

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

FINANCIAL STATEMENT AUDIT REPORT

OF

KNOX COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
08/11/2022

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|---------------------------------|--|
| County Auditor | Micheal P. Morris | 01-01-21 to 12-31-22 |
| County Treasurer | Cendy Joslin | 01-01-21 to 12-31-22 |
| Clerk of the Circuit Court | David Shelton | 01-01-21 to 12-31-22 |
| County Sheriff | Doug Vantlin | 01-01-21 to 12-31-22 |
| County Recorder | Lisa Clark-Benock | 01-01-21 to 12-31-22 |
| President of the Board of County Commissioners | Trent Hinkle Kellie Streeter | 01-01-21 to 12-31-21 01-01-22 to 12-31-22 |
| President of the County Council | Robert Lechner Harry Nolting | 01-01-21 to 12-31-21 01-01-22 to 12-31-22 |



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, 2021, 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 December 31, 2021, 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 December 31, 2021, 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)

Management's Responsibilities 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 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 Payables and Receivables and 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 opinion on the basic financial statement does 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 28, 2022, 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 28, 2022

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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, 2021

| Fund | Cash and Investments | | | Cash and Investments 12-31-21 |
|--|----------------------|---------------|---------------|----------------------------------|
| | 01-01-21 | Receipts | Disbursements | |
| General | \$ 350,863 | \$ 23,046,358 | \$ 21,811,366 | \$ 1,585,855 |
| Accident Report | 3,410 | 167 | - | 3,577 |
| Bid Deposits and Bonds Holding | 3,169 | 15,159 | 15,159 | 3,169 |
| CEDIT County Share | 2,246,837 | 2,302,426 | 1,472,465 | 3,076,798 |
| City and Town Court Costs | 35,627 | 11,810 | - | 47,437 |
| Clerk's Records Perpetuation | 31,585 | 32,116 | 12,209 | 51,492 |
| Community Transition Program | 119,806 | 8,925 | 373 | 128,358 |
| Congressional School Interest | 27,967 | - | 5,114 | 22,853 |
| Congressional School Principal | 42,619 | - | - | 42,619 |
| Prisoner Reimbursement For Incarceration | 746,484 | 1,180,363 | 844,344 | 1,082,503 |
| Sales Disclosure - County Share | 40,127 | 6,980 | - | 47,107 |
| Cumulative Bridge | 837,002 | 633,748 | 575,995 | 894,755 |
| Cumulative Capital Development | 498,938 | 334,628 | 305,263 | 528,303 |
| Cumulative Drainage | 1,042,504 | 508,267 | 364,780 | 1,185,991 |
| Drug Free Community | 207,053 | 15,690 | 22,683 | 200,060 |
| Firearms Training | 2,183 | 9,200 | 11,383 | - |
| General Drain Improvement | 164,115 | 16,428 | 11,793 | 168,750 |
| Health | 47,467 | 734,376 | 468,575 | 313,268 |
| Identification Security Protection | 43,424 | 7,277 | - | 50,701 |
| Landfill Closure and Post Closure | 29,339 | 61 | - | 29,400 |
| Levy Excess | 28,720 | - | 28,720 | - |
| Local Health Maintenance | 30,440 | 33,140 | 24,275 | 39,305 |
| Local Road and Street | 1,025,936 | 539,801 | 529,443 | 1,036,294 |
| Motor Vehicle Highway Restricted | 650,349 | 2,053,343 | 1,962,039 | 741,653 |
| Misdemeanant | 63,035 | 29,132 | 30,534 | 61,633 |
| Motor Vehicle Highway | 187,927 | 3,426,849 | 3,023,307 | 591,469 |
| Park Nonreverting Capital | 39,518 | 2,715 | 42,225 | 8 |
| Park Nonreverting Operating | 139,710 | 94,621 | 93,744 | 140,587 |
| Planning and Zoning Impact | 47,100 | 134,312 | 137,747 | 43,665 |
| Plat Book | 14,157 | 18,100 | 4,699 | 27,558 |
| Rainy Day | 4,914,489 | 6,599,963 | 6,524,987 | 4,989,465 |
| Recorder's Records Perpetuation | 110,490 | 143,488 | 72,083 | 181,895 |
| Sex and Violent Offender Administration | - | 1,584 | - | 1,584 |
| Solid Waste User Fees | 3,316 | 145,666 | 162,731 | (13,749) |
| Surplus Tax | 103,511 | 94,411 | 71,235 | 126,687 |
| Surveyor's Corner Perpetuation | 73,461 | 36,321 | 21,026 | 88,756 |
| Tax Sale Redemption | 178,972 | 190,239 | 190,569 | 178,642 |
| Tax Sale Surplus | 636,053 | 406,402 | 224,342 | 818,113 |
| Local Health Department Trust Account | 51,738 | 22,332 | 6,749 | 67,321 |
| Guardian Ad Litem | 1,832 | - | - | 1,832 |
| GAL/CASA | 26,505 | 91,169 | 62,488 | 55,186 |
| Auditors Ineligible Deductions | 10,963 | - | - | 10,963 |
| County Elected Officials Training | 34,979 | 7,278 | 2,193 | 40,064 |
| Park and Recreation | 102,331 | 362,585 | 411,142 | 53,774 |
| County Offender Transportation Fund | - | 712 | - | 712 |
| Statewide 911 | 707,912 | 530,795 | 522,633 | 716,074 |
| Reassessment | 638,282 | 55 | 585,592 | 52,745 |
| LIT Correctional/Rehabilitation Facilities | 1,594,974 | 1,727,320 | 1,176,762 | 2,145,532 |
| Adult Probation Administrative | 5,692 | 29,378 | - | 35,070 |
| Drug Buy Money | 20,943 | 13,733 | - | 34,676 |
| K-9 | 2,748 | - | 1,366 | 1,382 |
| TIF Capital Projects | 1,721,595 | 3,415,612 | 2,655,478 | 2,481,729 |
| Self-Insurance | 1,804,361 | 3,817,490 | 3,775,556 | 1,846,295 |
| Payroll Clearing | (12,689) | 92,583 | 102,116 | (22,222) |
| Payroll Withholding - Federal | 906 | 735,439 | 735,276 | 1,069 |
| Payroll Withholding - FICA & Medicare | 107 | 1,589,596 | 1,588,819 | 884 |
| Payroll Withholding - PERF | 25,007 | 1,197,645 | 1,190,277 | 32,375 |
| Payroll Withholding - State | (83) | 452,188 | 452,274 | (169) |
| Settlement | - | 48,806,070 | 48,806,070 | - |
| CVET Agency | - | 370,748 | 370,748 | - |
| Financial Institution Tax | - | 651,516 | 651,516 | - |
| State Fines and Forfeitures | 1,675 | 4,696 | 6,176 | 195 |
| Infraction Judgements | 908 | 30,767 | 28,471 | 3,204 |
| Special Death Benefit | 90 | 2,235 | 2,160 | 165 |
| Sales Disclosure - State Share | 675 | 6,980 | 6,915 | 740 |
| Coroners Training & Con't Education | 1,211 | 7,006 | 7,702 | 515 |
| Interstate Compact - State Share | - | 688 | 625 | 63 |
| Mortgage Recording Fees - State Share | 323 | 3,854 | 3,888 | 289 |
| Sex and Violent Offender Admin - State | - | 177 | 151 | 26 |
| Child Restraint Violation Fines | 25 | 125 | 150 | - |
| Inheritance Tax | 116,465 | 7 | 116,472 | - |
| Education Plate Fees Agency | - | 731 | 731 | - |
| Riverboat Revenue Sharing | - | 227,447 | 227,447 | - |
| Innkeepers Tax Collections | 75,982 | 473,308 | 477,708 | 71,582 |
| LIT Certified Shares | - | 5,496,373 | 5,496,373 | - |
| LIT Economic Development | - | 3,664,249 | 3,664,249 | - |
| 93.563 Prosecutor PCA | 4,773 | 2,478 | 1,865 | 5,386 |

