

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

FINANCIAL STATEMENT AUDIT REPORT

OF

KNOX COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED

08/15/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Lisa Clark/Benock	01-01-23 to 12-31-24
County Treasurer	Cendy Joslin	01-01-23 to 12-31-24
Clerk of the Circuit Court	David Shelton	01-01-23 to 12-31-24
County Sheriff	Doug Vantlin	01-01-23 to 12-31-24
County Recorder	Kelley Hopwood	01-01-23 to 12-31-24
President of the Board of County Commissioners	Kellie E. Streeter	01-01-23 to 12-31-24
President of the County Council	Harry Nolting Richard Chattin	01-01-23 to 12-31-23 01-01-24 to 12-31-24



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, 2023, 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, 2023, 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, 2023, 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)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, 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 July 31, 2024, 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

July 31, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES 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, 2023

Fund	Cash and Investments			Cash and Investments 12-31-23
	01-01-23	Receipts	Disbursements	
General	\$ 1,568,172	\$ 19,168,017	\$ 16,192,377	\$ 4,543,812
Accident Report	4,115	1,410	-	5,525
Bid Deposits and Bonds Holding	3,019	27,349	25,569	4,799
CEDIT County Share	1,913,655	2,112,011	1,832,948	2,192,718
City and Town Court Costs	9,729	14,680	22,000	2,409
Clerk's Records Perpetuation	46,535	31,251	22,868	54,918
Community Transition Program	145,981	11,900	-	157,881
Congressional School Interest	21,148	-	1,705	19,443
Congressional School Principal	42,619	-	-	42,619
Prisoner Reimbursement For Incarceration	957,325	1,049,768	758,179	1,248,914
Sales Disclosure - County Share	50,576	7,990	1,674	56,892
Cumulative Bridge	759,778	625,858	811,244	574,392
Cumulative Capital Development	556,616	386,740	366,384	576,972
Cumulative Drainage	1,251,176	701,679	676,226	1,276,629
Drug Free Community	179,385	18,593	37,620	160,358
Firearms Training	21,680	19,680	24,948	16,412
General Drain Improvement	154,654	93,350	206,306	41,698
Health	422,459	644,623	874,029	193,053
Identification Security Protection	56,555	5,281	-	61,836
Landfill Closure and Post Closure	1,786	1,523	-	3,309
Local Health Maintenance	61,170	38,139	44,873	54,436
Local Road and Street	1,017,764	569,699	688,428	899,035
LOIT Public Safety - County Share	-	1,896,709	257,900	1,638,809
MOTOR VEHICLE HIGHWAY RESTRICT	352,705	2,201,634	2,314,704	239,635
Misdemeanant	55,417	23,624	28,119	50,922
Motor Vehicle Highway	966,807	3,163,136	2,600,897	1,529,046
Park Nonreverting Capital	6,008	7,550	282	13,276
Park Nonreverting Operating	33,059	135,524	58,276	110,307
Planning and Zoning Impact	54,838	128,239	140,067	43,010
Plat Book	34,491	15,660	26,951	23,200
Rainy Day	3,821,103	3,211,406	2,911,260	4,121,249
Recorder's Records Perpetuation	209,023	61,727	111,095	159,655
Sex and Violent Offender Administration	4,901	3,519	115	8,305
Solid Waste User Fees	6,617	198,925	211,989	(6,447)
Surplus Tax	134,807	153,484	133,940	154,351
Surveyor's Corner Perpetuation	97,371	26,405	52,152	71,624
Tax Sale Redemption	219,891	317,361	282,081	255,171
Tax Sale Surplus	2,007,545	270,378	1,604,250	673,673
IN Health Department Trust Account	63,480	21,122	18,649	65,953
Guardian Ad Litem	1,832	-	-	1,832
GAL/CASA	58,777	57,202	72,230	43,749
Auditors Ineligible Deductions	10,963	-	-	10,963
County Elected Officials Training	45,358	5,581	1,615	49,324
Park and Recreation	72,410	571,796	480,337	163,869
County Offender Transportation Fund	1,651	1,688	-	3,339
Statewide 911	198,142	666,799	744,879	120,062
Reassessment	240,706	356,732	280,132	317,306
LIT Correctional/Rehabilitation Facilities	2,494,537	1,889,849	1,135,451	3,248,935
OPIOID RESTRICTED	200,218	55,416	46,059	209,575
OPIOID UNRESTRICTED	85,348	15,271	-	100,619
Adult Probation Administrative	27,508	38,807	42,463	23,852
Alternative Dispute Resolution	-	3,225	-	3,225
Drug Buy Money	15,968	803	-	16,771
K-9 Donations	4,874	18,826	17,134	6,566
Self-Insurance	1,506,078	4,076,111	4,310,209	1,271,980
Payroll Clearing	(17,879)	95,058	95,696	(18,517)
Payroll Withholding - Federal	968	893,026	893,026	968
Payroll Withholding - FICA & Medicare	765	1,798,942	1,798,942	765
Payroll Withholding - PERF	84,114	2,381,487	2,411,410	54,191
Payroll Withholding - State	(232)	558,504	558,504	(232)
Settlement	-	51,396,408	51,396,408	-
CVET Agency	-	398,230	476,403	(78,173)
Financial Institution Tax	-	633,233	633,233	-
State Fines and Forfeitures	-	15,858	15,657	201
Infraction Judgements	2,971	36,879	33,592	6,258
Overweight Vehicle Fines	-	10	10	-
Special Death Benefit	270	2,865	2,755	380
Sales Disclosure - State Share	880	7,990	7,400	1,470
Coroners Training & Con't Education	735	5,418	5,319	834
Interstate Compact - State Share	126	1,688	1,375	439
Mortgage Recording Fees - State Share	183	2,333	2,108	408
Sex and Violent Offender Admin - State	22	391	347	66
Child Restraint Violation Fines	-	175	125	50
Education Plate Fees Agency	-	675	675	-
Riverboat Revenue Sharing	-	204,026	204,026	-
Innkeepers Tax Collections	103,683	629,509	628,580	104,612
LIT CERTIFIED SHARES	-	5,653,655	5,653,655	-

