

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

MARTIN COUNTY, INDIANA

January 1, 2021 to December 31, 2023



**FILED**  
11/26/2024



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-5
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	8-13
Notes to Financial Statements.....	14-19
Other Information:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	22-62
Schedule of Payables and Receivables .....	63
Schedule of Leases and Debt .....	64
Schedule of Capital Assets.....	65
Other Reports.....	66

## SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Bobbie Abel Michelle Norris	01-01-21 to 06-17-22 06-18-22 to 12-31-24
County Treasurer	Lori D. Carrico Rhonda Sanders	01-01-21 to 12-31-23 01-01-24 to 12-31-24
Clerk of the Circuit Court	Gerald D. Montgomery Julie Fithian	01-01-21 to 12-31-22 01-01-23 to 12-31-24
County Sheriff	Travis Roush (Vacant) Joshua Greene	01-01-21 to 07-20-22 07-21-22 to 07-26-22 07-27-22 to 12-31-24
County Recorder	Rhonda Sanders Sheri Crandall	01-01-21 to 12-31-23 01-01-24 to 12-31-24
President of the Board of County Commissioners	Paul R. George	01-01-21 to 12-31-24
President of the County Council	Warren Albright Jordan Dant	01-01-21 to 12-31-22 01-01-23 to 12-31-24



Paul D. Joyce, CPA  
State Examiner

# INDIANA STATE BOARD OF ACCOUNTS

302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769  
Telephone: (317) 232-2513  
Fax: (317) 232-4711  
[www.in.gov/sboa](http://www.in.gov/sboa)

## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MARTIN COUNTY, INDIANA

### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statements of Martin County (County), which comprise the financial position and results of operations for the period of January 1, 2021 to December 31, 2023, 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, 2021 to December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

#### *Opinion on Regulatory Basis of Accounting*

In our opinion, the accompanying financial 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, 2021 to December 31, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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)

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial 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

October 29, 2024

(This page intentionally left blank.)

## FINANCIAL STATEMENTS AND ACCOMPANYING NOTES 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.

MARTIN 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 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
General	\$ 1,268,454	\$ 3,865,621	\$ 3,461,522	\$ 1,672,553	\$ 3,888,310	\$ 3,502,450	\$ 2,058,413
Accident Report	3,527	590	-	4,117	-	-	4,117
EDIT County Share	219,266	1,992,750	988,341	1,223,675	1,945,369	1,041,197	2,127,847
City and Town Court Costs	8,984	2,303	-	11,287	2,245	-	13,532
Clerk's Records Perpetuation	32,246	5,483	-	37,729	5,298	-	43,027
Congressional School Interest	515	31	534	12	11	23	-
Congressional School Principal	12,969	7	19	12,957	-	12,957	-
CTP 2	506	-	506	-	-	-	-
CTP- Yearly	-	4,106	3,699	407	8,700	243	8,864
Sales Disclosure - County Share	11,487	2,415	10	13,892	2,970	70	16,792
Cumulative Bridge	415,472	289,814	349,760	355,526	327,396	212,700	470,222
Cumulative Capital Development	109,273	77,774	113,606	73,441	75,809	62,496	86,754
Cumulative Voting System	183,196	-	7,419	175,777	-	-	175,777
Drug Free Community	18,283	10,380	15,823	12,840	11,211	6,612	17,439
Ambulance-Service	-	-	-	-	29,126	-	29,126
Firearms Training	6,971	2,975	1,521	8,425	7,555	8,425	7,555
Health	98,792	128,775	55,359	172,208	123,539	53,519	242,228
Identification Security Protection	5,772	1,970	-	7,742	1,396	-	9,138
Local Health Maintenance	3,472	33,139	33,139	3,472	33,139	33,139	3,472
Local Road and Street	341,757	186,241	104,396	423,602	211,382	124,747	510,237
LIT Public Safety - County Share	27,390	393,517	250,272	170,635	384,113	201,235	353,513
MVH RESTRICTED	666,545	880,818	895,091	652,272	992,023	536,472	1,107,823
Medical Care for Inmates	26,592	5,229	-	31,821	-	-	31,821
Misdemeanant	7,052	7,330	1,518	12,864	7,330	-	20,194
Motor Vehicle Highway	1,280,911	1,312,054	1,037,418	1,555,547	1,494,370	1,228,669	1,821,248
Omitted Property Audits	5,603	81,080	61,115	25,568	-	-	25,568
Plat Book	11,139	6,100	-	17,239	6,145	-	23,384
Rainy Day	39,801	-	-	39,801	-	-	39,801
Recorder's Records Perpetuation	91,819	30,372	11,742	110,449	27,460	18,278	119,631
Solid Waste User Fees	12,212	108,772	120,984	-	106,794	106,794	-
Supplemental Public Defender Services	145,300	104,415	82,413	167,302	96,578	143,166	120,714
Surplus Tax	18,282	20,441	15,898	22,825	8,003	4,004	26,824
Surveyor's Corner Perpetuation	5,884	9,908	-	15,792	7,639	9,849	13,582
Tax Sale Redemption	632	7,831	4,889	3,574	18,875	13,952	8,497
Tax Sale Surplus	83,709	131,560	39,789	175,480	34,554	77,897	132,137
Local Health Department Trust Account	1,827	13,315	13,267	1,875	13,008	13,008	1,875
GAL/CASA	7,932	-	4,999	2,933	-	-	2,933
County Elected Officials Training	1,616	1,970	1,479	2,107	1,519	2,428	1,198
Statewide 911	635,744	171,417	186,820	620,341	223,387	481,838	361,890
Reassessment	678,549	230,330	207,449	701,430	182,951	192,903	691,478
LOIT Special Distribution	50,145	-	-	50,145	-	-	50,145
OPIOID RESTRICTED FUND	-	-	-	-	33,104	-	33,104
OPIOID UNRESTRICTED FUND	-	-	-	-	13,935	-	13,935
Adult Probation Administrative	16,983	-	-	16,983	-	-	16,983
Juvenile Probation Administrative	5,965	-	-	5,965	-	-	5,965
Supplemental Adult Probation Services	78,924	31,742	17,177	93,489	38,494	23,928	108,055
Supplemental Juvenile Probation Services	10,948	880	-	11,828	430	-	12,258
Alternative Dispute Resolution	4,948	940	600	5,288	1,080	1,600	4,768
County User Fee	46,511	9,750	14,043	42,218	7,990	10,745	39,463
Upper Boggs Creek	10,404	209	-	10,613	2,540	-	13,153

MARTIN 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 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
Sheriff Sale Administration	6,959	910	2,000	5,869	763	1,046	5,586
K-9	293	2,573	-	2,866	2,968	-	5,834
Womens Firearms Training	445	-	-	445	-	-	445
Community Corrections Donation	4,925	118	209	4,834	-	448	4,386
Animal Control Violation Fees	200	150	-	350	50	-	400
TIF Capital Project-WG	500,311	141,426	-	641,737	140,113	1,500	780,350
Payroll Clearing	9,547	1,159,210	1,161,307	7,450	1,246,264	1,241,679	12,035
Payroll Withholding - Insurance	42,076	52,816	97,586	(2,694)	66,952	63,543	715
Sheriff Pension Holding	4,350	999	-	5,349	2,916	-	8,265
Settlement	25,894	5,608,769	5,608,338	26,325	5,913,689	5,921,558	18,456
CVET Agency	14,806	90,919	105,725	-	93,984	93,984	-
Final Excise Tax Cut Replacement Due State	-	408,012	408,012	-	394,758	394,758	-
Sewage Lien	-	413	-	413	-	-	413
Financial Institution Tax	4,662	42,243	46,905	-	47,735	47,735	-
Local Income Tax-Property Tax Relief	5,811	556,201	549,104	12,908	544,110	547,735	9,283
LIT Supplemental Distribution PTR	-	677,015	677,015	-	669,369	669,369	-
State Fines and Forfeitures	1	237	17	221	3,696	3,872	45
Infraction Judgements	-	6,655	5,870	785	7,127	7,312	600
Overweight Vehicle Fines	-	424	424	-	428	428	-
Special Death Benefit	-	734	684	50	633	643	40
Sales Disclosure - State Share	5	2,415	2,110	310	2,970	3,080	200
Coroners Training & Con't Education	36	902	850	88	666	724	30
Interstate Compact - State Share	-	250	250	-	125	125	-
Mortgage Recording Fees - State Share	-	1,263	1,188	75	900	908	67
Child Restraint Violation Fines	-	375	375	-	425	400	25
Education Plate Fees Agency	19	131	150	-	131	131	-
Riverboat Revenue Sharing	84,053	61,146	31,025	114,174	55,248	1,415	168,007
Innkeepers Tax Collections	743	25,707	26,450	-	30,227	30,227	-
LIT PUBLIC SAFETY FUND	-	162,684	162,684	-	159,997	159,997	-
LIT Supplemental Distributions	-	586,033	586,033	-	579,090	579,090	-
93.563 Title IV-D Incentive	26,366	3,474	15,669	14,171	3,728	8,561	9,338
93.563 Prosecutor IV-D Incentive-Prior To Oct '99	8,631	-	8,631	-	-	-	-
93.563 Prosecutor IV-D Incentive	6,494	25,864	9,314	23,044	5,609	9,414	19,239
93.563 Clerk IV-D Incentive	41,744	3,474	9,798	35,420	3,728	8,492	30,656
COVID 19 RESPONSE GRANT PROGRAMS PHASE III	-	250,000	250,000	-	-	-	-
Local Assistance and Tribal Co	-	-	-	-	50,000	-	50,000
Sheriff's Salary Donation Fund	-	-	-	-	55,000	54,866	134
SHERIFF DISPATCH - LOOGOOTEE	21,219	3,127	-	24,346	-	-	24,346
COUNTY USER PROBATION	-	7,765	-	7,765	3,690	-	11,455
SHERIFF CRU	-	300	-	300	-	-	300
SHERIFF RESERVE DEP DONATIONS	2,972	100	-	3,072	-	-	3,072
ANIMAL CONTROL OFFICER DONATIO	-	4,000	-	4,000	2,564	-	6,564
SHERIFF DONATION-BALLISTIC VES	750	-	-	750	-	-	750
SEX AND VIOLENT OFFENDER ADMINIS	800	1,050	246	1,604	-	1,604	-
ALCOHOL & DRUG PROGRAM	37,329	21,132	30,100	28,361	17,914	16,344	29,931
NON-REVERTING VOTING	155	-	-	155	-	-	155
JURY FEES	6,376	1,340	-	7,716	1,176	1,797	7,095
LAW ENFORCEMENT CONTINUING ED	8,431	2,031	-	10,462	2,081	-	12,543
BAD CHECK FEE FUND	5,136	118	728	4,526	420	7	4,939
COMM CERTIFICATE SALE SURPLUS	2,458	-	-	2,458	-	-	2,458

