# REPORT OF THE AUDIT OF THE KNOX COUNTY CLERK

**For The Year Ended**
**December 31, 2025**

## ALLISON BALL
## AUDITOR OF PUBLIC ACCOUNTS
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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Mike Mitchell, Knox County Judge/Executive
The Honorable Mike Corey, Knox County Clerk
Members of the Knox County Fiscal Court

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

**Opinions**

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the County Clerk of Knox County, Kentucky, for the year ended December 31, 2025, and the related notes to the financial statement.

*Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the accompanying financial statement presents fairly, in all material respects, the receipts, disbursements, and excess fees of the Knox County Clerk for the year ended December 31, 2025, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws as described in Note 1.

*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 Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Knox County Clerk, as of December 31, 2025, or changes in financial position or cash flows thereof for the year then ended.

**Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States, and the *Audit Program for County Fee Officials* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. 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 Knox County Clerk 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.

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**Basis for Opinion (Continued)**

*Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by the Knox County Clerk on the basis of the accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws, 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 and pervasive.

**Responsibilities of Management for the Financial Statement**

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Knox County Clerk's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditor's Responsibilities for the Audit of the Financial 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 GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and GAS, 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 Knox County Clerk'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 Knox County Clerk's ability to continue as a going concern for a reasonable period of time.

The Honorable Mike Mitchell, Knox County Judge/Executive
The Honorable Mike Corey, Knox County Clerk
Members of the Knox County Fiscal Court

**Auditor's Responsibilities for the Audit of the Financial Statement (Continued)**

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 have identified during the audit.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 21, 2026, on our consideration of the Knox County Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 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 Knox County Clerk's internal control over financial reporting and compliance.

Respectfully submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, KY

July 21, 2026

KNOX COUNTY
MIKE COREY, COUNTY CLERK
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS

For The Year Ended December 31, 2025

| | | |
|---|---|---|
| **Receipts** | | |
| State Grants - House Bill 1 | | $ 110,625 |
| State Fees For Services | | |
| Tax Bill Preparation | $ 2,757 | |
| Registration of Voters | 215 | |
| Election Personnel Reimbursement | 11,428 | |
| Delinquent Tax Commission | 94,366 | 108,766 |
| Fiscal Court | | |
| Tax Bill Preparation Fee | 8,292 | |
| County Reimbursement | 200 | |
| Election Expense Reimbursement | 1,000 | 9,492 |
| Licenses and Taxes: | | |
| Motor Vehicle- | | |
| Licenses and Transfers | 1,351,086 | |
| Usage Tax | 4,038,944 | |
| Lien Release Fees | 45,081 | |
| Advalorem Tax | 4,249,326 | |
| Miscellaneous | 1,992 | |
| Other- | | |
| Fish and Game Licenses | 1,786 | |
| Marriage Licenses | 10,640 | |
| Miscellaneous Licenses | 358 | |
| Deed Transfer Tax | 74,644 | |
| Delinquent Tax | 805,565 | 10,579,422 |
| Fees Collected for Services: | | |
| Recordings- | | |
| Bail Bonds | 705 | |
| Deeds, Easements, and Contracts | 36,256 | |
| Real Estate Mortgages | 40,577 | |
| Chattel Mortgages and Financing Statements | 72,714 | |
| Powers of Attorney | 3,876 | |
| Affordable Housing Trust | 18,810 | |
| Fixture Filing | 1,562 | |
| Leases | 501 | |
| Liens & Lis Pendens | 6,283 | |
| Releases | 18,666 | |
| Miscellaneous Recordings | 11,381 | |

KNOX COUNTY
MIKE COREY, COUNTY CLERK
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS
For The Year Ended December 31, 2025
(Continued)

| | | | | |
|---|---|---|---|---|
| Receipts (Continued) | | | | |
| Fees Collected for Services: | | | | |
| Recordings- (Continued) | | | | |
| Wills, Estate Settlements | | $ 3,576 | | |
| Storage Fees | | 33,810 | $ | 248,717 |
| Charges for Other Services- | | | | |
| Candidate Filing Fees | | 1,500 | | |
| Copy Work | | 5,148 | | |
| Postage | | 3,279 | | |
| Refunds/Overpayments | | 17,946 | | 27,873 |
| Interest Earned | | | | 6,348 |
| Total Receipts | | | | 11,091,243 |
| Disbursements | | | | |
| Payments to State: | | | | |
| Motor Vehicle- | | | | |
| Licenses and Transfers | $ 962,377 | | | |
| Usage Tax | 3,916,110 | | | |
| Tangible Personal Property Tax | 2,039,084 | | | |
| Licenses, Taxes, and Fees- | | | | |
| Fish and Game Licenses | 1,786 | | | |
| Delinquent Tax | 68,176 | | | |
| Legal Process Tax | 23,280 | | | |
| Affordable Housing Trust | 18,810 | 7,029,623 | | |
| Payments to Fiscal Court: | | | | |
| Tangible Personal Property Tax | 319,684 | | | |
| Delinquent Tax | 66,056 | | | |
| Deed Transfer Tax | 70,911 | | | |
| Storage Fees | 33,810 | | | |
| Miscellaneous | 306 | 490,767 | | |
| Payments to Other Districts: | | | | |
| Tangible Personal Property Tax | 1,720,585 | | | |
| Delinquent Tax | 496,476 | 2,217,061 | | |
| Payments to Sheriff | | 77,280 | | |

The accompanying notes are an integral part of this financial statement.