KNOX COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
LIT PUBLIC SAFETY	-	4,602,775	4,602,775	-
LIT ECONOMIC DEVELOPMENT	-	3,769,103	3,769,103	-
93.563 Prosecutor PCA	3,795	1,447	868	4,374
93.563 Title IV-D Incentive	56,162	13,014	16,744	52,432
93.563 Prosecutor IV-D Incentive-Post Oct '99	10,715	19,580	8,871	21,424
93.563 Clerk IV-D Incentive-Post Oct '99	55,023	13,014	12,600	55,437
KNOX COUNTY LAW ENFORCEMENT FUND	175	-	-	175
MADD - MOTHERS AGAINST DRUNK DRIVERS	3,525	-	-	3,525
COMMUNITY CORRECTIONS GRANT 2022	45,673	-	45,613	60
COMMUNITY CORRECTIONS GRANT 2023	-	704,969	715,509	(10,540)
NK WASTE WATER PLANTGRANT	423	-	-	423
PRE-TRIAL DIVERSION FUND	4,086	-	-	4,086
KC ICJ FACILITIES 2022 BOND CO	9,060,045	-	9,060,045	-
SUPPLEMENTAL AFTER SETTLEMENT	1,198,955	1,232,385	1,198,955	1,232,385
SUPPLEMENTAL SHERIFF'S INMATE TRUST	32,936	566,102	566,018	33,020
SUPPLEMENTAL SHERIFF COMMISSARY	397,088	759,049	620,061	536,076
SUPPLEMENTAL SHERIFF BUY MONEY	275	-	-	275
SUPPLEMENTAL CLERK ODYSSEY/TRUST	1,127,369	3,073,917	2,594,942	1,606,344
SUPPLEMENTAL CLERK ISETS/SUPPORT	585	347,886	344,446	4,025
SUPPLEMENTAL PUBLIC DEFENDER SERVICES	87,144	54,381	100,066	41,459
PROBATION USERS FEES-ADULT	21,436	135,878	125,918	31,396
PROBATION USERS FEES - JUVENILE	21,289	5,138	-	26,427
CLERKS USER FEES	11,514	11,387	11,090	11,811
PROSECUTOR USER FEES	235,535	145,469	86,252	294,752
ALCOHOL & DRUG USER FEES	299,782	64,201	73,465	290,518
COMMUNITY CORRECTION PROJECT INCOME	651,391	1,333,465	1,025,643	959,213
CIRCUIT COURT BAIL	100	-	-	100
SUPERIOR II BAIL FUND	13,156	12,266	-	25,422
SUPERIOR I BAIL AGENCY FUND	27,540	6,088	7,656	25,972
CIRCUIT COURT BAIL AGENCY FUND	26,540	7,215	6,888	26,867
S.H.A.P.E. PROGRAM PROJECT INCOME	29,805	16,125	17,285	28,645
2015 ECONOMIC DEVELOPMENT BND DISPUTE	1,870,173	88,294	-	1,958,467
AFTER HOUR DETAIL - SHERIFF DEPARTMENT	-	62,972	66,546	(3,574)
904101 SHERIFF DONATION FUND	21,244	2,263	-	23,507
DONATION INMATE WORKFORCE 2020	696	530	653	573
VICKI HARMON (PARK) DONATION FUND	9,213	425	-	9,638
DARE PROGRAM	128	-	-	128
PARK DONATION-CHRISTMAS	25,487	10,679	32,979	3,187
Sheriff Donation	100	-	100	-
CASA DONATIONS	35,706	12,236	5,444	42,498
FAMILY RECOVERY COURT DONATIONS	1,169	-	779	390
EMS-DUKE ENERGY FOUNDATION GRANT	1,700	11,000	1,436	11,264
HTCU-WALMART GRANT	758	-	657	101
HEALTH DEPT ELKS DONATION	-	6,104	6,104	-
TIF CAPITAL PROJECTS(RDC)	3,470,438	3,040,207	2,619,067	3,891,578
SOLID WASTE - AUDITOR	7,639	-	6,740	899
SOLID WASTE - TREAS.	14,661	-	1,512	13,149
PROBATION HOME MONITORING	71,196	223,110	203,157	91,149
SOLID WASTE FEE-ASSESSOR	8,694	140	5,320	3,514
IDACS (E-911)	5,409	3,500	5,983	2,926
TMA AUDIT FUND	289,283	-	-	289,283
TREASURERS DEMAND & JUDGEMENTS	345	280	-	625
KNOX COUNTY DRUG COURT USER	42,821	2,340	5,842	39,319
COUNTY NON REVERT MED CO PAY	1,345	23,665	20,422	4,588
NON-REVERTING ELECTION EQUIPMENT FUND	69,734	-	13,000	56,734
NON-REVERTING HEALTH FINES AND FEES	9,353	4,665	2,024	11,994
NON-REVERTING SUPPLEMENTAL DRAIN	4,175	13,235	12,001	5,409
HILLCREST INS. SETTLEMENT 2006	222,911	-	-	222,911
DUI TASK FORCE 2011	2,666	-	-	2,666
VICTIMS ASSISTANCE GRANT	514	-	-	514
CO HEALTH BIOTERRORISM	(2,000)	12,000	23,000	(13,000)
EMA PERFORMANCE GRANT	367	-	-	367
ELC GRANT	(34,461)	50,000	12,807	2,732
93.268 & 93.539 IMMUNIZATION	(58,647)	58,647	630	(630)
16.575 2019VOCA-CASA	(29,982)	199,052	201,585	(32,515)
93.268 IMMUNIZATION & VACCINES FOR CHILD	(1,869)	78,797	64,951	11,977
PUBLIC HEALTH EMERGENCY RESPONSE	320,922	55,000	127,281	248,641
16.738 JAG SHERIFF GRANT	-	44,644	44,644	-
93.788 IN STATE OPIOID RESPONSE 3	-	169,200	110,300	58,900
93.568 FOSTER CARE-TITLE IV-E	-	8,871	-	8,871
97.047 EMA PRE-DISASTER MITIGATION	-	19,000	19,000	-
ARP CORONAVIRUS LOCAL FISCAL RECOVERY FU	6,793,841	3,800	4,044,726	2,752,915
ARP CORONAVIRUS STATE FISCAL RECOVERY FU	-	68,925	62,203	6,722
ARP CORONAVIRUS L A T C F	50,000	50,000	-	100,000
VAN GO GRANT	-	1,063,665	1,063,665	-
LOCAL EMERGENCY PLANNING GRANT	12,642	-	3,646	8,996
IN CRIMINAL JUSTICE INSTITUTE	-	40,546	38,027	2,519

