

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

OHIO COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED
12/21/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Amy R. Hochstrasser Kelli S. Vest	01-01-19 to 11-30-23 12-01-23 to 12-31-23
County Treasurer	Yvonne Walton Melinda Smith	01-01-19 to 12-31-20 01-01-21 to 12-31-23
Clerk of the Circuit Court	Jamie Stegemiller	01-01-19 to 12-31-23
County Sheriff	Glen Potts Tom Baxter	01-01-19 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Doris Young Vickie Monroe	01-01-19 to 12-31-22 01-01-23 to 12-31-23
President of the Board of County Commissioners	Connie J. Brown	01-01-19 to 12-31-23
President of the County Council	Tamara J. Elbright	01-01-19 to 12-31-23
Superintendent of the Highway Department	Michael Kirkpatrick	01-01-19 to 12-31-23
Executive Director of the Ohio County Convention, Tourism and Visitors Commission	Kendal Miller	01-01-19 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF OHIO COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of Ohio County (County), which comprise the financial position and results of operations for the period of January 1, 2019 to December 31, 2022, and the related notes to the financial statements 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 statements referred to above do not present fairly, the financial position and results of operations of the County for the period of January 1, 2019 to 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 statements referred to above present fairly, in all material respects, the respective financial position and results of operations of the County, for the period of January 1, 2019 to 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). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* 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 statements, the County prepares its financial statements 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 statements 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 Statements

Management is responsible for the preparation and fair presentation of the financial statements 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 statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 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 statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 statements.
- 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 statements.
- 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 Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, 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 statements 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 statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements 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 statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

December 12, 2023

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

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

The County's Annual Financial Reports 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 statements contained in this report and the financial information presented in the County's Annual Financial Reports 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.

OHIO COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	12-31-20
Mapping 911 Grant	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
Hwy Grant Miniho	-	-	-	-	25,000	25,000	-
Security Courthouse Cameras	-	-	-	-	1,900	1,900	-
Safe Sleep Health Dept Grant	-	-	-	-	1,500	915	585
Shf 2020 Breathyzer Drug Free Grant	-	-	-	-	3,000	3,000	-
Shrf Safariland Vest \$ Carrier	-	-	-	-	3,855	-	3,855
General	722,105	1,993,770	1,905,771	810,104	2,066,283	2,017,390	858,997
Accident Report	1,476	284	450	1,310	322	-	1,632
City and Town Court Costs	14,962	1,068	-	16,030	944	-	16,974
Clerk's Records Perpetuation	5,714	2,478	-	8,192	2,046	-	10,238
Community Transition Program	502	61	-	563	-	-	563
Convention Visitor and Tourism Promotion	-	212,305	212,305	-	191,065	191,065	-
County Option Dog Tax	4,567	307	65	4,809	115	-	4,924
Prisoner Reimbursement For Incarceration	21,700	680	-	22,380	235	-	22,615
Sales Disclosure - County Share	4,315	680	-	4,995	770	-	5,765
Cumulative Bridge	222,454	127,159	120,000	229,613	126,259	44,062	311,810
Cumulative Capital Development	165,677	36,364	71,012	131,029	35,985	61,528	105,486
Drug Free Community	14,378	6,710	-	21,088	3,030	13,500	10,618
Emergency Planning/Right to Know	13,052	2,609	375	15,286	2,628	32	17,882
Extradition and Sheriff's Assistance	162	-	-	162	-	-	162
Firearms Training	4,547	2,010	3,635	2,922	3,500	2,692	3,730
Health	61,503	135,242	131,942	64,803	130,582	129,739	65,646
Identification Security Protection	715	842	975	582	1,118	855	845
Local Health Maintenance	71,773	48,628	27,931	92,470	35,952	75,634	52,788
Local Road and Street	120,632	108,064	69,258	159,438	103,781	101,086	162,133
LOIT Public Safety - County Share	215,330	346,966	389,105	173,191	369,595	314,797	227,989
MVH Restricted	-	392,079	171,674	220,405	371,883	378,953	213,335
Misdemeanant	17,594	3,866	-	21,460	3,866	-	25,326
Motor Vehicle Highway	1,119,222	408,103	1,267,529	259,796	529,555	644,842	144,509
Plat Book	19,712	1,635	-	21,347	2,350	-	23,697
Rainy Day	134,932	-	-	134,932	-	-	134,932
Recorder's Records Perpetuation	34,314	16,373	11,580	39,107	19,819	7,525	51,401
Riverboat	15,300,386	2,603,807	1,749,137	16,155,056	2,373,064	1,751,456	16,776,664
Sex and Violent Offender Administration	1,772	273	1,621	424	90	120	394
Additional Excise Tax Judgments	61	39	-	100	-	-	100
Supplemental Public Defender Services	243,728	21,371	25,056	240,043	33,131	24,074	249,100
Surplus Tax	379	3,714	-	4,093	3,329	3,265	4,157
Surveyor's Corner Perpetuation	16,337	4,195	-	20,532	5,550	-	26,082
Tax Sale Surplus	2,697	8,277	-	10,974	49,208	-	60,182
Local Health Department Trust Account	38,910	1,380	14,738	25,552	11,966	5,677	31,841
Vehicle Inspection	1,592	640	-	2,232	480	732	1,980
Guardian Ad Litem	27,789	3,097	5,383	25,503	9,808	5,702	29,609

OHIO COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
Auditors Ineligible Deductions	3,093	-	-	3,093	-	-	3,093
County Elected Officials Training	3,466	842	-	4,308	1,118	-	5,426
Statewide 911	145,122	133,357	83,527	194,952	138,462	95,357	238,057
Reassessment	406,932	150,620	97,374	460,178	108,489	72,917	495,750
Adult Probation Administrative	11,717	5,520	7,384	9,853	4,256	4,371	9,738
Juvenile Probation Administrative	4,888	917	-	5,805	1,030	-	6,835
Cemetery Trust	952	-	-	952	23	-	975
Drug Buy Money	225	-	-	225	-	-	225
Veterans Van Donations	-	1,485	836	649	-	-	649
Self-Insurance	137,849	189,108	146,197	180,760	309,891	341,847	148,804
Payroll Clearing	-	71,190	71,190	-	66,570	66,539	31
Payroll Withholding - Deferred Compensation	-	137,638	137,638	-	143,678	143,678	-
Payroll Withholding - Federal	-	214,530	214,530	-	232,843	232,843	-
Payroll Withholding - FICA & Medicare	-	353,131	353,259	(128)	372,674	372,611	(65)
Payroll Withholding - State	-	104,247	104,284	(37)	114,384	114,347	-
Settlement	-	4,995,295	4,995,295	-	5,111,441	5,111,441	-
LOIT Public Safety	-	316,966	316,966	-	-	-	-
CVET Agency	-	14,131	14,131	-	13,440	13,440	-
Financial Institution Tax	-	12,764	12,764	-	13,860	13,860	-
State Fines and Forfeitures	-	7,625	7,625	-	100	100	-
Infraction Judgements	80	1,693	1,413	360	1,273	1,332	301
Special Death Benefit	50	450	465	35	400	380	55
Sales Disclosure - State Share	60	680	690	50	770	610	210
Coroners Training & Con't Education	22	351	340	33	503	428	108
Interstate Compact - State Share	-	125	125	-	-	-	-
Mortgage Recording Fees - State Share	33	557	545	45	800	650	195
Canine Research and Education	1	76	72	5	28	30	3
Sex and Violent Offender Admin - State	-	31	30	1	10	6	5
Child Restraint Violation Fines	-	50	50	-	-	-	-
Education Plate Fees Agency	-	56	-	56	94	-	150
Innkeepers Tax Collections	2,883	52,327	51,566	3,644	26,643	27,811	2,476
LOIT Special Distribution	5,439	-	-	5,439	-	-	5,439
LIT Public Safety	-	-	-	-	679,190	679,190	-
LIT Supplemental Distributions	-	1,267,865	1,267,865	-	1,371,873	1,371,873	-
93.563 Title IV-D Incentive	8,551	1,631	-	10,182	1,383	5,613	5,952
93.563 Prosecutor IV-D Incentive-Post Oct '99	8,513	4,364	4,183	8,694	162	4,267	4,589
93.563 Clerk IV-D Incentive-Post Oct '99	16,992	1,631	-	18,623	1,382	-	20,005
CFDA#97.042 EMPG Grant Salary	-	3,570	-	3,570	-	-	3,570
2019 Generator Health Department Grant	-	4,500	4,500	-	-	-	-
Treasurers Collections	205,710	147,075	205,610	147,175	175,047	147,075	175,147
Clerks Trust	59,210	194,037	195,927	57,320	240,294	192,752	104,862

OHIO COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	12-31-20
RS OC Convention and Tourism	508,988	303,379	260,239	552,128	250,070	154,711	647,487
Sheriff 2020 In Car Cameras	-	-	-	-	39,852	7,595	32,257
Courthouse 2020 Drinking Fountain	-	-	-	-	1,549	-	1,549
Adult Users (PUF)	30,531	14,365	-	44,896	16,110	-	61,006
Juvenile Users(PUF)	5,319	324	1,854	3,789	580	-	4,369
Jury Fees	6,838	348	-	7,186	265	-	7,451
Pre-Trial Fund	33,621	8,905	22,618	19,908	13,354	27,650	5,612
Law Enforcement Continued Ed	488	607	420	675	492	433	734
Sheriff User Fees	3,006	280	2,739	547	178	-	725
Health Dept/Donations	4,297	3,056	1,079	6,274	997	20	7,251
Animal Shelter Donations	1,316	1,630	-	2,946	1,400	2,107	2,239
911 Donations	336	-	-	336	-	-	336
OC Prosecutor Lab Services	-	340	100	240	1,266	1,231	275
Sheriff Donation Fund	-	4,114	2,687	1,427	2,978	912	3,493
CFDA 93.788 SIM Grant Fund	-	-	-	-	60,000	60,000	-
#21.019-Coronavirus Relief	-	-	-	-	189,601	3,356	186,245
Com Cross Mat Grant/Hwy 2018	45,384	734,938	780,322	-	636,563	-	636,563
Health Dept Grant Fund	488	-	-	488	-	-	488
GAL/ Cap Bldg Grant 2017	721	-	-	721	-	-	721
Trial Court Interpreter Grant	1,175	-	399	776	-	-	776
Extension Office Renovations	1,901	-	1,901	-	-	-	-
2018 IHSG Grant	-	3,605	-	3,605	-	-	3,605
Drug/Prosec Grant 2018	1,500	-	1,500	-	4,000	-	4,000
CRI Health Grant 2018/2019	250	4,448	4,698	-	6,241	6,231	10
Ohio Co Max/Boom Mower	-	20,000	20,000	-	-	-	-
Sheriffs Chem Test Intox 2019	-	300	300	-	-	-	-
2018-2019-Homeland Sec Cad Grant	-	100,000	100,000	-	-	-	-
MDT Grant 2019	-	20,000	18,199	1,801	-	1,801	-
New Garage Constr Near Cthse	-	11,000	-	11,000	-	11,000	-
Repeater Grant 2019 CFDA#97.042	-	-	17,483	(17,483)	17,483	-	-
CFDA#97.042 MDT SHSP 19	-	-	19,610	(19,610)	19,610	-	-
CFDA # 97.042 Cardiac Monitor Grant	-	-	17,621	(17,621)	17,621	-	-
Court Sim Opioid Grant	-	60,000	60,000	-	-	-	-
Sheriff Enh CH Sec/Surv GrantOCCF	-	4,770	-	4,770	-	4,770	-
CFDA#16.034 Coronavirus Emergency	-	-	-	-	-	13,115	(13,115)
Totals	\$ 20,292,936	\$ 16,181,920	\$ 15,809,692	\$ 20,665,164	\$ 16,945,885	\$ 15,125,841	\$ 22,485,208