KNOX COUNTY
MIKE COREY, COUNTY CLERK
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS
For The Year Ended December 31, 2025
(Continued)

| | | | |
|---|---|---|---|
| Disbursements (Continued) | | | |
| Payments to County Attorney | | $ 109,399 | |
| Other Regulatory Payments: | | | |
| Other Refunds | | 19,336 | |
| Operating Disbursements: | | | |
| Personnel Services- | | | |
| Deputies' Salaries | $ 360,269 | | |
| Employee Benefits- | | | |
| Employer's Share Social Security | 37,124 | | |
| Employer's Share Retirement | 88,448 | | |
| Employer's Paid Health Insurance | 131,577 | | |
| Contracted Services- | | | |
| Microfilming & Indexing Records | 1,490 | | |
| Contracted Services & Labor | 8,400 | | |
| Lease Equipment and Software | 22,200 | | |
| House Bill 1 Grant Expenditures | 110,625 | | |
| Materials and Supplies- | | | |
| Office Supplies | 13,996 | | |
| Miscellaneous Expenses | 5,564 | | |
| Other Charges- | | | |
| Bank Charges | 26 | | |
| Conventions and Travel | 10,018 | | |
| Dues & Memberships | 2,250 | | |
| Insurance and Bonds | 356 | | |
| Postage | 6,061 | $ 798,404 | |
| Total Disbursements | | | $ 10,741,870 |
| Net Receipts | | | 349,373 |
| Less: Statutory Maximum | | | 127,114 |
| Excess Fees | | | 222,259 |
| Less: Expense Allowance | | 3,600 | |
| Training Incentive Benefit | | 5,302 | 8,902 |
| Excess Fees Due County for 2025 | | | 213,357 |
| Payments to Fiscal Court - March 10, 2026 | | | 213,357 |
| Balance Due Fiscal Court at Completion of Audit | | | $ 0 |

The accompanying notes are an integral part of this financial statement.

KNOX COUNTY
NOTES TO FINANCIAL STATEMENT

December 31, 2025

Note 1. Summary of Significant Accounting Policies

A. Basis of Accounting

The financial statement has been prepared on a regulatory basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Authority for the regulatory basis is found in Kentucky Revised Statutes (KRS).

The Department for Local Government (DLG) is the regulatory agency responsible for establishing minimum accounting requirements for local government entities. The commissioner of the DLG is designated as the state local finance officer. (KRS 68.001). The DLG must prescribe and maintain "a uniform system of accounting and reporting on the receipt, use and handling of all public funds, other than taxes, due and payable to the state" from local government entities. (KRS 46.010(1)). The state local finance officer supervises the administration of the county uniform budget system and accounts and financial operations and must prescribe a "uniform system of accounts for all counties and county officials." (KRS 68.210.) Under this authority, the DLG requires local governments to follow guidelines set forth in its *County Budget Preparation and State Local Finance Officer Policy Manual* (Manual) to meet the minimum required reporting for financial statement purposes.

The regulatory basis is outlined in the Manual and defines the measurement, presentation, disclosure, and recognition requirements for financial transactions when preparing regulatory basis financial statements. The Manual includes the standardized format for quarterly reporting to DLG.

Under this regulatory basis of accounting, receipts and disbursements are generally recognized when cash is received or disbursed, with the exception of accrual of the following items (not all-inclusive) as of December 31 that may be included in the excess fees calculation:

- Interest receivable
- Collection on accounts due from others for 2025 services
- Reimbursements for 2025 activities
- Payments due to other governmental entities for December tax and fee collections and payroll
- Payments due to vendors for goods or services provided in 2025

B. Measurement Focus and Excess Fees

The measurement focus of a fee official's financial statement is upon current financial resources. A county clerk must remit to the fiscal court any income of his or her office, including the income from investments, that exceeds the sum of his or her maximum salary as permitted by the Constitution and other reasonable expenses, including compensation of deputies and assistants, when making his or her annual settlement. (KRS 64.152(1)). This settlement is due to the fiscal court by March 15 of each year. (KRS 64.152(1)). An outgoing clerk shall make a final settlement with the fiscal court by March 15 immediately following the expiration of his or her term of office. (KRS 64.830). The fiscal court shall collect any amount due from the county clerk as determined by the audit. (KRS 64.820.)