KNOX COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

| Fund | Cash and Investments | | | Cash and Investments |
|--|----------------------|-----------|---------------|----------------------|
| | 01-01-21 | Receipts | Disbursements | 12-31-21 |
| 93.563 Title IV-D Incentive | 81,402 | 11,416 | 25,833 | 66,985 |
| 93.563 Prosecutor IV-D Incentive-Post Oct '99 | 10,289 | 17,172 | 18,102 | 9,359 |
| 93.563 Clerk IV-D Incentive-Post Oct '99 | 124,811 | 11,416 | 60,324 | 75,903 |
| CEDIT Special Legislation | 25,251 | - | 25,251 | - |
| COIT County Distributed Shares | 2,601,998 | - | 2,601,998 | - |
| Pre-Trial Diversion Fund | 4,086 | - | - | 4,086 |
| 2015 Economic Development Bonds Dispute Resolution | 1,859,618 | 383 | - | 1,860,001 |
| Knox County Law Enforcement Fund | 175 | - | - | 175 |
| Park Donation-Christmas | 6,910 | 28,180 | 8,318 | 26,772 |
| Homestead Credit Rebate | 30,173 | - | - | 30,173 |
| MADD - Mothers Against Drunk Drivers | 3,525 | - | - | 3,525 |
| Community Corrections Grant 2020 | 30,128 | - | 30,118 | 10 |
| Community Corrections Grant 2021 | 1 | 655,637 | 633,180 | 22,458 |
| NK Waste Water Plan Grant | 423 | - | - | 423 |
| Supplemental After Settlement | 1,484,097 | 1,364,020 | 1,484,097 | 1,364,020 |
| Supplemental Sheriff's Inmate Trust | 18,690 | 852,051 | 833,906 | 36,835 |
| Supplemental Sheriff Commissary | 286,440 | 777,779 | 550,516 | 513,703 |
| Supplemental Sheriff Buy Money | 275 | - | - | 275 |
| Supplemental Clerk Odyssey/Trust | 848,721 | 2,505,529 | 2,134,137 | 1,220,113 |
| Supplemental Clerk ISETS Support | 8,400 | 518,173 | 518,681 | 7,892 |
| Supplemental Public Defender Services | 92,706 | 38,152 | 41,772 | 89,086 |
| Landfill | 1,524 | - | 1,524 | - |
| Probation Users Fees - Adult | 11,284 | 123,095 | 104,438 | 29,941 |
| Probation Users Fees - Juvenile | 13,207 | 4,650 | 2,542 | 15,315 |
| Clerks User Fees | 10,622 | 8,477 | 7,524 | 11,575 |
| Prosecutor User Fees | 8,021 | 138,499 | 30,285 | 116,235 |
| Alcohol & Drug User Fees | 275,955 | 74,834 | 57,216 | 293,573 |
| Community Correction Project Income | 351,148 | 995,728 | 887,953 | 458,923 |
| Circuit Court Bail | 100 | - | - | 100 |
| Superior II Bail Fund | 7,320 | 7,439 | 6,173 | 8,586 |
| Superior I Bail Agency Fund | 27,967 | 4,220 | 8,122 | 24,065 |
| Circuit Court Bail Agency Fund | 32,470 | 3,500 | 3,850 | 32,120 |
| S.H.A.P.E. Program Project Income | 5,901 | 26,835 | 9,218 | 23,518 |
| 904101 Sheriff Donation Fund | 17,824 | 1,348 | - | 19,172 |
| Donation Inmate Workforce 2020 | 496 | - | - | 496 |
| Vicki Harmon (Park) Donation Fund | 1,229 | 300 | - | 1,529 |
| DARE Program | 128 | - | - | 128 |
| Special Non-Reverting Fund | - | 39,174 | 115,099 | (75,925) |
| Sheriff Unrestricted Donations | 100 | - | - | 100 |
| CASA Donations | 42,684 | 6,668 | 543 | 48,809 |
| Family Recovery Court Donations | 5,070 | - | 2,487 | 2,583 |
| Solid Waste - Auditor | 301 | 2,701 | 355 | 2,647 |
| Solid Waste - Treasurer | 7,345 | 2,701 | 2,253 | 7,793 |
| Probation Home Monitoring | 97,599 | 279,838 | 377,437 | - |
| In Lieu of Road Bond | 6,864 | - | 6,864 | - |
| Solid Waste Fee - Assessor | 13,428 | 2,702 | - | 16,130 |
| Surplus Dog Tax Fund | 2,302 | - | 2,302 | - |
| Health Clinic | 255 | - | 255 | - |
| IDACS (E-911) | 8,467 | 3,999 | 4,404 | 8,062 |
| Infraction Judgements | 1,225 | - | 1,225 | - |
| Hazardous Substance Response | 276 | - | 276 | - |
| PTRC & "HC" Holding Fund | 80 | - | 80 | - |
| Victim Assistant | 103 | - | 103 | - |
| Superior Court Group Home | 500 | - | 500 | - |
| TMA Audit Fund | 277,371 | 11,912 | - | 289,283 |
| Treasurers Demand & Judgements | 85 | 235 | 275 | 45 |
| Adult Protective Service | 11,450 | - | 11,450 | - |
| Knox County Drug Court User | 26,002 | 14,698 | 4,579 | 36,121 |
| County Non Revert Med Co Pay | 4,781 | 24,811 | 22,047 | 7,545 |
| Non-Reverting Election Equipment Fund | 42,384 | 46,988 | 26,818 | 62,554 |
| Non-Reverting Health Fines and Fees | 22,978 | 18,749 | 37,014 | 4,713 |
| Non-Reverting Supplemental Drain | - | 7,500 | 5,350 | 2,150 |
| Hillcrest Ins Settlement 2006 | 222,911 | - | - | 222,911 |
| DUI Task Force 2011 | 2,666 | - | - | 2,666 |
| Victims Assistance Grant | 514 | - | - | 514 |
| Co Health Bioterrorism | 1,895 | 8,000 | 12,895 | (3,000) |
| EMA Performance Grant | 7,514 | - | 7,147 | 367 |
| ELC Grant | - | 26,808 | 12,255 | 14,553 |
| 93.268 & 93.539 Immunization | (1,383) | 685 | 39,974 | (40,672) |
| 93.758 PHS Block Grant | (215) | - | - | (215) |
| 93.912 HRSA-RCORP | 20,576 | - | 20,576 | - |
| 16.575 2019 VOCA-CASA | (47,949) | 164,864 | 232,888 | (115,973) |
| 93.788 Opioid STR | 8,000 | - | 550 | 7,450 |
| 93.788 SEQ Intercept Model | 60,000 | 60,000 | - | 120,000 |
| 93.268 Immunization & Vaccines for Children | - | 13,512 | 71,255 | (57,743) |
| State Admin CDBG Program | - | 150,728 | 150,728 | - |
| CARES Act COVID-19 Relief & Epidemiology | 33,222 | 50,000 | 83,222 | - |