KNOX COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
OPERATION PULL OVER	24,503	11,315	29,747	6,071
WHITE RIVER VALLEY DRUG TASK FORCE	670	-	-	670
PROSLINK IMPLEMENTATION PROJ	2,496	-	-	2,496
DISASTER PUBLIC ASSISTANCE	1,142	-	-	1,142
2011 HOMELAND SECURITY GRANT	210	-	-	210
COURT INTERPRETER GRANT	-	-	55	(55)
2020COURT RECIDIVISM REDUCTION	14,268	-	5,345	8,923
PROBLEM-SOLVING COURT GRANT	8,000	10,000	-	18,000
COURT RECIDIVISM REDUCTION GRANT	(1,865)	107,678	118,760	(12,947)
CASA-UNITED WAY	2,002	8,000	2,928	7,074
BJA DRUG COURT ENHANCEMENT GRANT	(25,065)	107,446	82,381	-
FAMILY RECOVERY COURT GRANT	78,937	193,611	112,009	160,539
UNITED WAY GRANT -FAMILY RECOVERY COURT	359	5,000	3,321	2,038
HIGH TECH CRIMES UNIT GRANT	(6,104)	194,973	223,839	(34,970)
CASA - WELLNESS GRANT	12,961	18,000	30,376	585
FRC PROBLEM-SOLVING COURT GRANT	-	10,000	720	9,280
IN LOCAL BODY CAMERA GRANT	-	14,000	14,000	-
FAMILY COURT GRANT PROGRAM	-	7,500	422	7,078
Totals	<u>\$ 49,227,883</u>	<u>\$ 132,850,579</u>	<u>\$ 139,750,807</u>	<u>\$ 42,327,655</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).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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; 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.

Utility operating expenses. Amounts disbursed for operating the utilities.

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. The Payroll Clearing and Payroll Withholding - State funds were a result of reimbursements for expenditures not received by December 31, 2023. The CVET Agency fund was overdrawn because of an error which was corrected in January 2024. The remaining funds were a result of reimbursement grants for which reimbursements were not received by December 31, 2023.

Note 8. Restatements

For the year ending December 31, 2023, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances.

Fund	Balance as of December 31, 2022	Prior Period Adjustments	Balance as of January 1, 2023
Cumulative Drainage	\$ 1,329,694	\$ (78,518)	\$ 1,251,176

Note 9. 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 facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2023 totaled \$885,238.

OTHER INFORMATION

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	General	Accident Report	Bid Deposits and Bonds Holding	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Transition Program
Cash and investments - beginning	\$ 1,568,172	\$ 4,115	\$ 3,019	\$ 1,913,655	\$ 9,729	\$ 46,535	\$ 145,981
Receipts:							
Taxes	9,095,562	-	-	-	-	-	-
Licenses and permits	58,075	-	-	-	-	-	-
Intergovernmental receipts	3,670,621	-	-	1,950,822	-	-	11,900
Charges for services	957,478	-	-	121,286	-	-	-
Fines and forfeits	138,248	1,410	27,349	700	14,680	-	-
Other receipts	5,248,033	-	-	39,203	-	31,251	-
Total receipts	19,168,017	1,410	27,349	2,112,011	14,680	31,251	11,900
Disbursements:							
Personal services	9,231,156	-	-	-	-	13,513	-
Supplies	1,119,076	-	-	-	-	9,355	-
Other services and charges	3,733,975	-	-	839,221	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	86,308	-	-	918,727	-	-	-
Other disbursements	2,021,862	-	25,569	75,000	22,000	-	-
Total disbursements	16,192,377	-	25,569	1,832,948	22,000	22,868	-
Excess (deficiency) of receipts over (under) disbursements	2,975,640	1,410	1,780	279,063	(7,320)	8,383	11,900
Cash and investments - ending	\$ 4,543,812	\$ 5,525	\$ 4,799	\$ 2,192,718	\$ 2,409	\$ 54,918	\$ 157,881

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Congressional School Interest	Congressional School Principal	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Drainage
Cash and investments - beginning	\$ 21,148	\$ 42,619	\$ 957,325	\$ 50,576	\$ 759,778	\$ 556,616	\$ 1,251,176
Receipts:							
Taxes	-	-	-	-	523,431	359,048	453,451
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	57,535	27,692	-
Charges for services	-	-	983,767	7,990	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	66,001	-	44,892	-	248,228
Total receipts	-	-	1,049,768	7,990	625,858	386,740	701,679
Disbursements:							
Personal services	-	-	196,263	-	284,271	-	-
Supplies	-	-	20,113	-	80,263	-	-
Other services and charges	-	-	195,728	-	92,321	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	346,075	-	354,389	-	-
Other disbursements	1,705	-	-	1,674	-	366,384	676,226
Total disbursements	1,705	-	758,179	1,674	811,244	366,384	676,226
Excess (deficiency) of receipts over (under) disbursements	(1,705)	-	291,589	6,316	(185,386)	20,356	25,453
Cash and investments - ending	\$ 19,443	\$ 42,619	\$ 1,248,914	\$ 56,892	\$ 574,392	\$ 576,972	\$ 1,276,629