MARTIN 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 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
IDOR SHERIFF WARRANT FEE	7	739	512	234	1,732	541	1,425
Redevelopment Commission	13,463	19	-	13,482	57	-	13,539
MC 5th GRADE LEAD PROGRAM	3,000	-	-	3,000	-	-	3,000
Loogootee Deferral Fund	2,189	-	-	2,189	-	-	2,189
JAIL BOOKING FEE	18,201	5,890	-	24,091	-	4,434	19,657
Project Income Grant 2 -EVN Y	51,498	-	51,498	-	-	-	-
WORKFORCE DEVELOPEMNT GRANT	1,738	-	-	1,738	-	1,738	-
COVID CLINIC GRANT	-	40,320	29,744	10,576	21,016	19,193	12,399
ARPA AMERICAN RESUE PLAN ACT	-	995,957	-	995,957	995,957	1,310,887	681,027
PUBLIC HEALTH BASE GRANT II	(6,204)	29,354	36,184	(13,034)	29,632	16,048	550
Co-Op Agreement for Emergency	-	-	-	-	192,500	34,002	158,498
PANDEMIC ASSESSMENT	1,482	-	-	1,482	-	1,482	-
LAW ENFORCEMENT DRUG BUY FUND	6,722	-	-	6,722	-	-	6,722
LOCAL EMERGENCY/PLANNING	13,063	-	-	13,063	-	-	13,063
COMMUNITY DEV. BLOCK GRANT	1,428	-	-	1,428	-	1,428	-
STOP ARM VIOLATION ENFORCEMENT	-	-	-	-	2,499	2,499	-
JAG EDWARD BRYNE MEMORIAL	1,621	-	-	1,621	-	1,621	-
EBOLA SUPPLEMENTAL	262	-	-	262	-	-	262
JUVENILE COMMUNITY CORRECTIONS	6,555	9,409	15,853	111	15,625	1,943	13,793
JAIL TREATMENT DOC GRANT	1,305	-	-	1,305	-	1,305	-
DRUG PROSECUTION GRANT FUND	105	-	-	105	-	-	105
COMMUNITY CROSSINGS GRANT	1,188,352	818,751	2,007,103	-	189,239	189,239	-
DRUG FUND GRANT	13,513	15,000	16,250	12,263	15,000	14,330	12,933
JCC DISCRESSIONARY GRANT	2,610	-	2,610	-	-	-	-
JUVENILE COMMUNITY CORR 2	34	15,625	2,510	13,149	34,375	47,482	42
JAIL TREATMENT DOC GRANT 2	-	22,274	16,847	5,427	-	-	5,427
COMMUNITY CORRECTIONS GRANT 2	-	14,034	14,034	-	-	-	-
STATE BASE GRANT	2,421	169,297	167,708	4,010	-	2,421	1,589
IPEP SAFETY GRANT 2020	-	8,166	8,166	-	-	-	-
COMMUNITY FOUNDATION GRANT CC	561	-	561	-	-	-	-
INDIANA STATE OPIOID RESPONSE	66,342	60,000	74,342	52,000	-	60,000	(8,000)
USG GRANT 2020	2,462	-	-	2,462	-	-	2,462
JAIL TREATMENT	-	-	-	-	22,274	20,767	1,507
DRUG FUND GRANT YEARLY	-	-	-	-	2,500	2,500	-
COMMUNITY CORRECTIONS GRANT 02	-	-	-	-	168,410	161,097	7,313
EMERGENCY MGT RADIO GRANT	-	-	-	-	2,000	2,000	-
Project Income Yearly	-	132,633	55,326	77,307	163,646	82,682	158,271
Tax After Settlement	349,138	453,117	349,138	453,117	285,715	453,117	285,715
Inmate Trust	17,576	363,091	369,625	11,042	181,299	157,762	34,579
Prosecutor Bad Check	682	802	1,044	440	2,276	2,676	40
Commissary	125,801	301,682	266,310	161,173	133,846	178,308	116,711
Clerks Trust	281,510	621,525	552,980	350,055	536,889	636,238	250,706
Clerks Child Support	643	86,428	86,052	1,019	106,274	106,662	631
<b>Totals</b>	<b>\$ 9,756,386</b>	<b>\$ 24,242,972</b>	<b>\$ 22,025,811</b>	<b>\$ 11,973,547</b>	<b>\$ 23,589,783</b>	<b>\$ 21,512,538</b>	<b>\$ 14,050,792</b>

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

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

Fund	Cash and Investments		Cash and Investments	
	01-01-23	Receipts	Disbursements	12-31-23
General	\$ 2,058,413	\$ 4,549,354	\$ 3,975,577	\$ 2,632,190
Accident Report	4,117	-	-	4,117
CEDIT County Share	2,127,847	2,444,242	1,967,761	2,604,328
City and Town Court Costs	13,532	2,506	-	16,038
Clerk's Records Perpetuation	43,026	5,957	-	48,983
CTP- YEARLY	8,864	11,550	1,439	18,975
Sales Disclosure - County Share	16,792	2,790	40	19,542
Cumulative Bridge	470,223	300,273	87,945	682,551
Cumulative Capital Development	86,754	204,920	36,848	254,826
Cumulative Voting System	175,777	-	17,694	158,083
Drug Free Community	17,439	9,332	13,026	13,745
Firearms Training	7,555	7,555	-	15,110
Health	242,228	101,279	83,745	259,762
Identification Security Protection	9,138	1,387	-	10,525
Local Health Maintenance	3,472	33,139	33,139	3,472
Local Road and Street	510,237	195,213	172,000	533,450
LOIT Public Safety - County Share	353,513	390,631	328,380	415,764
MVH RESTRICTED	1,107,822	884,391	817,531	1,174,682
Medical Care for Inmates	31,821	-	-	31,821
Misdemeanant	20,193	5,814	-	26,007
Motor Vehicle Highway	1,821,248	1,464,478	1,170,390	2,115,336
Omitted Property Audits	25,568	-	-	25,568
Plat Book	23,384	6,115	-	29,499
Rainy Day	39,801	-	-	39,801
Recorder's Records Perpetuation	119,631	23,975	38,319	105,287
Solid Waste User Fees	-	119,707	119,707	-
Supplemental Public Defender Services	120,714	117,456	108,713	129,457
Surplus Tax	26,824	15,889	5,421	37,292
Surveyor's Corner Perpetuation	13,582	7,015	13,601	6,996
Tax Sale Redemption	8,497	13,759	21,263	993
Tax Sale Surplus	132,138	496,708	212,810	416,036
Local Health Department Trust Account	1,875	13,008	12,999	1,884
GAL/CASA	2,933	-	-	2,933
County Elected Officials Training	1,199	1,387	2,383	203
Statewide 911	361,890	194,447	225,168	331,169
Reassessment	691,479	190,766	185,032	697,213
LOIT Special Distribution	50,145	-	50,145	-
OPIOID RESTRICTED FUND	33,104	9,732	-	42,836
OPIOID UNRESTRICTED FUND	13,935	2,634	-	16,569
Adult Probation Administrative	16,983	-	-	16,983
Juvenile Probation Administrative	5,965	-	-	5,965
Supplemental Adult Probation Services	108,055	39,910	43,696	104,269
Supplemental Juvenile Probation Services	12,258	660	-	12,918
Alternative Dispute Resolution	4,768	580	400	4,948
County User Fee	39,462	13,860	9,899	43,423
Drain Maintenance	13,152	2,913	650	15,415

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

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Sheriff Sale Administration	5,586	-	-	5,586
K-9	5,834	268	374	5,728
Womens Firearms Training	445	-	-	445
Community Corrections Donations	4,385	-	154	4,231
Local Ordinance Violations Fines - County	400	50	-	450
TIF Capital Projects	780,351	131,144	4,500	906,995
Payroll Clearing	12,035	1,553,535	1,555,568	10,002
Payroll Withholding - Insurance	715	79,675	75,688	4,702
Sheriff Pension Holding	8,265	3,807	-	12,072
Settlement	18,455	6,147,403	6,165,858	-
CVET Agency	-	97,659	97,659	-
Final Excise Tax Cut Replacement Due State	-	382,972	382,972	-
Sewage Lien	413	15,000	15,413	-
Financial Institution Tax	-	41,058	41,058	-
Local Income Tax-Property Tax Relief	9,284	552,490	566,635	(4,861)
LIT Supplemental Distribution PTR	-	682,796	682,796	-
State Fines and Forfeitures	45	3,173	1,757	1,461
Infraction Judgements	600	8,420	9,020	-
Special Death Benefit	40	539	579	-
Sales Disclosure - State Share	200	2,790	2,960	30
Coroners Training & Con't Education	30	1,351	1,341	40
Mortgage Recording Fees - State Share	68	782	850	-
Child Restraint Violation Fines	25	575	600	-
Education Plate Fees Agency	-	225	225	-
Riverboat Revenue Sharing	168,007	55,176	54,034	169,149
Innkeepers Tax Collections	-	79,214	27,792	51,422
LIT PUBLIC SAFETY FUND	-	162,334	162,334	-
LIT Supplemental Distributions	-	595,170	595,170	-
93.563 Title IV-D Incentive	9,338	5,100	11,379	3,059
93.563 Prosecutor IV-D Incentive-Post Oct '99	19,239	5,415	10,679	13,975
93.563 Clerk IV-D Incentive-Post Oct '99	30,656	3,600	7,631	26,625
Sheriff's Salary Donation Fund	134	-	-	134
Title IV-E Legal Representation	-	2,406	-	2,406
SHERIFF DISPATCH - LOOGOOTEE	24,346	47,376	-	71,722
COUNTY USER PROBATION	11,455	6,915	-	18,370
AMBULANCE-SERVICE	29,126	819,450	771,701	76,875
SHERIFF CRU	300	-	-	300
MCSW HEALTH INSURANCE FUND	-	1,874	1,874	-
SHERIFF RESERVE DEP DONATIONS	3,072	-	-	3,072
ANIMAL CONTROL OFFICER DONATIO	6,564	1,000	-	7,564
SHERIFF DONATION-BALLISTIC VES	750	-	-	750
ALCOHOL & DRUG PROGRAM	29,932	4,946	5,636	29,242
NON-REVERTING VOTING	155	-	-	155
JURY FEES	7,095	2,574	5,333	4,336

