

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

FINANCIAL STATEMENT AUDIT REPORT

OF

JEFFERSON COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
09/11/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Heather Huff	01-01-22 to 12-31-23
County Treasurer	Melinda L. Klopp Meghan Hoskins	01-01-22 to 10-29-22 10-30-22 to 12-31-23
Clerk of the Circuit Court	Tabatha Eblen	01-01-22 to 12-31-23
County Sheriff	David W. Thomas Benjamin Flint	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Molly O'Conner	01-01-22 to 12-31-23
President of the Board of County Commissioners	Ron Lee Robert Little	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the County Council	Ray Denning Ray Black, Jr.	01-01-22 to 12-31-22 01-01-23 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JEFFERSON COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 21, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Beth Kelley, CPA, CFE
Deputy State Examiner

August 21, 2023

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

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

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

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

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

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

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
General	\$ 2,861,680	\$ 11,382,138	\$ 11,490,658	\$ 2,753,160
Accident Report	4,772	3,476	2,488	5,760
CEDIT County Share	1,666,033	1,646,874	1,094,650	2,218,257
City and Town Court Costs	574	7,283	7,345	512
Clerk's Records Perpetuation	116,350	19,689	12,890	123,149
Prisoner Reimbursement For Incarceration	2,400	-	-	2,400
Cumulative Bridge	1,823,210	809,855	1,453,440	1,179,625
Cumulative Capital Development	987,630	367,632	567,271	787,991
Cumulative Courthouse	2,879,170	1,572,437	1,979,150	2,472,457
Cumulative Jail	400,948	131,055	101,420	430,583
Cum Voting	15,389	-	-	15,389
Firearms Training	5,799	31,676	20,736	16,739
Health	453,446	907,988	975,851	385,583
Identification Security Protection	96,362	5,552	-	101,914
Local Health Maintenance	23,605	33,139	24,730	32,014
Local Road and Street	1,264,536	701,025	609,759	1,355,802
Misdemeanant	81,227	20,974	9,618	92,583
MVH Restricted	789,992	1,414,088	2,014,394	189,686
Plat Book	43,346	20,369	5,999	57,716
Rainy Day	526,151	-	117,861	408,290
Recorder's Records Perpetuation	444,305	86,041	21,433	508,913
Riverboat	40,466	186,623	187,981	39,108
Sex and Violent Offender Administration	4,764	2,415	359	6,820
Supplemental Public Defender Services	291,727	23,917	-	315,644
Surplus Tax	44,003	47,133	45,967	45,169
Surveyor's Corner Perpetuation	103,689	27,760	26,240	105,209
Tax Sale Redemption	-	64,517	52,929	11,588
Tax Sale Surplus	533,918	912,684	736,291	710,311
Victim Impact Program	4,204	-	-	4,204
Election and Registration	193,746	71,412	156,861	108,297
Statewide 911	643,397	351,063	680,661	313,799
Reassessment	119,065	86,980	206,045	-
OPIOID RESTRICTED FUNDS	-	134,828	-	134,828
OPIOID UNRESTRICTED SETTLEMENT	-	57,630	-	57,630
Adult Probation Administrative	275,231	54,914	88,182	241,963
Juvenile Probation Administrative	30,666	9,099	5,250	34,515
Cemetery Operating	34,292	-	22,510	11,782
Animal Shelter	6,304	292,981	299,285	-
Donations	122,275	-	-	122,275
LAW ENFORC FED FORFEITURE FUND	1,611	-	-	1,611
Self-Insurance	499,473	1,698,726	1,863,291	334,908
Sheriff Pension Holding	3,127	21,345	16,749	7,723
Settlement	-	37,548,085	37,548,085	-
CVET Agency	-	56,350	56,350	-
Financial Institution Tax	-	319,735	319,735	-
State Fines and Forfeitures	1,733	4,201	5,584	350
Infraction Judgements	1,888	39,739	37,181	4,446
Special Death Benefit	145	1,435	1,385	195
Sales Disclosure - State Share	25,209	9,030	5,096	29,143
Coroners Training & Con't Education	488	5,605	4,925	1,168
Interstate Compact - State Share	125	1,813	1,938	-
Mortgage Recording Fees - State Share	338	3,298	3,440	196
Child Restraint Violation Fines	150	-	-	150
Forest Restoration	23,071	7,667	2,565	28,173
Education Plate Fees Agency	78	300	281	97
Riverboat Revenue Sharing	727,272	383,108	249,996	860,384
Innkeepers Tax Collections	35,724	1,456,018	610,491	881,251
City/Town Ordinance Violations Fines	943	993	-	1,936
93.563 Title IV-D Incentive	6,068	11,395	20,197	(2,734)
93.563 Prosecutor IV-D Incentive-Post Oct '99	127,110	17,334	34,124	110,320