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

OHIO COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
County General	\$ 858,997	\$ 2,475,540	\$ 2,107,572	\$ 1,226,965	\$ 2,248,215	\$ 2,382,438	\$ 1,092,742
Accident Report Fund	1,632	333	-	1,965	138	-	2,103
City And Town Court Costs	16,974	1,003	-	17,977	1,198	113	19,062
Clerk's Records Perpetuation	10,238	2,097	-	12,335	2,567	207	14,695
Co Option Dog Tax	4,924	135	148	4,911	206	87	5,030
Prisoner Reimb For Incarcerati	22,615	-	-	22,615	-	-	22,615
Sales Disclosure County Share	5,765	1,375	500	6,640	1,420	2,212	5,848
Cumulative Bridge	311,810	137,087	68,336	380,561	122,108	59,000	443,669
Cum Capital Development	105,486	37,527	61,374	81,639	38,576	12,234	107,981
Drug Free Community	10,618	5,758	5,250	11,126	8,800	2,407	17,519
Emergency Planning Right To Kn	17,882	2,555	-	20,437	2,561	300	22,698
Extradition	162	-	-	162	-	-	162
Firearms Training	3,730	1,950	955	4,725	7,000	4,899	6,826
Health	65,646	151,363	132,904	84,105	225,466	135,201	174,370
Identification Security Protec	845	1,383	1,512	716	1,023	376	1,363
Local Health Maintenance	52,788	35,365	38,656	49,497	33,139	28,573	54,063
Local Road And Street	162,133	113,604	82,685	193,052	116,812	53,628	256,236
LOIT Public Safety-Co Share	227,989	406,009	351,766	282,232	394,667	319,770	357,129
MVH Restricted	213,335	408,281	331,668	289,948	425,741	329,605	386,084
Misdemeanant	25,326	3,866	-	29,192	3,867	-	33,059
Motor Vehicle Highway	144,509	408,281	456,413	96,377	425,742	346,214	175,905
Plat Book	23,697	3,180	-	26,877	2,720	-	29,597
Rainy Day	134,932	-	-	134,932	-	-	134,932
Recorder's Records Perpetuatio	51,401	26,616	10,713	67,304	19,877	28,249	58,932
Riverboat Gaming Fund "B"	16,776,664	2,300,640	2,061,424	17,015,880	2,297,522	2,137,805	17,175,597
Sex And Violent Offender Admin	394	135	-	529	405	-	934
Additional Excise Tax Judgment	100	-	-	100	-	-	100
Supplemental Public Defender S	249,100	29,004	16,474	261,630	37,151	22,367	276,414
Surplus Tax	4,157	6,183	2,331	8,009	2,135	4,907	5,237
Surveyor S Corner Perpetuatio	26,082	6,920	-	33,002	5,115	-	38,117
Tax Sale Redemption	-	6,118	2,290	3,828	4,153	7,536	445
Tax Sale Surplus	60,182	23,385	8,533	75,034	-	56,746	18,288
Local Health Dept Trust Accoun	31,841	11,966	384	43,423	11,821	8,338	46,906
Vehicle Inspection	1,980	520	875	1,625	510	1,626	509
Guardian Ad Litem	29,609	6,232	5,436	30,405	6,558	10,057	26,906
Auditor's Ineligible Homestead	3,093	-	-	3,093	-	-	3,093
Recorder/ Co Training Fund	5,426	1,384	-	6,810	1,023	-	7,833
County Offender Transportation	563	62	-	625	-	-	625
County 911	238,057	127,557	119,617	245,997	126,742	135,185	237,554
Reassessment	495,750	109,801	73,689	531,862	108,187	99,211	540,838
Co/ LOIT Special Distribution	5,439	-	-	5,439	-	-	5,439
CFDA93.788 STR Opioid Grant Unrestricted	-	-	-	-	9,746	-	9,746
Adult Prob Administrative	9,738	3,831	2,153	11,416	5,657	2,433	14,640
Juvenile Probation Administrat	6,835	60	-	6,895	800	30	7,665
Cemetery Trust	975	-	-	975	5	-	980
Adult Users/ Puf/	61,006	19,757	-	80,763	23,650	880	103,533
Drug Buy Money	225	-	-	225	-	-	225

OHIO COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
Health Dept/ Donations	7,251	426	-	7,677	733	1,468	6,942
Self Insurance	148,804	766,370	717,149	198,025	380,761	482,728	96,058
Payroll Clearing	31	56,128	56,128	31	66,769	66,614	186
Deferred Comp	-	130,961	130,961	-	87,460	87,460	-
Federal Withholding	-	225,765	225,765	-	185,853	185,853	-
Fica & Medicare Payroll Withho	(65)	326,974	326,909	-	178,622	178,622	-
State Withholding Payroll	-	114,020	113,965	55	109,485	109,510	30
Settlement	-	5,337,682	5,337,682	-	5,525,514	5,518,130	7,384
CVET Agency	-	13,753	13,753	-	14,215	14,215	-
Financial Institution Tax	-	17,122	17,122	-	19,348	19,348	-
State Fines & Forfeitures	-	200	200	-	100	100	-
Infraction Judgements	301	1,233	1,181	353	1,307	1,424	236
Special Death Benefit	55	260	300	15	285	285	15
Sales Disclosure - State Share	210	1,375	1,455	130	1,420	1,460	90
Coroners Continuing Education	108	362	434	36	445	447	34
Interstate Compact State Share	-	63	63	-	-	-	-
Mortgage Recording Fee State S	195	983	1,125	53	693	708	38
Canine Research & Education	3	33	36	-	52	46	6
Sex And Violent Offend Admin S	5	15	15	5	45	45	5
Education Plate Fees Agency	150	75	-	225	75	281	19
Convention Visitor and Tourism Promotion	-	218,176	218,176	-	224,174	224,174	-
LIT Certified Shares	-	1,594,300	1,594,300	-	1,458,668	1,458,668	-
LIT Public Safety	-	752,017	752,017	-	729,335	729,335	-
93.563 Title IV-D Incentive	5,952	1,664	2,691	4,925	1,730	2,772	3,883
Prosecutor IV-D Incentive	4,589	2,499	-	7,088	2,602	2,500	7,190
93.563 Clerk IV-D Incentive	20,005	1,664	-	21,669	1,730	87	23,312
Clerks Trust	104,862	315,240	297,697	122,405	995,191	926,255	191,341
Carnegie Library Donation Fund	-	-	-	-	256	-	256
93.788 Opioid STR Restricted	-	60,000	60,000	-	22,742	-	22,742
CFDA#93.658 Title IV-E	-	-	-	-	79	-	79
#21.019 Corona Virus Relief	186,245	-	186,245	-	-	-	-
CFDA#21.019 CRF Safety Aware	-	18,961	-	18,961	-	18,961	-
21.027CoronavirusStateLocalFRR	-	570,575	10,449	560,126	570,575	94,301	1,036,400
#93.323Epidem&Lab Cap for Infe	-	-	-	-	100,000	100,000	-
CFDA#93.354Plic Hlth Crsis Res	-	-	-	-	110,000	-	110,000
CFDA#93.268 Immu CoAg Vac Chil	-	-	-	-	12,117	12,117	-
Com Cross Mat Grant/Hwy 22-23	-	-	-	-	956,214	-	956,214
Com Cross Mat Grant/Hwy 2018	636,563	579,825	636,563	579,825	-	514,428	65,397
Health Dept Grant Fund	488	-	-	488	-	-	488
Gal/ Cap Bldg Grant 2017	721	-	-	721	-	-	721
Trial Court Interpreter Grant	776	-	776	-	-	-	-
2018 IHSFG Grant	3,605	-	-	3,605	-	-	3,605
Drug/Prosec Grant 2018	4,000	-	2,825	1,175	500	598	1,077
93.069 CRI Grant	10	18,200	18,191	19	29,480	22,737	6,762
CFDA# 97.042 Empg Grant Salary	3,570	-	3,570	-	-	-	-

OHIO COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
Safe Sleep Grant Health Dept	585	-	-	585	-	585	-
Sheriff 2020 In Car Cameras	32,257	-	32,257	-	-	-	-
Courthouse 2020 Drinking Fount	1,549	-	1,549	-	-	-	-
Sheriff Ch 2020 Camera System	-	10,000	10,000	-	-	-	-
CFDA#16.034 Coronavirus Emrg.	(13,115)	13,115	-	-	-	-	-
Shrf Safarild Vest & Carrier	3,855	-	3,855	-	-	-	-
CFDA#14.228 Ihcda Cdbgrant Re	-	208,960	208,960	-	136,009	136,009	-
Sheriff Remc Monitor Security	-	509	509	-	-	-	-
Health Dept Covid Vol Refrshmn	-	250	234	16	-	-	16
93.268 93.323 ELC Epid & Lab	-	40,320	26,687	13,633	-	13,492	141
Courthouse Window Grant Rsrfr	-	10,000	-	10,000	-	-	10,000
CFDA# 97.067 HmLnd Security	-	-	48,393	(48,393)	55,089	8,922	(2,226)
OC Rehab Proj-Carnegie Library	-	15,530	12,455	3,075	39,470	42,545	-
CFDA# 97.042 Firstnet Equip Gr	-	-	-	-	9,504	9,504	-
CFDA# 93.959 Prev. & Treat.Sup	-	-	-	-	111,200	59,884	51,316
2022 IPEP Safety Grant	-	-	-	-	4,154	3,624	530
Emerg. Manage. Drone Grant	-	-	-	-	20,000	17,332	2,668
REMC GRANT SHERIFF Print/Scan	-	-	-	-	2,400	2,400	-
AED Devices Vet Mus & Legion59	-	-	-	-	4,690	4,690	-
Carn. Libry Renov Project-Rugs	-	-	-	-	300	300	-
Carnegie Lib. /Regional Founda	-	-	-	-	5,000	3,987	1,013
CFDA# 93.069 CRI BP4	-	-	-	-	9,615	10,490	(875)
911 Radio Dispatch Upgrade	-	-	-	-	40,000	-	40,000
CFDA#97.047Unified Hazard Miti	-	-	-	-	-	554	(554)
Conf. Room Audio System	-	-	-	-	5,000	-	5,000
911-Recording Upgrade Prj	-	-	-	-	-	47,116	(47,116)
Juvenile Users(PUF)	4,369	9	-	4,378	600	-	4,978
Jury Fees	7,451	305	-	7,756	352	30	8,078
Pre-Trial Fund	5,612	10,580	15,660	532	13,380	570	13,342
Law Enforcement Continued Ed	734	579	652	661	675	632	704
Sheriff User Fees	725	432	1,195	(38)	209	157	14
Animal Shelter Donations	2,239	1,130	1,339	2,030	1,405	1,144	2,291
911 Donations	336	-	-	336	-	-	336
OC Prosecutor Lab Services	275	52	264	63	359	357	65
Veterans Van Donations	649	-	-	649	1,000	-	1,649
Sheriff Donation Fund	3,493	2,666	3,632	2,527	67	2,594	-
Innkeepers Tax Collections	2,476	36,111	34,106	4,481	32,136	34,250	2,367
Treasurers Collections	175,147	120,057	175,047	120,157	135,858	120,057	135,958
RS OC Convention and Tourism	647,487	258,482	873,138	32,831	266,753	273,265	26,319
Totals	\$ 22,485,208	\$ 18,732,871	\$ 18,121,333	\$ 23,096,746	\$ 19,406,823	\$ 17,762,801	\$ 24,740,768

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

OHIO COUNTY
NOTES TO FINANCIAL STATEMENTS

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 statements present the financial information for the County.

B. Basis of Accounting

The financial statements are 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 statements. 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.

OHIO COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

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

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. 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.

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

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

OHIO COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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.

OHIO COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 statements. 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. 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 statements. 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.

B. 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 statements. 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.

OHIO COUNTY
NOTES TO FINANCIAL STATEMENTS
(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 statements contain some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31. The remaining funds with deficits in cash is a result of uncorrected posting errors.