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

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
LAW ENFORCEMENT CONTINUING ED	12,542	2,370	2,719	12,193
BAD CHECK FEE FUND	4,938	180	-	5,118
COMM CERTIFICATE SALE SURPLUS	2,458	-	-	2,458
IDOR SHERIFF WARRANT FEE	1,425	2,900	1,255	3,070
Redevelopment Commission	13,540	343	200	13,683
MC LEAD PROGRAM	3,000	-	-	3,000
Loogootee Deferral Fund	2,189	-	-	2,189
JAIL BOOKING FEE	19,657	-	-	19,657
LOCAL ASSISTANCE AND TRIBAL	50,000	50,000	-	100,000
COVID CLINIC GRANT	12,399	-	1,236	11,163
ARPA AMERICAN RESUE PLAN ACT	681,027	2,005	506,560	176,472
ICJI CORONAVIRUS EMERGENCY SUP	-	13,000	13,000	-
PUBLIC HEALTH BASE GRANT II	550	14,677	18,756	(3,529)
Co-Op Agreement for Emergency Response	158,498	27,577	42,221	143,854
LAW ENFORCEMENT DRUG BUY FUND	6,722	-	-	6,722
LOCAL EMERGENCY/PLANNING	13,063	-	260	12,803
STOP ARM VIOLATION ENFORCEMENT	-	3,500	3,500	-
EBOLA SUPPLEMENTAL	262	-	-	262
JUVENILE COMMUNITY CORRECTIONS	13,793	19,375	31,318	1,850
DRUG PROSECUTION GRANT FUND	105	-	-	105
COMMUNITY CROSSINGS GRANT	-	1,099,860	983,166	116,694
DRUG FUND GRANT	12,933	15,000	12,803	15,130
JUVENILE COMMUNITY CORR 2	42	14,062	7,602	6,502
JAIL TREATMENT DOC GRANT 2	5,428	-	5,428	-
STATE BASE GRANT	1,589	175,250	176,685	154
INDIANA STATE OPIOID RESPONSE	(8,000)	8,000	-	-
USG GRANT 2020	2,462	-	-	2,462
JAIL TREATMENT	1,507	-	1,507	-
JAIL TREATMENT DOC 2023	-	28,700	28,465	235
DRUG FUND GRANT YEARLY	-	2,500	2,500	-
COMMUNITY CORRECTIONS GRANT 02	7,312	-	-	7,312
Project Income Grant 1-Odd	158,271	169,396	99,551	228,116
Tax After Settlement	285,715	272,888	285,715	272,888
Inmate Trust	34,579	238,791	134,930	138,440
Prosecutor Bad Check	40	950	950	40
Commissary	116,711	162,298	209,049	69,960
Clerks Trust	250,706	807,374	777,347	280,733
Clerks Child Support	632	98,830	97,457	2,005
Totals	<u>\$ 14,050,793</u>	<u>\$ 26,613,420</u>	<u>\$ 24,459,471</u>	<u>\$ 16,204,742</u>

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

MARTIN 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.

MARTIN 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).

*Utility fees.* Amounts received from charges for current services.

*Penalties.* Amounts received from late payment fees.

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

**E. Disbursements**

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

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

MARTIN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

*Utility operating expenses.* Amounts disbursed for operating the utilities.

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

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

MARTIN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial 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. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

*Financial Report*

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

MARTIN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (844) 464-6777

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

*B. County Police Retirement Plan*

*Plan Description*

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial 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.

*C. County Police Benefit Plan*

*Plan Description*

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial 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 Benefit Plan are established by state statute.

MARTIN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 7. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. This is a result of some funds being set up for reimbursable grants for which the reimbursements for expenditures made by the County were not received by December 31, 2021, 2022, and 2023. The Payroll Withholding - Insurance fund was negative as of December 31, 2021, due to timing of the receipt. Local Income Tax-Property Tax Relief fund was negative as of December 31, 2023, due to more paid out than received and was corrected in the subsequent year.

(This page intentionally left blank.)

OTHER INFORMATION

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

	General	Accident Report	EDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal	CTP 2	CTP-Yearly	Sales Disclosure - County Share	Cumulative Bridge
Cash and investments - beginning	\$ 1,268,454	\$ 3,527	\$ 219,266	\$ 8,984	\$ 32,246	\$ 515	\$ 12,969	\$ 506	\$ -	\$ 11,487	\$ 415,472
Receipts:											
Taxes	2,971,187	-	1,992,750	-	-	-	-	-	-	-	127,874
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	210,022	-	-	-	-	-	-	-	-	-	17,230
Charges for services	510,086	-	-	-	-	-	-	-	-	2,415	-
Fines and forfeits	-	-	-	-	5,483	-	-	-	-	-	-
Other receipts	174,326	590	-	2,303	-	31	7	-	4,106	-	144,710
Total receipts	3,865,621	590	1,992,750	2,303	5,483	31	7	-	4,106	2,415	289,814
Disbursements:											
Personal services	2,396,635	-	349,753	-	-	-	-	-	240	-	-
Supplies	197,412	-	-	-	-	-	-	-	-	-	45,942
Other services and charges	619,774	-	638,588	-	-	-	19	-	3,459	-	263,912
Capital outlay	108,324	-	-	-	-	534	-	506	-	-	39,906
Other disbursements	139,377	-	-	-	-	-	-	-	-	10	-
Total disbursements	3,461,522	-	988,341	-	-	534	19	506	3,699	10	349,760
Excess (deficiency) of receipts over (under) disbursements	404,099	590	1,004,409	2,303	5,483	(503)	(12)	(506)	407	2,405	(59,946)
Cash and investments - ending	\$ 1,672,553	\$ 4,117	\$ 1,223,675	\$ 11,287	\$ 37,729	\$ 12	\$ 12,957	\$ -	\$ 407	\$ 13,892	\$ 355,526

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

	Cumulative Capital Development	Cumulative Voting System	Drug Free Community	Ambulance-Service	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	LIT Public Safety - County Share	MVH RESTRICTED
Cash and investments - beginning	\$ 109,273	\$ 183,196	\$ 18,283	\$ -	\$ 6,971	\$ 98,792	\$ 5,772	\$ 3,472	\$ 341,757	\$ 27,390	\$ 666,545
Receipts:											
Taxes	64,762	-	-	-	-	53,624	-	-	-	-	-
Licenses and permits	-	-	-	-	2,975	-	-	-	-	-	-
Intergovernmental receipts	8,730	-	-	-	-	7,221	-	33,139	185,671	393,517	-
Charges for services	-	-	-	-	-	66,630	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	4,282	-	10,380	-	-	1,300	1,970	-	570	-	880,818
Total receipts	77,774	-	10,380	-	2,975	128,775	1,970	33,139	186,241	393,517	880,818
Disbursements:											
Personal services	-	-	1,000	-	-	10,089	-	-	-	43,555	-
Supplies	-	-	371	-	-	2,676	-	-	15,607	-	287,605
Other services and charges	110,521	7,419	14,452	-	-	41,494	-	33,139	-	156,717	-
Capital outlay	3,085	-	-	-	1,521	1,100	-	-	88,789	50,000	-
Other disbursements	-	-	-	-	-	-	-	-	-	-	607,486
Total disbursements	113,606	7,419	15,823	-	1,521	55,359	-	33,139	104,396	250,272	895,091
Excess (deficiency) of receipts over (under) disbursements	(35,832)	(7,419)	(5,443)	-	1,454	73,416	1,970	-	81,845	143,245	(14,273)
Cash and investments - ending	\$ 73,441	\$ 175,777	\$ 12,840	\$ -	\$ 8,425	\$ 172,208	\$ 7,742	\$ 3,472	\$ 423,602	\$ 170,635	\$ 652,272

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

	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Omitted Property Audits	Plat Book	Rainy Day	Recorder's Records Perpetuation	Solid Waste User Fees	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 26,592	\$ 7,052	\$ 1,280,911	\$ 5,603	\$ 11,139	\$ 39,801	\$ 91,819	\$ 12,212	\$ 145,300	\$ 18,282	\$ 5,884
Receipts:											
Taxes	-	-	-	81,080	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	922,054	-	-	-	-	-	-	-	-
Charges for services	-	-	6,512	-	6,095	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	5,229	7,330	383,488	-	5	-	30,372	108,772	104,415	20,441	9,908
Total receipts	5,229	7,330	1,312,054	81,080	6,100	-	30,372	108,772	104,415	20,441	9,908
Disbursements:											
Personal services	-	-	671,425	-	-	-	-	-	-	-	-
Supplies	-	1,518	132,782	-	-	-	-	-	-	-	-
Other services and charges	-	-	197,597	61,115	-	-	-	-	82,413	-	-
Capital outlay	-	-	21,384	-	-	-	11,742	-	-	-	-
Other disbursements	-	-	14,230	-	-	-	-	120,984	-	15,898	-
Total disbursements	-	1,518	1,037,418	61,115	-	-	11,742	120,984	82,413	15,898	-
Excess (deficiency) of receipts over (under) disbursements	5,229	5,812	274,636	19,965	6,100	-	18,630	(12,212)	22,002	4,543	9,908
Cash and investments - ending	\$ 31,821	\$ 12,864	\$ 1,555,547	\$ 25,568	\$ 17,239	\$ 39,801	\$ 110,449	\$ -	\$ 167,302	\$ 22,825	\$ 15,792

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

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	GAL/CASA	County Elected Officials Training	Statewide 911	Reassessment	LOIT Special Distribution	OPIOID RESTRICTED FUND	OPIOID UNRESTRICTED FUND
Cash and investments - beginning	\$ 632	\$ 83,709	\$ 1,827	\$ 7,932	\$ 1,616	\$ 635,744	\$ 678,549	\$ 50,145	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	202,123	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	13,315	-	-	-	25,840	-	-	-
Charges for services	-	-	-	-	1,970	171,417	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	7,831	131,560	-	-	-	-	2,367	-	-	-
Total receipts	7,831	131,560	13,315	-	1,970	171,417	230,330	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	146,563	56,195	-	-	-
Supplies	-	-	-	-	-	1,040	518	-	-	-
Other services and charges	-	-	-	4,999	1,479	39,217	85,564	-	-	-
Capital outlay	4,889	39,789	13,267	-	-	-	36,211	-	-	-
Other disbursements	-	-	-	-	-	-	28,961	-	-	-
Total disbursements	4,889	39,789	13,267	4,999	1,479	186,820	207,449	-	-	-
Excess (deficiency) of receipts over (under) disbursements	2,942	91,771	48	(4,999)	491	(15,403)	22,881	-	-	-
Cash and investments - ending	\$ 3,574	\$ 175,480	\$ 1,875	\$ 2,933	\$ 2,107	\$ 620,341	\$ 701,430	\$ 50,145	\$ -	\$ -

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

	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee	Upper Boggs Creek	Sheriff Sale Administration	K-9	Womens Firearms Training	Community Corrections Donation
Cash and investments - beginning	\$ 16,983	\$ 5,965	\$ 78,924	\$ 10,948	\$ 4,948	\$ 46,511	\$ 10,404	\$ 6,959	\$ 293	\$ 445	\$ 4,925
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	415	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	1,635	-	900	-	-	-	-	-	-
Other receipts	-	-	29,692	880	40	9,750	209	910	2,573	-	118
Total receipts	-	-	31,742	880	940	9,750	209	910	2,573	-	118
Disbursements:											
Personal services	-	-	9,987	-	600	10,928	-	-	-	-	-
Supplies	-	-	1,581	-	-	-	-	-	-	-	-
Other services and charges	-	-	5,130	-	-	3,115	-	2,000	-	-	209
Capital outlay	-	-	479	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	17,177	-	600	14,043	-	2,000	-	-	209
Excess (deficiency) of receipts over (under) disbursements	-	-	14,565	880	340	(4,293)	209	(1,090)	2,573	-	(91)
Cash and investments - ending	\$ 16,983	\$ 5,965	\$ 93,489	\$ 11,828	\$ 5,288	\$ 42,218	\$ 10,613	\$ 5,869	\$ 2,866	\$ 445	\$ 4,834