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Drug Free Community	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Landfill Closure and Post Closure	Local Health Maintenance
Cash and investments - beginning	\$ 179,385	\$ 21,680	\$ 154,654	\$ 422,459	\$ 56,555	\$ 1,786	\$ 61,170
Receipts:							
Taxes	-	-	-	131,939	-	-	-
Licenses and permits	-	19,680	-	-	-	-	-
Intergovernmental receipts	-	-	-	10,176	-	-	33,139
Charges for services	-	-	-	342,955	5,281	-	-
Fines and forfeits	18,593	-	-	-	-	-	-
Other receipts	-	-	93,350	159,553	-	1,523	5,000
Total receipts	18,593	19,680	93,350	644,623	5,281	1,523	38,139
Disbursements:							
Personal services	-	-	-	582,477	-	-	43,696
Supplies	-	-	-	14,402	-	-	1,177
Other services and charges	-	-	-	230,536	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	37,620	24,948	206,306	46,614	-	-	-
Total disbursements	37,620	24,948	206,306	874,029	-	-	44,873
Excess (deficiency) of receipts over (under) disbursements	(19,027)	(5,268)	(112,956)	(229,406)	5,281	1,523	(6,734)
Cash and investments - ending	\$ 160,358	\$ 16,412	\$ 41,698	\$ 193,053	\$ 61,836	\$ 3,309	\$ 54,436

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Local Road and Street	LOIT Public Safety - County Share	MOTOR VEHICLE HIGHWAY RESTRICT	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital	Park Nonreverting Operating
Cash and investments - beginning	\$ 1,017,764	\$ -	\$ 352,705	\$ 55,417	\$ 966,807	\$ 6,008	\$ 33,059
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,896,709	2,201,634	22,424	3,142,291	-	-
Charges for services	8,400	-	-	-	-	-	134,044
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	561,299	-	-	1,200	20,845	7,550	1,480
Total receipts	569,699	1,896,709	2,201,634	23,624	3,163,136	7,550	135,524
Disbursements:							
Personal services	-	-	186,944	28,119	1,145,473	-	-
Supplies	274,219	-	1,739,457	-	320,805	-	11,309
Other services and charges	214,209	5,400	388,303	-	1,072,915	-	30,393
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	200,000	-	-	-	61,704	-	1,356
Other disbursements	-	252,500	-	-	-	282	15,218
Total disbursements	688,428	257,900	2,314,704	28,119	2,600,897	282	58,276
Excess (deficiency) of receipts over (under) disbursements	(118,729)	1,638,809	(113,070)	(4,495)	562,239	7,268	77,248
Cash and investments - ending	\$ 899,035	\$ 1,638,809	\$ 239,635	\$ 50,922	\$ 1,529,046	\$ 13,276	\$ 110,307

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Planning and Zoning Impact	Plat Book	Rainy Day	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Solid Waste User Fees	Surplus Tax
Cash and investments - beginning	\$ 54,838	\$ 34,491	\$ 3,821,103	\$ 209,023	\$ 4,901	\$ 6,617	\$ 134,807
Receipts:							
Taxes	97,332	-	-	-	-	-	153,484
Licenses and permits	23,400	-	-	-	-	-	-
Intergovernmental receipts	7,507	-	-	-	-	22,731	-
Charges for services	-	-	-	61,695	-	-	-
Fines and forfeits	-	15,660	-	-	3,519	-	-
Other receipts	-	-	3,211,406	32	-	176,194	-
Total receipts	128,239	15,660	3,211,406	61,727	3,519	198,925	153,484
Disbursements:							
Personal services	127,577	26,951	-	40,618	-	189,258	-
Supplies	2,672	-	-	-	-	-	-
Other services and charges	9,589	-	45,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	229	-	481,260	-	-	-	-
Other disbursements	-	-	2,385,000	70,477	115	22,731	133,940
Total disbursements	140,067	26,951	2,911,260	111,095	115	211,989	133,940
Excess (deficiency) of receipts over (under) disbursements	(11,828)	(11,291)	300,146	(49,368)	3,404	(13,064)	19,544
Cash and investments - ending	\$ 43,010	\$ 23,200	\$ 4,121,249	\$ 159,655	\$ 8,305	\$ (6,447)	\$ 154,351

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	IN Health Department Trust Account	Guardian Ad Litem	GAL/CASA	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 97,371	\$ 219,891	\$ 2,007,545	\$ 63,480	\$ 1,832	\$ 58,777	\$ 10,963
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	21,122	-	57,202	-
Charges for services	26,405	317,361	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	270,378	-	-	-	-
Total receipts	26,405	317,361	270,378	21,122	-	57,202	-
Disbursements:							
Personal services	16,831	-	-	3,809	-	20,632	-
Supplies	-	-	-	8,128	-	6,754	-
Other services and charges	1,875	140,863	-	6,712	-	37,046	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	33,446	-	-	-	-	3,036	-
Other disbursements	-	141,218	1,604,250	-	-	4,762	-
Total disbursements	52,152	282,081	1,604,250	18,649	-	72,230	-
Excess (deficiency) of receipts over (under) disbursements	(25,747)	35,280	(1,333,872)	2,473	-	(15,028)	-
Cash and investments - ending	\$ 71,624	\$ 255,171	\$ 673,673	\$ 65,953	\$ 1,832	\$ 43,749	\$ 10,963