Note 8. Combined Funds

Funds related to the Counter Offender Education and Community Transition Program were reported individually in the prior financial statements, but were combined into one fund, the Community Transition Program Fund, for the current financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

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OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Mapping 911 Grant	Hwy Grant Minihoe	Security Courthouse Cameras	Safe Sleep Health Dept Grant	Shf 2020 Breathlyzer Drug Free Grant	Shrf Safariland Vest \$ Carrier	General	Accident Report
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 722,105	\$ 1,476
Receipts:								
Taxes	-	-	-	-	-	-	1,644,031	-
Licenses and permits	-	-	-	-	-	-	6,415	-
Intergovernmental receipts	-	-	-	-	-	-	81,357	-
Charges for services	-	-	-	-	-	-	16,153	284
Fines and forfeits	-	-	-	-	-	-	61,673	-
Other receipts	-	-	-	-	-	-	184,141	-
Total receipts	-	-	-	-	-	-	1,993,770	284
Disbursements:								
Personal services	-	-	-	-	-	-	1,405,060	-
Supplies	-	-	-	-	-	-	45,784	-
Other services and charges	-	-	-	-	-	-	350,616	-
Capital outlay	-	-	-	-	-	-	7,149	-
Other disbursements	-	-	-	-	-	-	97,162	450
Total disbursements	-	-	-	-	-	-	1,905,771	450
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	87,999	(166)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 810,104	\$ 1,310

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	City and Town Court Costs	Clerk's Records Perpetuation	Community Transition Program	Convention Visitor and Tourism Promotion	County Option Dog Tax	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Cumulative Bridge
Cash and investments - beginning	\$ 14,962	\$ 5,714	\$ 502	\$ -	\$ 4,567	\$ 21,700	\$ 4,315	\$ 222,454
Receipts:								
Taxes	-	-	-	-	-	-	-	98,916
Licenses and permits	-	-	-	-	307	-	-	-
Intergovernmental receipts	-	-	-	212,305	-	-	-	9,663
Charges for services	-	-	-	-	-	-	680	-
Fines and forfeits	1,068	2,478	-	-	-	680	-	-
Other receipts	-	-	61	-	-	-	-	18,580
Total receipts	1,068	2,478	61	212,305	307	680	680	127,159
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	120,000
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	212,305	65	-	-	-
Total disbursements	-	-	-	212,305	65	-	-	120,000
Excess (deficiency) of receipts over disbursements	1,068	2,478	61	-	242	680	680	7,159
Cash and investments - ending	\$ 16,030	\$ 8,192	\$ 563	\$ -	\$ 4,809	\$ 22,380	\$ 4,995	\$ 229,613

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Cumulative Capital Development	Drug Free Community	Emergency Planning/Right to Know	Extradition and Sheriff's Assistance	Firearms Training	Health	Identification Security Protection	Local Health Maintenance
Cash and investments - beginning	\$ 165,677	\$ 14,378	\$ 13,052	\$ 162	\$ 4,547	\$ 61,503	\$ 715	\$ 71,773
Receipts:								
Taxes	33,128	-	-	-	-	110,898	-	-
Licenses and permits	-	-	-	-	2,010	-	-	-
Intergovernmental receipts	3,236	-	2,609	-	-	10,834	-	48,628
Charges for services	-	-	-	-	-	5,415	-	-
Fines and forfeits	-	6,710	-	-	-	-	842	-
Other receipts	-	-	-	-	-	8,095	-	-
Total receipts	<u>36,364</u>	<u>6,710</u>	<u>2,609</u>	<u>-</u>	<u>2,010</u>	<u>135,242</u>	<u>842</u>	<u>48,628</u>
Disbursements:								
Personal services	-	-	-	-	-	115,744	-	7,384
Supplies	-	-	-	-	-	2,381	-	10,696
Other services and charges	-	-	-	-	-	13,817	-	844
Capital outlay	71,012	-	-	-	-	-	-	8,737
Other disbursements	-	-	375	-	3,635	-	975	270
Total disbursements	<u>71,012</u>	<u>-</u>	<u>375</u>	<u>-</u>	<u>3,635</u>	<u>131,942</u>	<u>975</u>	<u>27,931</u>
Excess (deficiency) of receipts over disbursements	<u>(34,648)</u>	<u>6,710</u>	<u>2,234</u>	<u>-</u>	<u>(1,625)</u>	<u>3,300</u>	<u>(133)</u>	<u>20,697</u>
Cash and investments - ending	<u>\$ 131,029</u>	<u>\$ 21,088</u>	<u>\$ 15,286</u>	<u>\$ 162</u>	<u>\$ 2,922</u>	<u>\$ 64,803</u>	<u>\$ 582</u>	<u>\$ 92,470</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Local Road and Street	LOIT Public Safety - County Share	MVH Restricted	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 120,632	\$ 215,330	\$ -	\$ 17,594	\$ 1,119,222	\$ 19,712	\$ 134,932	\$ 34,314
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	108,064	-	392,080	-	392,080	-	-	-
Charges for services	-	-	-	-	16,023	1,635	-	16,373
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	346,966	(1)	3,866	-	-	-	-
Total receipts	108,064	346,966	392,079	3,866	408,103	1,635	-	16,373
Disbursements:								
Personal services	-	347,814	-	-	415,655	-	-	-
Supplies	-	-	-	-	264,806	-	-	-
Other services and charges	69,258	63	-	-	434,153	-	-	-
Capital outlay	-	41,228	-	-	152,915	-	-	-
Other disbursements	-	-	171,674	-	-	-	-	11,580
Total disbursements	69,258	389,105	171,674	-	1,267,529	-	-	11,580
Excess (deficiency) of receipts over disbursements	38,806	(42,139)	220,405	3,866	(859,426)	1,635	-	4,793
Cash and investments - ending	\$ 159,438	\$ 173,191	\$ 220,405	\$ 21,460	\$ 259,796	\$ 21,347	\$ 134,932	\$ 39,107

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Riverboat	Sex and Violent Offender Administration	Additional Excise Tax Judgments	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 15,300,386	\$ 1,772	\$ 61	\$ 243,728	\$ 379	\$ 16,337	\$ 2,697	\$ 38,910
Receipts:								
Taxes	-	-	-	20,457	-	-	-	-
Licenses and permits	6,587	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	2,535,907	-	-	-	-	-	-	-
Fines and forfeits	-	-	39	-	-	-	-	-
Other receipts	61,313	273	-	914	3,714	4,195	8,277	1,380
Total receipts	2,603,807	273	39	21,371	3,714	4,195	8,277	1,380
Disbursements:								
Personal services	463,925	-	-	13,850	-	-	-	-
Supplies	5,823	-	-	-	-	-	-	-
Other services and charges	464,212	-	-	11,206	-	-	-	-
Capital outlay	4,088	-	-	-	-	-	-	-
Other disbursements	811,089	1,621	-	-	-	-	-	14,738
Total disbursements	1,749,137	1,621	-	25,056	-	-	-	14,738
Excess (deficiency) of receipts over disbursements	854,670	(1,348)	39	(3,685)	3,714	4,195	8,277	(13,358)
Cash and investments - ending	\$ 16,155,056	\$ 424	\$ 100	\$ 240,043	\$ 4,093	\$ 20,532	\$ 10,974	\$ 25,552

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Vehicle Inspection	Guardian Ad Litem	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Reassessment	Adult Probation Administrative	Juvenile Probation Administrative
Cash and investments - beginning	\$ 1,592	\$ 27,789	\$ 3,093	\$ 3,466	\$ 145,122	\$ 406,932	\$ 11,717	\$ 4,888
Receipts:								
Taxes	-	-	-	-	-	137,213	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	13,407	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	842	-	-	5,520	-
Other receipts	640	3,097	-	-	133,357	-	-	917
Total receipts	640	3,097	-	842	133,357	150,620	5,520	917
Disbursements:								
Personal services	-	5,383	-	-	19,132	38,603	2,082	-
Supplies	-	-	-	-	11,826	772	-	-
Other services and charges	-	-	-	-	42,661	56,629	-	-
Capital outlay	-	-	-	-	9,908	1,370	-	-
Other disbursements	-	-	-	-	-	-	5,302	-
Total disbursements	-	5,383	-	-	83,527	97,374	7,384	-
Excess (deficiency) of receipts over disbursements	640	(2,286)	-	842	49,830	53,246	(1,864)	917
Cash and investments - ending	\$ 2,232	\$ 25,503	\$ 3,093	\$ 4,308	\$ 194,952	\$ 460,178	\$ 9,853	\$ 5,805

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Cemetery Trust	Drug Buy Money	Veterans Van Donations	Self-Insurance	Payroll Clearing	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare
Cash and investments - beginning	\$ 952	\$ 225	\$ -	\$ 137,849	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	1,485	189,108	71,190	137,638	214,530	353,131
Total receipts	-	-	1,485	189,108	71,190	137,638	214,530	353,131
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	836	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	146,197	71,190	137,638	214,530	353,259
Total disbursements	-	-	836	146,197	71,190	137,638	214,530	353,259
Excess (deficiency) of receipts over disbursements	-	-	649	42,911	-	-	-	(128)
Cash and investments - ending	\$ 952	\$ 225	\$ 649	\$ 180,760	\$ -	\$ -	\$ -	\$ (128)

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Payroll Withholding - State	Settlement	LOIT Public Safety	CVET Agency	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80	\$ 50
Receipts:								
Taxes	-	4,227,136	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	763,173	-	14,131	-	-	-	-
Charges for services	-	-	-	-	-	-	-	450
Fines and forfeits	-	-	-	-	-	7,625	1,693	-
Other receipts	104,247	4,986	316,966	-	12,764	-	-	-
Total receipts	<u>104,247</u>	<u>4,995,295</u>	<u>316,966</u>	<u>14,131</u>	<u>12,764</u>	<u>7,625</u>	<u>1,693</u>	<u>450</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	104,284	4,995,295	316,966	14,131	12,764	7,625	1,413	465
Total disbursements	<u>104,284</u>	<u>4,995,295</u>	<u>316,966</u>	<u>14,131</u>	<u>12,764</u>	<u>7,625</u>	<u>1,413</u>	<u>465</u>
Excess (deficiency) of receipts over disbursements	(37)	-	-	-	-	-	280	(15)
Cash and investments - ending	<u>\$ (37)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 360</u>	<u>\$ 35</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Canine Research and Education	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Education Plate Fees Agency
Cash and investments - beginning	\$ 60	\$ 22	\$ -	\$ 33	\$ 1	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	76	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	680	351	-	-	-	-	-	-
Fines and forfeits	-	-	-	557	-	-	-	-
Other receipts	-	-	125	-	-	31	50	56
Total receipts	<u>680</u>	<u>351</u>	<u>125</u>	<u>557</u>	<u>76</u>	<u>31</u>	<u>50</u>	<u>56</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	690	340	125	545	72	30	50	-
Total disbursements	<u>690</u>	<u>340</u>	<u>125</u>	<u>545</u>	<u>72</u>	<u>30</u>	<u>50</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(10)</u>	<u>11</u>	<u>-</u>	<u>12</u>	<u>4</u>	<u>1</u>	<u>-</u>	<u>56</u>
Cash and investments - ending	<u>\$ 50</u>	<u>\$ 33</u>	<u>\$ -</u>	<u>\$ 45</u>	<u>\$ 5</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 56</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Innkeepers Tax Collections	LOIT Special Distribution	LIT Public Safety	LIT Supplemental Distributions	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	CFDA#97.042 EMPG Grant Salary
Cash and investments - beginning	\$ 2,883	\$ 5,439	\$ -	\$ -	\$ 8,551	\$ 8,513	\$ 16,992	\$ -
Receipts:								
Taxes	-	-	-	1,267,865	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	4,364	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	52,327	-	-	-	1,631	-	1,631	3,570
Total receipts	52,327	-	-	1,267,865	1,631	4,364	1,631	3,570
Disbursements:								
Personal services	-	-	-	-	-	4,183	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	51,566	-	-	1,267,865	-	-	-	-
Total disbursements	51,566	-	-	1,267,865	-	4,183	-	-
Excess (deficiency) of receipts over disbursements	761	-	-	-	1,631	181	1,631	3,570
Cash and investments - ending	\$ 3,644	\$ 5,439	\$ -	\$ -	\$ 10,182	\$ 8,694	\$ 18,623	\$ 3,570