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

	Animal Control Violation Fees	TIF Capital Project-WG	Payroll Clearing	Payroll Withholding - Insurance	Sheriff Pension Holding	Settlement	CVET Agency	Final Excise Tax Cut Replacement Due State	Sewage Lien	Financial Institution Tax
Cash and investments - beginning	\$ 200	\$ 500,311	\$ 9,547	\$ 42,076	\$ 4,350	\$ 25,894	\$ 14,806	\$ -	\$ -	\$ 4,662
Receipts:										
Taxes	-	141,426	-	-	-	5,072,526	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	536,243	90,919	408,012	-	42,243
Charges for services	-	-	-	-	-	-	-	-	413	-
Fines and forfeits	150	-	-	-	-	-	-	-	-	-
Other receipts	-	-	1,159,210	52,816	999	-	-	-	-	-
Total receipts	150	141,426	1,159,210	52,816	999	5,608,769	90,919	408,012	413	42,243
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	105,725	-	-	-
Capital outlay	-	-	-	97,586	-	5,608,338	-	408,012	-	-
Other disbursements	-	-	1,161,307	-	-	-	-	-	-	46,905
Total disbursements	-	-	1,161,307	97,586	-	5,608,338	105,725	408,012	-	46,905
Excess (deficiency) of receipts over (under) disbursements	150	141,426	(2,097)	(44,770)	999	431	(14,806)	-	413	(4,662)
Cash and investments - ending	\$ 350	\$ 641,737	\$ 7,450	\$ (2,694)	\$ 5,349	\$ 26,325	\$ -	\$ -	\$ 413	\$ -

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

	Local Income Tax-Property Tax Relief	LIT Supplemental Distribution PTR	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Child Restraint Violation Fines
Cash and investments - beginning	\$ 5,811	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 5	\$ 36	\$ -	\$ -	\$ -
Receipts:											
Taxes	556,201	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	424	-	2,415	-	-	-	-
Fines and forfeits	-	-	237	6,655	-	-	-	-	-	-	375
Other receipts	-	677,015	-	-	-	734	-	902	250	1,263	-
<b>Total receipts</b>	<b>556,201</b>	<b>677,015</b>	<b>237</b>	<b>6,655</b>	<b>424</b>	<b>734</b>	<b>2,415</b>	<b>902</b>	<b>250</b>	<b>1,263</b>	<b>375</b>
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	850	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	549,104	677,015	17	5,870	424	684	2,110	-	250	1,188	375
<b>Total disbursements</b>	<b>549,104</b>	<b>677,015</b>	<b>17</b>	<b>5,870</b>	<b>424</b>	<b>684</b>	<b>2,110</b>	<b>850</b>	<b>250</b>	<b>1,188</b>	<b>375</b>
Excess (deficiency) of receipts over (under) disbursements	7,097	-	220	785	-	50	305	52	-	75	-
Cash and investments - ending	\$ 12,908	\$ -	\$ 221	\$ 785	\$ -	\$ 50	\$ 310	\$ 88	\$ -	\$ 75	\$ -

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

	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT PUBLIC SAFETY FUND	LIT Supplemental Distributions	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Prior To Oct '99	93.563 Prosecutor IV-D Incentive	93.563 Clerk IV-D Incentive	COVID 19 RESPONSE GRANT PROGRAMS PHASE III
Cash and investments - beginning	\$ 19	\$ 84,053	\$ 743	\$ -	\$ -	\$ 26,366	\$ 8,631	\$ 6,494	\$ 41,744	\$ -
Receipts:										
Taxes	-	-	25,707	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	250,000
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	131	61,146	-	162,684	586,033	3,474	-	25,864	3,474	-
Total receipts	131	61,146	25,707	162,684	586,033	3,474	-	25,864	3,474	250,000
Disbursements:										
Personal services	-	-	-	-	-	1,260	-	8,722	-	-
Supplies	-	836	-	-	-	-	-	-	-	-
Other services and charges	150	-	-	-	-	2,409	8,631	-	9,798	-
Capital outlay	-	30,189	-	-	-	-	-	-	-	-
Other disbursements	-	-	26,450	162,684	586,033	12,000	-	592	-	250,000
Total disbursements	150	31,025	26,450	162,684	586,033	15,669	8,631	9,314	9,798	250,000
Excess (deficiency) of receipts over (under) disbursements	(19)	30,121	(743)	-	-	(12,195)	(8,631)	16,550	(6,324)	-
Cash and investments - ending	\$ -	\$ 114,174	\$ -	\$ -	\$ -	\$ 14,171	\$ -	\$ 23,044	\$ 35,420	\$ -

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

	Local Assistance and Tribal Co	Sheriff's Salary Donation Fund	SHERIFF DISPATCH - LOOGOOTEE	COUNTY USER PROBATION	SHERIFF CRU	SHERIFF RESERVE DEP DONATIONS	ANIMAL CONTROL OFFICER DONATIO	SHERIFF DONATION-BALLISTIC VES	SEX AND VIOLENT OFFENDER ADMINIS	ALCOHOL & DRUG PROGRAM
Cash and investments - beginning	\$ -	\$ -	\$ 21,219	\$ -	\$ -	\$ 2,972	\$ -	\$ 750	\$ 800	\$ 37,329
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	1,050	21,132
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	3,127	7,765	300	100	4,000	-	-	-
Total receipts	-	-	3,127	7,765	300	100	4,000	-	1,050	21,132
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	28,552
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	246	1,548
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	246	30,100
Excess (deficiency) of receipts over (under) disbursements	-	-	3,127	7,765	300	100	4,000	-	804	(8,968)
Cash and investments - ending	\$ -	\$ -	\$ 24,346	\$ 7,765	\$ 300	\$ 3,072	\$ 4,000	\$ 750	\$ 1,604	\$ 28,361

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

	NON-REVERTING VOTING	JURY FEES	LAW ENFORCEMENT CONTINUING ED	BAD CHECK FEE FUND	COMM CERTIFICATE SALE SURPLUS	IDOR SHERIFF WARRANT FEE	Redevelopment Commission	MC 5th GRADE LEAD PROGRAM	Loogootee Deferral Fund	JAIL BOOKING FEE
Cash and investments - beginning	\$ 155	\$ 6,376	\$ 8,431	\$ 5,136	\$ 2,458	\$ 7	\$ 13,463	\$ 3,000	\$ 2,189	\$ 18,201
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	5,890
Other receipts	-	1,340	2,031	118	-	739	19	-	-	-
Total receipts	-	1,340	2,031	118	-	739	19	-	-	5,890
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	728	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	512	-	-	-	-
Total disbursements	-	-	-	728	-	512	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	1,340	2,031	(610)	-	227	19	-	-	5,890
Cash and investments - ending	\$ 155	\$ 7,716	\$ 10,462	\$ 4,526	\$ 2,458	\$ 234	\$ 13,482	\$ 3,000	\$ 2,189	\$ 24,091

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

	Project Income Grant 2 -EVN Y	WORKFORCE DEVELOPEMNT GRANT	COVID CLINIC GRANT	ARPA AMERICAN RESUE PLAN ACT	PUBLIC HEALTH BASE GRANT II	Co-Op Agreement for Emergency	PADEMIC ASSESSMENT	LAW ENFORCEMENT DRUG BUY FUND	LOCAL EMERGENCY/PLANNING
Cash and investments - beginning	\$ 51,498	\$ 1,738	\$ -	\$ -	\$ (6,204)	\$ -	\$ 1,482	\$ 6,722	\$ 13,063
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	40,320	-	29,354	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	995,957	-	-	-	-	-
Total receipts	-	-	40,320	995,957	29,354	-	-	-	-
Disbursements:									
Personal services	-	-	1,800	-	31,543	-	-	-	-
Supplies	-	-	-	-	4,015	-	-	-	-
Other services and charges	-	-	22,066	-	626	-	-	-	-
Capital outlay	51,498	-	5,740	-	-	-	-	-	-
Other disbursements	-	-	138	-	-	-	-	-	-
Total disbursements	51,498	-	29,744	-	36,184	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(51,498)	-	10,576	995,957	(6,830)	-	-	-	-
Cash and investments - ending	\$ -	\$ 1,738	\$ 10,576	\$ 995,957	\$ (13,034)	\$ -	\$ 1,482	\$ 6,722	\$ 13,063

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

	COMMUNITY DEV. BLOCK GRANT	STOP ARM VIOLATION ENFORCEMENT	JAG EDWARD BRYNE MEMORIAL	EBOLA SUPPLEMENTAL	JUVENILE COMMUNITY CORRECTIONS	JAIL TREATMENT DOC GRANT	DRUG PROSECUTION GRANT FUND	COMMUNITY CROSSINGS GRANT	DRUG FUND GRANT
Cash and investments - beginning	\$ 1,428	\$ -	\$ 1,621	\$ 262	\$ 6,555	\$ 1,305	\$ 105	\$ 1,188,352	\$ 13,513
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	9,375	-	-	818,751	15,000
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	34	-	-	-	-
Total receipts	-	-	-	-	9,409	-	-	818,751	15,000
Disbursements:									
Personal services	-	-	-	-	8,846	-	-	-	-
Supplies	-	-	-	-	1,364	-	-	-	-
Other services and charges	-	-	-	-	5,086	-	-	-	16,250
Capital outlay	-	-	-	-	-	-	-	2,007,103	-
Other disbursements	-	-	-	-	557	-	-	-	-
Total disbursements	-	-	-	-	15,853	-	-	2,007,103	16,250
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	(6,444)	-	-	(1,188,352)	(1,250)
Cash and investments - ending	\$ 1,428	\$ -	\$ 1,621	\$ 262	\$ 111	\$ 1,305	\$ 105	\$ -	\$ 12,263

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

	JCC DISCRETIONARY GRANT	JUVENILE COMMUNITY CORR 2	JAIL TREATMENT DOC GRANT 2	COMMUNITY CORRECTIONS GRANT 2	STATE BASE GRANT	IPEP SAFETY GRANT 2020	COMMUNITY FOUNDATION GRANT CC	INDIANA STATE OPIOID RESPONSE	USG GRANT 2020	JAIL TREATMENT
Cash and investments - beginning	\$ 2,610	\$ 34	\$ -	\$ -	\$ 2,421	\$ -	\$ 561	\$ 66,342	\$ 2,462	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	15,625	22,274	14,034	169,297	8,166	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	60,000	-	-
Total receipts	-	15,625	22,274	14,034	169,297	8,166	-	60,000	-	-
Disbursements:										
Personal services	-	-	8,669	-	153,210	-	-	74,342	-	-
Supplies	-	81	7,552	-	3,634	-	-	-	-	-
Other services and charges	2,610	2,395	-	-	10,864	-	-	-	-	-
Capital outlay	-	-	-	-	-	8,166	561	-	-	-
Other disbursements	-	34	626	14,034	-	-	-	-	-	-
Total disbursements	2,610	2,510	16,847	14,034	167,708	8,166	561	74,342	-	-
Excess (deficiency) of receipts over (under) disbursements	(2,610)	13,115	5,427	-	1,589	-	(561)	(14,342)	-	-
Cash and investments - ending	\$ -	\$ 13,149	\$ 5,427	\$ -	\$ 4,010	\$ -	\$ -	\$ 52,000	\$ 2,462	\$ -