C. Fund Accounting

A fee official uses a fund to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Note 1. Summary of Significant Accounting Policies (Continued)

C. Fund Accounting (Continued)

A fee official uses a fund for fees to account for activities for which the government desires periodic determination of the excess of receipts over disbursements to facilitate management control, accountability, and compliance with laws.

D. Cash and Investments

KRS 66.480 authorizes the county clerk's office to invest in obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System and Other Post-Employment Benefits

The clerk's office has elected to participate, pursuant to KRS 78.530, in the County Employees Retirement System (CERS), which has been governed by the CERS nine-member board of trustees since April 1, 2021. The Kentucky Public Pensions Authority (KPPA) was created by KRS 61.505, effective April 1, 2021, to provide staffing and daily administrative needs for CERS and Kentucky Retirement Systems. CERS is a cost-sharing, multiple-employer, defined benefit pension plan, which covers all eligible full-time employees and provides for retirement, disability, and death benefits to plan members. Benefit contributions, vesting requirements, and provisions are established by statute and are determined by participation date and hazardous or non-hazardous participation.

The county clerk's contribution for calendar year 2023 was $111,420, calendar year 2024 was $93,522, and calendar year 2025 was $88,448. The county's contribution rate for nonhazardous employees for calendar year 2025 was 19.71% for the first six months and 18.62% for the last six months.

Other Post-Employment Benefits (OPEB)

CERS provides post-retirement health care, cost of living adjustments for all recipients of retirement benefits, and a retired member's death benefit, all determined by participation date and hazardous or non-hazardous participation.

Specific details about retiree pension and OPEB benefits can be found online at: https://www.kyret.ky.gov/Publications.

Kentucky Public Pension Authority's Annual Financial Report and Proportionate Share Audit Report

KPPA issues a publicly available annual financial report that includes financial statements and required supplementary information on CERS. Many of these annual reports are available online at https://kyret.ky.gov. Reports may also be obtained by writing the KPPA, 1260 Louisville Road, Frankfort, KY 40601-6124, or by telephone at (502) 564-4646.

Note 2. Employee Retirement System and Other Post-Employment Benefits (Continued)

Kentucky Public Pension Authority's Annual Financial Report and Proportionate Share Audit Report (Continued)

KPPA also issues proportionate share audit reports for both total pension liability and other post-employment benefits for CERS determined by actuarial valuation, as well as each participating county's proportionate share. Both the Schedules of Employer Allocations and Pension Amounts by Employer and the Schedules of Employer Allocations and OPEB Amounts by Employer reports and the related actuarial tables are available online at https://kyret.ky.gov. The complete actuarial valuation report, including all actuarial assumptions and methods, is also available on the website or can be obtained as described in the paragraph above.

Note 3. Deposits

The Knox County Clerk maintained deposits of public funds with federally insured banking institutions as required by the Manual. The Manual strongly recommends perfected pledges of securities covering all public funds except direct federal obligations and funds protected by federal insurance. In order to be perfected in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the county clerk and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the county clerk's deposits may not be returned. The Knox County Clerk does not have a deposit policy for custodial credit risk, but rather follows the requirements of the Manual. As of December 31, 2025, all deposits were covered by a properly executed collateral security agreement.

Note 4. E-Recording Grant

The Knox County Clerk's Office House Bill 1 grant from the Kentucky Department for Local Government beginning balance as of January 1, 2025, was $364,655. Funds totaling $110,625 were expended during the year. The unexpended grant balance was $254,030, as of December 31, 2025.

Note 5. Commitments: - Lease Agreements and Subscription-Based Information Technology Arrangements (SBITA)

The Knox County Clerk's Office was committed to the following lease agreements and SBITAs as of December 31, 2025:

| Description | Effective Date | Length of Term | Frequency of Payments | Ending Date | Amount of Payments | Balance December 31, 2025 |
|---|---|---|---|---|---|---|
| **Leases:** | | | | | | |
| Postage Meter | 6/1/2022 | 12 Months | Quarterly | 5/31/2025 | $ 135 | $ 0 |
| **SBITAS:** | | | | | | |
| Software License | 9/1/2021 | 60 Months | Monthly | 8/31/2026 | $ 1,850 | $ 14,800 |

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With *Government Auditing Standards*

Independent Auditor's Report

The Honorable Mike Mitchell, Knox County Judge/Executive
The Honorable Mike Corey, Knox County Clerk
Members of the Knox County Fiscal Court

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Audit Program for County Fee Officials* issued by the Auditor of Public Accounts, Commonwealth of Kentucky, the Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the Knox County Clerk for the year ended December 31, 2025, and the related notes to the financial statement and have issued our report thereon dated July 21, 2026. The Knox County Clerk's financial statement is prepared on a regulatory basis of accounting, which demonstrates compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

**Report on Internal Control over Financial Reporting**

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

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

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

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**Report on Compliance And Other Matters**

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

**Purpose of this Report**

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

Respectfully submitted,

Allison Ball

Allison Ball
Auditor of Public Accounts
Frankfort, KY

July 21, 2026