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	2019 Generator Health Department Grant	Treasurers Collections	Clerks Trust	RS OC Convention and Tourism	Sheriff 2020 In Car Cameras	Courthouse 2020 Drinking Fountain	Adult Users (PUF)	Juvenile Users(PUF)
Cash and investments - beginning	\$ -	\$ 205,710	\$ 59,210	\$ 508,988	\$ -	\$ -	\$ 30,531	\$ 5,319
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	14,365	324
Other receipts	4,500	147,075	194,037	303,379	-	-	-	-
Total receipts	<u>4,500</u>	<u>147,075</u>	<u>194,037</u>	<u>303,379</u>	<u>-</u>	<u>-</u>	<u>14,365</u>	<u>324</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	1,854
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	4,500	205,610	195,927	260,239	-	-	-	-
Total disbursements	<u>4,500</u>	<u>205,610</u>	<u>195,927</u>	<u>260,239</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,854</u>
Excess (deficiency) of receipts over disbursements	-	(58,535)	(1,890)	43,140	-	-	14,365	(1,530)
Cash and investments - ending	<u>\$ -</u>	<u>\$ 147,175</u>	<u>\$ 57,320</u>	<u>\$ 552,128</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,896</u>	<u>\$ 3,789</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Jury Fees	Pre-Trial Fund	Law Enforcement Continued Ed	Sheriff User Fees	Health Dept/Donations	Animal Shelter Donations	911 Donations	OC Prosecutor Lab Services
Cash and investments - beginning	\$ 6,838	\$ 33,621	\$ 488	\$ 3,006	\$ 4,297	\$ 1,316	\$ 336	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	348	8,905	607	-	-	-	-	-
Other receipts	-	-	-	280	3,056	1,630	-	340
Total receipts	348	8,905	607	280	3,056	1,630	-	340
Disbursements:								
Personal services	-	22,618	-	-	-	-	-	-
Supplies	-	-	-	-	382	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	420	2,739	697	-	-	100
Total disbursements	-	22,618	420	2,739	1,079	-	-	100
Excess (deficiency) of receipts over disbursements	348	(13,713)	187	(2,459)	1,977	1,630	-	240
Cash and investments - ending	\$ 7,186	\$ 19,908	\$ 675	\$ 547	\$ 6,274	\$ 2,946	\$ 336	\$ 240

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sheriff Donation Fund	CFDA 93.788 SIM Grant Fund	#21.019-Coronavirus Relief	Com Cross Mat Grant/Hwy 2018	Health Dept Grant Fund	GAL/ Cap Bldg Grant 2017	Trial Court Interpreter Grant	Extension Office Renovations
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 45,384	\$ 488	\$ 721	\$ 1,175	\$ 1,901
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	734,938	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	4,114	-	-	-	-	-	-	-
Total receipts	4,114	-	-	734,938	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	2,687	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	780,322	-	-	399	1,901
Total disbursements	2,687	-	-	780,322	-	-	399	1,901
Excess (deficiency) of receipts over disbursements	1,427	-	-	(45,384)	-	-	(399)	(1,901)
Cash and investments - ending	\$ 1,427	\$ -	\$ -	\$ -	\$ 488	\$ 721	\$ 776	\$ -

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	2018 IHSFG Grant	Drug/Prosec Grant 2018	CRI Health Grant 2018/2019	Ohio Co Max/Boom Mower	Sheriffs Chem Test Intox 2019	2018-2019-Homeland Sec Cad Grant	MDT Grant 2019	New Garage Constr Near Cthse
Cash and investments - beginning	\$ -	\$ 1,500	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	100,000	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	3,605	-	4,448	20,000	300	-	20,000	11,000
Total receipts	<u>3,605</u>	<u>-</u>	<u>4,448</u>	<u>20,000</u>	<u>300</u>	<u>100,000</u>	<u>20,000</u>	<u>11,000</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	20,000	-	-	-	-
Other disbursements	-	1,500	4,698	-	300	100,000	18,199	-
Total disbursements	<u>-</u>	<u>1,500</u>	<u>4,698</u>	<u>20,000</u>	<u>300</u>	<u>100,000</u>	<u>18,199</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,605</u>	<u>(1,500)</u>	<u>(250)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,801</u>	<u>11,000</u>
Cash and investments - ending	<u>\$ 3,605</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,801</u>	<u>\$ 11,000</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Repeater Grant 2019 CFDA#97.042	CFDA#97.042 MDT SHSP 19	CFDA # 97.042 Cardiac Monitor Grant	Court Sim Opioid Grant	Sheriff Enh CH Sec/Surv GrantOCCF	CFDA#16.034 Coronavirus Emergency	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,292,936
Receipts:							
Taxes	-	-	-	-	-	-	7,539,644
Licenses and permits	-	-	-	-	-	-	15,395
Intergovernmental receipts	-	-	-	-	-	-	2,886,505
Charges for services	-	-	-	-	-	-	2,598,315
Fines and forfeits	-	-	-	-	-	-	114,276
Other receipts	-	-	-	60,000	4,770	-	3,027,785
Total receipts	-	-	-	60,000	4,770	-	16,181,920
Disbursements:							
Personal services	-	-	-	-	-	-	2,863,287
Supplies	-	-	-	-	-	-	343,306
Other services and charges	-	-	-	-	-	-	1,566,146
Capital outlay	-	-	-	-	-	-	316,407
Other disbursements	17,483	19,610	17,621	60,000	-	-	10,720,546
Total disbursements	17,483	19,610	17,621	60,000	-	-	15,809,692
Excess (deficiency) of receipts over disbursements	(17,483)	(19,610)	(17,621)	-	4,770	-	372,228
Cash and investments - ending	\$ (17,483)	\$ (19,610)	\$ (17,621)	\$ -	\$ 4,770	\$ -	\$ 20,665,164

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Mapping 911 Grant	Hwy Grant Minihoe	Security Courthouse Cameras	Safe Sleep Health Dept Grant	Shf 2020 Breathlyzer Drug Free Grant	Shrf Safariland Vest \$ Carrier	General	Accident Report
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 810,104	\$ 1,310
Receipts:								
Taxes	-	-	-	-	-	-	1,753,569	-
Licenses and permits	-	-	-	-	-	-	7,535	-
Intergovernmental receipts	-	-	-	-	-	-	83,953	-
Charges for services	-	-	-	-	-	-	19,670	322
Fines and forfeits	-	-	-	-	-	-	55,107	-
Other receipts	10,000	25,000	1,900	1,500	3,000	3,855	146,449	-
Total receipts	10,000	25,000	1,900	1,500	3,000	3,855	2,066,283	322
Disbursements:								
Personal services	-	-	-	-	-	-	1,575,085	-
Supplies	-	-	-	-	-	-	47,680	-
Other services and charges	10,000	-	-	-	-	-	377,334	-
Capital outlay	-	25,000	-	-	-	-	5,949	-
Other disbursements	-	-	1,900	915	3,000	-	11,342	-
Total disbursements	10,000	25,000	1,900	915	3,000	-	2,017,390	-
Excess (deficiency) of receipts over disbursements	-	-	-	585	-	3,855	48,893	322
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 585	\$ -	\$ 3,855	\$ 858,997	\$ 1,632

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	City and Town Court Costs	Clerk's Records Perpetuation	Community Transition Program	Convention Visitor and Tourism Promotion	County Option Dog Tax	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Cumulative Bridge
Cash and investments - beginning	\$ 16,030	\$ 8,192	\$ 563	\$ -	\$ 4,809	\$ 22,380	\$ 4,995	\$ 229,613
Receipts:								
Taxes	-	-	-	-	-	-	-	102,525
Licenses and permits	-	-	-	-	115	-	-	-
Intergovernmental receipts	-	-	-	191,065	-	-	-	9,694
Charges for services	-	-	-	-	-	-	770	-
Fines and forfeits	944	2,046	-	-	-	235	-	-
Other receipts	-	-	-	-	-	-	-	14,040
Total receipts	<u>944</u>	<u>2,046</u>	<u>-</u>	<u>191,065</u>	<u>115</u>	<u>235</u>	<u>770</u>	<u>126,259</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	44,062
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	191,065	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>191,065</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,062</u>
Excess (deficiency) of receipts over disbursements	<u>944</u>	<u>2,046</u>	<u>-</u>	<u>-</u>	<u>115</u>	<u>235</u>	<u>770</u>	<u>82,197</u>
Cash and investments - ending	<u>\$ 16,974</u>	<u>\$ 10,238</u>	<u>\$ 563</u>	<u>\$ -</u>	<u>\$ 4,924</u>	<u>\$ 22,615</u>	<u>\$ 5,765</u>	<u>\$ 311,810</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Cumulative Capital Development	Drug Free Community	Emergency Planning/Right to Know	Extradition and Sheriff's Assistance	Firearms Training	Health	Identification Security Protection	Local Health Maintenance
Cash and investments - beginning	\$ 131,029	\$ 21,088	\$ 15,286	\$ 162	\$ 2,922	\$ 64,803	\$ 582	\$ 92,470
Receipts:								
Taxes	32,876	-	-	-	-	108,858	-	-
Licenses and permits	-	-	-	-	3,500	-	-	-
Intergovernmental receipts	3,109	-	2,628	-	-	10,293	-	35,345
Charges for services	-	-	-	-	-	7,986	-	-
Fines and forfeits	-	3,030	-	-	-	-	1,118	-
Other receipts	-	-	-	-	-	3,445	-	607
Total receipts	<u>35,985</u>	<u>3,030</u>	<u>2,628</u>	<u>-</u>	<u>3,500</u>	<u>130,582</u>	<u>1,118</u>	<u>35,952</u>
Disbursements:								
Personal services	-	-	-	-	-	115,633	-	14,656
Supplies	-	-	-	-	-	3,561	-	14,152
Other services and charges	-	13,500	-	-	-	10,545	-	2,708
Capital outlay	48,528	-	-	-	-	-	-	43,919
Other disbursements	<u>13,000</u>	<u>-</u>	<u>32</u>	<u>-</u>	<u>2,692</u>	<u>-</u>	<u>855</u>	<u>199</u>
Total disbursements	<u>61,528</u>	<u>13,500</u>	<u>32</u>	<u>-</u>	<u>2,692</u>	<u>129,739</u>	<u>855</u>	<u>75,634</u>
Excess (deficiency) of receipts over disbursements	<u>(25,543)</u>	<u>(10,470)</u>	<u>2,596</u>	<u>-</u>	<u>808</u>	<u>843</u>	<u>263</u>	<u>(39,682)</u>
Cash and investments - ending	<u>\$ 105,486</u>	<u>\$ 10,618</u>	<u>\$ 17,882</u>	<u>\$ 162</u>	<u>\$ 3,730</u>	<u>\$ 65,646</u>	<u>\$ 845</u>	<u>\$ 52,788</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Local Road and Street	LOIT Public Safety - County Share	MVH Restricted	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 159,438	\$ 173,191	\$ 220,405	\$ 21,460	\$ 259,796	\$ 21,347	\$ 134,932	\$ 39,107
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	103,781	-	-	-	371,883	-	-	-
Charges for services	-	-	-	-	-	2,350	-	19,819
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	369,595	371,883	3,866	157,672	-	-	-
Total receipts	<u>103,781</u>	<u>369,595</u>	<u>371,883</u>	<u>3,866</u>	<u>529,555</u>	<u>2,350</u>	<u>-</u>	<u>19,819</u>
Disbursements:								
Personal services	-	314,114	599	-	415,645	-	-	-
Supplies	-	-	474	-	68,847	-	-	-
Other services and charges	101,086	55	152,752	-	148,557	-	-	-
Capital outlay	-	628	67,455	-	11,793	-	-	-
Other disbursements	-	-	157,673	-	-	-	-	7,525
Total disbursements	<u>101,086</u>	<u>314,797</u>	<u>378,953</u>	<u>-</u>	<u>644,842</u>	<u>-</u>	<u>-</u>	<u>7,525</u>
Excess (deficiency) of receipts over disbursements	<u>2,695</u>	<u>54,798</u>	<u>(7,070)</u>	<u>3,866</u>	<u>(115,287)</u>	<u>2,350</u>	<u>-</u>	<u>12,294</u>
Cash and investments - ending	<u>\$ 162,133</u>	<u>\$ 227,989</u>	<u>\$ 213,335</u>	<u>\$ 25,326</u>	<u>\$ 144,509</u>	<u>\$ 23,697</u>	<u>\$ 134,932</u>	<u>\$ 51,401</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Riverboat	Sex and Violent Offender Administration	Additional Excise Tax Judgments	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 16,155,056	\$ 424	\$ 100	\$ 240,043	\$ 4,093	\$ 20,532	\$ 10,974	\$ 25,552
Receipts:								
Taxes	-	-	-	33,131	-	-	-	-
Licenses and permits	5,075	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	2,345,962	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	22,027	90	-	-	3,329	5,550	49,208	11,966
Total receipts	<u>2,373,064</u>	<u>90</u>	<u>-</u>	<u>33,131</u>	<u>3,329</u>	<u>5,550</u>	<u>49,208</u>	<u>11,966</u>
Disbursements:								
Personal services	473,009	-	-	14,128	-	-	-	-
Supplies	53,908	-	-	-	-	-	-	-
Other services and charges	396,235	-	-	9,946	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	828,304	120	-	-	3,265	-	-	5,677
Total disbursements	<u>1,751,456</u>	<u>120</u>	<u>-</u>	<u>24,074</u>	<u>3,265</u>	<u>-</u>	<u>-</u>	<u>5,677</u>
Excess (deficiency) of receipts over disbursements	<u>621,608</u>	<u>(30)</u>	<u>-</u>	<u>9,057</u>	<u>64</u>	<u>5,550</u>	<u>49,208</u>	<u>6,289</u>
Cash and investments - ending	<u>\$ 16,776,664</u>	<u>\$ 394</u>	<u>\$ 100</u>	<u>\$ 249,100</u>	<u>\$ 4,157</u>	<u>\$ 26,082</u>	<u>\$ 60,182</u>	<u>\$ 31,841</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Vehicle Inspection	Guardian Ad Litem	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Reassessment	Adult Probation Administrative	Juvenile Probation Administrative
Cash and investments - beginning	\$ 2,232	\$ 25,503	\$ 3,093	\$ 4,308	\$ 194,952	\$ 460,178	\$ 9,853	\$ 5,805
Receipts:								
Taxes	-	-	-	-	-	99,117	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	9,372	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	1,118	-	-	4,256	-
Other receipts	480	9,808	-	-	138,462	-	-	1,030
Total receipts	<u>480</u>	<u>9,808</u>	<u>-</u>	<u>1,118</u>	<u>138,462</u>	<u>108,489</u>	<u>4,256</u>	<u>1,030</u>
Disbursements:								
Personal services	-	5,702	-	-	17,928	34,302	-	-
Supplies	-	-	-	-	10,117	32	-	-
Other services and charges	-	-	-	-	37,886	36,084	-	-
Capital outlay	-	-	-	-	29,426	2,499	-	-
Other disbursements	732	-	-	-	-	-	4,371	-
Total disbursements	<u>732</u>	<u>5,702</u>	<u>-</u>	<u>-</u>	<u>95,357</u>	<u>72,917</u>	<u>4,371</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(252)</u>	<u>4,106</u>	<u>-</u>	<u>1,118</u>	<u>43,105</u>	<u>35,572</u>	<u>(115)</u>	<u>1,030</u>
Cash and investments - ending	<u>\$ 1,980</u>	<u>\$ 29,609</u>	<u>\$ 3,093</u>	<u>\$ 5,426</u>	<u>\$ 238,057</u>	<u>\$ 495,750</u>	<u>\$ 9,738</u>	<u>\$ 6,835</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Cemetery Trust	Drug Buy Money	Veterans Van Donations	Self-Insurance	Payroll Clearing	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare
Cash and investments - beginning	\$ 952	\$ 225	\$ 649	\$ 180,760	\$ -	\$ -	\$ -	\$ (128)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	23	-	-	309,891	66,570	143,678	232,843	372,674
Total receipts	<u>23</u>	<u>-</u>	<u>-</u>	<u>309,891</u>	<u>66,570</u>	<u>143,678</u>	<u>232,843</u>	<u>372,674</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	341,847	66,539	143,678	232,843	372,611
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>341,847</u>	<u>66,539</u>	<u>143,678</u>	<u>232,843</u>	<u>372,611</u>
Excess (deficiency) of receipts over disbursements	23	-	-	(31,956)	31	-	-	63
Cash and investments - ending	<u>\$ 975</u>	<u>\$ 225</u>	<u>\$ 649</u>	<u>\$ 148,804</u>	<u>\$ 31</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (65)</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Payroll Withholding -		LOIT Public Safety	CVET Agency	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit
	State	Settlement						
Cash and investments - beginning	\$ (37)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 360	\$ 35
Receipts:								
Taxes	-	4,353,068	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	758,373	-	13,440	-	-	-	-
Charges for services	-	-	-	-	-	-	-	400
Fines and forfeits	-	-	-	-	-	100	1,273	-
Other receipts	114,384	-	-	-	13,860	-	-	-
Total receipts	114,384	5,111,441	-	13,440	13,860	100	1,273	400
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	114,347	5,111,441	-	13,440	13,860	100	1,332	380
Total disbursements	114,347	5,111,441	-	13,440	13,860	100	1,332	380
Excess (deficiency) of receipts over disbursements	37	-	-	-	-	-	(59)	20
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 301	\$ 55