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

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Highway	1,620,469	2,310,594	2,376,761	1,554,302
State Grant - New	(870)	870	-	-
Justice Partners Grant	104,173	7,321	38,825	72,669
Central Dispatch Start UP	1,551	-	-	1,551
911 County/City Contribution	138,890	587,009	720,450	5,449
Sheriff's Donations	2,920	4,838	-	7,758
Christmas Party Donation	734	1,363	50	2,047
SISWD	9,144	-	-	9,144
Gaming Revenue - Historic Board	512,990	47,171	142,206	417,955
Project Income - Community Corrections	140,139	235,119	301,792	73,466
JCATT	51,404	5,000	32,193	24,211
Court Interpreter Grant	964	-	-	964
Sheriff Seized & Forfeited	1,989	-	-	1,989
Payroll Clearing	228,373	1,715,353	1,722,233	221,493
PR Clearing FICA MED	-	1,254,216	1,254,216	-
PR Clearing State Tax	-	265,662	265,282	380
PR Clearing Local Tax	-	78,254	78,254	-
PR Clearing Hoosier Start	-	29,676	29,676	-
PR Clearing Perf	-	903,907	903,907	-
PR Clearing Ins Repayment	1,076	377	377	1,076
PR Clearing Federal Tax	-	725,607	725,607	-
Prosecutor PCA 93.563	10,977	645	901	10,721
Equitable Sharing Justice Fund	11,950	-	-	11,950
Clerk Incentive Fund	104,191	11,395	-	115,586
SIPRC	6,600	-	-	6,600
Supreme CRT Pre-Trial Grant	(10,581)	139,800	152,580	(23,361)
Problem Solving	16,313	10,048	11,860	14,501
Excise Police	407	-	-	407
Elected Official Training	30,872	5,552	200	36,224
Jail Treatment	2,872	-	-	2,872
Drug Court	955	50,058	49,759	1,254
1127 State Grant 2022	32,169	696,988	683,557	45,600
Co Drug Free	67,101	44,052	111,000	153
Think Gis	1,250	-	-	1,250
LIT Public Safety - Co Share	3,256,404	2,650,189	4,081,000	1,825,593
Auditor Ineligibility Deduction	3,114	-	-	3,114
Traffic Enforcement Detail	1,494	4,000	4,559	935
LIT Public Safety Clearing	-	3,161,032	3,161,032	-
LIT Economic Development	-	3,161,032	3,161,032	-
Prosecutor Felony Diversion	1,603	57,806	49,295	10,114
ICJF GRANT	140,413	8,429	6,538	142,304
LIT (JAIL) Correctional Rehab	1,331,946	1,806,303	-	3,138,249
2021 DRUG COURT CRRP	829	-	-	829
2021 STATE GRANT	(976)	976	-	-
Emergency Telephone 911 PSAP	27	-	-	27
JEFF CO WIRELESS EMER	25	-	-	25
JAIL TREATMENT YR 2022	28,343	30,000	30,525	27,818
2021 JAIL TREATMENT	27,270	-	-	27,270
OCRA COVID 19 GRANT	69,463	70,587	129,000	11,050
DEPUTY FIREHOUSE GRANT	-	42,939	42,939	-
TASK FORCE OHIO VALLEY CRIME	2	-	-	2
ARP	3,132,725	3,137,725	4,808,693	1,461,757
2021 PROSECUTOR DIVERSION	15,945	-	-	15,945
Treasurer Cash Book	1,246,776	989,244	1,246,776	989,244
Sheriff Commissary	181,178	348,342	402,065	127,455
Inmate Trust	96,203	877,466	895,932	77,737
Odyssey	1,256,853	3,018,518	2,936,159	1,339,212
ISETS	4,617	341,807	340,068	6,356
Board Of Tourism	761,588	99,136	860,724	-
Animal Shelter Donation	-	26,088	17,725	8,363
HEALTH CO AG GRANT 93.354	-	220,000	68,656	151,344

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

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
IMMUNIZATION GRANT CFDA 93.268	-	15,660	15,399	261
2023 DRUG COURT GRANT	-	5,200	-	5,200
IDOC PRE TRIAL	-	53,479	58,144	(4,665)
Community Coordinator	-	-	16,059	(16,059)
GUARDIAN AD LITEM	1,534	-	-	1,534
JURY FEES	25,043	2,759	-	27,802
ALCOHOL & TOBACCO COMMISSION	10,610	248	-	10,858
DRUG COURT GRANT	8,614	-	6,568	2,046
Community Corrections ctp	35,010	25,450	47,173	13,287
EMERGENCY/ RIGHT TO KNOW	17,404	4,579	3,389	18,594
PRE-TRIAL DIVERSION	107,135	23,620	56,712	74,043
SRI	12,781	18,225	18,100	12,906
CASA/GRANT	-	79,384	79,384	-
infraction deferral program	43,892	6,000	5,186	44,706
CEMETERY BOARD DONATIONS	1,644	40	1,400	284
edp/casino money	110,402	41,430	71,367	80,465
SEIZED ASSETS	39,876	14,759	40,988	13,647
local trust health	58,655	20,161	46,481	32,335
jeff co sheriff con't education	2,795	1,263	4	4,054
IND STATE POLICE	37,200	603	-	37,803
DEPT OF NATURAL RESOURCES	1,181	80	-	1,261
CITY OF MADISON	5,033	2,464	5,117	2,380
HOMELAND SECURITY/SEMA	62,778	14,726	21,392	56,112
LOCAL ROADS & BRIDGES GRANT	191,621	1,017,150	1,003,100	205,671
Totals	<u>\$ 33,807,297</u>	<u>\$ 93,601,198</u>	<u>\$ 97,140,034</u>	<u>\$ 30,268,461</u>

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

JEFFERSON 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.

JEFFERSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

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

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

JEFFERSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

JEFFERSON 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.

JEFFERSON 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.

JEFFERSON 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. This is a result of those funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2022. The IDOC Pre Trial fund cash balance deficit is due to disbursements exceeding receipts during the year.

Note 8. Holding Corporation

The County has entered into a capital lease with the Jefferson County Indiana Jail Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2022 totaled \$4,081,000.

Note 9. Combined Funds

Funds related to the Clerk Cash Bond fund were combined in the prior financial statement, but were separated into two funds, Odyssey and ISETS, for the current financial statement.

REQUIRED SUPPLEMENTARY INFORMATION

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

	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 2,861,680	\$ 4,772	\$ 1,666,033	\$ 574	\$ 116,350
Receipts:					
Taxes	7,820,711	-	1,646,874	-	-
Intergovernmental receipts	983,454	-	-	-	-
Charges for services	615,626	3,476	-	-	-
Fines and forfeits	574,932	-	-	7,283	19,689
Other receipts	1,387,415	-	-	-	-
Total receipts	<u>11,382,138</u>	<u>3,476</u>	<u>1,646,874</u>	<u>7,283</u>	<u>19,689</u>
Disbursements:					
Personal services	7,877,551	-	32,409	-	7,794
Supplies	708,093	-	165	-	3,703
Other services and charges	1,520,213	2,488	650,942	-	1,393
Capital outlay	-	-	-	-	-
Other disbursements	1,384,801	-	411,134	7,345	-
Total disbursements	<u>11,490,658</u>	<u>2,488</u>	<u>1,094,650</u>	<u>7,345</u>	<u>12,890</u>
Excess (deficiency) of receipts over disbursements	<u>(108,520)</u>	<u>988</u>	<u>552,224</u>	<u>(62)</u>	<u>6,799</u>
Cash and investments - ending	<u>\$ 2,753,160</u>	<u>\$ 5,760</u>	<u>\$ 2,218,257</u>	<u>\$ 512</u>	<u>\$ 123,149</u>

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

	Prisoner Reimbursement For <u>Incarceration</u>	Cumulative <u>Bridge</u>	Cumulative Capital Development <u>Development</u>	Cumulative <u>Courthouse</u>	Cumulative <u>Jail</u>
Cash and investments - beginning	\$ 2,400	\$ 1,823,210	\$ 987,630	\$ 2,879,170	\$ 400,948
Receipts:					
Taxes	-	741,173	289,301	256,018	120,329
Intergovernmental receipts	-	62,008	24,204	21,419	10,067
Charges for services	-	6,674	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	54,127	1,295,000	659
Total receipts	-	809,855	367,632	1,572,437	131,055
Disbursements:					
Personal services	-	162,053	-	-	-
Supplies	-	41	1,421	203,866	36,691
Other services and charges	-	193,090	312,100	156,443	64,729
Capital outlay	-	1,098,256	253,750	95,100	-
Other disbursements	-	-	-	1,523,741	-
Total disbursements	-	1,453,440	567,271	1,979,150	101,420
Excess (deficiency) of receipts over disbursements	-	(643,585)	(199,639)	(406,713)	29,635
Cash and investments - ending	\$ 2,400	\$ 1,179,625	\$ 787,991	\$ 2,472,457	\$ 430,583

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

	Cum Voting	Firearms Training	Health	Identification Security Protection	Local Health Maintenance
Cash and investments - beginning	\$ 15,389	\$ 5,799	\$ 453,446	\$ 96,362	\$ 23,605
Receipts:					
Taxes	-	-	163,851	-	-
Intergovernmental receipts	-	-	13,708	-	-
Charges for services	-	31,676	730,429	5,552	33,139
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	31,676	907,988	5,552	33,139
Disbursements:					
Personal services	-	-	502,692	-	24,074
Supplies	-	-	6,812	-	656
Other services and charges	-	20,736	174,154	-	-
Capital outlay	-	-	2,500	-	-
Other disbursements	-	-	289,693	-	-
Total disbursements	-	20,736	975,851	-	24,730
Excess (deficiency) of receipts over disbursements	-	10,940	(67,863)	5,552	8,409
Cash and investments - ending	\$ 15,389	\$ 16,739	\$ 385,583	\$ 101,914	\$ 32,014

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

	Local Road and Street	Misdemeanant	MVH Restricted	Plat Book	Rainy Day
Cash and investments - beginning	\$ 1,264,536	\$ 81,227	\$ 789,992	\$ 43,346	\$ 526,151
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	532,909	20,974	1,414,088	-	-
Charges for services	168,116	-	-	20,369	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>701,025</u>	<u>20,974</u>	<u>1,414,088</u>	<u>20,369</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	5,999	-
Supplies	419,787	-	-	-	-
Other services and charges	-	9,618	120,915	-	-
Capital outlay	189,972	-	933,509	-	-
Other disbursements	-	-	959,970	-	117,861
Total disbursements	<u>609,759</u>	<u>9,618</u>	<u>2,014,394</u>	<u>5,999</u>	<u>117,861</u>
Excess (deficiency) of receipts over disbursements	<u>91,266</u>	<u>11,356</u>	<u>(600,306)</u>	<u>14,370</u>	<u>(117,861)</u>
Cash and investments - ending	<u>\$ 1,355,802</u>	<u>\$ 92,583</u>	<u>\$ 189,686</u>	<u>\$ 57,716</u>	<u>\$ 408,290</u>