KNOX COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

| Fund | Cash and Investments 01-01-21 | Receipts | Disbursements | Cash and Investments 12-31-21 |
|---|-------------------------------------|-----------------------|-----------------------|-------------------------------------|
| Cares Act 2020 Election | - | 8,010 | 8,010 | - |
| Cares Act Courtst BIS Recording System | (47,008) | 81,693 | 34,685 | - |
| ARP Coronavirus Local Fiscal Recovery | - | 3,553,978 | - | 3,553,978 |
| VanGo Grant | - | 690,020 | 690,020 | - |
| Local Emergency Planning Grant | 12,732 | 5,966 | 4,186 | 14,512 |
| Communication Correction Grant | 3,906 | - | 3,906 | - |
| IN Criminal Justice Institute | (3,530) | 39,660 | 54,490 | (18,360) |
| Operation Pull Over | 22,820 | 8,346 | 8,044 | 23,122 |
| 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 |
| Court Interpreter Grant | 180 | - | 180 | - |
| 2020 Court Recidivism Reduction | 4,564 | 1 | 2,647 | 1,918 |
| Court Recidivism Reduction Grant | (10,702) | 84,075 | 75,238 | (1,865) |
| CASA-United Way | 3,895 | 5,000 | 6,639 | 2,256 |
| BJA Drug Court Enhancement Grant | (24,671) | 105,359 | 104,776 | (24,088) |
| Family Recovery Court Grant | 84,240 | 57,490 | 99,977 | 41,753 |
| United Way Grant Family Recovery Court | 500 | - | 141 | 359 |
| COVID-19 Response Program | - | 120,000 | 120,000 | - |
| Justice Partners Addiction Response Grant | - | 107,690 | 107,645 | 45 |
| Totals | <u>\$ 30,922,093</u> | <u>\$ 130,622,825</u> | <u>\$ 124,862,214</u> | <u>\$ 36,682,704</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; 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.

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

KNOX COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 were Payroll Clearing, Payroll Withholding - State, Solid Waste User Fees, and Special Non-Reverting Fund were a result of the reimbursements for expenditures not received by December 31, 2021.

Note 8. Subsequent Events

The County was awarded \$7,107,956 from the American Rescue Plan Act of 2021. The first distribution of these funds was received by the County during 2021, in the amount of \$3,553,978, and the second distribution was received on June 9, 2022, for the same amount.

REQUIRED SUPPLEMENTARY INFORMATION

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

| | 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 | \$ 350,863 | \$ 3,410 | \$ 3,169 | \$ 2,246,837 | \$ 35,627 | \$ 31,585 | \$ 119,806 |
| Receipts: | | | | | | | |
| Taxes | 11,047,193 | - | - | 1,929,551 | - | - | - |
| Licenses and permits | 65,498 | - | - | - | - | - | - |
| Intergovernmental receipts | 1,051,283 | - | - | 338,071 | - | - | 8,925 |
| Charges for services | 1,010,990 | - | - | - | - | - | - |
| Fines and forfeits | 121,779 | 167 | 15,159 | 700 | 11,810 | - | - |
| Other receipts | 9,749,615 | - | - | 34,104 | - | 32,116 | - |
| Total receipts | 23,046,358 | 167 | 15,159 | 2,302,426 | 11,810 | 32,116 | 8,925 |
| Disbursements: | | | | | | | |
| Personal services | 10,590,802 | - | - | - | - | 1,981 | - |
| Supplies | 1,184,214 | - | - | - | - | 10,228 | - |
| Other services and charges | 3,728,268 | - | - | 772,854 | - | - | 373 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | 195,858 | - | - | 699,611 | - | - | - |
| Other disbursements | 6,112,224 | - | 15,159 | - | - | - | - |
| Total disbursements | 21,811,366 | - | 15,159 | 1,472,465 | - | 12,209 | 373 |
| Excess (deficiency) of receipts over disbursements | 1,234,992 | 167 | - | 829,961 | 11,810 | 19,907 | 8,552 |
| Cash and investments - ending | \$ 1,585,855 | \$ 3,577 | \$ 3,169 | \$ 3,076,798 | \$ 47,437 | \$ 51,492 | \$ 128,358 |

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

| | 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 | \$ 27,967 | \$ 42,619 | \$ 746,484 | \$ 40,127 | \$ 837,002 | \$ 498,938 | \$ 1,042,504 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | 442,583 | 328,525 | 507,256 |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 146,129 | 6,103 | - |
| Charges for services | - | - | 1,176,463 | 6,980 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | 3,900 | - | 45,036 | - | 1,011 |
| Total receipts | - | - | 1,180,363 | 6,980 | 633,748 | 334,628 | 508,267 |
| Disbursements: | | | | | | | |
| Personal services | - | - | 159,480 | - | 261,547 | - | - |
| Supplies | - | - | 269,666 | - | 76,721 | - | - |
| Other services and charges | - | - | 152,845 | - | 109,912 | - | 334,853 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | 138,464 | - | 127,815 | - | - |
| Other disbursements | 5,114 | - | 123,889 | - | - | 305,263 | 29,927 |
| Total disbursements | 5,114 | - | 844,344 | - | 575,995 | 305,263 | 364,780 |
| Excess (deficiency) of receipts over disbursements | (5,114) | - | 336,019 | 6,980 | 57,753 | 29,365 | 143,487 |
| Cash and investments - ending | \$ 22,853 | \$ 42,619 | \$ 1,082,503 | \$ 47,107 | \$ 894,755 | \$ 528,303 | \$ 1,185,991 |