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Canine Research and Education	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Education Plate Fees Agency
Cash and investments - beginning	\$ 50	\$ 33	\$ -	\$ 45	\$ 5	\$ 1	\$ -	\$ 56
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	28	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	770	503	-	-	-	-	-	-
Fines and forfeits	-	-	-	800	-	-	-	-
Other receipts	-	-	-	-	-	10	-	94
Total receipts	<u>770</u>	<u>503</u>	<u>-</u>	<u>800</u>	<u>28</u>	<u>10</u>	<u>-</u>	<u>94</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	610	428	-	650	30	6	-	-
Total disbursements	<u>610</u>	<u>428</u>	<u>-</u>	<u>650</u>	<u>30</u>	<u>6</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>160</u>	<u>75</u>	<u>-</u>	<u>150</u>	<u>(2)</u>	<u>4</u>	<u>-</u>	<u>94</u>
Cash and investments - ending	<u>\$ 210</u>	<u>\$ 108</u>	<u>\$ -</u>	<u>\$ 195</u>	<u>\$ 3</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ 150</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Innkeepers Tax Collections	LOIT Special Distribution	LIT Public Safety	LIT Supplemental Distributions	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	CFDA#97.042 EMPG Grant Salary
Cash and investments - beginning	\$ 3,644	\$ 5,439	\$ -	\$ -	\$ 10,182	\$ 8,694	\$ 18,623	\$ 3,570
Receipts:								
Taxes	-	-	-	1,371,873	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	162	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	26,643	-	679,190	-	1,383	-	1,382	-
Total receipts	<u>26,643</u>	<u>-</u>	<u>679,190</u>	<u>1,371,873</u>	<u>1,383</u>	<u>162</u>	<u>1,382</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	4,267	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	27,811	-	679,190	1,371,873	5,613	-	-	-
Total disbursements	<u>27,811</u>	<u>-</u>	<u>679,190</u>	<u>1,371,873</u>	<u>5,613</u>	<u>4,267</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	(1,168)	-	-	-	(4,230)	(4,105)	1,382	-
Cash and investments - ending	<u>\$ 2,476</u>	<u>\$ 5,439</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,952</u>	<u>\$ 4,589</u>	<u>\$ 20,005</u>	<u>\$ 3,570</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	2019 Generator Health Department Grant	Treasurers Collections	Clerks Trust	RS OC Convention and Tourism	Sheriff 2020 In Car Cameras	Courthouse 2020 Drinking Fountain	Adult Users (PUF)	Juvenile Users(PUF)
Cash and investments - beginning	\$ -	\$ 147,175	\$ 57,320	\$ 552,128	\$ -	\$ -	\$ 44,896	\$ 3,789
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	16,110	580
Other receipts	-	175,047	240,294	250,070	39,852	1,549	-	-
Total receipts	-	175,047	240,294	250,070	39,852	1,549	16,110	580
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	147,075	192,752	154,711	7,595	-	-	-
Total disbursements	-	147,075	192,752	154,711	7,595	-	-	-
Excess (deficiency) of receipts over disbursements	-	27,972	47,542	95,359	32,257	1,549	16,110	580
Cash and investments - ending	\$ -	\$ 175,147	\$ 104,862	\$ 647,487	\$ 32,257	\$ 1,549	\$ 61,006	\$ 4,369

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Jury Fees	Pre-Trial Fund	Law Enforcement Continued Ed	Sheriff User Fees	Health Dept/Donations	Animal Shelter Donations	911 Donations	OC Prosecutor Lab Services
Cash and investments - beginning	\$ 7,186	\$ 19,908	\$ 675	\$ 547	\$ 6,274	\$ 2,946	\$ 336	\$ 240
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	265	13,354	492	-	-	-	-	-
Other receipts	-	-	-	178	997	1,400	-	1,266
Total receipts	265	13,354	492	178	997	1,400	-	1,266
Disbursements:								
Personal services	-	27,650	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	2,107	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	433	-	20	-	-	1,231
Total disbursements	-	27,650	433	-	20	2,107	-	1,231
Excess (deficiency) of receipts over disbursements	265	(14,296)	59	178	977	(707)	-	35
Cash and investments - ending	\$ 7,451	\$ 5,612	\$ 734	\$ 725	\$ 7,251	\$ 2,239	\$ 336	\$ 275

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sheriff Donation Fund	CFDA 93.788 SIM Grant Fund	#21.019-Coronavirus Relief	Com Cross Mat Grant/Hwy 2018	Health Dept Grant Fund	GAL/ Cap Bldg Grant 2017	Trial Court Interpreter Grant	Extension Office Renovations
Cash and investments - beginning	\$ 1,427	\$ -	\$ -	\$ -	\$ 488	\$ 721	\$ 776	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	60,000	-	636,563	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	2,978	-	189,601	-	-	-	-	-
Total receipts	2,978	60,000	189,601	636,563	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	2,456	-	-	-	-	-
Other services and charges	-	-	900	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	912	60,000	-	-	-	-	-	-
Total disbursements	912	60,000	3,356	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	2,066	-	186,245	636,563	-	-	-	-
Cash and investments - ending	\$ 3,493	\$ -	\$ 186,245	\$ 636,563	\$ 488	\$ 721	\$ 776	\$ -

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	2018 IHSFG Grant	Drug/Prosec Grant 2018	CRI Health Grant 2018/2019	Ohio Co Max/Boom Mower	Sheriffs Chem Test Intox 2019	2018-2019-Homeland Sec Cad Grant	MDT Grant 2019	New Garage Constr Near Cthse
Cash and investments - beginning	\$ 3,605	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,801	\$ 11,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	4,000	6,241	-	-	-	-	-
Total receipts	-	4,000	6,241	-	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	11,000
Other disbursements	-	-	6,231	-	-	-	1,801	-
Total disbursements	-	-	6,231	-	-	-	1,801	11,000
Excess (deficiency) of receipts over disbursements	-	4,000	10	-	-	-	(1,801)	(11,000)
Cash and investments - ending	\$ 3,605	\$ 4,000	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Repeater Grant 2019 CFDA#97.042	CFDA#97.042 MDT SHSP 19	CFDA # 97.042 Cardiac Monitor Grant	Court Sim Opioid Grant	Sheriff Enh CH Sec/Surv GrantOCCF	CFDA#16.034 Coronavirus Emergency	Totals
Cash and investments - beginning	\$ (17,483)	\$ (19,610)	\$ (17,621)	\$ -	\$ 4,770	\$ -	\$ 20,665,164
Receipts:							
Taxes	-	-	-	-	-	-	7,855,017
Licenses and permits	-	-	-	-	-	-	16,253
Intergovernmental receipts	17,483	19,610	17,621	-	-	-	2,344,213
Charges for services	-	-	-	-	-	-	2,398,714
Fines and forfeits	-	-	-	-	-	-	100,828
Other receipts	-	-	-	-	-	-	4,230,860
Total receipts	<u>17,483</u>	<u>19,610</u>	<u>17,621</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,945,885</u>
Disbursements:							
Personal services	-	-	-	-	-	-	3,012,718
Supplies	-	-	-	-	-	-	201,227
Other services and charges	-	-	-	-	-	-	1,343,757
Capital outlay	-	-	-	-	-	13,115	259,312
Other disbursements	-	-	-	-	4,770	-	10,308,827
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,770</u>	<u>13,115</u>	<u>15,125,841</u>
Excess (deficiency) of receipts over disbursements	<u>17,483</u>	<u>19,610</u>	<u>17,621</u>	<u>-</u>	<u>(4,770)</u>	<u>(13,115)</u>	<u>1,820,044</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (13,115)</u>	<u>\$ 22,485,208</u>