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

	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 444,305	\$ 40,466	\$ 4,764	\$ 291,727	\$ 44,003
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	186,623	-	-	-
Charges for services	86,041	-	2,415	-	-
Fines and forfeits	-	-	-	23,917	-
Other receipts	-	-	-	-	47,133
Total receipts	<u>86,041</u>	<u>186,623</u>	<u>2,415</u>	<u>23,917</u>	<u>47,133</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	21,433	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	187,981	359	-	45,967
Total disbursements	<u>21,433</u>	<u>187,981</u>	<u>359</u>	<u>-</u>	<u>45,967</u>
Excess (deficiency) of receipts over disbursements	<u>64,608</u>	<u>(1,358)</u>	<u>2,056</u>	<u>23,917</u>	<u>1,166</u>
Cash and investments - ending	<u>\$ 508,913</u>	<u>\$ 39,108</u>	<u>\$ 6,820</u>	<u>\$ 315,644</u>	<u>\$ 45,169</u>

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

	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Victim Impact Program	Election and Registration
Cash and investments - beginning	\$ 103,689	\$ -	\$ 533,918	\$ 4,204	\$ 193,746
Receipts:					
Taxes	-	-	-	-	65,285
Intergovernmental receipts	-	-	-	-	5,794
Charges for services	27,760	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	64,517	912,684	-	333
Total receipts	<u>27,760</u>	<u>64,517</u>	<u>912,684</u>	<u>-</u>	<u>71,412</u>
Disbursements:					
Personal services	-	-	-	-	105,436
Supplies	-	-	-	-	15,295
Other services and charges	26,240	-	-	-	10,856
Capital outlay	-	-	-	-	22,500
Other disbursements	-	52,929	736,291	-	2,774
Total disbursements	<u>26,240</u>	<u>52,929</u>	<u>736,291</u>	<u>-</u>	<u>156,861</u>
Excess (deficiency) of receipts over disbursements	<u>1,520</u>	<u>11,588</u>	<u>176,393</u>	<u>-</u>	<u>(85,449)</u>
Cash and investments - ending	<u>\$ 105,209</u>	<u>\$ 11,588</u>	<u>\$ 710,311</u>	<u>\$ 4,204</u>	<u>\$ 108,297</u>

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

	Statewide 911	Reassessment	OPIOID RESTRICTED FUNDS	OPIOID UNRESTRICTED SETTLEMENT	Adult Probation Administrative
Cash and investments - beginning	\$ 643,397	\$ 119,065	\$ -	\$ -	\$ 275,231
Receipts:					
Taxes	-	74,245	-	57,630	-
Intergovernmental receipts	351,063	6,212	134,828	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	54,914
Other receipts	-	6,523	-	-	-
Total receipts	<u>351,063</u>	<u>86,980</u>	<u>134,828</u>	<u>57,630</u>	<u>54,914</u>
Disbursements:					
Personal services	197,766	-	-	-	60,043
Supplies	-	-	-	-	3,717
Other services and charges	482,895	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	206,045	-	-	24,422
Total disbursements	<u>680,661</u>	<u>206,045</u>	<u>-</u>	<u>-</u>	<u>88,182</u>
Excess (deficiency) of receipts over disbursements	<u>(329,598)</u>	<u>(119,065)</u>	<u>134,828</u>	<u>57,630</u>	<u>(33,268)</u>
Cash and investments - ending	<u>\$ 313,799</u>	<u>\$ -</u>	<u>\$ 134,828</u>	<u>\$ 57,630</u>	<u>\$ 241,963</u>

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

	Juvenile Probation Administrative	Cemetery Operating	Animal Shelter	Donations	LAW ENFORC FED FORFEITURE FUND
Cash and investments - beginning	\$ 30,666	\$ 34,292	\$ 6,304	\$ 122,275	\$ 1,611
Receipts:					
Taxes	-	-	215,100	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	13,031	-	-
Fines and forfeits	9,099	-	-	-	-
Other receipts	-	-	64,850	-	-
Total receipts	9,099	-	292,981	-	-
Disbursements:					
Personal services	-	-	195,115	-	-
Supplies	-	60	23,908	-	-
Other services and charges	5,250	22,450	53,360	-	-
Capital outlay	-	-	5,633	-	-
Other disbursements	-	-	21,269	-	-
Total disbursements	5,250	22,510	299,285	-	-
Excess (deficiency) of receipts over disbursements	3,849	(22,510)	(6,304)	-	-
Cash and investments - ending	\$ 34,515	\$ 11,782	\$ -	\$ 122,275	\$ 1,611