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

	DRUG FUND GRANT YEARLY	COMMUNITY CORRECTIONS GRANT 02	EMERGENCY MGT RADIO GRANT	Project Income Yearly	Tax After Settlement	Inmate Trust	Prosecutor Bad Check	Commissary	Clerks Trust	Clerks Child Support	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 349,138	\$ 17,576	\$ 682	\$ 125,801	\$ 281,510	\$ 643	\$ 9,756,386
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	11,289,260
Licenses and permits	-	-	-	-	-	-	-	-	-	-	2,975
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	4,286,352
Charges for services	-	-	-	-	-	-	-	-	-	-	790,974
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	21,325
Other receipts	-	-	-	132,633	453,117	363,091	802	301,682	621,525	86,428	7,852,086
Total receipts	-	-	-	132,633	453,117	363,091	802	301,682	621,525	86,428	24,242,972
Disbursements:											
Personal services	-	-	-	28,878	-	-	-	-	-	-	4,042,792
Supplies	-	-	-	1,073	-	-	-	-	-	-	705,607
Other services and charges	-	-	-	22,580	-	-	-	-	-	-	2,584,894
Capital outlay	-	-	-	2,795	-	-	-	-	-	-	8,641,514
Other disbursements	-	-	-	-	349,138	369,625	1,044	266,310	552,980	86,052	6,051,004
Total disbursements	-	-	-	55,326	349,138	369,625	1,044	266,310	552,980	86,052	22,025,811
Excess (deficiency) of receipts over (under) disbursements	-	-	-	77,307	103,979	(6,534)	(242)	35,372	68,545	376	2,217,161
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 77,307	\$ 453,117	\$ 11,042	\$ 440	\$ 161,173	\$ 350,055	\$ 1,019	\$ 11,973,547

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

	General	Accident Report	EDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal	CTP 2	CTP-Yearly	Sales Disclosure - County Share	Cumulative Bridge
Cash and investments - beginning	\$ 1,672,553	\$ 4,117	\$ 1,223,675	\$ 11,287	\$ 37,729	\$ 12	\$ 12,957	\$ -	\$ 407	\$ 13,892	\$ 355,526
Receipts:											
Taxes	3,060,311	-	1,942,360	-	-	-	-	-	-	-	137,121
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	230,103	-	-	-	-	-	-	-	-	-	15,775
Charges for services	505,129	-	-	-	-	-	-	-	-	2,970	-
Fines and forfeits	2,861	-	-	-	5,298	-	-	-	-	-	-
Other receipts	89,906	-	3,009	2,245	-	11	-	-	8,700	-	174,500
Total receipts	<u>3,888,310</u>	<u>-</u>	<u>1,945,369</u>	<u>2,245</u>	<u>5,298</u>	<u>11</u>	<u>-</u>	<u>-</u>	<u>8,700</u>	<u>2,970</u>	<u>327,396</u>
Disbursements:											
Personal services	2,540,838	-	426,714	-	-	-	-	-	-	-	-
Supplies	161,858	-	-	-	-	-	-	-	-	-	-
Other services and charges	650,879	-	588,098	-	-	-	12,957	-	243	-	179,458
Capital outlay	51,557	-	-	-	-	23	-	-	-	-	33,242
Other disbursements	97,318	-	26,385	-	-	-	-	-	-	70	-
Total disbursements	<u>3,502,450</u>	<u>-</u>	<u>1,041,197</u>	<u>-</u>	<u>-</u>	<u>23</u>	<u>12,957</u>	<u>-</u>	<u>243</u>	<u>70</u>	<u>212,700</u>
Excess (deficiency) of receipts over (under) disbursements	<u>385,860</u>	<u>-</u>	<u>904,172</u>	<u>2,245</u>	<u>5,298</u>	<u>(12)</u>	<u>(12,957)</u>	<u>-</u>	<u>8,457</u>	<u>2,900</u>	<u>114,696</u>
Cash and investments - ending	<u>\$ 2,058,413</u>	<u>\$ 4,117</u>	<u>\$ 2,127,847</u>	<u>\$ 13,532</u>	<u>\$ 43,027</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,864</u>	<u>\$ 16,792</u>	<u>\$ 470,222</u>

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

	Cumulative Capital Development	Cumulative Voting System	Drug Free Community	Ambulance-Service	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	LIT Public Safety - County Share	MVH RESTRICTED
Cash and investments - beginning	\$ 73,441	\$ 175,777	\$ 12,840	\$ -	\$ 8,425	\$ 172,208	\$ 7,742	\$ 3,472	\$ 423,602	\$ 170,635	\$ 652,272
Receipts:											
Taxes	67,676	-	-	-	-	59,714	-	-	-	384,113	-
Licenses and permits	-	-	-	-	7,555	-	-	-	-	-	-
Intergovernmental receipts	7,789	-	-	-	-	6,865	-	33,139	209,260	-	992,023
Charges for services	-	-	-	517	-	55,710	-	-	-	-	-
Fines and forfeits	-	-	6,381	-	-	-	-	-	-	-	-
Other receipts	344	-	4,830	28,609	-	1,250	1,396	-	2,122	-	-
Total receipts	75,809	-	11,211	29,126	7,555	123,539	1,396	33,139	211,382	384,113	992,023
Disbursements:											
Personal services	-	-	2,000	-	-	9,910	-	-	-	43,735	-
Supplies	-	-	-	-	-	1,320	-	-	7,956	-	461,692
Other services and charges	27,205	-	4,612	-	-	41,289	-	33,139	-	157,500	74,780
Capital outlay	35,291	-	-	-	8,425	1,000	-	-	116,791	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	62,496	-	6,612	-	8,425	53,519	-	33,139	124,747	201,235	536,472
Excess (deficiency) of receipts over (under) disbursements	13,313	-	4,599	29,126	(870)	70,020	1,396	-	86,635	182,878	455,551
Cash and investments - ending	\$ 86,754	\$ 175,777	\$ 17,439	\$ 29,126	\$ 7,555	\$ 242,228	\$ 9,138	\$ 3,472	\$ 510,237	\$ 353,513	\$ 1,107,823

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

	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Omitted Property Audits	Plat Book	Rainy Day	Recorder's Records Perpetuation	Solid Waste User Fees	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 31,821	\$ 12,864	\$ 1,555,547	\$ 25,568	\$ 17,239	\$ 39,801	\$ 110,449	\$ -	\$ 167,302	\$ 22,825	\$ 15,792
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	7,330	992,023	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	6,145	-	27,460	-	-	-	7,639
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	502,347	-	-	-	-	106,794	96,578	8,003	-
Total receipts	-	7,330	1,494,370	-	6,145	-	27,460	106,794	96,578	8,003	7,639
Disbursements:											
Personal services	-	-	751,376	-	-	-	420	-	-	-	-
Supplies	-	-	128,840	-	-	-	-	-	-	-	-
Other services and charges	-	-	228,013	-	-	-	4,737	-	143,166	-	-
Capital outlay	-	-	120,440	-	-	-	13,121	-	-	-	9,849
Other disbursements	-	-	-	-	-	-	-	106,794	-	4,004	-
Total disbursements	-	-	1,228,669	-	-	-	18,278	106,794	143,166	4,004	9,849
Excess (deficiency) of receipts over (under) disbursements	-	7,330	265,701	-	6,145	-	9,182	-	(46,588)	3,999	(2,210)
Cash and investments - ending	\$ 31,821	\$ 20,194	\$ 1,821,248	\$ 25,568	\$ 23,384	\$ 39,801	\$ 119,631	\$ -	\$ 120,714	\$ 26,824	\$ 13,582

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

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	GAL/CASA	County Elected Officials Training	Statewide 911	Reassessment	LOIT Special Distribution	OPIOID RESTRICTED FUND	OPIOID UNRESTRICTED FUND
Cash and investments - beginning	\$ 3,574	\$ 175,480	\$ 1,875	\$ 2,933	\$ 2,107	\$ 620,341	\$ 701,430	\$ 50,145	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	161,449	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	13,008	-	-	-	18,693	-	-	-
Charges for services	-	-	-	-	1,519	195,426	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	18,875	34,554	-	-	-	27,961	2,809	-	33,104	13,935
Total receipts	18,875	34,554	13,008	-	1,519	223,387	182,951	-	33,104	13,935
Disbursements:										
Personal services	-	-	-	-	-	171,640	56,547	-	-	-
Supplies	-	-	2,458	-	-	2,593	71	-	-	-
Other services and charges	-	-	10,550	-	2,428	307,590	80,540	-	-	-
Capital outlay	13,952	77,897	-	-	-	15	30,284	-	-	-
Other disbursements	-	-	-	-	-	-	25,461	-	-	-
Total disbursements	13,952	77,897	13,008	-	2,428	481,838	192,903	-	-	-
Excess (deficiency) of receipts over (under) disbursements	4,923	(43,343)	-	-	(909)	(258,451)	(9,952)	-	33,104	13,935
Cash and investments - ending	\$ 8,497	\$ 132,137	\$ 1,875	\$ 2,933	\$ 1,198	\$ 361,890	\$ 691,478	\$ 50,145	\$ 33,104	\$ 13,935

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

	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee	Upper Boggs Creek	Sheriff Sale Administration	K-9	Womens Firearms Training	Community Corrections Donation
Cash and investments - beginning	\$ 16,983	\$ 5,965	\$ 93,489	\$ 11,828	\$ 5,288	\$ 42,218	\$ 10,613	\$ 5,869	\$ 2,866	\$ 445	\$ 4,834
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	36,544	430	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	780	-	-	-	-	-	-
Other receipts	-	-	1,950	-	300	7,990	2,540	763	2,968	-	-
Total receipts	-	-	38,494	430	1,080	7,990	2,540	763	2,968	-	-
Disbursements:											
Personal services	-	-	16,733	-	1,600	9,420	-	-	-	-	-
Supplies	-	-	1,103	-	-	-	-	-	-	-	-
Other services and charges	-	-	5,562	-	-	1,325	-	1,046	-	-	448
Capital outlay	-	-	530	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	23,928	-	1,600	10,745	-	1,046	-	-	448
Excess (deficiency) of receipts over (under) disbursements	-	-	14,566	430	(520)	(2,755)	2,540	(283)	2,968	-	(448)
Cash and investments - ending	\$ 16,983	\$ 5,965	\$ 108,055	\$ 12,258	\$ 4,768	\$ 39,463	\$ 13,153	\$ 5,586	\$ 5,834	\$ 445	\$ 4,386

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

	Animal Control Violation Fees	TIF Capital Project-WG	Payroll Clearing	Payroll Withholding -	Sheriff Pension Holding	Settlement	CVET Agency	Final Excise Tax Cut Replacement Due State	Sewage Lien	Financial Institution Tax
Cash and investments - beginning	\$ 350	\$ 641,737	\$ 7,450	\$ (2,694)	\$ 5,349	\$ 26,325	\$ -	\$ -	\$ 413	\$ -
Receipts:										
Taxes	-	140,113	-	-	-	5,391,255	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	522,434	93,984	394,758	-	47,735
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	50	-	-	-	-	-	-	-	-	-
Other receipts	-	-	1,246,264	66,952	2,916	-	-	-	-	-
Total receipts	50	140,113	1,246,264	66,952	2,916	5,913,689	93,984	394,758	-	47,735
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	93,984	-	-	-
Capital outlay	-	1,500	-	-	-	5,921,558	-	394,758	-	-
Other disbursements	-	-	1,241,679	63,543	-	-	-	-	-	47,735
Total disbursements	-	1,500	1,241,679	63,543	-	5,921,558	93,984	394,758	-	47,735
Excess (deficiency) of receipts over (under) disbursements	50	138,613	4,585	3,409	2,916	(7,869)	-	-	-	-
Cash and investments - ending	\$ 400	\$ 780,350	\$ 12,035	\$ 715	\$ 8,265	\$ 18,456	\$ -	\$ -	\$ 413	\$ -

