ 367	\$ 14,553	\$ (40,672)	\$ (215)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	40,000	-	100,000	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	215
Total receipts	<u>40,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>215</u>
Disbursements:					
Personal services	-	-	-	17,975	-
Supplies	-	-	-	-	-
Other services and charges	39,000	-	149,014	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>39,000</u>	<u>-</u>	<u>149,014</u>	<u>17,975</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,000</u>	<u>-</u>	<u>(49,014)</u>	<u>(17,975)</u>	<u>215</u>
Cash and investments - ending	<u>\$ (2,000)</u>	<u>\$ 367</u>	<u>\$ (34,461)</u>	<u>\$ (58,647)</u>	<u>\$ -</u>

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	16,575 2019 VOCA-CASA	93,788 Opioid STR	93,788 SEQ Intercept Model	93,268 Immunization & Vaccines For Children	State Admin CDBG Program
Cash and investments - beginning	\$ (115,973)	\$ 7,450	\$ 120,000	\$ (57,743)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	277,386	-	-	76,750	99,272
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>277,386</u>	<u>-</u>	<u>-</u>	<u>76,750</u>	<u>99,272</u>
Disbursements:					
Personal services	181,635	-	-	-	-
Supplies	-	-	-	3,677	-
Other services and charges	9,760	7,450	120,000	17,199	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	99,272
Total disbursements	<u>191,395</u>	<u>7,450</u>	<u>120,000</u>	<u>20,876</u>	<u>99,272</u>
Excess (deficiency) of receipts over disbursements	<u>85,991</u>	<u>(7,450)</u>	<u>(120,000)</u>	<u>55,874</u>	<u>-</u>
Cash and investments - ending	<u>\$ (29,982)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,869)</u>	<u>\$ -</u>

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	14.228 CCWPD Grant With KCARC	Public Health Emergency Response	YMCA Vango Public Transit	16.738 JAG Sheriff Grant	Arp Coronavirus Local Fiscal Recovery
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 3,553,978
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	146,300	385,000	36,998	44,644	3,553,978
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>146,300</u>	<u>385,000</u>	<u>36,998</u>	<u>44,644</u>	<u>3,553,978</u>
Disbursements:					
Personal services	-	16,588	-	-	153,079
Supplies	-	818	-	-	-
Other services and charges	-	46,672	-	-	161,036
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	44,644	-
Other disbursements	146,300	-	36,998	-	-
Total disbursements	<u>146,300</u>	<u>64,078</u>	<u>36,998</u>	<u>44,644</u>	<u>314,115</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>320,922</u>	<u>-</u>	<u>-</u>	<u>3,239,863</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 320,922</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,793,841</u>

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Arp Coronavirus L A T C F	Van Go Grant	Local Emergency Planning Grant	In Criminal Justice Institute	Operation Pull Over
Cash and investments - beginning	\$ -	\$ -	\$ 14,512	\$ (18,360)	\$ 23,122
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	50,000	815,412	6,230	65,896	4,716
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	4,212	-
Total receipts	<u>50,000</u>	<u>815,412</u>	<u>6,230</u>	<u>70,108</u>	<u>4,716</u>
Disbursements:					
Personal services	-	-	-	49,872	3,335
Supplies	-	-	-	-	-
Other services and charges	-	-	309	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	2,594	-	-
Other disbursements	-	815,412	5,197	1,876	-
Total disbursements	<u>-</u>	<u>815,412</u>	<u>8,100</u>	<u>51,748</u>	<u>3,335</u>
Excess (deficiency) of receipts over disbursements	<u>50,000</u>	<u>-</u>	<u>(1,870)</u>	<u>18,360</u>	<u>1,381</u>
Cash and investments - ending	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ 12,642</u>	<u>\$ -</u>	<u>\$ 24,503</u>

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	White River Valley Drug Task Force	Proslink Implementation Project	Disaster Public Assistance	2011 Homeland Security Grant	2020 Court Recidivism Reduction
Cash and investments - beginning	\$ 670	\$ 2,496	\$ 1,142	\$ 210	\$ 1,918
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	101,329
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	101,329
Disbursements:					
Personal services	-	-	-	-	55,664
Supplies	-	-	-	-	22,772
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	10,543
Total disbursements	-	-	-	-	88,979
Excess (deficiency) of receipts over disbursements	-	-	-	-	12,350
Cash and investments - ending	\$ 670	\$ 2,496	\$ 1,142	\$ 210	\$ 14,268