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

	Clerks Trust	County General	Accident Report Fund	City And Town Court Costs	Clerk's Records Perpetuation	Co Option Dog Tax	Prisoner Reimb For Incarcerati	Sales Disclosure County Share	Cumulative Bridge
Cash and investments - beginning	\$ -	\$ 858,997	\$ 1,632	\$ 16,974	\$ 10,238	\$ 4,924	\$ 22,615	\$ 5,765	\$ 311,810
Receipts:									
Taxes	-	947,544	-	-	-	-	-	-	106,949
Licenses and permits	-	9,455	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,087,563	-	-	-	-	-	-	10,081
Charges for services	-	66,483	-	-	-	-	-	-	-
Fines and forfeits	-	26,804	-	-	-	-	-	-	-
Other receipts	-	337,691	333	1,003	2,097	135	-	1,375	20,057
Total receipts	-	2,475,540	333	1,003	2,097	135	-	1,375	137,087
Disbursements:									
Personal services	-	1,626,804	-	-	-	-	-	-	-
Supplies	-	69,860	-	-	-	-	-	-	-
Other services and charges	-	284,975	-	-	-	-	-	-	68,336
Capital outlay	-	9,469	-	-	-	-	-	500	-
Other disbursements	-	116,464	-	-	-	148	-	-	-
Total disbursements	-	2,107,572	-	-	-	148	-	500	68,336
Excess (deficiency) of receipts over disbursements	-	367,968	333	1,003	2,097	(13)	-	875	68,751
Cash and investments - ending	\$ -	\$ 1,226,965	\$ 1,965	\$ 17,977	\$ 12,335	\$ 4,911	\$ 22,615	\$ 6,640	\$ 380,561

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

	Cum Capital Development	Drug Free Community	Emergency Planning Right To Kn	Extradition	Firearms Training	Health	Identification Security Protec	Local Health Maintenance	Local Road And Street
Cash and investments - beginning	\$ 105,486	\$ 10,618	\$ 17,882	\$ 162	\$ 3,730	\$ 65,646	\$ 845	\$ 52,788	\$ 162,133
Receipts:									
Taxes	34,294	-	-	-	-	110,250	-	-	-
Licenses and permits	-	-	-	-	-	3,155	-	-	-
Intergovernmental receipts	3,233	-	-	-	-	10,392	-	33,139	-
Charges for services	-	-	-	-	-	5,902	-	-	-
Fines and forfeits	-	4,083	-	-	-	-	-	-	-
Other receipts	-	1,675	2,555	-	1,950	21,664	1,383	2,226	113,604
Total receipts	<u>37,527</u>	<u>5,758</u>	<u>2,555</u>	<u>-</u>	<u>1,950</u>	<u>151,363</u>	<u>1,383</u>	<u>35,365</u>	<u>113,604</u>
Disbursements:									
Personal services	-	-	-	-	-	115,943	-	9,138	-
Supplies	-	2,750	-	-	-	4,702	-	13,785	-
Other services and charges	-	1,500	-	-	-	12,259	-	14,733	82,685
Capital outlay	61,374	-	-	-	-	-	-	1,000	-
Other disbursements	-	1,000	-	-	955	-	1,512	-	-
Total disbursements	<u>61,374</u>	<u>5,250</u>	<u>-</u>	<u>-</u>	<u>955</u>	<u>132,904</u>	<u>1,512</u>	<u>38,656</u>	<u>82,685</u>
Excess (deficiency) of receipts over disbursements	<u>(23,847)</u>	<u>508</u>	<u>2,555</u>	<u>-</u>	<u>995</u>	<u>18,459</u>	<u>(129)</u>	<u>(3,291)</u>	<u>30,919</u>
Cash and investments - ending	<u>\$ 81,639</u>	<u>\$ 11,126</u>	<u>\$ 20,437</u>	<u>\$ 162</u>	<u>\$ 4,725</u>	<u>\$ 84,105</u>	<u>\$ 716</u>	<u>\$ 49,497</u>	<u>\$ 193,052</u>

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

	LOIT Public Safety-Co Share	MVH Restricted	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuatio	Riverboat Gaming Fund "B"	Sex And Violent Offender Admin
Cash and investments - beginning	\$ 227,989	\$ 213,335	\$ 25,326	\$ 144,509	\$ 23,697	\$ 134,932	\$ 51,401	\$ 16,776,664	\$ 394
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	1,802,726	-
Charges for services	-	-	-	-	-	-	-	7,375	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	406,009	408,281	3,866	408,281	3,180	-	26,616	490,539	135
Total receipts	406,009	408,281	3,866	408,281	3,180	-	26,616	2,300,640	135
Disbursements:									
Personal services	350,670	-	-	456,413	-	-	-	532,210	-
Supplies	-	70,802	-	-	-	-	-	119,462	-
Other services and charges	58	15,062	-	-	-	-	-	530,491	-
Capital outlay	1,038	236,085	-	-	-	-	-	48,096	-
Other disbursements	-	9,719	-	-	-	-	10,713	831,165	-
Total disbursements	351,766	331,668	-	456,413	-	-	10,713	2,061,424	-
Excess (deficiency) of receipts over disbursements	54,243	76,613	3,866	(48,132)	3,180	-	15,903	239,216	135
Cash and investments - ending	\$ 282,232	\$ 289,948	\$ 29,192	\$ 96,377	\$ 26,877	\$ 134,932	\$ 67,304	\$ 17,015,880	\$ 529

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

	Additional Excise Tax Judgment	Supplemental Public Defender S	Surplus Tax	Surveyor S Corner Perpetuatio	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust Accoun	Vehicle Inspection	Guardian Ad Litem
Cash and investments - beginning	\$ 100	\$ 249,100	\$ 4,157	\$ 26,082	\$ -	\$ 60,182	\$ 31,841	\$ 1,980	\$ 29,609
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	29,004	6,183	6,920	6,118	23,385	11,966	520	6,232
Total receipts	-	29,004	6,183	6,920	6,118	23,385	11,966	520	6,232
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	5,436
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	16,139	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	335	2,331	-	2,290	8,533	384	875	-
Total disbursements	-	16,474	2,331	-	2,290	8,533	384	875	5,436
Excess (deficiency) of receipts over disbursements	-	12,530	3,852	6,920	3,828	14,852	11,582	(355)	796
Cash and investments - ending	\$ 100	\$ 261,630	\$ 8,009	\$ 33,002	\$ 3,828	\$ 75,034	\$ 43,423	\$ 1,625	\$ 30,405

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

	Auditor's Ineligible Homestead	Recorder/ Co Training Fund	County Offender Transportation	County 911	Reassessment	Co/ LOIT Special Distribution	CFDA93.788 STR Opioid Grant Unrestricted	Adult Prob Administrative	Juvenile Probation Administrat
Cash and investments - beginning	\$ 3,093	\$ 5,426	\$ 563	\$ 238,057	\$ 495,750	\$ 5,439	\$ -	\$ 9,738	\$ 6,835
Receipts:									
Taxes	-	-	-	-	100,343	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	9,458	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	1,384	62	127,557	-	-	-	3,831	60
Total receipts	-	1,384	62	127,557	109,801	-	-	3,831	60
Disbursements:									
Personal services	-	-	-	41,390	31,471	-	-	2,153	-
Supplies	-	-	-	933	1,806	-	-	-	-
Other services and charges	-	-	-	45,073	35,678	-	-	-	-
Capital outlay	-	-	-	31,491	4,189	-	-	-	-
Other disbursements	-	-	-	730	545	-	-	-	-
Total disbursements	-	-	-	119,617	73,689	-	-	2,153	-
Excess (deficiency) of receipts over disbursements	-	1,384	62	7,940	36,112	-	-	1,678	60
Cash and investments - ending	\$ 3,093	\$ 6,810	\$ 625	\$ 245,997	\$ 531,862	\$ 5,439	\$ -	\$ 11,416	\$ 6,895

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

	Cemetery Trust	Adult Users/ Puf/	Drug Buy Money	Health Dept/ Donations	Self Insurance	Payroll Clearing	Deferred Comp	Federal Withholding	Fica & Medicare Payroll Withho
Cash and investments - beginning	\$ 975	\$ 61,006	\$ 225	\$ 7,251	\$ 148,804	\$ 31	\$ -	\$ -	\$ (65)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	19,757	-	426	766,370	56,128	130,961	225,765	326,974
Total receipts	-	19,757	-	426	766,370	56,128	130,961	225,765	326,974
Disbursements:									
Personal services	-	-	-	-	716,969	32,585	18,633	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	10,576	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	180	12,967	112,328	225,765	326,909
Total disbursements	-	-	-	-	717,149	56,128	130,961	225,765	326,909
Excess (deficiency) of receipts over disbursements	-	19,757	-	426	49,221	-	-	-	65
Cash and investments - ending	\$ 975	\$ 80,763	\$ 225	\$ 7,677	\$ 198,025	\$ 31	\$ -	\$ -	\$ -

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

	State Withholding Payroll	Settlement	CVET Agency	Financial Institution Tax	State Fines & Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Continuing Education
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 301	\$ 55	\$ 210	\$ 108
Receipts:									
Taxes	-	4,549,961	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	787,721	6,872	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	215	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	114,020	-	6,881	17,122	200	1,233	45	1,375	362
Total receipts	114,020	5,337,682	13,753	17,122	200	1,233	260	1,375	362
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	113,965	5,337,682	13,753	17,122	200	1,181	300	1,455	434
Total disbursements	113,965	5,337,682	13,753	17,122	200	1,181	300	1,455	434
Excess (deficiency) of receipts over disbursements	55	-	-	-	-	52	(40)	(80)	(72)
Cash and investments - ending	\$ 55	\$ -	\$ -	\$ -	\$ -	\$ 353	\$ 15	\$ 130	\$ 36

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

	Interstate Compact State Share	Mortgage Recording Fee State S	Canine Research & Education	Sex And Violent Offend Admin S	Education Plate Fees Agency	Convention Visitor and Tourism Promotion	LIT Certified Shares	LIT Public Safety	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ -	\$ 195	\$ 3	\$ 5	\$ 150	\$ -	\$ -	\$ -	\$ 5,952
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	63	983	33	15	75	218,176	1,594,300	752,017	1,664
Total receipts	63	983	33	15	75	218,176	1,594,300	752,017	1,664
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	2,691
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	63	1,125	36	15	-	218,176	1,594,300	752,017	-
Total disbursements	63	1,125	36	15	-	218,176	1,594,300	752,017	2,691
Excess (deficiency) of receipts over disbursements	-	(142)	(3)	-	75	-	-	-	(1,027)
Cash and investments - ending	\$ -	\$ 53	\$ -	\$ 5	\$ 225	\$ -	\$ -	\$ -	\$ 4,925

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

	Prosecutor IV-D Incentive	93.563 Clerk IV-D Incentive	Clerks Trust	Carnegie Library Donation Fund	93.788 Opioid STR Restricted	CFDA#93.658 Title IV-E	#21.019 Corona Virus Relief	CFDA#21.019 CRF Safety Aware
Cash and investments - beginning	\$ 4,589	\$ 20,005	\$ 104,862	\$ -	\$ -	\$ -	\$ 186,245	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	2,499	1,664	315,240	-	60,000	-	-	18,961
Total receipts	2,499	1,664	315,240	-	60,000	-	-	18,961
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	297,697	-	60,000	-	186,245	-
Total disbursements	-	-	297,697	-	60,000	-	186,245	-
Excess (deficiency) of receipts over disbursements	2,499	1,664	17,543	-	-	-	(186,245)	18,961
Cash and investments - ending	\$ 7,088	\$ 21,669	\$ 122,405	\$ -	\$ -	\$ -	\$ -	\$ 18,961

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

	21.027	Coronavirus	State	Local	FRR	#93.323Epidem&Lab Cap for Infe	CFDA#93.354Plic Hlth Crsis Res	CFDA#93.268 Immu CoAg Vac Chil	Com Cross Mat Grant/Hwy 22-23	Com Cross Mat Grant/Hwy 2018	Health Dept Grant Fund
Cash and investments - beginning	\$	-	\$	-	\$	-	\$	-	\$	-	\$ 488
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	570,575	-	-	-	-	-	-	-	579,825	-	-
Total receipts	570,575	-	-	-	-	-	-	-	579,825	-	-
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	10,449	-	-	-	-	-	-	-	636,563	-	-
Total disbursements	10,449	-	-	-	-	-	-	-	636,563	-	-
Excess (deficiency) of receipts over disbursements	560,126	-	-	-	-	-	-	-	(56,738)	-	-
Cash and investments - ending	\$	560,126	\$	-	\$	-	\$	-	\$	579,825	\$ 488