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

	Local Income Tax-Property Tax Relief	LIT Supplemental Distribution PTR	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Child Restraint Violation Fines
Cash and investments - beginning	\$ 12,908	\$ -	\$ 221	\$ 785	\$ -	\$ 50	\$ 310	\$ 88	\$ -	\$ 75	\$ -
Receipts:											
Taxes	544,110	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	428	-	2,970	-	-	-	-
Fines and forfeits	-	-	3,696	7,127	-	-	-	-	-	-	425
Other receipts	-	669,369	-	-	-	633	-	666	125	900	-
<b>Total receipts</b>	<b>544,110</b>	<b>669,369</b>	<b>3,696</b>	<b>7,127</b>	<b>428</b>	<b>633</b>	<b>2,970</b>	<b>666</b>	<b>125</b>	<b>900</b>	<b>425</b>
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	724	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	547,735	669,369	3,872	7,312	428	643	3,080	-	125	908	400
<b>Total disbursements</b>	<b>547,735</b>	<b>669,369</b>	<b>3,872</b>	<b>7,312</b>	<b>428</b>	<b>643</b>	<b>3,080</b>	<b>724</b>	<b>125</b>	<b>908</b>	<b>400</b>
Excess (deficiency) of receipts over (under) disbursements	(3,625)	-	(176)	(185)	-	(10)	(110)	(58)	-	(8)	25
Cash and investments - ending	\$ 9,283	\$ -	\$ 45	\$ 600	\$ -	\$ 40	\$ 200	\$ 30	\$ -	\$ 67	\$ 25

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

	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT PUBLIC SAFETY FUND	LIT Supplemental Distributions	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Prior To Oct '99	93.563 Prosecutor IV-D Incentive	93.563 Clerk IV-D Incentive	COVID 19 RESPONSE GRANT PROGRAMS PHASE III
Cash and investments - beginning	\$ -	\$ 114,174	\$ -	\$ -	\$ -	\$ 14,171	\$ -	\$ 23,044	\$ 35,420	\$ -
Receipts:										
Taxes	-	-	30,227	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	131	55,248	-	159,997	579,090	3,728	-	5,609	3,728	-
Total receipts	131	55,248	30,227	159,997	579,090	3,728	-	5,609	3,728	-
Disbursements:										
Personal services	-	509	-	-	-	6,228	-	8,847	-	-
Supplies	-	122	-	-	-	-	-	-	-	-
Other services and charges	131	758	-	-	-	2,333	-	-	7,800	-
Capital outlay	-	26	-	-	-	-	-	-	692	-
Other disbursements	-	-	30,227	159,997	579,090	-	-	567	-	-
Total disbursements	131	1,415	30,227	159,997	579,090	8,561	-	9,414	8,492	-
Excess (deficiency) of receipts over (under) disbursements	-	53,833	-	-	-	(4,833)	-	(3,805)	(4,764)	-
Cash and investments - ending	\$ -	\$ 168,007	\$ -	\$ -	\$ -	\$ 9,338	\$ -	\$ 19,239	\$ 30,656	\$ -

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

	Local Assistance and Tribal Co	Sheriff's Salary Donation Fund	SHERIFF DISPATCH - LOOGOOTEE	COUNTY USER PROBATION	SHERIFF CRU	SHERIFF RESERVE DEP DONATIONS	ANIMAL CONTROL OFFICER DONATIO	SHERIFF DONATION-BALLISTIC VES	SEX AND VIOLENT OFFENDER ADMINIS	ALCOHOL & DRUG PROGRAM
Cash and investments - beginning	\$ -	\$ -	\$ 24,346	\$ 7,765	\$ 300	\$ 3,072	\$ 4,000	\$ 750	\$ 1,604	\$ 28,361
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	17,914
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	50,000	55,000	-	3,690	-	-	2,564	-	-	-
Total receipts	50,000	55,000	-	3,690	-	-	2,564	-	-	17,914
Disbursements:										
Personal services	-	54,866	-	-	-	-	-	-	-	13,619
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	1,604	2,725
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	54,866	-	-	-	-	-	-	1,604	16,344
Excess (deficiency) of receipts over (under) disbursements	50,000	134	-	3,690	-	-	2,564	-	(1,604)	1,570
Cash and investments - ending	\$ 50,000	\$ 134	\$ 24,346	\$ 11,455	\$ 300	\$ 3,072	\$ 6,564	\$ 750	\$ -	\$ 29,931

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

	NON-REVERTING VOTING	JURY FEES	LAW ENFORCEMENT CONTINUING ED	BAD CHECK FEE FUND	COMM CERTIFICATE SALE SURPLUS	IDOR SHERIFF WARRANT FEE	Redevelopment Commission	MC 5th GRADE LEAD PROGRAM	Loogootee Deferral Fund	JAIL BOOKING FEE
Cash and investments - beginning	\$ 155	\$ 7,716	\$ 10,462	\$ 4,526	\$ 2,458	\$ 234	\$ 13,482	\$ 3,000	\$ 2,189	\$ 24,091
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	1,176	2,081	420	-	1,732	57	-	-	-
Total receipts	-	1,176	2,081	420	-	1,732	57	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	1,797	-	7	-	-	-	-	-	4,434
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	541	-	-	-	-
Total disbursements	-	1,797	-	7	-	541	-	-	-	4,434
Excess (deficiency) of receipts over (under) disbursements	-	(621)	2,081	413	-	1,191	57	-	-	(4,434)
Cash and investments - ending	\$ 155	\$ 7,095	\$ 12,543	\$ 4,939	\$ 2,458	\$ 1,425	\$ 13,539	\$ 3,000	\$ 2,189	\$ 19,657

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

	Project Income Grant 2 -EVN Y	WORKFORCE DEVELOPEMNT GRANT	COVID CLINIC GRANT	ARPA AMERICAN RESUE PLAN ACT	PUBLIC HEALTH BASE GRANT II	Co-Op Agreement for Emergency	PADEMIC ASSESSMENT	LAW ENFORCEMENT DRUG BUY FUND	LOCAL EMERGENCY/PLANNING
Cash and investments - beginning	\$ -	\$ 1,738	\$ 10,576	\$ 995,957	\$ (13,034)	\$ -	\$ 1,482	\$ 6,722	\$ 13,063
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	21,016	-	29,632	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	995,957	-	192,500	-	-	-
Total receipts	-	-	21,016	995,957	29,632	192,500	-	-	-
Disbursements:									
Personal services	-	-	6,761	194,014	14,981	31,533	-	-	-
Supplies	-	-	2,910	92,191	224	-	-	-	-
Other services and charges	-	1,738	9,006	78,093	843	700	-	-	-
Capital outlay	-	-	-	946,589	-	1,769	-	-	-
Other disbursements	-	-	516	-	-	-	1,482	-	-
Total disbursements	-	1,738	19,193	1,310,887	16,048	34,002	1,482	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(1,738)	1,823	(314,930)	13,584	158,498	(1,482)	-	-
Cash and investments - ending	\$ -	\$ -	\$ 12,399	\$ 681,027	\$ 550	\$ 158,498	\$ -	\$ 6,722	\$ 13,063

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

	COMMUNITY DEV. BLOCK GRANT	STOP ARM VIOLATION ENFORCEMENT	JAG EDWARD BRYNE MEMORIAL	EBOLA SUPPLEMENTAL	JUVENILE COMMUNITY CORRECTIONS	JAIL TREATMENT DOC GRANT	DRUG PROSECUTION GRANT FUND	COMMUNITY CROSSINGS GRANT	DRUG FUND GRANT
Cash and investments - beginning	\$ 1,428	\$ -	\$ 1,621	\$ 262	\$ 111	\$ 1,305	\$ 105	\$ -	\$ 12,263
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,499	-	-	15,625	-	-	189,239	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	15,000
Total receipts	-	2,499	-	-	15,625	-	-	189,239	15,000
Disbursements:									
Personal services	-	2,499	-	-	-	-	-	-	-
Supplies	-	-	-	-	232	-	-	-	-
Other services and charges	1,428	-	1,621	-	1,600	-	-	-	14,330
Capital outlay	-	-	-	-	-	-	-	189,239	-
Other disbursements	-	-	-	-	111	1,305	-	-	-
Total disbursements	1,428	2,499	1,621	-	1,943	1,305	-	189,239	14,330
Excess (deficiency) of receipts over (under) disbursements	(1,428)	-	(1,621)	-	13,682	(1,305)	-	-	670
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 262	\$ 13,793	\$ -	\$ 105	\$ -	\$ 12,933

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

	JCC DISCRETIONARY GRANT	JUVENILE COMMUNITY CORR 2	JAIL TREATMENT DOC GRANT 2	COMMUNITY CORRECTIONS GRANT 2	STATE BASE GRANT	IPEP SAFETY GRANT 2020	COMMUNITY FOUNDATION GRANT CC	INDIANA STATE OPIOID RESPONSE	USG GRANT 2020	JAIL TREATMENT
Cash and investments - beginning	\$ -	\$ 13,149	\$ 5,427	\$ -	\$ 4,010	\$ -	\$ -	\$ 52,000	\$ 2,462	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	34,375	-	-	-	-	-	-	-	22,274
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	34,375	-	-	-	-	-	-	-	22,274
Disbursements:										
Personal services	-	-	-	-	-	-	-	58,000	-	13,968
Supplies	-	26,819	-	-	-	-	-	-	-	6,171
Other services and charges	-	19,563	-	-	-	-	-	2,000	-	628
Capital outlay	-	1,100	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,421	-	-	-	-	-
Total disbursements	-	47,482	-	-	2,421	-	-	60,000	-	20,767
Excess (deficiency) of receipts over (under) disbursements	-	(13,107)	-	-	(2,421)	-	-	(60,000)	-	1,507
Cash and investments - ending	\$ -	\$ 42	\$ 5,427	\$ -	\$ 1,589	\$ -	\$ -	\$ (8,000)	\$ 2,462	\$ 1,507