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

| | Drug Free Community | Firearms Training | General Drain Improvement | Health | Identification Security Protection | Landfill Closure and Post Closure | Levy Excess |
|---|---------------------------|----------------------|---------------------------------|------------|--|---|----------------|
| Cash and investments - beginning | \$ 207,053 | \$ 2,183 | \$ 164,115 | \$ 47,467 | \$ 43,424 | \$ 29,339 | \$ 28,720 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | 226,778 | - | - | - |
| Licenses and permits | - | - | - | 153,691 | - | - | - |
| Intergovernmental receipts | - | - | - | 21,688 | - | - | - |
| Charges for services | - | - | - | 232,004 | 7,277 | - | - |
| Fines and forfeits | 13,690 | 9,200 | - | - | - | - | - |
| Other receipts | 2,000 | - | 16,428 | 100,215 | - | 61 | - |
| Total receipts | 15,690 | 9,200 | 16,428 | 734,376 | 7,277 | 61 | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | 327,428 | - | - | - |
| Supplies | - | - | - | 7,786 | - | - | - |
| Other services and charges | 3,107 | - | - | 33,346 | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 19,576 | 11,383 | 11,793 | 100,015 | - | - | 28,720 |
| Total disbursements | 22,683 | 11,383 | 11,793 | 468,575 | - | - | 28,720 |
| Excess (deficiency) of receipts over disbursements | (6,993) | (2,183) | 4,635 | 265,801 | 7,277 | 61 | (28,720) |
| Cash and investments - ending | \$ 200,060 | \$ - | \$ 168,750 | \$ 313,268 | \$ 50,701 | \$ 29,400 | \$ - |

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

| | Local Health Maintenance | Local Road and Street | Motor Vehicle Highway Restricted | Misdemeanant | Motor Vehicle Highway | Park Nonreverting Capital | Park Nonreverting Operating |
|--|--------------------------------|--------------------------------|---|--------------|-----------------------------|---------------------------------|-----------------------------------|
| Cash and investments - beginning | \$ 30,440 | \$ 1,025,936 | \$ 650,349 | \$ 63,035 | \$ 187,927 | \$ 39,518 | \$ 139,710 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | 33,140 | 518,391 | 2,035,293 | 27,832 | 3,396,668 | - | - |
| Charges for services | - | 9,000 | - | - | - | - | 94,621 |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | 12,410 | 18,050 | 1,300 | 30,181 | 2,715 | - |
| Total receipts | 33,140 | 539,801 | 2,053,343 | 29,132 | 3,426,849 | 2,715 | 94,621 |
| Disbursements: | | | | | | | |
| Personal services | 21,126 | - | 304,890 | 30,534 | 1,227,465 | - | - |
| Supplies | 3,149 | 319,360 | 1,029,992 | - | 293,428 | - | 9,851 |
| Other services and charges | - | 210,083 | 464,068 | - | 1,486,453 | - | 41,438 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | 163,089 | - | 15,961 | - | 6,582 |
| Other disbursements | - | - | - | - | - | 42,225 | 35,873 |
| Total disbursements | 24,275 | 529,443 | 1,962,039 | 30,534 | 3,023,307 | 42,225 | 93,744 |
| Excess (deficiency) of receipts over disbursements | 8,865 | 10,358 | 91,304 | (1,402) | 403,542 | (39,510) | 877 |
| Cash and investments - ending | \$ 39,305 | \$ 1,036,294 | \$ 741,653 | \$ 61,633 | \$ 591,469 | \$ 8 | \$ 140,587 |

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

| | 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 | \$ 47,100 | \$ 14,157 | \$ 4,914,489 | \$ 110,490 | \$ - | \$ 3,316 | \$ 103,511 |
| Receipts: | | | | | | | |
| Taxes | 98,757 | - | - | - | - | - | 94,411 |
| Licenses and permits | 26,110 | - | - | - | - | - | - |
| Intergovernmental receipts | 9,445 | - | - | - | - | - | - |
| Charges for services | - | - | - | 143,488 | - | - | - |
| Fines and forfeits | - | 18,100 | - | - | 1,584 | - | - |
| Other receipts | - | - | 6,599,963 | - | - | 145,666 | - |
| Total receipts | 134,312 | 18,100 | 6,599,963 | 143,488 | 1,584 | 145,666 | 94,411 |
| Disbursements: | | | | | | | |
| Personal services | 115,252 | 4,699 | - | 33,143 | - | 162,731 | - |
| Supplies | 2,178 | - | - | - | - | - | - |
| Other services and charges | 19,890 | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | 427 | - | - | - | - | - | - |
| Other disbursements | - | - | 6,524,987 | 38,940 | - | - | 71,235 |
| Total disbursements | 137,747 | 4,699 | 6,524,987 | 72,083 | - | 162,731 | 71,235 |
| Excess (deficiency) of receipts over disbursements | (3,435) | 13,401 | 74,976 | 71,405 | 1,584 | (17,065) | 23,176 |
| Cash and investments - ending | \$ 43,665 | \$ 27,558 | \$ 4,989,465 | \$ 181,895 | \$ 1,584 | \$ (13,749) | \$ 126,687 |

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

| | Surveyor's Corner Perpetuation | Tax Sale Redemption | Tax Sale Surplus | Local Health Department Trust Account | Guardian Ad Litem | GAL/CASA | Auditors Ineligible Deductions |
|--|--------------------------------------|---------------------------|------------------------|---|-------------------------|-----------|--------------------------------------|
| Cash and investments - beginning | \$ 73,461 | \$ 178,972 | \$ 636,053 | \$ 51,738 | \$ 1,832 | \$ 26,505 | \$ 10,963 |
| Receipts: | | | | | | | |
| Taxes | - | 190,239 | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | 22,332 | - | 91,169 | - |
| Charges for services | 36,321 | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | 406,402 | - | - | - | - |
| Total receipts | 36,321 | 190,239 | 406,402 | 22,332 | - | 91,169 | - |
| Disbursements: | | | | | | | |
| Personal services | 20,371 | - | - | 2,335 | - | 47,836 | - |
| Supplies | - | - | - | 1,297 | - | 2,572 | - |
| Other services and charges | 655 | 84,173 | - | 3,117 | - | 10,521 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | 1,154 | - |
| Other disbursements | - | 106,396 | 224,342 | - | - | 405 | - |
| Total disbursements | 21,026 | 190,569 | 224,342 | 6,749 | - | 62,488 | - |
| Excess (deficiency) of receipts over disbursements | 15,295 | (330) | 182,060 | 15,583 | - | 28,681 | - |
| Cash and investments - ending | \$ 88,756 | \$ 178,642 | \$ 818,113 | \$ 67,321 | \$ 1,832 | \$ 55,186 | \$ 10,963 |