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

	Gal/ Cap Bldg Grant 2017	Trial Court Interpreter Grant	2018 IHSFG Grant	Drug/Prosec Grant 2018	93.069 CRI Grant	CFDA# 97.042 Empg Grant Salary	Safe Sleep Grant Health Dept	Sheriff 2020 In Car Cameras	Courthouse 2020 Drinking Fount
Cash and investments - beginning	\$ 721	\$ 776	\$ 3,605	\$ 4,000	\$ 10	\$ 3,570	\$ 585	\$ 32,257	\$ 1,549
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	18,200	-	-	-	-
Total receipts	-	-	-	-	18,200	-	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	776	-	2,825	18,191	3,570	-	32,257	1,549
Total disbursements	-	776	-	2,825	18,191	3,570	-	32,257	1,549
Excess (deficiency) of receipts over disbursements	-	(776)	-	(2,825)	9	(3,570)	-	(32,257)	(1,549)
Cash and investments - ending	\$ 721	\$ -	\$ 3,605	\$ 1,175	\$ 19	\$ -	\$ 585	\$ -	\$ -

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

	Sheriff Ch 2020 Camera System	CFDA#16.034 Coronavirus Emrg.	Shrf Safarild Vest & Carrier	CFDA#14.228 lhca Cdbgrant Re	Sheriff Remc Monitor Security	Health Dept Covid Vol Refrshmn	93.268 93.323 ELC Epid & Lab	Courthouse Window Grant Rsrfr	CFDA# 97.067 HmLnd Security
Cash and investments - beginning	\$ -	\$ (13,115)	\$ 3,855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	10,000	13,115	-	208,960	509	250	40,320	10,000	-
Total receipts	10,000	13,115	-	208,960	509	250	40,320	10,000	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	31,943
Other disbursements	10,000	-	3,855	208,960	509	234	26,687	-	16,450
Total disbursements	10,000	-	3,855	208,960	509	234	26,687	-	48,393
Excess (deficiency) of receipts over disbursements	-	13,115	(3,855)	-	-	16	13,633	10,000	(48,393)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16	\$ 13,633	\$ 10,000	\$ (48,393)

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

	OC Rehab Proj-Carnegie Library	CFDA# 97.042 Firstnet Equip Gr	CFDA# 93.959 Prev. & Treat.Sup	2022 IPEP Safety Grant	Emerg. Manage. Drone Grant	REMC GRANT SHERIFF Print/Scan	AED Devices Vet Mus & Legion59	Carn. Libry Renov Project-Rugs
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	15,530	-	-	-	-	-	-	-
Total receipts	15,530	-	-	-	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	12,455	-	-	-	-	-	-	-
Total disbursements	12,455	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	3,075	-	-	-	-	-	-	-
Cash and investments - ending	\$ 3,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Carnegie Lib. /Regional Founda	CFDA# 93.069 CRI BP4	911 Radio Dispatch Upgrade	CFDA#97.047Unified Hazard Miti	Conf. Room Audio System	911-Recording Upgrade Prj	Juvenile Users(PUF)
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,369
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	9
Total receipts	-	-	-	-	-	-	9
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements							9
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,378

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

	Jury Fees	Pre-Trial Fund	Law Enforcement Continued Ed	Sheriff User Fees	Animal Shelter Donations	911 Donations	OC Prosecutor Lab Services
Cash and investments - beginning	\$ 7,451	\$ 5,612	\$ 734	\$ 725	\$ 2,239	\$ 336	\$ 275
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	305	10,580	579	432	1,130	-	52
Total receipts	305	10,580	579	432	1,130	-	52
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	15,660	652	1,195	1,339	-	264
Total disbursements	-	15,660	652	1,195	1,339	-	264
Excess (deficiency) of receipts over disbursements	305	(5,080)	(73)	(763)	(209)	-	(212)
Cash and investments - ending	\$ 7,756	\$ 532	\$ 661	\$ (38)	\$ 2,030	\$ 336	\$ 63

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

	Veterans Van Donations	Sheriff Donation Fund	Innkeepers Tax Collections	Treasurers Collections	RS OC Convention and Tourism	Totals
Cash and investments - beginning	\$ 649	\$ 3,493	\$ 2,476	\$ 175,147	\$ 647,487	\$ 22,485,208
Receipts:						
Taxes	-	-	-	-	-	5,849,341
Licenses and permits	-	-	-	-	-	12,610
Intergovernmental receipts	-	-	-	-	-	3,751,185
Charges for services	-	-	-	-	-	79,975
Fines and forfeits	-	-	-	-	-	30,887
Other receipts	-	2,666	36,111	120,057	258,482	9,008,873
Total receipts	-	2,666	36,111	120,057	258,482	18,732,871
Disbursements:						
Personal services	-	-	-	-	-	3,942,506
Supplies	-	-	-	-	-	284,100
Other services and charges	-	-	-	-	-	1,117,565
Capital outlay	-	-	-	-	-	425,185
Other disbursements	-	3,632	34,106	175,047	873,138	12,351,977
Total disbursements	-	3,632	34,106	175,047	873,138	18,121,333
Excess (deficiency) of receipts over disbursements	-	(966)	2,005	(54,990)	(614,656)	611,538
Cash and investments - ending	\$ 649	\$ 2,527	\$ 4,481	\$ 120,157	\$ 32,831	\$ 23,096,746

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

	County General	Accident Report Fund	City And Town Court Costs	Clerk's Records Perpetuation	Co Option Dog Tax	Prisoner Reimb For Incarcerati	Sales Disclosure County Share	Cumulative Bridge	Cum Capital Development
Cash and investments - beginning	\$ 1,226,965	\$ 1,965	\$ 17,977	\$ 12,335	\$ 4,911	\$ 22,615	\$ 6,640	\$ 380,561	\$ 81,639
Receipts:									
Taxes	981,563	-	-	-	-	-	-	112,079	35,408
Licenses and permits	5,880	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,017,293	-	-	-	-	-	-	10,029	3,168
Charges for services	88,451	-	-	-	-	-	-	-	-
Fines and forfeits	27,969	-	-	138	-	-	-	-	-
Other receipts	127,059	138	1,198	2,429	206	-	1,420	-	-
Total receipts	2,248,215	138	1,198	2,567	206	-	1,420	122,108	38,576
Disbursements:									
Personal services	1,766,997	-	-	-	-	-	-	-	-
Supplies	86,692	-	-	-	-	-	-	-	-
Other services and charges	520,453	-	113	207	87	-	-	59,000	-
Capital outlay	8,296	-	-	-	-	-	2,212	-	12,234
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	2,382,438	-	113	207	87	-	2,212	59,000	12,234
Excess (deficiency) of receipts over disbursements	(134,223)	138	1,085	2,360	119	-	(792)	63,108	26,342
Cash and investments - ending	\$ 1,092,742	\$ 2,103	\$ 19,062	\$ 14,695	\$ 5,030	\$ 22,615	\$ 5,848	\$ 443,669	\$ 107,981

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

	Drug Free Community	Emergency Planning Right To Kn	Extradition	Firearms Training	Health	Identification Security Protec	Local Health Maintenance	Local Road And Street	LOIT Public Safety-Co Share
Cash and investments - beginning	\$ 11,126	\$ 20,437	\$ 162	\$ 4,725	\$ 84,105	\$ 716	\$ 49,497	\$ 193,052	\$ 282,232
Receipts:									
Taxes	-	-	-	-	114,477	-	-	-	-
Licenses and permits	-	-	-	-	3,530	-	-	-	-
Intergovernmental receipts	-	-	-	-	10,243	-	-	-	-
Charges for services	-	-	-	-	8,145	-	-	-	-
Fines and forfeits	1	-	-	-	-	-	-	-	-
Other receipts	8,799	2,561	-	7,000	89,071	1,023	33,139	116,812	394,667
Total receipts	8,800	2,561	-	7,000	225,466	1,023	33,139	116,812	394,667
Disbursements:									
Personal services	-	-	-	-	121,315	-	7,824	-	314,206
Supplies	500	-	-	-	894	-	14,491	-	-
Other services and charges	1,907	300	-	4,899	12,992	376	5,991	53,628	65
Capital outlay	-	-	-	-	-	-	267	-	5,499
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	2,407	300	-	4,899	135,201	376	28,573	53,628	319,770
Excess (deficiency) of receipts over disbursements	6,393	2,261	-	2,101	90,265	647	4,566	63,184	74,897
Cash and investments - ending	\$ 17,519	\$ 22,698	\$ 162	\$ 6,826	\$ 174,370	\$ 1,363	\$ 54,063	\$ 256,236	\$ 357,129

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

	MVH Restricted	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuatio	Riverboat Gaming Fund "B"	Sex And Violent Offender Admin	Additional Excise Tax Judgment
Cash and investments - beginning	\$ 289,948	\$ 29,192	\$ 96,377	\$ 26,877	\$ 134,932	\$ 67,304	\$ 17,015,880	\$ 529	\$ 100
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	2,169,177	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	425,741	3,867	425,742	2,720	-	19,877	128,345	405	-
Total receipts	425,741	3,867	425,742	2,720	-	19,877	2,297,522	405	-
Disbursements:									
Personal services	-	-	346,214	-	-	-	642,239	-	-
Supplies	78,227	-	-	-	-	-	115,287	-	-
Other services and charges	1,378	-	-	-	-	28,249	1,098,576	-	-
Capital outlay	250,000	-	-	-	-	-	281,703	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	329,605	-	346,214	-	-	28,249	2,137,805	-	-
Excess (deficiency) of receipts over disbursements	96,136	3,867	79,528	2,720	-	(8,372)	159,717	405	-
Cash and investments - ending	\$ 386,084	\$ 33,059	\$ 175,905	\$ 29,597	\$ 134,932	\$ 58,932	\$ 17,175,597	\$ 934	\$ 100

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

	Supplemental Public Defender S	Surplus Tax	Surveyor S Corner Perpetuatio	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust Accoun	Vehicle Inspection	Guardian Ad Litem	Auditor's Ineligible Homestead
Cash and investments - beginning	\$ 261,630	\$ 8,009	\$ 33,002	\$ 3,828	\$ 75,034	\$ 43,423	\$ 1,625	\$ 30,405	\$ 3,093
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	37,151	2,135	5,115	4,153	-	11,821	510	6,558	-
Total receipts	<u>37,151</u>	<u>2,135</u>	<u>5,115</u>	<u>4,153</u>	<u>-</u>	<u>11,821</u>	<u>510</u>	<u>6,558</u>	<u>-</u>
Disbursements:									
Personal services	-	-	-	-	-	7,535	-	10,057	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	22,367	-	-	7,536	56,747	803	1,626	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	4,907	-	-	(1)	-	-	-	-
Total disbursements	<u>22,367</u>	<u>4,907</u>	<u>-</u>	<u>7,536</u>	<u>56,746</u>	<u>8,338</u>	<u>1,626</u>	<u>10,057</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>14,784</u>	<u>(2,772)</u>	<u>5,115</u>	<u>(3,383)</u>	<u>(56,746)</u>	<u>3,483</u>	<u>(1,116)</u>	<u>(3,499)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 276,414</u>	<u>\$ 5,237</u>	<u>\$ 38,117</u>	<u>\$ 445</u>	<u>\$ 18,288</u>	<u>\$ 46,906</u>	<u>\$ 509</u>	<u>\$ 26,906</u>	<u>\$ 3,093</u>