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

	Self-Insurance	Sheriff Pension Holding	Settlement	CVET Agency	Financial Institution Tax
Cash and investments - beginning	\$ 499,473	\$ 3,127	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	4,767	-	-	-
Fines and forfeits	-	16,578	-	-	-
Other receipts	1,698,726	-	37,548,085	56,350	319,735
Total receipts	1,698,726	21,345	37,548,085	56,350	319,735
Disbursements:					
Personal services	-	16,749	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,863,291	-	37,548,085	56,350	319,735
Total disbursements	1,863,291	16,749	37,548,085	56,350	319,735
Excess (deficiency) of receipts over disbursements	(164,565)	4,596	-	-	-
Cash and investments - ending	\$ 334,908	\$ 7,723	\$ -	\$ -	\$ -

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

	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education
Cash and investments - beginning	\$ 1,733	\$ 1,888	\$ 145	\$ 25,209	\$ 488
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	9,030	5,605
Fines and forfeits	4,201	39,739	1,435	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>4,201</u>	<u>39,739</u>	<u>1,435</u>	<u>9,030</u>	<u>5,605</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	1,385	-	4,925
Capital outlay	-	-	-	-	-
Other disbursements	5,584	37,181	-	5,096	-
Total disbursements	<u>5,584</u>	<u>37,181</u>	<u>1,385</u>	<u>5,096</u>	<u>4,925</u>
Excess (deficiency) of receipts over disbursements	<u>(1,383)</u>	<u>2,558</u>	<u>50</u>	<u>3,934</u>	<u>680</u>
Cash and investments - ending	<u>\$ 350</u>	<u>\$ 4,446</u>	<u>\$ 195</u>	<u>\$ 29,143</u>	<u>\$ 1,168</u>

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

	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Child Restraint Violation Fines	Forest Restoration	Education Plate Fees Agency
Cash and investments - beginning	\$ 125	\$ 338	\$ 150	\$ 23,071	\$ 78
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	300
Charges for services	-	3,298	-	7,667	-
Fines and forfeits	1,813	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>1,813</u>	<u>3,298</u>	<u>-</u>	<u>7,667</u>	<u>300</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,938	3,440	-	2,565	281
Total disbursements	<u>1,938</u>	<u>3,440</u>	<u>-</u>	<u>2,565</u>	<u>281</u>
Excess (deficiency) of receipts over disbursements	<u>(125)</u>	<u>(142)</u>	<u>-</u>	<u>5,102</u>	<u>19</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 196</u>	<u>\$ 150</u>	<u>\$ 28,173</u>	<u>\$ 97</u>

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

	Riverboat Revenue Sharing	Innkeepers Tax Collections	City/Town Ordinance Violations Fines	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 727,272	\$ 35,724	\$ 943	\$ 6,068	\$ 127,110
Receipts:					
Taxes	-	1,456,018	-	-	-
Intergovernmental receipts	-	-	-	-	17,334
Charges for services	-	-	-	11,395	-
Fines and forfeits	-	-	993	-	-
Other receipts	383,108	-	-	-	-
Total receipts	383,108	1,456,018	993	11,395	17,334
Disbursements:					
Personal services	-	-	-	12,977	-
Supplies	-	-	-	7,220	-
Other services and charges	249,996	516,631	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	93,860	-	-	34,124
Total disbursements	249,996	610,491	-	20,197	34,124
Excess (deficiency) of receipts over disbursements	133,112	845,527	993	(8,802)	(16,790)
Cash and investments - ending	\$ 860,384	\$ 881,251	\$ 1,936	\$ (2,734)	\$ 110,320

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

	Highway	State Grant - New	Justice Partners Grant	Central Dispatch Start UP	911 County/City Contribution
Cash and investments - beginning	\$ 1,620,469	\$ (870)	\$ 104,173	\$ 1,551	\$ 138,890
Receipts:					
Taxes	-	-	-	-	587,009
Intergovernmental receipts	2,164,588	-	7,321	-	-
Charges for services	141,863	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,143	870	-	-	-
Total receipts	2,310,594	870	7,321	-	587,009
Disbursements:					
Personal services	1,110,591	-	2,153	-	541,154
Supplies	1,075,758	-	2,850	-	6,819
Other services and charges	76,169	-	33,822	-	99,644
Capital outlay	114,243	-	-	-	-
Other disbursements	-	-	-	-	72,833
Total disbursements	2,376,761	-	38,825	-	720,450
Excess (deficiency) of receipts over disbursements	(66,167)	870	(31,504)	-	(133,441)
Cash and investments - ending	\$ 1,554,302	\$ -	\$ 72,669	\$ 1,551	\$ 5,449

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

	Sheriff's Donations	Christmas Party Donation	SISWD	Gaming Revenue - Historic Board	Project Income - Community Corrections
Cash and investments - beginning	\$ 2,920	\$ 734	\$ 9,144	\$ 512,990	\$ 140,139
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	235,119
Other receipts	4,838	1,363	-	47,171	-
Total receipts	4,838	1,363	-	47,171	235,119
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	18,819
Other services and charges	-	-	-	97,206	209,567
Capital outlay	-	-	-	-	-
Other disbursements	-	50	-	45,000	73,406
Total disbursements	-	50	-	142,206	301,792
Excess (deficiency) of receipts over disbursements	4,838	1,313	-	(95,035)	(66,673)
Cash and investments - ending	\$ 7,758	\$ 2,047	\$ 9,144	\$ 417,955	\$ 73,466