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

| | County Elected Officials Training | Park and Recreation | County Offender Transportation Fund | Statewide 911 | Reassessment | LIT Correctional/Rehabilitation Facilities |
|---|--|---------------------------|--|------------------|--------------|--|
| Cash and investments - beginning | \$ 34,979 | \$ 102,331 | \$ - | \$ 707,912 | \$ 638,282 | \$ 1,594,974 |
| Receipts: | | | | | | |
| Taxes | - | 285,301 | - | - | - | 1,727,320 |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | 27,284 | - | - | - | - |
| Charges for services | - | - | - | 501,037 | - | - |
| Fines and forfeits | - | - | 712 | - | - | - |
| Other receipts | 7,278 | 50,000 | - | 29,758 | 55 | - |
| Total receipts | 7,278 | 362,585 | 712 | 530,795 | 55 | 1,727,320 |
| Disbursements: | | | | | | |
| Personal services | - | 247,276 | - | 222,210 | 39,754 | - |
| Supplies | - | 47,482 | - | 5,000 | 1,132 | - |
| Other services and charges | - | 49,949 | - | 295,423 | 540,323 | 405,727 |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | 16,435 | - | - | 4,383 | - |
| Other disbursements | 2,193 | 50,000 | - | - | - | 771,035 |
| Total disbursements | 2,193 | 411,142 | - | 522,633 | 585,592 | 1,176,762 |
| Excess (deficiency) of receipts over disbursements | 5,085 | (48,557) | 712 | 8,162 | (585,537) | 550,558 |
| Cash and investments - ending | \$ 40,064 | \$ 53,774 | \$ 712 | \$ 716,074 | \$ 52,745 | \$ 2,145,532 |

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

| | Adult Probation Administrative | Drug Buy Money | K-9 | TIF Capital Projects | Self-Insurance | Payroll Clearing | Payroll Withholding - Federal |
|---|--------------------------------------|----------------------|----------|----------------------------|----------------|---------------------|--|
| Cash and investments - beginning | \$ 5,692 | \$ 20,943 | \$ 2,748 | \$ 1,721,595 | \$ 1,804,361 | \$ (12,689) | \$ 906 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | 3,350,612 | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | 29,378 | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | 13,733 | - | 65,000 | 3,817,490 | 92,583 | 735,439 |
| Total receipts | 29,378 | 13,733 | - | 3,415,612 | 3,817,490 | 92,583 | 735,439 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | 1,366 | 203,843 | 3,775,556 | - | - |
| Debt service - principal and interest | - | - | - | 1,777,444 | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | 674,191 | - | 102,116 | 735,276 |
| Total disbursements | - | - | 1,366 | 2,655,478 | 3,775,556 | 102,116 | 735,276 |
| Excess (deficiency) of receipts over disbursements | 29,378 | 13,733 | (1,366) | 760,134 | 41,934 | (9,533) | 163 |
| Cash and investments - ending | \$ 35,070 | \$ 34,676 | \$ 1,382 | \$ 2,481,729 | \$ 1,846,295 | \$ (22,222) | \$ 1,069 |

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

| | Payroll Withholding - FICA & Medicare | Payroll Withholding - PERF | Payroll Withholding - State | Settlement | CVET Agency | Financial Institution Tax | State Fines and Forfeitures |
|---|---|-------------------------------------|--------------------------------------|------------|----------------|---------------------------------|--------------------------------------|
| Cash and investments - beginning | \$ 107 | \$ 25,007 | \$ (83) | \$ - | \$ - | \$ - | \$ 1,675 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | 48,806,070 | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 370,748 | 651,516 | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | 4,696 |
| Other receipts | 1,589,596 | 1,197,645 | 452,188 | - | - | - | - |
| Total receipts | 1,589,596 | 1,197,645 | 452,188 | 48,806,070 | 370,748 | 651,516 | 4,696 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 1,588,819 | 1,190,277 | 452,274 | 48,806,070 | 370,748 | 651,516 | 6,176 |
| Total disbursements | 1,588,819 | 1,190,277 | 452,274 | 48,806,070 | 370,748 | 651,516 | 6,176 |
| Excess (deficiency) of receipts over disbursements | 777 | 7,368 | (86) | - | - | - | (1,480) |
| Cash and investments - ending | \$ 884 | \$ 32,375 | \$ (169) | \$ - | \$ - | \$ - | \$ 195 |

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

| | Infraction Judgements | Special Death Benefit | Sales Disclosure - State Share | Coroners Training & Con't Education | Interstate Compact - State Share | Mortgage Recording Fees - State Share | Sex and Violent Offender Admin - State |
|---|--------------------------|-----------------------------|--|---|--|--|--|
| Cash and investments - beginning | \$ 908 | \$ 90 | \$ 675 | \$ 1,211 | \$ - | \$ 323 | \$ - |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | 6,980 | 7,006 | - | 3,854 | - |
| Fines and forfeits | 30,767 | - | - | - | 688 | - | 177 |
| Other receipts | - | 2,235 | - | - | - | - | - |
| Total receipts | 30,767 | 2,235 | 6,980 | 7,006 | 688 | 3,854 | 177 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 28,471 | 2,160 | 6,915 | 7,702 | 625 | 3,888 | 151 |
| Total disbursements | 28,471 | 2,160 | 6,915 | 7,702 | 625 | 3,888 | 151 |
| Excess (deficiency) of receipts over disbursements | 2,296 | 75 | 65 | (696) | 63 | (34) | 26 |
| Cash and investments - ending | \$ 3,204 | \$ 165 | \$ 740 | \$ 515 | \$ 63 | \$ 289 | \$ 26 |

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

| | Child Restraint Violation Fines | Inheritance Tax | Education Plate Fees Agency | Riverboat Revenue Sharing | Innkeepers Tax Collections | LIT Certified Shares | LIT Economic Development |
|---|--|--------------------|--------------------------------------|---------------------------------|----------------------------------|----------------------------|--------------------------------|
| Cash and investments - beginning | \$ 25 | \$ 116,465 | \$ - | \$ - | \$ 75,982 | \$ - | \$ - |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | 473,308 | 5,496,373 | 3,664,249 |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | 7 | - | 227,447 | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | 125 | - | - | - | - | - | - |
| Other receipts | - | - | 731 | - | - | - | - |
| Total receipts | 125 | 7 | 731 | 227,447 | 473,308 | 5,496,373 | 3,664,249 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | 731 | - | 378,560 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 150 | 116,472 | - | 227,447 | 99,148 | 5,496,373 | 3,664,249 |
| Total disbursements | 150 | 116,472 | 731 | 227,447 | 477,708 | 5,496,373 | 3,664,249 |
| Excess (deficiency) of receipts over disbursements | (25) | (116,465) | - | - | (4,400) | - | - |
| Cash and investments - ending | \$ - | \$ - | \$ - | \$ - | \$ 71,582 | \$ - | \$ - |