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	County Elected Officials Training	Park and Recreation	County Offender Transportation Fund	Statewide 911	Reassessment	LIT Correctional/ Rehabilitation Facilities	OPIOID RESTRICTED
Cash and investments - beginning	\$ 45,358	\$ 72,410	\$ 1,651	\$ 198,142	\$ 240,706	\$ 2,494,537	\$ 200,218
Receipts:							
Taxes	-	441,239	-	-	330,930	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	34,031	-	-	25,523	1,884,552	-
Charges for services	-	-	-	506,225	-	-	-
Fines and forfeits	-	-	1,688	-	-	-	-
Other receipts	5,581	96,526	-	160,574	279	5,297	55,416
Total receipts	5,581	571,796	1,688	666,799	356,732	1,889,849	55,416
Disbursements:							
Personal services	-	250,931	-	226,805	42,844	-	25,914
Supplies	-	51,800	-	-	703	-	-
Other services and charges	-	41,153	-	518,074	232,985	-	-
Debt service - principal and interest	-	-	-	-	-	885,238	-
Capital outlay	-	56,453	-	-	3,600	-	-
Other disbursements	1,615	80,000	-	-	-	250,213	20,145
Total disbursements	1,615	480,337	-	744,879	280,132	1,135,451	46,059
Excess (deficiency) of receipts over (under) disbursements	3,966	91,459	1,688	(78,080)	76,600	754,398	9,357
Cash and investments - ending	\$ 49,324	\$ 163,869	\$ 3,339	\$ 120,062	\$ 317,306	\$ 3,248,935	\$ 209,575

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	OPIOID UNRESTRICTED	Adult Probation Administrative	Alternative Dispute Resolution	Drug Buy Money	K-9 Donations	Self-Insurance	Payroll Clearing
Cash and investments - beginning	\$ 85,348	\$ 27,508	\$ -	\$ 15,968	\$ 4,874	\$ 1,506,078	\$ (17,879)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	38,807	-	-	-	-	-
Fines and forfeits	-	-	3,225	-	-	-	-
Other receipts	15,271	-	-	803	18,826	4,076,111	95,058
Total receipts	15,271	38,807	3,225	803	18,826	4,076,111	95,058
Disbursements:							
Personal services	-	42,463	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	17,134	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	4,310,209	95,696
Total disbursements	-	42,463	-	-	17,134	4,310,209	95,696
Excess (deficiency) of receipts over (under) disbursements	15,271	(3,656)	3,225	803	1,692	(234,098)	(638)
Cash and investments - ending	\$ 100,619	\$ 23,852	\$ 3,225	\$ 16,771	\$ 6,566	\$ 1,271,980	\$ (18,517)

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - PERF	Payroll Withholding - State	Settlement	CVET Agency	Financial Institution Tax
Cash and investments - beginning	\$ 968	\$ 765	\$ 84,114	\$ (232)	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	51,396,408	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	398,230	633,233
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	893,026	1,798,942	2,381,487	558,504	-	-	-
Total receipts	893,026	1,798,942	2,381,487	558,504	51,396,408	398,230	633,233
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	893,026	1,798,942	2,411,410	558,504	51,396,408	476,403	633,233
Total disbursements	893,026	1,798,942	2,411,410	558,504	51,396,408	476,403	633,233
Excess (deficiency) of receipts over (under) disbursements	-	-	(29,923)	-	-	(78,173)	-
Cash and investments - ending	\$ 968	\$ 765	\$ 54,191	\$ (232)	\$ -	\$ (78,173)	\$ -

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share
Cash and investments - beginning	\$ -	\$ 2,971	\$ -	\$ 270	\$ 880	\$ 735	\$ 126
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	7,990	5,418	-
Fines and forfeits	15,858	36,879	10	-	-	-	1,688
Other receipts	-	-	-	2,865	-	-	-
Total receipts	15,858	36,879	10	2,865	7,990	5,418	1,688
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	15,657	33,592	10	2,755	7,400	5,319	1,375
Total disbursements	15,657	33,592	10	2,755	7,400	5,319	1,375
Excess (deficiency) of receipts over (under) disbursements	201	3,287	-	110	590	99	313
Cash and investments - ending	\$ 201	\$ 6,258	\$ -	\$ 380	\$ 1,470	\$ 834	\$ 439

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT CERTIFIED SHARES
Cash and investments - beginning	\$ 183	\$ 22	\$ -	\$ -	\$ -	\$ 103,683	\$ -
Receipts:							
Taxes	-	-	-	-	-	629,509	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	204,026	-	5,653,655
Charges for services	2,333	-	-	-	-	-	-
Fines and forfeits	-	391	175	-	-	-	-
Other receipts	-	-	-	675	-	-	-
Total receipts	<u>2,333</u>	<u>391</u>	<u>175</u>	<u>675</u>	<u>204,026</u>	<u>629,509</u>	<u>5,653,655</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	675	-	531,812	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,108	347	125	-	204,026	96,768	5,653,655
Total disbursements	<u>2,108</u>	<u>347</u>	<u>125</u>	<u>675</u>	<u>204,026</u>	<u>628,580</u>	<u>5,653,655</u>
Excess (deficiency) of receipts over (under) disbursements	<u>225</u>	<u>44</u>	<u>50</u>	<u>-</u>	<u>-</u>	<u>929</u>	<u>-</u>
Cash and investments - ending	<u>\$ 408</u>	<u>\$ 66</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 104,612</u>	<u>\$ -</u>

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT PUBLIC SAFETY	LIT ECONOMIC DEVELOPMENT	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ 3,795	\$ 56,162	\$ 10,715	\$ 55,023
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	4,602,775	3,769,103	-	-	-	-
Charges for services	-	-	-	-	19,580	-
Fines and forfeits	-	-	1,447	13,014	-	13,014
Other receipts	-	-	-	-	-	-
Total receipts	<u>4,602,775</u>	<u>3,769,103</u>	<u>1,447</u>	<u>13,014</u>	<u>19,580</u>	<u>13,014</u>
Disbursements:						
Personal services	-	-	-	492	492	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	868	16,252	-	12,600
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,602,775	3,769,103	-	-	8,379	-
Total disbursements	<u>4,602,775</u>	<u>3,769,103</u>	<u>868</u>	<u>16,744</u>	<u>8,871</u>	<u>12,600</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	579	(3,730)	10,709	414
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,374</u>	<u>\$ 52,432</u>	<u>\$ 21,424</u>	<u>\$ 55,437</u>