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

	Recorder/ Co Training Fund	County Offender Transportation	County 911	Reassessment	Co/ LOIT Special Distribution	CFDA93.788 STR Opioid Grant Unrestricted	Adult Prob Administrative	Juvenile Probation Administrat	Cemetery Trust
Cash and investments - beginning	\$ 6,810	\$ 625	\$ 245,997	\$ 531,862	\$ 5,439	\$ -	\$ 11,416	\$ 6,895	\$ 975
Receipts:									
Taxes	-	-	-	99,301	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	8,886	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	1,023	-	126,742	-	-	9,746	5,657	800	5
Total receipts	1,023	-	126,742	108,187	-	9,746	5,657	800	5
Disbursements:									
Personal services	-	-	52,694	27,929	-	-	2,117	-	-
Supplies	-	-	911	372	-	-	-	-	-
Other services and charges	-	-	48,291	67,911	-	-	316	30	-
Capital outlay	-	-	33,289	2,999	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	135,185	99,211	-	-	2,433	30	-
Excess (deficiency) of receipts over disbursements	1,023	-	(8,443)	8,976	-	9,746	3,224	770	5
Cash and investments - ending	\$ 7,833	\$ 625	\$ 237,554	\$ 540,838	\$ 5,439	\$ 9,746	\$ 14,640	\$ 7,665	\$ 980

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

	Adult Users/ Puf/	Drug Buy Money	Health Dept/ Donations	Self Insurance	Payroll Clearing	Deferred Comp	Federal Withholding	Fica & Medicare Payroll Withho	State Withholding Payroll
Cash and investments - beginning	\$ 80,763	\$ 225	\$ 7,677	\$ 198,025	\$ 31	\$ -	\$ -	\$ -	\$ 55
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	23,650	-	733	380,761	66,769	87,460	185,853	178,622	109,485
Total receipts	<u>23,650</u>	<u>-</u>	<u>733</u>	<u>380,761</u>	<u>66,769</u>	<u>87,460</u>	<u>185,853</u>	<u>178,622</u>	<u>109,485</u>
Disbursements:									
Personal services	-	-	-	482,728	33,301	84,341	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	880	-	1,468	-	11,275	3,119	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	22,038	-	185,853	178,622	109,510
Total disbursements	<u>880</u>	<u>-</u>	<u>1,468</u>	<u>482,728</u>	<u>66,614</u>	<u>87,460</u>	<u>185,853</u>	<u>178,622</u>	<u>109,510</u>
Excess (deficiency) of receipts over disbursements	<u>22,770</u>	<u>-</u>	<u>(735)</u>	<u>(101,967)</u>	<u>155</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(25)</u>
Cash and investments - ending	<u>\$ 103,533</u>	<u>\$ 225</u>	<u>\$ 6,942</u>	<u>\$ 96,058</u>	<u>\$ 186</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30</u>

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

	Settlement	CVET Agency	Financial Institution Tax	State Fines & Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Continuing Education	Interstate Compact State Share
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 353	\$ 15	\$ 130	\$ 36	\$ -
Receipts:									
Taxes	4,753,217	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	772,297	14,215	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	19,348	100	1,307	285	1,420	445	-
Total receipts	<u>5,525,514</u>	<u>14,215</u>	<u>19,348</u>	<u>100</u>	<u>1,307</u>	<u>285</u>	<u>1,420</u>	<u>445</u>	<u>-</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	395,876	14,215	19,348	100	1,424	285	1,460	447	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	5,122,254	-	-	-	-	-	-	-	-
Total disbursements	<u>5,518,130</u>	<u>14,215</u>	<u>19,348</u>	<u>100</u>	<u>1,424</u>	<u>285</u>	<u>1,460</u>	<u>447</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>7,384</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(117)</u>	<u>-</u>	<u>(40)</u>	<u>(2)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 7,384</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 236</u>	<u>\$ 15</u>	<u>\$ 90</u>	<u>\$ 34</u>	<u>\$ -</u>

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

	Mortgage Recording Fee State S	Canine Research & Education	Sex And Violent Offend Admin S	Education Plate Fees Agency	Convention Visitor and Tourism Promotion	LIT Certified Shares	LIT Public Safety	93.563 Title IV-D Incentive	Prosecutor IV-D Incentive
Cash and investments - beginning	\$ 53	\$ -	\$ 5	\$ 225	\$ -	\$ -	\$ -	\$ 4,925	\$ 7,088
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	693	52	45	75	224,174	1,458,668	729,335	1,730	2,602
Total receipts	693	52	45	75	224,174	1,458,668	729,335	1,730	2,602
Disbursements:									
Personal services	-	-	-	-	-	-	-	2,772	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	708	46	45	281	224,174	1,458,668	729,335	-	2,500
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	708	46	45	281	224,174	1,458,668	729,335	2,772	2,500
Excess (deficiency) of receipts over disbursements	(15)	6	-	(206)	-	-	-	(1,042)	102
Cash and investments - ending	\$ 38	\$ 6	\$ 5	\$ 19	\$ -	\$ -	\$ -	\$ 3,883	\$ 7,190

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

	93.563 Clerk IV-D Incentive	Clerks Trust	Carnegie Library Donation Fund	93.788 Opioid STR Restricted	CFDA#93.658 Title IV-E	#21.019 Corona Virus Relief	CFDA#21.019 CRF Safety Aware	21.027 CoronavirusStateLocalFRR
Cash and investments - beginning	\$ 21,669	\$ 122,405	\$ -	\$ -	\$ -	\$ -	\$ 18,961	\$ 560,126
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,730	995,191	256	22,742	79	-	-	570,575
Total receipts	1,730	995,191	256	22,742	79	-	-	570,575
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	87	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	18,961	2,764
Capital outlay	-	-	-	-	-	-	-	91,537
Other disbursements	-	926,255	-	-	-	-	-	-
Total disbursements	87	926,255	-	-	-	-	18,961	94,301
Excess (deficiency) of receipts over disbursements	1,643	68,936	256	22,742	79	-	(18,961)	476,274
Cash and investments - ending	\$ 23,312	\$ 191,341	\$ 256	\$ 22,742	\$ 79	\$ -	\$ -	\$ 1,036,400

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

	#93.323Epidem&Lab Cap for Infe	CFDA#93.354Plic Hlth Crsis Res	CFDA#93.268 Immu CoAg Vac Chil	Com Cross Mat Grant/Hwy 22-23	Com Cross Mat Grant/Hwy 2018	Health Dept Grant Fund	Gal/ Cap/ Bldg Grant 2017	Trial Court Interpreter Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 579,825	\$ 488	\$ 721	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	100,000	110,000	12,117	956,214	-	-	-	-
Total receipts	100,000	110,000	12,117	956,214	-	-	-	-
Disbursements:								
Personal services	-	-	7,917	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	100,000	-	4,200	-	514,428	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	100,000	-	12,117	-	514,428	-	-	-
Excess (deficiency) of receipts over disbursements	-	110,000	-	956,214	(514,428)	-	-	-
Cash and investments - ending	\$ -	\$ 110,000	\$ -	\$ 956,214	\$ 65,397	\$ 488	\$ 721	\$ -

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

	2018 IHSFG Grant	Drug/Prosec Grant 2018	93.069 CRI Grant	CFDA# 97.042 Empg Grant Salary	Safe Sleep Grant Health Dept	Sheriff 2020 In Car Cameras	Courthouse 2020 Drinking Fount	Sheriff Ch 2020 Camera System	CFDA#16.034 Coronavirus Emrg.
Cash and investments - beginning	\$ 3,605	\$ 1,175	\$ 19	\$ -	\$ 585	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	500	29,480	-	-	-	-	-	-
Total receipts	-	500	29,480	-	-	-	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	598	22,737	-	585	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	598	22,737	-	585	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(98)	6,743	-	(585)	-	-	-	-
Cash and investments - ending	\$ 3,605	\$ 1,077	\$ 6,762	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Shrf Safarild Vest & Carrier	CFDA#14.228 Ihcda Cdbgrant Re	Sheriff Remc Monitor Security	Health Dept Covid Vol Refrshmn	93.268 93.323 ELC Epid & Lab	Courthouse Window Grant Rsrfr	CFDA# 97.067 HmLnd Security	OC Rehab Proj-Carnegie Library	CFDA# 97.042 Firstnet Equip Gr
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 16	\$ 13,633	\$ 10,000	\$ (48,393)	\$ 3,075	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	136,009	-	-	-	-	55,089	39,470	9,504
Total receipts	-	136,009	-	-	-	-	55,089	39,470	9,504
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	136,009	-	-	13,492	-	-	42,545	9,504
Capital outlay	-	-	-	-	-	-	8,922	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	136,009	-	-	13,492	-	8,922	42,545	9,504
Excess (deficiency) of receipts over disbursements	-	-	-	-	(13,492)	-	46,167	(3,075)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 16	\$ 141	\$ 10,000	\$ (2,226)	\$ -	\$ -

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

	CFDA# 93.959 Prev. & Treat.Sup	2022 IPEP Safety Grant	Emerg. Manage. Drone Grant	REMC GRANT SHERIFF Print/Scan	AED Devices Vet Mus & Legion59	Cam. Libry Renov Project-Rugs	Carnegie Lib. /Regional Founda	CFDA# 93.069 CRI BP4	911 Radio Dispatch Upgrade
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	111,200	4,154	20,000	2,400	4,690	300	5,000	9,615	40,000
Total receipts	111,200	4,154	20,000	2,400	4,690	300	5,000	9,615	40,000
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	59,884	3,624	17,332	2,400	4,690	300	3,987	10,490	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	59,884	3,624	17,332	2,400	4,690	300	3,987	10,490	-
Excess (deficiency) of receipts over disbursements	51,316	530	2,668	-	-	-	1,013	(875)	40,000
Cash and investments - ending	\$ 51,316	\$ 530	\$ 2,668	\$ -	\$ -	\$ -	\$ 1,013	\$ (875)	\$ 40,000

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

	CFDA#97.047Unified Hazard Miti	Conf. Room Audio System	911-Recording Upgrade Prj	Juvenile Users(PUF)	Jury Fees	Pre-Trial Fund	Law Enforcement Continued Ed	Sheriff User Fees	Animal Shelter Donations
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 4,378	\$ 7,756	\$ 532	\$ 661	\$ (38)	\$ 2,030
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	5,000	-	600	352	13,380	675	209	1,405
Total receipts	-	5,000	-	600	352	13,380	675	209	1,405
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	554	-	47,116	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	30	570	632	157	1,144
Total disbursements	554	-	47,116	-	30	570	632	157	1,144
Excess (deficiency) of receipts over disbursements	(554)	5,000	(47,116)	600	322	12,810	43	52	261
Cash and investments - ending	\$ (554)	\$ 5,000	\$ (47,116)	\$ 4,978	\$ 8,078	\$ 13,342	\$ 704	\$ 14	\$ 2,291

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

	911 Donations	OC Prosecutor Lab Services	Veterans Van Donations	Sheriff Donation Fund	Innkeepers Tax Collections	Treasurers Collections	RS OC Convention and Tourism	Totals
Cash and investments - beginning	\$ 336	\$ 63	\$ 649	\$ 2,527	\$ 4,481	\$ 120,157	\$ 32,831	\$ 23,096,746
Receipts:								
Taxes	-	-	-	-	-	-	-	6,096,045
Licenses and permits	-	-	-	-	-	-	-	9,410
Intergovernmental receipts	-	-	-	-	-	-	-	4,005,308
Charges for services	-	-	-	-	-	-	-	96,596
Fines and forfeits	-	-	-	-	-	-	-	28,108
Other receipts	-	359	1,000	67	32,136	135,858	266,753	9,171,356
Total receipts	-	359	1,000	67	32,136	135,858	266,753	19,406,823
Disbursements:								
Personal services	-	-	-	-	-	-	-	3,910,186
Supplies	-	-	-	-	-	-	-	297,461
Other services and charges	-	-	-	-	-	-	-	5,875,702
Capital outlay	-	-	-	-	-	-	-	696,958
Other disbursements	-	357	-	2,594	34,250	120,057	273,265	6,982,494
Total disbursements	-	357	-	2,594	34,250	120,057	273,265	17,762,801
Excess (deficiency) of receipts over disbursements	-	2	1,000	(2,527)	(2,114)	15,801	(6,512)	1,644,022
Cash and investments - ending	\$ 336	\$ 65	\$ 1,649	\$ -	\$ 2,367	\$ 135,958	\$ 26,319	\$ 24,740,768

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OTHER INFORMATION

OHIO 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>\$ 17,240</u>	<u>\$ 12,426</u>

OHIO 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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 3,121,630
Infrastructure	192,411,805
Buildings	5,571,114
Machinery, equipment, and vehicles	<u>3,434,406</u>
Total governmental activities	<u>204,538,955</u>
Total capital assets	<u><u>\$ 204,538,955</u></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/>.