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

| | 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 | CEDIT Special Legislation | COIT County Distributed Shares | Pre-Trial Diversion Fund |
|--|-----------------------------|--------------------------------------|---|--|---------------------------------|---|--------------------------------|
| Cash and investments - beginning | \$ 4,773 | \$ 81,402 | \$ 10,289 | \$ 124,811 | \$ 25,251 | \$ 2,601,998 | \$ 4,086 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | 17,172 | - | - | - | - |
| Fines and forfeits | 2,478 | 11,416 | - | 11,416 | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | 2,478 | 11,416 | 17,172 | 11,416 | - | - | - |
| Disbursements: | | | | | | | |
| Personal services | - | 8,073 | 8,073 | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | 1,865 | - | - | 60,324 | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | 17,760 | 10,029 | - | 25,251 | 2,601,998 | - |
| Total disbursements | 1,865 | 25,833 | 18,102 | 60,324 | 25,251 | 2,601,998 | - |
| Excess (deficiency) of receipts over disbursements | 613 | (14,417) | (930) | (48,908) | (25,251) | (2,601,998) | - |
| Cash and investments - ending | \$ 5,386 | \$ 66,985 | \$ 9,359 | \$ 75,903 | \$ - | \$ - | \$ 4,086 |

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

| | 2015 Economic Development Bonds Dispute Resolution | Knox County Law Enforcement Fund | Park Donation-Christmas | Homestead Credit Rebate | MADD - Mothers Against Drunk Drivers | Community Corrections Grant 2020 |
|--|--|--|----------------------------|-------------------------------|--|---|
| Cash and investments - beginning | \$ 1,859,618 | \$ 175 | \$ 6,910 | \$ 30,173 | \$ 3,525 | \$ 30,128 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 383 | - | 28,180 | - | - | - |
| Total receipts | 383 | - | 28,180 | - | - | - |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | 30,118 |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | - | 8,318 | - | - | - |
| Total disbursements | - | - | 8,318 | - | - | 30,118 |
| Excess (deficiency) of receipts over disbursements | 383 | - | 19,862 | - | - | (30,118) |
| Cash and investments - ending | \$ 1,860,001 | \$ 175 | \$ 26,772 | \$ 30,173 | \$ 3,525 | \$ 10 |

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

| | Community Corrections Grant 2021 | NK Waste Water Plan Grant | Supplemental After Settlement | Supplemental Sheriff's Inmate Trust | Supplemental Sheriff Commissary | Supplemental Sheriff Buy Money | Supplemental Clerk Odyssey/Trust |
|---|---|---------------------------------------|-------------------------------------|--|---------------------------------------|---|--|
| Cash and investments - beginning | \$ 1 | \$ 423 | \$ 1,484,097 | \$ 18,690 | \$ 286,440 | \$ 275 | \$ 848,721 |
| Receipts: | | | | | | | |
| Taxes | - | - | 1,364,020 | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | 655,637 | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | 852,051 | 777,779 | - | 2,505,529 |
| Total receipts | 655,637 | - | 1,364,020 | 852,051 | 777,779 | - | 2,505,529 |
| Disbursements: | | | | | | | |
| Personal services | 633,179 | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 1 | - | 1,484,097 | 833,906 | 550,516 | - | 2,134,137 |
| Total disbursements | 633,180 | - | 1,484,097 | 833,906 | 550,516 | - | 2,134,137 |
| Excess (deficiency) of receipts over disbursements | 22,457 | - | (120,077) | 18,145 | 227,263 | - | 371,392 |
| Cash and investments - ending | \$ 22,458 | \$ 423 | \$ 1,364,020 | \$ 36,835 | \$ 513,703 | \$ 275 | \$ 1,220,113 |

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

| | Supplemental Clerk ISETS Support | Supplemental Public Defender Services | Landfill | Probation Users Fees - Adult | Probation Users Fees - Juvenile | Clerks User Fees | Prosecutor User Fees |
|---|---|--|----------|--|---|------------------------|----------------------------|
| Cash and investments - beginning | \$ 8,400 | \$ 92,706 | \$ 1,524 | \$ 11,284 | \$ 13,207 | \$ 10,622 | \$ 8,021 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | 123,095 | 4,650 | 256 | 138,499 |
| Other receipts | 518,173 | 38,152 | - | - | - | 8,221 | - |
| Total receipts | 518,173 | 38,152 | - | 123,095 | 4,650 | 8,477 | 138,499 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | 90,888 | 2,542 | 2,213 | 9,789 |
| Supplies | - | - | - | 4,747 | - | - | 8,974 |
| Other services and charges | - | - | - | 8,653 | - | 5,311 | 11,522 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 518,681 | 41,772 | 1,524 | 150 | - | - | - |
| Total disbursements | 518,681 | 41,772 | 1,524 | 104,438 | 2,542 | 7,524 | 30,285 |
| Excess (deficiency) of receipts over disbursements | (508) | (3,620) | (1,524) | 18,657 | 2,108 | 953 | 108,214 |
| Cash and investments - ending | \$ 7,892 | \$ 89,086 | \$ - | \$ 29,941 | \$ 15,315 | \$ 11,575 | \$ 116,235 |

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

| | 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 | S.H.A.P.E. Program Project Income |
|---|--------------------------------------|--|--------------------------|--------------------------------|---|--|--|
| Cash and investments - beginning | \$ 275,955 | \$ 351,148 | \$ 100 | \$ 7,320 | \$ 27,967 | \$ 32,470 | \$ 5,901 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | 73,101 | 990,332 | - | 7,439 | 4,220 | 3,500 | 18,485 |
| Other receipts | 1,733 | 5,396 | - | - | - | - | 8,350 |
| Total receipts | 74,834 | 995,728 | - | 7,439 | 4,220 | 3,500 | 26,835 |
| Disbursements: | | | | | | | |
| Personal services | 52,845 | 518,510 | - | 4,715 | - | - | 7,212 |
| Supplies | 254 | 77,401 | - | - | - | - | - |
| Other services and charges | 4,117 | 284,262 | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | 430 | - | - | - | - | - |
| Other disbursements | - | 7,350 | - | 1,458 | 8,122 | 3,850 | 2,006 |
| Total disbursements | 57,216 | 887,953 | - | 6,173 | 8,122 | 3,850 | 9,218 |
| Excess (deficiency) of receipts over disbursements | 17,618 | 107,775 | - | 1,266 | (3,902) | (350) | 17,617 |
| Cash and investments - ending | \$ 293,573 | \$ 458,923 | \$ 100 | \$ 8,586 | \$ 24,065 | \$ 32,120 | \$ 23,518 |

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

| | 904101 Sheriff Donation Fund | Donation Inmate Workforce 2020 | Vicki Harmon (Park) Donation Fund | DARE Program | Special Non-Reverting Fund | Sheriff Unrestricted Donations | CASA Donations |
|---|---------------------------------------|---|---|-----------------|----------------------------------|--------------------------------------|-------------------|
| Cash and investments - beginning | \$ 17,824 | \$ 496 | \$ 1,229 | \$ 128 | \$ - | \$ 100 | \$ 42,684 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | 1,348 | - | - | - | - | - | - |
| Other receipts | - | - | 300 | - | 39,174 | - | 6,668 |
| Total receipts | 1,348 | - | 300 | - | 39,174 | - | 6,668 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | 115,099 | - | - |
| Other disbursements | - | - | - | - | - | - | 543 |
| Total disbursements | - | - | - | - | 115,099 | - | 543 |
| Excess (deficiency) of receipts over disbursements | 1,348 | - | 300 | - | (75,925) | - | 6,125 |
| Cash and investments - ending | \$ 19,172 | \$ 496 | \$ 1,529 | \$ 128 | \$ (75,925) | \$ 100 | \$ 48,809 |