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

	DRUG FUND GRANT YEARLY	COMMUNITY CORRECTIONS GRANT 02	EMERGENCY MGT RADIO GRANT	Project Income Yearly	Tax After Settlement	Inmate Trust	Prosecutor Bad Check	Commissary	Clerks Trust	Clerks Child Support	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 77,307	\$ 453,117	\$ 11,042	\$ 440	\$ 161,173	\$ 350,055	\$ 1,019	\$ 11,973,547
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	11,918,449
Licenses and permits	-	-	-	-	-	-	-	-	-	-	7,555
Intergovernmental receipts	2,500	168,410	-	-	-	-	-	-	-	-	4,070,489
Charges for services	-	-	-	-	-	-	-	-	-	-	860,801
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	26,618
Other receipts	-	-	2,000	163,646	285,715	181,299	2,276	133,846	536,889	106,274	6,705,871
Total receipts	<u>2,500</u>	<u>168,410</u>	<u>2,000</u>	<u>163,646</u>	<u>285,715</u>	<u>181,299</u>	<u>2,276</u>	<u>133,846</u>	<u>536,889</u>	<u>106,274</u>	<u>23,589,783</u>
Disbursements:											
Personal services	-	138,250	-	20,325	-	-	-	-	-	-	4,595,333
Supplies	2,500	10,947	-	1,541	-	-	-	-	-	-	911,548
Other services and charges	-	11,900	-	51,516	-	-	-	-	-	-	2,866,828
Capital outlay	-	-	2,000	9,300	-	-	-	-	-	-	7,980,948
Other disbursements	-	-	-	-	453,117	157,762	2,676	178,308	636,238	106,662	5,157,881
Total disbursements	<u>2,500</u>	<u>161,097</u>	<u>2,000</u>	<u>82,682</u>	<u>453,117</u>	<u>157,762</u>	<u>2,676</u>	<u>178,308</u>	<u>636,238</u>	<u>106,662</u>	<u>21,512,538</u>
Excess (deficiency) of receipts over (under) disbursements	-	7,313	-	80,964	(167,402)	23,537	(400)	(44,462)	(99,349)	(388)	2,077,245
Cash and investments - ending	<u>\$ -</u>	<u>\$ 7,313</u>	<u>\$ -</u>	<u>\$ 158,271</u>	<u>\$ 285,715</u>	<u>\$ 34,579</u>	<u>\$ 40</u>	<u>\$ 116,711</u>	<u>\$ 250,706</u>	<u>\$ 631</u>	<u>\$ 14,050,792</u>

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

	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	CTP-YEARLY	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Voting System	Drug Free Community
Cash and investments - beginning	\$ 2,058,413	\$ 4,117	\$ 2,127,847	\$ 13,532	\$ 43,026	\$ 8,864	\$ 16,792	\$ 470,223	\$ 86,754	\$ 175,777	\$ 17,439
Receipts:											
Taxes	3,103,977	-	1,969,156	-	-	-	-	161,084	173,035	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	218,123	-	-	-	-	-	-	17,046	18,311	-	-
Charges for services	694,235	-	-	-	-	-	2,790	-	-	-	-
Fines and forfeits	-	-	-	-	5,957	-	-	-	-	-	-
Other receipts	533,019	-	475,086	2,506	-	11,550	-	122,143	13,574	-	9,332
Total receipts	4,549,354	-	2,444,242	2,506	5,957	11,550	2,790	300,273	204,920	-	9,332
Disbursements:											
Personal services	2,840,706	-	1,019,393	-	-	-	-	-	-	-	2,000
Supplies	197,737	-	-	-	-	-	-	1,819	-	-	-
Other services and charges	864,237	-	498,368	-	-	1,439	-	76,071	19,055	17,694	11,026
Capital outlay	40,334	-	-	-	-	-	-	10,055	17,793	-	-
Other disbursements	32,563	-	450,000	-	-	-	40	-	-	-	-
Total disbursements	3,975,577	-	1,967,761	-	-	1,439	40	87,945	36,848	17,694	13,026
Excess (deficiency) of receipts over (under) disbursements	573,777	-	476,481	2,506	5,957	10,111	2,750	212,328	168,072	(17,694)	(3,694)
Cash and investments - ending	\$ 2,632,190	\$ 4,117	\$ 2,604,328	\$ 16,038	\$ 48,983	\$ 18,975	\$ 19,542	\$ 682,551	\$ 254,826	\$ 158,083	\$ 13,745

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

	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	MVH RESTRICTED	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 7,555	\$ 242,228	\$ 9,138	\$ 3,472	\$ 510,237	\$ 353,513	\$ 1,107,822	\$ 31,821	\$ 20,193	\$ 1,821,248
Receipts:										
Taxes	-	49,884	-	-	-	390,156	-	-	-	-
Licenses and permits	7,555	-	-	-	-	-	-	-	-	500
Intergovernmental receipts	-	5,279	-	33,139	181,691	-	884,391	-	5,814	953,832
Charges for services	-	43,816	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	2,300	1,387	-	13,522	475	-	-	-	510,146
Total receipts	7,555	101,279	1,387	33,139	195,213	390,631	884,391	-	5,814	1,464,478
Disbursements:										
Personal services	-	10,306	-	-	-	57,570	-	-	-	776,712
Supplies	-	26,625	-	-	-	-	496,436	-	-	86,193
Other services and charges	-	45,321	-	33,139	-	151,954	321,095	-	-	276,190
Capital outlay	-	1,493	-	-	172,000	118,856	-	-	-	31,295
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	83,745	-	33,139	172,000	328,380	817,531	-	-	1,170,390
Excess (deficiency) of receipts over (under) disbursements	7,555	17,534	1,387	-	23,213	62,251	66,860	-	5,814	294,088
Cash and investments - ending	\$ 15,110	\$ 259,762	\$ 10,525	\$ 3,472	\$ 533,450	\$ 415,764	\$ 1,174,682	\$ 31,821	\$ 26,007	\$ 2,115,336

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

	Omitted Property Audits	Plat Book	Rainy Day	Recorder's Records Perpetuation	Solid Waste User Fees	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 25,568	\$ 23,384	\$ 39,801	\$ 119,631	\$ -	\$ 120,714	\$ 26,824	\$ 13,582	\$ 8,497	\$ 132,138
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	6,115	-	23,975	-	507	-	7,015	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	119,707	116,949	15,889	-	13,759	496,708
Total receipts	-	6,115	-	23,975	119,707	117,456	15,889	7,015	13,759	496,708
Disbursements:										
Personal services	-	-	-	1,544	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	3,911	-	108,283	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	13,601	21,263	212,810
Other disbursements	-	-	-	32,864	119,707	430	5,421	-	-	-
Total disbursements	-	-	-	38,319	119,707	108,713	5,421	13,601	21,263	212,810
Excess (deficiency) of receipts over (under) disbursements	-	6,115	-	(14,344)	-	8,743	10,468	(6,586)	(7,504)	283,898
Cash and investments - ending	\$ 25,568	\$ 29,499	\$ 39,801	\$ 105,287	\$ -	\$ 129,457	\$ 37,292	\$ 6,996	\$ 993	\$ 416,036

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

	Local Health Department Trust Account	GAL/CASA	County Elected Officials Training	Statewide 911	Reassessment	LOIT Special Distribution	OPIOID RESTRICTED FUND	OPIOID UNRESTRICTED FUND	Adult Probation Administrative	Juvenile Probation Administrative
Cash and investments - beginning	\$ 1,875	\$ 2,933	\$ 1,199	\$ 361,890	\$ 691,479	\$ 50,145	\$ 33,104	\$ 13,935	\$ 16,983	\$ 5,965
Receipts:										
Taxes	-	-	-	-	156,926	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	13,008	-	-	-	16,607	-	-	-	-	-
Charges for services	-	-	1,387	185,755	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	8,692	17,233	-	9,732	2,634	-	-
Total receipts	13,008	-	1,387	194,447	190,766	-	9,732	2,634	-	-
Disbursements:										
Personal services	-	-	-	157,599	52,943	-	-	-	-	-
Supplies	2,449	-	-	1,094	1,000	-	-	-	-	-
Other services and charges	10,550	-	2,383	64,099	67,641	50,145	-	-	-	-
Capital outlay	-	-	-	2,376	37,223	-	-	-	-	-
Other disbursements	-	-	-	-	26,225	-	-	-	-	-
Total disbursements	12,999	-	2,383	225,168	185,032	50,145	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	9	-	(996)	(30,721)	5,734	(50,145)	9,732	2,634	-	-
Cash and investments - ending	\$ 1,884	\$ 2,933	\$ 203	\$ 331,169	\$ 697,213	\$ -	\$ 42,836	\$ 16,569	\$ 16,983	\$ 5,965

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

	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee	Drain Maintenance	Sheriff Sale Administration	K-9	Womens Firearms Training	Community Corrections Donations	Local Ordinance Violations Fines - County
Cash and investments - beginning	\$ 108,055	\$ 12,258	\$ 4,768	\$ 39,462	\$ 13,152	\$ 5,586	\$ 5,834	\$ 445	\$ 4,385	\$ 400
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	36,961	660	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	560	-	-	-	-	-	-	50
Other receipts	2,949	-	20	13,860	2,913	-	268	-	-	-
Total receipts	39,910	660	580	13,860	2,913	-	268	-	-	50
Disbursements:										
Personal services	27,795	-	400	8,380	-	-	-	-	-	-
Supplies	2,747	-	-	-	-	-	374	-	-	-
Other services and charges	7,961	-	-	1,519	-	-	-	-	154	-
Capital outlay	5,193	-	-	-	650	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	43,696	-	400	9,899	650	-	374	-	154	-
Excess (deficiency) of receipts over (under) disbursements	(3,786)	660	180	3,961	2,263	-	(106)	-	(154)	50
Cash and investments - ending	\$ 104,269	\$ 12,918	\$ 4,948	\$ 43,423	\$ 15,415	\$ 5,586	\$ 5,728	\$ 445	\$ 4,231	\$ 450

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

	TIF Capital Projects	Payroll Clearing	Payroll Withholding - Insurance	Sheriff Pension Holding	Settlement	CVET Agency	Final Excise Tax Cut Replacement Due State	Sewage Lien	Financial Institution Tax	Local Income Tax-Property Tax Relief
Cash and investments - beginning	\$ 780,351	\$ 12,035	\$ 715	\$ 8,265	\$ 18,455	\$ -	\$ -	\$ 413	\$ -	\$ 9,284
Receipts:										
Taxes	131,144	-	-	-	5,630,851	-	-	-	-	552,490
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	502,648	97,659	382,972	-	41,058	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	1,553,535	79,675	3,807	13,904	-	-	15,000	-	-
Total receipts	131,144	1,553,535	79,675	3,807	6,147,403	97,659	382,972	15,000	41,058	552,490
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	4,500	-	-	-	-	97,659	-	15,413	-	-
Capital outlay	-	-	75,688	-	6,165,858	-	382,972	-	-	-
Other disbursements	-	1,555,568	-	-	-	-	-	-	41,058	566,635
Total disbursements	4,500	1,555,568	75,688	-	6,165,858	97,659	382,972	15,413	41,058	566,635
Excess (deficiency) of receipts over (under) disbursements	126,644	(2,033)	3,987	3,807	(18,455)	-	-	(413)	-	(14,145)
Cash and investments - ending	\$ 906,995	\$ 10,002	\$ 4,702	\$ 12,072	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,861)