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

	JCATT	Court Interpreter Grant	Sheriff Seized & Forfeited	Payroll Clearing	PR Clearing FICA MED
Cash and investments - beginning	\$ 51,404	\$ 964	\$ 1,989	\$ 228,373	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	5,000	-	-	-	-
Other receipts	-	-	-	1,715,353	1,254,216
Total receipts	5,000	-	-	1,715,353	1,254,216
Disbursements:					
Personal services	24,109	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	8,084	-	-	1,722,233	1,254,216
Total disbursements	32,193	-	-	1,722,233	1,254,216
Excess (deficiency) of receipts over disbursements	(27,193)	-	-	(6,880)	-
Cash and investments - ending	\$ 24,211	\$ 964	\$ 1,989	\$ 221,493	\$ -

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

	PR Clearing State Tax	PR Clearing Local Tax	PR Clearing Hoosier Start	PR Clearing Perf	PR Clearing Ins Repayment
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 1,076
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	265,662	78,254	29,676	903,907	377
Total receipts	265,662	78,254	29,676	903,907	377
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	265,282	78,254	29,676	903,907	377
Total disbursements	265,282	78,254	29,676	903,907	377
Excess (deficiency) of receipts over disbursements	380	-	-	-	-
Cash and investments - ending	\$ 380	\$ -	\$ -	\$ -	\$ 1,076

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

	PR Clearing Federal Tax	Prosecutor PCA 93,563	Equitable Sharing Justice Fund	Clerk Incentive Fund	SIPRC
Cash and investments - beginning	\$ -	\$ 10,977	\$ 11,950	\$ 104,191	\$ 6,600
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	645	-	11,395	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	725,607	-	-	-	-
Total receipts	725,607	645	-	11,395	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	725,607	901	-	-	-
Total disbursements	725,607	901	-	-	-
Excess (deficiency) of receipts over disbursements	-	(256)	-	11,395	-
Cash and investments - ending	\$ -	\$ 10,721	\$ 11,950	\$ 115,586	\$ 6,600

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

	Supreme CRT Pre-Trial Grant	Problem Solving	Excise Police	Elected Official Training	Jail Treatment
Cash and investments - beginning	\$ (10,581)	\$ 16,313	\$ 407	\$ 30,872	\$ 2,872
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	139,800	-	-	-	-
Charges for services	-	-	-	5,552	-
Fines and forfeits	-	10,048	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>139,800</u>	<u>10,048</u>	<u>-</u>	<u>5,552</u>	<u>-</u>
Disbursements:					
Personal services	91,610	4,121	-	-	-
Supplies	-	7,739	-	-	-
Other services and charges	60,970	-	-	200	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>152,580</u>	<u>11,860</u>	<u>-</u>	<u>200</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(12,780)</u>	<u>(1,812)</u>	<u>-</u>	<u>5,352</u>	<u>-</u>
Cash and investments - ending	<u>\$ (23,361)</u>	<u>\$ 14,501</u>	<u>\$ 407</u>	<u>\$ 36,224</u>	<u>\$ 2,872</u>

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

	Drug Court	1127 State Grant 2022	Co Drug Free	Think Gis	LIT Public Safety - Co Share
Cash and investments - beginning	\$ 955	\$ 32,169	\$ 67,101	\$ 1,250	\$ 3,256,404
Receipts:					
Taxes	-	-	-	-	1,979,733
Intergovernmental receipts	50,058	696,988	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	44,052	-	-
Other receipts	-	-	-	-	670,456
Total receipts	50,058	696,988	44,052	-	2,650,189
Disbursements:					
Personal services	49,457	683,557	-	-	-
Supplies	302	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	111,000	-	4,081,000
Total disbursements	49,759	683,557	111,000	-	4,081,000
Excess (deficiency) of receipts over disbursements	299	13,431	(66,948)	-	(1,430,811)
Cash and investments - ending	\$ 1,254	\$ 45,600	\$ 153	\$ 1,250	\$ 1,825,593

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

	Auditor Ineligibility Deduction	Traffic Enforcement Detail	LIT Public Safety Clearing	LIT Economic Development	Prosecutor Felony Diversion
Cash and investments - beginning	\$ 3,114	\$ 1,494	\$ -	\$ -	\$ 1,603
Receipts:					
Taxes	-	-	3,161,032	3,161,032	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	4,000	-	-	-
Fines and forfeits	-	-	-	-	57,806
Other receipts	-	-	-	-	-
Total receipts	<u>-</u>	<u>4,000</u>	<u>3,161,032</u>	<u>3,161,032</u>	<u>57,806</u>
Disbursements:					
Personal services	-	-	-	-	46,657
Supplies	-	-	-	-	2,608
Other services and charges	-	-	-	-	30
Capital outlay	-	-	-	-	-
Other disbursements	-	4,559	3,161,032	3,161,032	-
Total disbursements	<u>-</u>	<u>4,559</u>	<u>3,161,032</u>	<u>3,161,032</u>	<u>49,295</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(559)</u>	<u>-</u>	<u>-</u>	<u>8,511</u>
Cash and investments - ending	<u>\$ 3,114</u>	<u>\$ 935</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,114</u>