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

| | Family Recovery Court Donations | Solid Waste - Auditor | Solid Waste - Treasurer | Probation Home Monitoring | In Lieu of Road Bond | Solid Waste Fee - Assessor | Surplus Dog Tax Fund |
|---|--|--------------------------------|----------------------------------|---------------------------------|----------------------------------|--|-------------------------------|
| Cash and investments - beginning | \$ 5,070 | \$ 301 | \$ 7,345 | \$ 97,599 | \$ 6,864 | \$ 13,428 | \$ 2,302 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | 2,701 | 2,701 | 3,425 | - | - | - |
| Fines and forfeits | - | - | - | - | - | 2,702 | - |
| Other receipts | - | - | - | 276,413 | - | - | - |
| Total receipts | - | 2,701 | 2,701 | 279,838 | - | 2,702 | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | 367,277 | - | - | - |
| Supplies | - | 355 | - | 2,710 | - | - | - |
| Other services and charges | 2,451 | - | - | 7,450 | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | 2,253 | - | - | - | - |
| Other disbursements | 36 | - | - | - | 6,864 | - | 2,302 |
| Total disbursements | 2,487 | 355 | 2,253 | 377,437 | 6,864 | - | 2,302 |
| Excess (deficiency) of receipts over disbursements | (2,487) | 2,346 | 448 | (97,599) | (6,864) | 2,702 | (2,302) |
| Cash and investments - ending | \$ 2,583 | \$ 2,647 | \$ 7,793 | \$ - | \$ - | \$ 16,130 | \$ - |

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

| | Health Clinic | IDACS (E-911) | Infraction Judgements | Hazardous Substance Response | PTRC & "HC" Holding Fund | Victim Assistant | Superior Court Group Home |
|---|------------------|------------------|--------------------------|------------------------------------|--------------------------------------|---------------------|------------------------------------|
| Cash and investments - beginning | \$ 255 | \$ 8,467 | \$ 1,225 | \$ 276 | \$ 80 | \$ 103 | \$ 500 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | 3,999 | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | - | 3,999 | - | - | - | - | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | 4,404 | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 255 | - | 1,225 | 276 | 80 | 103 | 500 |
| Total disbursements | 255 | 4,404 | 1,225 | 276 | 80 | 103 | 500 |
| Excess (deficiency) of receipts over disbursements | (255) | (405) | (1,225) | (276) | (80) | (103) | (500) |
| Cash and investments - ending | \$ - | \$ 8,062 | \$ - | \$ - | \$ - | \$ - | \$ - |

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

| | TMA Audit Fund | Treasurers Demand & Judgements | Adult Protective Service | Knox County Drug Court User | County Non Revert Med Co Pay | Non-Reverting Election Equipment Fund | Non-Reverting Health Fines and Fees |
|---|----------------------|---|--------------------------------|---|--|--|---|
| Cash and investments - beginning | \$ 277,371 | \$ 85 | \$ 11,450 | \$ 26,002 | \$ 4,781 | \$ 42,384 | \$ 22,978 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | 11,912 | 235 | - | - | - | - | 18,749 |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | 14,698 | 24,811 | 46,988 | - |
| Total receipts | 11,912 | 235 | - | 14,698 | 24,811 | 46,988 | 18,749 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | 4,579 | - | - | 36,445 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | 275 | 11,450 | - | 22,047 | 26,818 | 569 |
| Total disbursements | - | 275 | 11,450 | 4,579 | 22,047 | 26,818 | 37,014 |
| Excess (deficiency) of receipts over disbursements | 11,912 | (40) | (11,450) | 10,119 | 2,764 | 20,170 | (18,265) |
| Cash and investments - ending | \$ 289,283 | \$ 45 | \$ - | \$ 36,121 | \$ 7,545 | \$ 62,554 | \$ 4,713 |

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

| | Non-Reverting Supplemental Drain | Hillcrest Ins Settlement 2006 | DUI Task Force 2011 | Victims Assistance Grant | Co Health Bioterrorism | EMA Performance Grant | ELC Grant |
|---|--|--|------------------------------|--------------------------------|------------------------------|-----------------------------|--------------|
| Cash and investments - beginning | \$ - | \$ 222,911 | \$ 2,666 | \$ 514 | \$ 1,895 | \$ 7,514 | \$ - |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | 7,500 | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 8,000 | - | 26,808 |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | 7,500 | - | - | - | 8,000 | - | 26,808 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | 12,895 | - | 12,255 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 5,350 | - | - | - | - | 7,147 | - |
| Total disbursements | 5,350 | - | - | - | 12,895 | 7,147 | 12,255 |
| Excess (deficiency) of receipts over disbursements | 2,150 | - | - | - | (4,895) | (7,147) | 14,553 |
| Cash and investments - ending | \$ 2,150 | \$ 222,911 | \$ 2,666 | \$ 514 | \$ (3,000) | \$ 367 | \$ 14,553 |

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

| | 93.268 & 93.539 Immunization | 93.758 PHS Block Grant | 93.912 HRSA-RCORP | 16.575 2019 VOCA-CASA | 93.788 Opioid STR | 93.788 SEQ Intercept Model | 93.268 Immunization & Vaccines for Children |
|--|---------------------------------------|---------------------------------|----------------------|-----------------------------|-------------------------|-------------------------------------|---|
| Cash and investments - beginning | \$ (1,383) | \$ (215) | \$ 20,576 | \$ (47,949) | \$ 8,000 | \$ 60,000 | \$ - |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | 685 | - | - | 164,864 | - | 60,000 | 13,512 |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | 685 | - | - | 164,864 | - | 60,000 | 13,512 |
| Disbursements: | | | | | | | |
| Personal services | 33,509 | - | - | 222,944 | - | - | - |
| Supplies | 3,370 | - | - | - | - | - | 1,816 |
| Other services and charges | 1,896 | - | - | 9,944 | 550 | - | 68,768 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | 1,199 | - | - | - | - | - | 671 |
| Other disbursements | - | - | 20,576 | - | - | - | - |
| Total disbursements | 39,974 | - | 20,576 | 232,888 | 550 | - | 71,255 |
| Excess (deficiency) of receipts over disbursements | (39,289) | - | (20,576) | (68,024) | (550) | 60,000 | (57,743) |
| Cash and investments - ending | \$ (40,672) | \$ (215) | \$ - | \$ (115,973) | \$ 7,450 | \$ 120,000 | \$ (57,743) |