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Problem-Solving Court Grant	Court Recidivism Reduction Grant	CASA-United Way	BJA Drug Court Enhancement Grant
Cash and investments - beginning	\$ -	\$ (1,865)	\$ 2,256	\$ (24,088)
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	8,000	-	-	106,361
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	8,000	-
Total receipts	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>106,361</u>
Disbursements:				
Personal services	-	-	-	81,059
Supplies	-	-	-	-
Other services and charges	-	-	-	14,696
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	8,254	11,583
Total disbursements	<u>-</u>	<u>-</u>	<u>8,254</u>	<u>107,338</u>
Excess (deficiency) of receipts over disbursements	<u>8,000</u>	<u>-</u>	<u>(254)</u>	<u>(977)</u>
Cash and investments - ending	<u>\$ 8,000</u>	<u>\$ (1,865)</u>	<u>\$ 2,002</u>	<u>\$ (25,065)</u>

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Family Recovery Court Grant	United Way Grant -Family Recovery Court	Justice Partners Addiction Response Grant	High Tech Crimes Unit Grant
Cash and investments - beginning	\$ 41,753	\$ 359	\$ 46	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	141,225	-	-	213,021
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>141,225</u>	<u>-</u>	<u>-</u>	<u>213,021</u>
Disbursements:				
Personal services	86,055	-	-	81,692
Supplies	2,158	-	46	49,109
Other services and charges	15,828	-	-	62,627
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	25,697
Other disbursements	-	-	-	-
Total disbursements	<u>104,041</u>	<u>-</u>	<u>46</u>	<u>219,125</u>
Excess (deficiency) of receipts over disbursements	<u>37,184</u>	<u>-</u>	<u>(46)</u>	<u>(6,104)</u>
Cash and investments - ending	<u>\$ 78,937</u>	<u>\$ 359</u>	<u>\$ -</u>	<u>\$ (6,104)</u>

KNOX COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	FRC Problem-Solving Court Grant	IN Local Body Camera Grant	Knox County, IN Criminal Justice Facilities 2022 Bond Construction Fund	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 36,682,704
Receipts:				
Taxes	-	-	-	81,044,304
Licenses and permits	-	-	-	153,073
Intergovernmental receipts	8,000	14,000	-	16,136,307
Charges for services	-	-	-	3,052,428
Fines and forfeits	-	-	-	1,840,644
Other receipts	-	-	14,435,000	45,309,769
Total receipts	<u>8,000</u>	<u>14,000</u>	<u>14,435,000</u>	<u>147,536,525</u>
Disbursements:				
Personal services	-	-	-	15,965,227
Supplies	-	-	-	4,692,808
Other services and charges	8,000	-	-	10,901,271
Debt service - principal and interest	-	-	-	1,960,488
Capital outlay	-	14,000	-	3,786,033
Other disbursements	-	-	5,374,955	97,607,001
Total disbursements	<u>8,000</u>	<u>14,000</u>	<u>5,374,955</u>	<u>134,912,828</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>9,060,045</u>	<u>12,623,697</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,060,045</u>	<u>\$ 49,306,401</u>

OTHER INFORMATION

KNOX COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Knox County, Indiana Building Corporation	2022 Knox County Jail and Community Corrections Lease Rental Bonds	\$ 887,500	4/19/2022	1/15/2045
Caterpillar	2017 M318F-1 Wheeled Hydraulic Excavator	29,699	5/30/2018	5/30/2023
Caterpillar	2017 M318F-1 Wheeled Hydraulic Excavator	29,699	5/30/2018	5/30/2023
Caterpillar	2020 140-15 Motor Grader	28,731	10/14/2020	10/14/2025
Caterpillar	2020 140-15 Motor Grader	28,731	10/14/2020	10/14/2025
Caterpillar	2019 Wheeled Excavator	35,364	3/27/2019	3/27/2024
Fifth Third Bank	Enhanced E911 Lease	90,712	3/6/2018	4/1/2028
John Deere	2022 770G Motor Grader	<u>30,811</u>	8/30/2022	8/30/2028
Total governmental activities		<u>1,161,247</u>		
Total of annual lease payments		<u>\$ 1,161,247</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
Revenue bonds	2015 TAXABLE ECONOMIC DEVELOPMENT - DUKE ENERGY PROJECT	\$ 25,330,000	\$ 985,000
Totals		<u>\$ 25,330,000</u>	<u>\$ 985,000</u>

## OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.