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	KNOX COUNTY LAW ENFORCEMENT FUND	MADD - MOTHERS AGAINST DRUNK DRIVERS	COMMUNITY CORRECTIONS GRANT 2022	COMMUNITY CORRECTIONS GRANT 2023	NK WASTE WATER PLANTGRANT	PRE-TRIAL DIVERSION FUND
Cash and investments - beginning	\$ 175	\$ 3,525	\$ 45,673	\$ -	\$ 423	\$ 4,086
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	704,969	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	704,969	-	-
Disbursements:						
Personal services	-	-	45,613	715,509	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	45,613	715,509	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(45,613)	(10,540)	-	-
Cash and investments - ending	\$ 175	\$ 3,525	\$ 60	\$ (10,540)	\$ 423	\$ 4,086

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	KC ICJ FACILITIES 2022 BOND CO	SUPPLEMENTAL AFTER SETTLEMENT	SUPPLEMENTAL SHERIFF'S INMATE TRUST	SUPPLEMENTAL SHERIFF COMMISSARY	SUPPLEMENTAL SHERIFF BUY MONEY
Cash and investments - beginning	\$ 9,060,045	\$ 1,198,955	\$ 32,936	\$ 397,088	\$ 275
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,232,385	566,102	759,049	-
Total receipts	-	1,232,385	566,102	759,049	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	9,060,045	-	-	-	-
Other disbursements	-	1,198,955	566,018	620,061	-
Total disbursements	9,060,045	1,198,955	566,018	620,061	-
Excess (deficiency) of receipts over (under) disbursements	(9,060,045)	33,430	84	138,988	-
Cash and investments - ending	\$ -	\$ 1,232,385	\$ 33,020	\$ 536,076	\$ 275

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	SUPPLEMENTAL CLERK ODYSSEY/TRUST	SUPPLEMENTAL CLERK ISETS/SUPPORT	SUPPLEMENTAL PUBLIC DEFENDER SERVICES	PROBATION USERS FEES-ADULT	PROBATION USERS FEES - JUVENILE	CLERKS USER FEES
Cash and investments - beginning	\$ 1,127,369	\$ 585	\$ 87,144	\$ 21,436	\$ 21,289	\$ 11,514
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	135,878	5,138	152
Other receipts	3,073,917	347,886	54,381	-	-	11,235
Total receipts	3,073,917	347,886	54,381	135,878	5,138	11,387
Disbursements:						
Personal services	-	-	-	111,456	-	2,218
Supplies	-	-	-	522	-	-
Other services and charges	-	-	-	13,915	-	8,872
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,594,942	344,446	100,066	25	-	-
Total disbursements	2,594,942	344,446	100,066	125,918	-	11,090
Excess (deficiency) of receipts over (under) disbursements	478,975	3,440	(45,685)	9,960	5,138	297
Cash and investments - ending	\$ 1,606,344	\$ 4,025	\$ 41,459	\$ 31,396	\$ 26,427	\$ 11,811

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	PROSECUTOR USER FEES	ALCOHOL & DRUG USER FEES	COMMUNITY CORRECTION PROJECT INCOME	CIRCUIT COURT BAIL	SUPERIOR II BAIL FUND	SUPERIOR I BAIL AGENCY FUND	CIRCUIT COURT BAIL AGENCY FUND
Cash and investments - beginning	\$ 235,535	\$ 299,782	\$ 651,391	\$ 100	\$ 13,156	\$ 27,540	\$ 26,540
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	145,469	61,808	1,332,300	-	12,266	6,088	7,215
Other receipts	-	2,393	1,165	-	-	-	-
Total receipts	145,469	64,201	1,333,465	-	12,266	6,088	7,215
Disbursements:							
Personal services	1,316	58,223	546,771	-	-	5,943	-
Supplies	6,154	12,121	131,017	-	-	-	-
Other services and charges	15,880	3,121	323,476	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	42,652	-	24,379	-	-	-	-
Other disbursements	20,250	-	-	-	-	1,713	6,888
Total disbursements	86,252	73,465	1,025,643	-	-	7,656	6,888
Excess (deficiency) of receipts over (under) disbursements	59,217	(9,264)	307,822	-	12,266	(1,568)	327
Cash and investments - ending	\$ 294,752	\$ 290,518	\$ 959,213	\$ 100	\$ 25,422	\$ 25,972	\$ 26,867

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	S.H.A.P.E. PROGRAM PROJECT INCOME	2015 ECONOMIC DEVELOPMENT BND DISPUTE	AFTER HOUR DETAIL - SHERIFF DEPARTMENT	904101 SHERIFF DONATION FUND	DONATION INMATE WORKFORCE 2020	VICKI HARMON (PARK) DONATION FUND
Cash and investments - beginning	\$ 29,805	\$ 1,870,173	\$ -	\$ 21,244	\$ 696	\$ 9,213
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	7,955	-	-	2,263	-	-
Other receipts	8,170	88,294	62,972	-	530	425
Total receipts	16,125	88,294	62,972	2,263	530	425
Disbursements:						
Personal services	7,472	-	66,546	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	9,813	-	-	-	653	-
Total disbursements	17,285	-	66,546	-	653	-
Excess (deficiency) of receipts over (under) disbursements	(1,160)	88,294	(3,574)	2,263	(123)	425
Cash and investments - ending	\$ 28,645	\$ 1,958,467	\$ (3,574)	\$ 23,507	\$ 573	\$ 9,638