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

| | State Admin CDBG Program | CARES Act COVID-19 Relief & Epidemiology | Cares Act 2020 Election | Cares Act Courst BIS Recording System | ARP Coronavirus Local Fiscal Recovery | VanGo Grant |
|---|-----------------------------------|--|----------------------------------|---|---|----------------|
| Cash and investments - beginning | \$ - | \$ 33,222 | \$ - | \$ (47,008) | \$ - | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | 150,728 | 50,000 | 8,010 | 81,693 | 3,553,978 | 690,020 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total receipts | <u>150,728</u> | <u>50,000</u> | <u>8,010</u> | <u>81,693</u> | <u>3,553,978</u> | <u>690,020</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | 83,222 | - | 34,685 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 150,728 | - | 8,010 | - | - | 690,020 |
| Total disbursements | <u>150,728</u> | <u>83,222</u> | <u>8,010</u> | <u>34,685</u> | <u>-</u> | <u>690,020</u> |
| Excess (deficiency) of receipts over disbursements | - | (33,222) | - | 47,008 | 3,553,978 | - |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 3,553,978</u> | <u>\$ -</u> |

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

| | Local Emergency Planning Grant | Communication Correction Grant | IN Criminal Justice Institute | Operation Pull Over | White River Valley Drug Task Force | Proslink Implementation Project | Disaster Public Assistance |
|---|---|--------------------------------------|--|---------------------------|--|---------------------------------------|----------------------------------|
| Cash and investments - beginning | \$ 12,732 | \$ 3,906 | \$ (3,530) | \$ 22,820 | \$ 670 | \$ 2,496 | \$ 1,142 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | 5,966 | - | 39,660 | 8,346 | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | 5,966 | - | 39,660 | 8,346 | - | - | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | 54,490 | 8,044 | - | - | - |
| Supplies | 254 | - | - | - | - | - | - |
| Other services and charges | 3,631 | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 301 | 3,906 | - | - | - | - | - |
| Total disbursements | 4,186 | 3,906 | 54,490 | 8,044 | - | - | - |
| Excess (deficiency) of receipts over disbursements | 1,780 | (3,906) | (14,830) | 302 | - | - | - |
| Cash and investments - ending | \$ 14,512 | \$ - | \$ (18,360) | \$ 23,122 | \$ 670 | \$ 2,496 | \$ 1,142 |

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

| | 2011 Homeland Security Grant | Court Interpreter Grant | 2020 Court Recidivism Reduction | Court Recidivism Reduction Grant | CASA-United Way | BJA Drug Court Enhancement Grant | Family Recovery Court Grant |
|--|---------------------------------------|-------------------------------|--|---|--------------------|--|--------------------------------------|
| Cash and investments - beginning | \$ 210 | \$ 180 | \$ 4,564 | \$ (10,702) | \$ 3,895 | \$ (24,671) | \$ 84,240 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 1 | 84,075 | 5,000 | 105,359 | 57,490 |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | - | - | 1 | 84,075 | 5,000 | 105,359 | 57,490 |
| Disbursements: | | | | | | | |
| Personal services | - | - | 2,647 | 58,745 | - | 80,889 | 87,947 |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | 16,493 | - | 16,887 | 12,030 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | 180 | - | - | 6,639 | 7,000 | - |
| Total disbursements | - | 180 | 2,647 | 75,238 | 6,639 | 104,776 | 99,977 |
| Excess (deficiency) of receipts over disbursements | - | (180) | (2,646) | 8,837 | (1,639) | 583 | (42,487) |
| Cash and investments - ending | \$ 210 | \$ - | \$ 1,918 | \$ (1,865) | \$ 2,256 | \$ (24,088) | \$ 41,753 |

KNOX COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

| | United Way Grant Family Recovery Court | COVID-19 Response Program | Justice Partners Addiction Response Grant | Totals |
|--|--|---------------------------------|---|---------------|
| Cash and investments - beginning | \$ 500 | \$ - | \$ - | \$ 30,922,093 |
| Receipts: | | | | |
| Taxes | - | - | - | 80,032,546 |
| Licenses and permits | - | - | - | 252,799 |
| Intergovernmental receipts | - | 120,000 | 107,230 | 14,980,533 |
| Charges for services | - | - | - | 3,326,293 |
| Fines and forfeits | - | - | - | 1,622,291 |
| Other receipts | - | - | 460 | 30,408,363 |
| Total receipts | - | 120,000 | 107,690 | 130,622,825 |
| Disbursements: | | | | |
| Personal services | - | - | - | 16,105,509 |
| Supplies | - | - | 50,384 | 3,414,321 |
| Other services and charges | - | - | - | 13,812,073 |
| Debt service - principal and interest | - | - | - | 1,777,444 |
| Capital outlay | - | - | 57,261 | 1,546,692 |
| Other disbursements | 141 | 120,000 | - | 88,206,175 |
| Total disbursements | 141 | 120,000 | 107,645 | 124,862,214 |
| Excess (deficiency) of receipts over disbursements | (141) | - | 45 | 5,760,611 |
| Cash and investments - ending | \$ 359 | \$ - | \$ 45 | \$ 36,682,704 |

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OTHER INFORMATION

KNOX COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

| <u>Government or Enterprise</u> | <u>Accounts Payable</u> | <u>Accounts Receivable</u> |
|---------------------------------|-------------------------|----------------------------|
| Governmental activities | <u>\$ 4,861,861</u> | <u>\$ 3,514,350</u> |

KNOX COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

| Lessor | Purpose | Annual Lease Payment | Lease Beginning Date | Lease Ending Date |
|--------------------------------|--|----------------------------|----------------------------|-------------------------|
| Governmental activities: | | | | |
| Caterpillar | 2020 140-15 Motor Grader | \$ 28,731 | 10/14/2020 | 10/14/2025 |
| Caterpillar | 2017 M318F-1 Wheeled Hydraulic Excavator | 29,699 | 4/4/2018 | 4/26/2022 |
| Caterpillar | 2017 M318F-1 Wheeled Hydraulic Excavator | 29,699 | 4/4/2018 | 4/26/2022 |
| Caterpillar | 2020 140-15 Motor Grader | 28,731 | 10/14/2020 | 10/14/2025 |
| Caterpillar | 2019 Wheeled Excavator | 35,364 | 5/20/2019 | 5/20/2024 |
| Fifth Third Bank | Enhanced E911 Lease | 90,712 | 3/6/2018 | 4/1/2028 |
| John Deere | 2019 Motor Grader | <u>26,468</u> | 3/22/2019 | 3/22/2022 |
| Total governmental activities | | <u>269,404</u> | | |
| Total of annual lease payments | | <u>\$ 269,404</u> | | |

| Type | Description of Debt Purpose | Ending Principal Balance | Principal and Interest Due Within One Year |
|--------------------------|---|--------------------------------|---|
| Governmental activities: | | | |
| Revenue bonds | 2015 TAXABLE ECONOMIC DEVELOPMENT - DUKE ENERGY PROJECT | \$ 26,060,000 | \$ 730,000 |
| Totals | | <u>\$ 26,060,000</u> | <u>\$ 730,000</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/>.