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

	ICJF GRANT	LIT (JAIL) Correctional Rebab	2021 DRUG COURT CRRP	2021 STATE GRANT	Emergency Telephone 911 PSAP
Cash and investments - beginning	\$ 140,413	\$ 1,331,946	\$ 829	\$ (976)	\$ 27
Receipts:					
Taxes	-	1,806,303	-	-	-
Intergovernmental receipts	8,429	-	-	976	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>8,429</u>	<u>1,806,303</u>	<u>-</u>	<u>976</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>6,538</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>6,538</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,891</u>	<u>1,806,303</u>	<u>-</u>	<u>976</u>	<u>-</u>
Cash and investments - ending	<u>\$ 142,304</u>	<u>\$ 3,138,249</u>	<u>\$ 829</u>	<u>\$ -</u>	<u>\$ 27</u>

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

	JEFF CO WIRELESS EMER	JAIL TREATMENT YR 2022	2021 JAIL TREATMENT	OCRA COVID 19 GRANT	DEPUTY FIREHOUSE GRANT
Cash and investments - beginning	\$ 25	\$ 28,343	\$ 27,270	\$ 69,463	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	30,000	-	70,587	42,939
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	30,000	-	70,587	42,939
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	30,525	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	129,000	42,939
Total disbursements	-	30,525	-	129,000	42,939
Excess (deficiency) of receipts over disbursements	-	(525)	-	(58,413)	-
Cash and investments - ending	\$ 25	\$ 27,818	\$ 27,270	\$ 11,050	\$ -

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

	TASK FORCE OHIO VALLEY CRIME	ARP	2021 PROSECUTOR DIVERSION	Treasurer Cash Book	Sheriff Commissary
Cash and investments - beginning	\$ 2	\$ 3,132,725	\$ 15,945	\$ 1,246,776	\$ 181,178
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	3,137,725	-	-	-
Charges for services	-	-	-	989,244	348,342
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	3,137,725	-	989,244	348,342
Disbursements:					
Personal services	-	243,272	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	17,500	-	1,246,776	402,065
Capital outlay	-	-	-	-	-
Other disbursements	-	4,547,921	-	-	-
Total disbursements	-	4,808,693	-	1,246,776	402,065
Excess (deficiency) of receipts over disbursements	-	(1,670,968)	-	(257,532)	(53,723)
Cash and investments - ending	\$ 2	\$ 1,461,757	\$ 15,945	\$ 989,244	\$ 127,455

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

	Inmate Trust	Odyssey	ISETS	Board Of Tourism	Animal Shelter Donation
Cash and investments - beginning	\$ 96,203	\$ 1,256,853	\$ 4,617	\$ 761,588	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	877,466	-	-	-	-
Fines and forfeits	-	3,018,518	-	-	-
Other receipts	-	-	341,807	99,136	26,088
Total receipts	877,466	3,018,518	341,807	99,136	26,088
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	2,936,159	340,068	-	17,725
Capital outlay	-	-	-	-	-
Other disbursements	895,932	-	-	860,724	-
Total disbursements	895,932	2,936,159	340,068	860,724	17,725
Excess (deficiency) of receipts over disbursements	(18,466)	82,359	1,739	(761,588)	8,363
Cash and investments - ending	\$ 77,737	\$ 1,339,212	\$ 6,356	\$ -	\$ 8,363

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

	HEALTH CO AG GRANT 93.354	IMMUNIZATION GRANT CFDA 93.268	2023 DRUG COURT GRANT	IDOC PRE TRIAL	Community Coordinator
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	220,000	15,660	5,200	53,479	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>220,000</u>	<u>15,660</u>	<u>5,200</u>	<u>53,479</u>	<u>-</u>
Disbursements:					
Personal services	68,425	3,654	-	58,144	-
Supplies	65	-	-	-	413
Other services and charges	166	11,745	-	-	15,646
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>68,656</u>	<u>15,399</u>	<u>-</u>	<u>58,144</u>	<u>16,059</u>
Excess (deficiency) of receipts over disbursements	<u>151,344</u>	<u>261</u>	<u>5,200</u>	<u>(4,665)</u>	<u>(16,059)</u>
Cash and investments - ending	<u>\$ 151,344</u>	<u>\$ 261</u>	<u>\$ 5,200</u>	<u>\$ (4,665)</u>	<u>\$ (16,059)</u>

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

	GUARDIAN AD LITEM	JURY FEES	ALCOHOL & TOBACCO COMMISSION	DRUG COURT GRANT	Community Corrections ctp
Cash and investments - beginning	\$ 1,534	\$ 25,043	\$ 10,610	\$ 8,614	\$ 35,010
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	248	-	25,450
Charges for services	-	-	-	-	-
Fines and forfeits	-	2,759	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	2,759	248	-	25,450
Disbursements:					
Personal services	-	-	-	-	21,043
Supplies	-	-	-	1,568	11,843
Other services and charges	-	-	-	5,000	11,396
Capital outlay	-	-	-	-	2,891
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	6,568	47,173
Excess (deficiency) of receipts over disbursements	-	2,759	248	(6,568)	(21,723)
Cash and investments - ending	\$ 1,534	\$ 27,802	\$ 10,858	\$ 2,046	\$ 13,287