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	DARE PROGRAM	PARK DONATION-CHRISTMAS	Sheriff Donation	CASA DONATIONS	FAMILY RECOVERY COURT DONATIONS	EMS-DUKE ENERGY FOUNDATION GRANT
Cash and investments - beginning	\$ 128	\$ 25,487	\$ 100	\$ 35,706	\$ 1,169	\$ 1,700
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	10,679	-	12,236	-	11,000
Total receipts	-	10,679	-	12,236	-	11,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	5,444	779	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,436
Other disbursements	-	32,979	100	-	-	-
Total disbursements	-	32,979	100	5,444	779	1,436
Excess (deficiency) of receipts over (under) disbursements	-	(22,300)	(100)	6,792	(779)	9,564
Cash and investments - ending	\$ 128	\$ 3,187	\$ -	\$ 42,498	\$ 390	\$ 11,264

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	HTCU-WALMART GRANT	HEALTH DEPT ELKS DONATION	TIF CAPITAL PROJECTS(RDC)	SOLID WASTE - AUDITOR	SOLID WASTE - TREAS.	PROBATION HOME MONITORING
Cash and investments - beginning	\$ 758	\$ -	\$ 3,470,438	\$ 7,639	\$ 14,661	\$ 71,196
Receipts:						
Taxes	-	-	2,975,207	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	3,274
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	6,104	65,000	-	-	219,836
Total receipts	-	6,104	3,040,207	-	-	223,110
Disbursements:						
Personal services	-	-	-	-	-	194,911
Supplies	-	6,104	-	-	409	3,746
Other services and charges	-	-	287,869	-	-	4,500
Debt service - principal and interest	-	-	2,177,963	-	-	-
Capital outlay	-	-	15,000	281	1,103	-
Other disbursements	657	-	138,235	6,459	-	-
Total disbursements	657	6,104	2,619,067	6,740	1,512	203,157
Excess (deficiency) of receipts over (under) disbursements	(657)	-	421,140	(6,740)	(1,512)	19,953
Cash and investments - ending	\$ 101	\$ -	\$ 3,891,578	\$ 899	\$ 13,149	\$ 91,149

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	SOLID WASTE FEE-ASSESSOR	IDACS (E-911)	TMA AUDIT FUND	TREASURERS DEMAND & JUDGEMENTS	KNOX COUNTY DRUG COURT USER	COUNTY NON REVERT MED CO PAY
Cash and investments - beginning	\$ 8,694	\$ 5,409	\$ 289,283	\$ 345	\$ 42,821	\$ 1,345
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	3,500	-	280	-	89
Fines and forfeits	-	-	-	-	2,340	-
Other receipts	140	-	-	-	-	23,576
Total receipts	140	3,500	-	280	2,340	23,665
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,320	5,983	-	-	5,842	20,422
Total disbursements	5,320	5,983	-	-	5,842	20,422
Excess (deficiency) of receipts over (under) disbursements	(5,180)	(2,483)	-	280	(3,502)	3,243
Cash and investments - ending	\$ 3,514	\$ 2,926	\$ 289,283	\$ 625	\$ 39,319	\$ 4,588

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	NON-REVERTING ELECTION EQUIPMENT FUND	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	\$ 69,734	\$ 9,353	\$ 4,175	\$ 222,911	\$ 2,666	\$ 514
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	13,235	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	3,665	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,000	-	-	-	-
Total receipts	-	4,665	13,235	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	13,000	2,024	12,001	-	-	-
Total disbursements	13,000	2,024	12,001	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(13,000)	2,641	1,234	-	-	-
Cash and investments - ending	\$ 56,734	\$ 11,994	\$ 5,409	\$ 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, 2023

	CO HEALTH BIOTERRORISM	EMA PERFORMANCE GRANT	ELC GRANT	93.268 & 93.539 IMMUNIZATION	16.575 2019VOCA-CASA	93.268 IMMUNIZATION & VACCINES FOR CHILD
Cash and investments - beginning	\$ (2,000)	\$ 367	\$ (34,461)	\$ (58,647)	\$ (29,982)	\$ (1,869)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	12,000	-	50,000	8,516	199,052	78,797
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	50,131	-	-
Total receipts	12,000	-	50,000	58,647	199,052	78,797
Disbursements:						
Personal services	-	-	-	-	190,936	26,789
Supplies	-	-	-	630	-	3,464
Other services and charges	23,000	-	8,101	-	10,649	26,539
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	4,706	-	-	8,159
Total disbursements	23,000	-	12,807	630	201,585	64,951
Excess (deficiency) of receipts over (under) disbursements	(11,000)	-	37,193	58,017	(2,533)	13,846
Cash and investments - ending	\$ (13,000)	\$ 367	\$ 2,732	\$ (630)	\$ (32,515)	\$ 11,977

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	PUBLIC HEALTH EMERGENCY RESPONSE	16,738 JAG SHERIFF GRANT	93,788 IN STATE OPIOID RESPONSE 3	93,568 FOSTER CARE-TITLE IV-E	97,047 EMA PRE-DISASTER MITIGATION	ARP CORONAVIRUS LOCAL FISCAL RECOVERY FU
Cash and investments - beginning	\$ 320,922	\$ -	\$ -	\$ -	\$ -	\$ 6,793,841
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	55,000	44,644	166,800	8,871	19,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	2,400	-	-	3,800
Total receipts	55,000	44,644	169,200	8,871	19,000	3,800
Disbursements:						
Personal services	10,250	-	109,231	-	-	2,139,040
Supplies	27,639	-	1,069	-	-	500,000
Other services and charges	49,392	-	-	-	-	804,456
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	601,230
Other disbursements	40,000	44,644	-	-	19,000	-
Total disbursements	127,281	44,644	110,300	-	19,000	4,044,726
Excess (deficiency) of receipts over (under) disbursements	(72,281)	-	58,900	8,871	-	(4,040,926)
Cash and investments - ending	\$ 248,641	\$ -	\$ 58,900	\$ 8,871	\$ -	\$ 2,752,915