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

	LIT Supplemental Distribution PTR	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ -	\$ 45	\$ 600	\$ 40	\$ 200	\$ 30	\$ 68	\$ 25	\$ -	\$ 168,007
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	2,790	1,351	-	-	-	-
Fines and forfeits	-	3,173	8,420	-	-	-	-	575	-	-
Other receipts	682,796	-	-	539	-	-	782	-	225	55,176
<b>Total receipts</b>	<b>682,796</b>	<b>3,173</b>	<b>8,420</b>	<b>539</b>	<b>2,790</b>	<b>1,351</b>	<b>782</b>	<b>575</b>	<b>225</b>	<b>55,176</b>
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	6,265
Supplies	-	-	-	-	-	-	-	-	-	1,586
Other services and charges	-	-	-	-	-	1,341	-	-	225	7,449
Capital outlay	-	-	-	-	-	-	-	-	-	38,734
Other disbursements	682,796	1,757	9,020	579	2,960	-	850	600	-	-
<b>Total disbursements</b>	<b>682,796</b>	<b>1,757</b>	<b>9,020</b>	<b>579</b>	<b>2,960</b>	<b>1,341</b>	<b>850</b>	<b>600</b>	<b>225</b>	<b>54,034</b>
Excess (deficiency) of receipts over (under) disbursements	-	1,416	(600)	(40)	(170)	10	(68)	(25)	-	1,142
Cash and investments - ending	\$ -	\$ 1,461	\$ -	\$ -	\$ 30	\$ 40	\$ -	\$ -	\$ -	\$ 169,149

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

	Innkeepers Tax Collections	LIT PUBLIC SAFETY FUND	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	Sheriff's Salary Donation Fund	Title IV-E Legal Representation	SHERIFF DISPATCH - LOOGOOTEE	COUNTY USER PROBATION
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 9,338	\$ 19,239	\$ 30,656	\$ 134	\$ -	\$ 24,346	\$ 11,455
Receipts:										
Taxes	79,048	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	166	162,334	595,170	5,100	5,415	3,600	-	2,406	47,376	6,915
Total receipts	79,214	162,334	595,170	5,100	5,415	3,600	-	2,406	47,376	6,915
Disbursements:										
Personal services	-	-	-	8,601	10,033	281	-	-	-	-
Supplies	1,206	-	-	-	-	-	-	-	-	-
Other services and charges	26,586	-	-	2,778	-	7,350	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	162,334	595,170	-	646	-	-	-	-	-
Total disbursements	27,792	162,334	595,170	11,379	10,679	7,631	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	51,422	-	-	(6,279)	(5,264)	(4,031)	-	2,406	47,376	6,915
Cash and investments - ending	\$ 51,422	\$ -	\$ -	\$ 3,059	\$ 13,975	\$ 26,625	\$ 134	\$ 2,406	\$ 71,722	\$ 18,370

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

	AMBULANCE-SERVICE	SHERIFF CRU	MCSW HEALTH INSURANCE FUND	SHERIFF RESERVE DEP DONATIONS	ANIMAL CONTROL OFFICER DONATIO	SHERIFF DONATION-BALLISTIC VES	ALCOHOL & DRUG PROGRAM	NON-REVERTING VOTING	JURY FEES
Cash and investments - beginning	\$ 29,126	\$ 300	\$ -	\$ 3,072	\$ 6,564	\$ 750	\$ 29,932	\$ 155	\$ 7,095
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	4,946	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	819,450	-	1,874	-	1,000	-	-	-	2,574
Total receipts	819,450	-	1,874	-	1,000	-	4,946	-	2,574
Disbursements:									
Personal services	156,150	-	-	-	-	-	1,935	-	-
Supplies	69,387	-	-	-	-	-	1,996	-	-
Other services and charges	65,453	-	1,874	-	-	-	1,705	-	5,333
Capital outlay	29,709	-	-	-	-	-	-	-	-
Other disbursements	451,002	-	-	-	-	-	-	-	-
Total disbursements	771,701	-	1,874	-	-	-	5,636	-	5,333
Excess (deficiency) of receipts over (under) disbursements	47,749	-	-	-	1,000	-	(690)	-	(2,759)
Cash and investments - ending	\$ 76,875	\$ 300	\$ -	\$ 3,072	\$ 7,564	\$ 750	\$ 29,242	\$ 155	\$ 4,336

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

	LAW ENFORCEMENT CONTINUING ED	BAD CHECK FEE FUND	COMM CERTIFICATE SALE SURPLUS	IDOR SHERIFF WARRANT FEE	Redevelopment Commission	MC LEAD PROGRAM	Loogootee Deferral Fund	JAIL BOOKING FEE	LOCAL ASSISTANCE AND TRIBAL	COVID CLINIC GRANT
Cash and investments - beginning	\$ 12,542	\$ 4,938	\$ 2,458	\$ 1,425	\$ 13,540	\$ 3,000	\$ 2,189	\$ 19,657	\$ 50,000	\$ 12,399
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	50,000	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	2,370	180	-	2,900	343	-	-	-	-	-
Total receipts	2,370	180	-	2,900	343	-	-	-	50,000	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	749
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	2,719	-	-	-	200	-	-	-	-	430
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	1,255	-	-	-	-	-	57
Total disbursements	2,719	-	-	1,255	200	-	-	-	-	1,236
Excess (deficiency) of receipts over (under) disbursements	(349)	180	-	1,645	143	-	-	-	50,000	(1,236)
Cash and investments - ending	\$ 12,193	\$ 5,118	\$ 2,458	\$ 3,070	\$ 13,683	\$ 3,000	\$ 2,189	\$ 19,657	\$ 100,000	\$ 11,163

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

	ARPA AMERICAN RESUE PLAN ACT	ICJI CORONAVIRUS EMERGENCY SUP	PUBLIC HEALTH BASE GRANT II	Co-Op Agreement for Emergency Response	LAW ENFORCEMENT DRUG BUY FUND	LOCAL EMERGENCY/PLANNING	STOP ARM VIOLATION ENFORCEMENT	EBOLA SUPPLEMENTAL	JUVENILE COMMUNITY CORRECTIONS
Cash and investments - beginning	\$ 681,027	\$ -	\$ 550	\$ 158,498	\$ 6,722	\$ 13,063	\$ -	\$ 262	\$ 13,793
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	13,000	14,677	27,500	-	-	3,500	-	19,375
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	2,005	-	-	77	-	-	-	-	-
Total receipts	2,005	13,000	14,677	27,577	-	-	3,500	-	19,375
Disbursements:									
Personal services	2,457	-	16,236	39,738	-	-	3,500	-	11,604
Supplies	44,539	-	1,248	1,539	-	-	-	-	7,168
Other services and charges	123,986	-	1,032	671	-	260	-	-	11,791
Capital outlay	335,578	13,000	240	273	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	755
Total disbursements	506,560	13,000	18,756	42,221	-	260	3,500	-	31,318
Excess (deficiency) of receipts over (under) disbursements	(504,555)	-	(4,079)	(14,644)	-	(260)	-	-	(11,943)
Cash and investments - ending	\$ 176,472	\$ -	\$ (3,529)	\$ 143,854	\$ 6,722	\$ 12,803	\$ -	\$ 262	\$ 1,850

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

	DRUG PROSECUTION GRANT FUND	COMMUNITY CROSSINGS GRANT	DRUG FUND GRANT	JUVENILE COMMUNITY CORR 2	JAIL TREATMENT DOC GRANT 2	STATE BASE GRANT	INDIANA STATE OPIOID RESPONSE	USG GRANT 2020	JAIL TREATMENT	JAIL TREATMENT DOC 2023
Cash and investments - beginning	\$ 105	\$ -	\$ 12,933	\$ 42	\$ 5,428	\$ 1,589	\$ (8,000)	\$ 2,462	\$ 1,507	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,099,860	15,000	14,062	-	175,096	-	-	-	23,273
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	154	8,000	-	-	5,427
Total receipts	-	1,099,860	15,000	14,062	-	175,250	8,000	-	-	28,700
Disbursements:										
Personal services	-	-	-	3,577	-	157,185	-	-	-	17,165
Supplies	-	-	-	3,140	-	9,500	-	-	-	11,300
Other services and charges	-	-	12,803	600	-	10,000	-	-	-	-
Capital outlay	-	983,166	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	285	5,428	-	-	-	1,507	-
Total disbursements	-	983,166	12,803	7,602	5,428	176,685	-	-	1,507	28,465
Excess (deficiency) of receipts over (under) disbursements	-	116,694	2,197	6,460	(5,428)	(1,435)	8,000	-	(1,507)	235
Cash and investments - ending	\$ 105	\$ 116,694	\$ 15,130	\$ 6,502	\$ -	\$ 154	\$ -	\$ 2,462	\$ -	\$ 235

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

	DRUG FUND GRANT YEARLY	COMMUNITY CORRECTIONS GRANT 02	Project Income Grant 1-Odd	Tax After Settlement	Inmate Trust	Prosecutor Bad Check	Commissary	Clerks Trust	Clerks Child Support	Totals
Cash and investments - beginning	\$ -	\$ 7,312	\$ 158,271	\$ 285,715	\$ 34,579	\$ 40	\$ 116,711	\$ 250,706	\$ 632	\$ 14,050,793
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	12,397,751
Licenses and permits	-	-	-	-	-	-	-	-	-	8,055
Intergovernmental receipts	2,500	-	-	-	-	-	-	-	-	4,829,421
Charges for services	-	-	-	-	-	-	-	-	-	1,012,303
Fines and forfeits	-	-	-	-	-	-	-	-	-	18,735
Other receipts	-	-	169,396	272,888	238,791	950	162,298	807,374	98,830	8,347,155
Total receipts	2,500	-	169,396	272,888	238,791	950	162,298	807,374	98,830	26,613,420
Disbursements:										
Personal services	-	-	29,806	-	-	-	-	-	-	5,420,630
Supplies	2,500	-	2,946	-	-	-	-	-	-	974,529
Other services and charges	-	-	60,790	-	-	-	-	-	-	3,095,183
Capital outlay	-	-	6,009	-	-	-	-	-	-	8,716,169
Other disbursements	-	-	-	285,715	134,930	950	209,049	777,347	97,457	6,252,960
Total disbursements	2,500	-	99,551	285,715	134,930	950	209,049	777,347	97,457	24,459,471
Excess (deficiency) of receipts over (under) disbursements	-	-	69,845	(12,827)	103,861	-	(46,751)	30,027	1,373	2,153,949
Cash and investments - ending	\$ -	\$ 7,312	\$ 228,116	\$ 272,888	\$ 138,440	\$ 40	\$ 69,960	\$ 280,733	\$ 2,005	\$ 16,204,742

MARTIN COUNTY  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 161,338</u>	<u>\$ -</u>

MARTIN COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2023

Description of Debt		Ending	Principal Due
Type	Purpose	Principal	Within One
		Balance	Year
Governmental activities:			
Notes and Loans Payable	2018 CATEPILLAR M318F EXCAVATOR	\$ 101,589	\$ 21,475
Notes and Loans Payable	JOHN DEERE 670G MOTOR GRADER	320,684	66,710
Notes and Loans Payable	MOWERMAX	99,923	32,553
Notes and Loans Payable	ROOF PROJECT	<u>55,668</u>	<u>9,495</u>
Total governmental activities		<u>577,864</u>	<u>130,233</u>
Totals		<u>\$ 577,864</u>	<u>\$ 130,233</u>

MARTIN COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2023

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 255,300
Infrastructure	196,312,464
Buildings	3,558,277
Machinery, equipment, and vehicles	<u>5,276,297</u>
Total governmental activities	<u>205,402,338</u>
Total capital assets	<u>\$ 205,402,338</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/>.