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

	EMERGENCY/ RIGHT TO KNOW	PRE-TRIAL DIVERSION	SRI	CASA/GRANT
Cash and investments - beginning	\$ 17,404	\$ 107,135	\$ 12,781	\$ -
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	4,579	-	-	79,384
Charges for services	-	-	18,225	-
Fines and forfeits	-	23,620	-	-
Other receipts	-	-	-	-
Total receipts	<u>4,579</u>	<u>23,620</u>	<u>18,225</u>	<u>79,384</u>
Disbursements:				
Personal services	-	19,000	-	-
Supplies	-	4,521	-	-
Other services and charges	-	18,886	18,100	-
Capital outlay	-	7,805	-	-
Other disbursements	3,389	6,500	-	79,384
Total disbursements	<u>3,389</u>	<u>56,712</u>	<u>18,100</u>	<u>79,384</u>
Excess (deficiency) of receipts over disbursements	<u>1,190</u>	<u>(33,092)</u>	<u>125</u>	<u>-</u>
Cash and investments - ending	<u>\$ 18,594</u>	<u>\$ 74,043</u>	<u>\$ 12,906</u>	<u>\$ -</u>

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

	infracrion deferral program	CEMETERY BOARD DONATIONS	edp/casino money	SEIZED ASSETS
Cash and investments - beginning	\$ 43,892	\$ 1,644	\$ 110,402	\$ 39,876
Receipts:				
Taxes	-	-	41,430	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	6,000	-	-	14,759
Other receipts	-	40	-	-
Total receipts	<u>6,000</u>	<u>40</u>	<u>41,430</u>	<u>14,759</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	6,367	-
Capital outlay	-	-	-	-
Other disbursements	5,186	1,400	65,000	40,988
Total disbursements	<u>5,186</u>	<u>1,400</u>	<u>71,367</u>	<u>40,988</u>
Excess (deficiency) of receipts over disbursements	<u>814</u>	<u>(1,360)</u>	<u>(29,937)</u>	<u>(26,229)</u>
Cash and investments - ending	<u>\$ 44,706</u>	<u>\$ 284</u>	<u>\$ 80,465</u>	<u>\$ 13,647</u>

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

	local trust health	jeff co sheriff con't education	IND STATE POLICE	DEPT OF NATURAL RESOURCES
Cash and investments - beginning	\$ 58,655	\$ 2,795	\$ 37,200	\$ 1,181
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	20,161	-	-	-
Charges for services	-	1,263	-	-
Fines and forfeits	-	-	603	80
Other receipts	-	-	-	-
Total receipts	<u>20,161</u>	<u>1,263</u>	<u>603</u>	<u>80</u>
Disbursements:				
Personal services	18,306	-	-	-
Supplies	-	4	-	-
Other services and charges	-	-	-	-
Capital outlay	28,175	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>46,481</u>	<u>4</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(26,320)</u>	<u>1,259</u>	<u>603</u>	<u>80</u>
Cash and investments - ending	<u>\$ 32,335</u>	<u>\$ 4,054</u>	<u>\$ 37,803</u>	<u>\$ 1,261</u>

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

	CITY OF MADISON	HOMELAND SECURITY/SEMA	LOCAL ROADS & BRIDGES GRANT	Totals
Cash and investments - beginning	\$ 5,033	\$ 62,778	\$ 191,621	\$ 33,807,297
Receipts:				
Taxes	-	-	-	23,643,074
Intergovernmental receipts	-	14,726	1,017,150	11,602,473
Charges for services	-	-	-	4,172,021
Fines and forfeits	2,464	-	-	4,175,421
Other receipts	-	-	-	50,008,209
Total receipts	<u>2,464</u>	<u>14,726</u>	<u>1,017,150</u>	<u>93,601,198</u>
Disbursements:				
Personal services	-	-	-	12,185,911
Supplies	-	-	-	2,586,177
Other services and charges	5,117	4,985	-	10,266,643
Capital outlay	-	-	1,003,100	3,757,434
Other disbursements	-	16,407	-	68,343,869
Total disbursements	<u>5,117</u>	<u>21,392</u>	<u>1,003,100</u>	<u>97,140,034</u>
Excess (deficiency) of receipts over disbursements	<u>(2,653)</u>	<u>(6,666)</u>	<u>14,050</u>	<u>(3,538,836)</u>
Cash and investments - ending	<u>\$ 2,380</u>	<u>\$ 56,112</u>	<u>\$ 205,671</u>	<u>\$ 30,268,461</u>

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OTHER INFORMATION

JEFFERSON COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,293,576</u>	<u>\$ -</u>

JEFFERSON COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payments	Lease Beginning Date	Lease Ending Date
Jefferson County Indiana Jail Building Corporation	Jail Facility	<u>\$ 2,721,000</u>	2/11/2021	1/1/2041

JEFFERSON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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

	Ending Balance
Governmental activities:	
Land	\$ 30,911,327
Infrastructure	359,879,801
Buildings	11,502,026
Machinery, equipment, and vehicles	6,793,741
Construction in progress	<u>35,000,000</u>
Total governmental activities	<u>444,086,895</u>
Total capital assets	<u>\$ 444,086,895</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/>.