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	ARP CORONAVIRUS STATE FISCAL RECOVERY FU	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	\$ -	\$ 50,000	\$ -	\$ 12,642	\$ -	\$ 24,503
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	68,925	50,000	1,063,665	-	40,546	11,315
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	68,925	50,000	1,063,665	-	40,546	11,315
Disbursements:						
Personal services	52,921	-	-	-	38,027	9,599
Supplies	3,082	-	-	131	-	-
Other services and charges	6,200	-	-	1,633	-	20,148
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	1,458	-	-
Other disbursements	-	-	1,063,665	424	-	-
Total disbursements	62,203	-	1,063,665	3,646	38,027	29,747
Excess (deficiency) of receipts over (under) disbursements	6,722	50,000	-	(3,646)	2,519	(18,432)
Cash and investments - ending	\$ 6,722	\$ 100,000	\$ -	\$ 8,996	\$ 2,519	\$ 6,071

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	WHITE RIVER VALLEY DRUG TASK FORCE	PROSLINK IMPLEMENTATION PROJ	DISASTER PUBLIC ASSISTANCE	2011 HOMELAND SECURITY GRANT	COURT INTERPRETER GRANT	2020COURT RECIDIVISM REDUCTION
Cash and investments - beginning	\$ 670	\$ 2,496	\$ 1,142	\$ 210	\$ -	\$ 14,268
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	55	5,345
Total disbursements	-	-	-	-	55	5,345
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	(55)	(5,345)
Cash and investments - ending	\$ 670	\$ 2,496	\$ 1,142	\$ 210	\$ (55)	\$ 8,923

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	PROBLEM-SOLVING COURT GRANT	COURT RECIDIVISM REDUCTION GRANT	CASA-UNITED WAY	BJA DRUG COURT ENHANCEMENT GRANT	FAMILY RECOVERY COURT GRANT	UNITED WAY GRANT -FAMILY RECOVERY COURT
Cash and investments - beginning	\$ 8,000	\$ (1,865)	\$ 2,002	\$ (25,065)	\$ 78,937	\$ 359
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	10,000	105,813	-	87,301	193,416	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,865	8,000	20,145	195	5,000
Total receipts	10,000	107,678	8,000	107,446	193,611	5,000
Disbursements:						
Personal services	-	72,276	-	71,299	89,941	-
Supplies	-	-	-	-	2,342	-
Other services and charges	-	46,484	-	11,082	10,625	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	2,928	-	9,101	3,321
Total disbursements	-	118,760	2,928	82,381	112,009	3,321
Excess (deficiency) of receipts over (under) disbursements	10,000	(11,082)	5,072	25,065	81,602	1,679
Cash and investments - ending	\$ 18,000	\$ (12,947)	\$ 7,074	\$ -	\$ 160,539	\$ 2,038

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	HIGH TECH CRIMES UNIT GRANT	CASA - WELLNESS GRANT	FRC PROBLEM-SOLVING COURT GRANT	IN LOCAL BODY CAMERA GRANT	FAMILY COURT GRANT PROGRAM	Totals
Cash and investments - beginning	\$ (6,104)	\$ 12,961	\$ -	\$ -	\$ -	\$ 49,227,883
Receipts:						
Taxes	-	-	-	-	-	66,587,540
Licenses and permits	-	-	-	-	-	114,390
Intergovernmental receipts	194,955	18,000	10,000	14,000	7,500	33,561,718
Charges for services	-	-	-	-	-	3,557,823
Fines and forfeits	-	-	-	-	-	2,026,420
Other receipts	18	-	-	-	-	27,002,688
Total receipts	194,973	18,000	10,000	14,000	7,500	132,850,579
Disbursements:						
Personal services	154,270	12,506	-	-	-	17,460,592
Supplies	8,416	-	-	-	-	4,367,079
Other services and charges	23,055	17,870	720	-	-	10,139,449
Debt service - principal and interest	-	-	-	-	-	3,063,201
Capital outlay	38,098	-	-	14,000	-	12,346,265
Other disbursements	-	-	-	-	422	92,374,221
Total disbursements	223,839	30,376	720	14,000	422	139,750,807
Excess (deficiency) of receipts over (under) disbursements	(28,866)	(12,376)	9,280	-	7,078	(6,900,228)
Cash and investments - ending	\$ (34,970)	\$ 585	\$ 9,280	\$ -	\$ 7,078	\$ 42,327,655

KNOX COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

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 - Jail Improvements	\$ 1,827,000	04/19/22	01/15/45
CATERPILLAR	2020 140-15 Motor Grader	28,731	10/14/20	10/14/25
CATERPILLAR	2020 140-15 Motor Grader	28,731	10/14/20	10/14/25
Caterpillar	2019 Wheeled Excavator	35,364	03/27/19	03/27/24
Fifth Third Bank	Enhanced E911 Lease	90,172	03/06/18	04/01/28
JOHN DEERE	2023 524 P-TIER WHEEL LOADER	32,606	12/01/23	12/31/29
JOHN DEERE	2023 190GW WHEELED EXCAVATOR	43,801	08/01/23	08/31/29
JOHN DEERE	2023 190GW WHEELED EXCAVATOR	43,801	08/01/23	08/31/29
JOHN DEERE	2022 770G MOTOR GRADER	<u>30,811</u>	08/30/22	08/30/28
Total governmental activities		<u>2,161,017</u>		
Total of annual lease payments		<u>\$ 2,161,017</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	<u>\$ 24,345,000</u>	<u>\$ 1,270,000</u>
Totals		<u>\$ 24,345,000</u>	<u>\$ 1,270,000</u>

KNOX COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2023

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 2,160,100
Buildings	6,104,900
Machinery, equipment, and vehicles	<u>3,682,572</u>
Total governmental activities	<u>11,947,572</u>
Total capital assets	<u>\$ 11,947,572</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/>.