

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

**Paul D. Joyce, CPA  
State Examiner**

FINANCIAL STATEMENT AUDIT REPORT

OF

CLAY COUNTY, INDIANA

January 1, 2022 to December 31, 2023



**FILED**  
12/20/2024



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## SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jennifer M. Flater	01-01-22 to 12-31-22
	Patricia A. Foyx	01-01-23 to 12-31-24
County Treasurer	Debra James	01-01-22 to 12-31-22
	Jennifer M. Flater	01-01-23 to 12-31-24
Clerk of the Circuit Court	Amy E. Jordan	01-01-22 to 12-31-24
County Sheriff	Paul Harden	01-01-22 to 12-31-22
	Brison T. Swearingen	01-01-23 to 12-31-24
County Recorder	(Patricia) Nichole Keller	01-01-22 to 12-31-24
President of the Board of County Commissioners	Marty Heffner	01-01-22 to 06-30-22
	Bryan Allender	07-01-22 to 12-31-22
	Paul R. Sindors	01-01-23 to 06-30-23
	Marty Heffner	07-01-23 to 12-31-23
	Paul R. Sindors	01-01-24 to 04-30-24
	Bryan Allender	05-01-24 to 08-31-24
	Marty Heffner	09-01-24 to 12-31-24
President of the County Council	Larry Moss	01-01-22 to 12-31-24



Paul D. Joyce, CPA  
State Examiner

# INDIANA STATE BOARD OF ACCOUNTS

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## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF CLAY COUNTY, INDIANA

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

We have audited the accompanying financial statement of Clay County (County), which comprises the financial position and results of operations for the period of January 1, 2022 to December 31, 2023, and the related notes to the financial statement as listed in the Table of Contents.

#### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County for the period of January 1, 2022 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 statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, for the period of January 1, 2022 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 Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Responsibilities of Management for the Financial Statement***

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

***Auditor's Responsibilities for the Audit of the Financial Statement***

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

In performing an audit in accordance with GAAS, we:

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**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 statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

  
Beth Kelley, CPA, CFE  
Deputy State Examiner

December 9, 2024



## FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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

The County's Annual Financial 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 statement 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.



CLAY COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	12-31-22	Receipts	Disbursements	12-31-23
AFTER SETTLEMENT COLLECTIONS	\$ 929,259	\$ 780,771	\$ 929,259	\$ 780,771	\$ 863,936	\$ 780,771	\$ 863,936
CLERK TRUST ACCT (ODYSSEY)	606,752	1,226,047	1,189,521	643,278	1,538,633	1,426,661	755,250
County General	4,905,285	9,252,779	9,763,325	4,394,739	12,035,328	12,801,875	3,628,192
Accident Report	9,111	455	-	9,566	725	-	10,291
Aviation	79,202	52,633	65,691	66,144	55,029	69,137	52,036
Campaign Fin Enforcement	1,935	-	-	1,935	-	-	1,935
Clerk's Perpetuation	183,539	17,301	949	199,891	16,503	-	216,394
Comm Corr Home Detention	318,523	337,184	231,087	424,620	436,493	313,442	547,671
Comm Transition Program	16,475	1,050	-	17,525	-	-	17,525
County Sales Disclosure	41,255	7,545	60	48,740	6,640	27,044	28,336
Cumulative Bridge	532,118	242,874	466,909	308,083	288,947	319,598	277,432
Cumulative Capital Dev	203,203	339,487	480,573	62,117	399,057	359,460	101,714
Co Drug Free Comm	34,469	27,461	20,498	41,432	24,995	32,641	33,786
REDEVELOPMENT COMM FEES	41,001	14,566	10,820	44,747	25,836	23,543	47,040
Local Emer Plan Comm	20,283	4,701	4,430	20,554	4,699	-	25,253
Firearms Training	62,454	43,830	26,788	79,496	21,915	-	101,411
General Drain Improvement	23,334	1,300	-	24,634	2,400	5,250	21,784
Health	405,816	93,951	244,266	255,501	192,383	249,372	198,512
SOCIAL SECURITY REDACTION	42,258	4,689	-	46,947	4,205	2,950	48,202
Health Maintenance	80,745	33,139	39,332	74,552	33,439	51,656	56,335
Local Road & Street	216,279	467,960	483,243	200,996	488,016	553,437	135,575
COUNTY PUBLIC SAFETY LOIT	426,238	975,834	869,343	532,729	1,021,148	943,933	609,944
MVH RESTRICTED	307,459	1,643,792	1,724,474	226,777	1,705,028	1,815,048	116,757
COUNTY MISDEMEANANT FUND	35,136	17,439	-	52,575	16,195	48,165	20,605
MOTOR VEHICLE HIGHWAY	813,602	2,347,599	2,244,164	917,037	2,501,484	2,345,014	1,073,507
OMITTED PROPERTY AUDITS	34,040	99,259	79,354	53,945	-	-	53,945
Plat Book	87,242	19,210	9,384	97,068	18,580	9,384	106,264
Rainy Day	1,279,218	9,537	-	1,288,755	54,959	-	1,343,714
Recorder Rods Perpet	156,899	99,209	95,451	160,657	93,314	87,228	166,743
COUNTY RIVERBOAT	61,234	85,062	44,123	102,173	84,800	11,934	175,039
SHERIFFS SEX OFFENDER FEES	37,898	2,745	-	40,643	2,394	-	43,037
Public Defender	7,480	20,278	13,157	14,601	19,405	21,664	12,342
Overpayments - Prop Tax	33,275	65,238	70,116	28,397	23,450	3,295	48,552
Surveyors Cornerstone	38,721	23,764	13,709	48,776	23,315	14,456	57,635
Tax Sale Redemption	779	74,309	69,606	5,482	36,626	41,126	982
Tax Sale Surplus	587,980	603,276	394,561	796,695	609,697	663,991	742,401
LHD TRUST ACCOUNT	41,611	18,113	13,526	46,198	18,113	38,003	26,308
Guardian Ad Litem / CASA	10,990	41,918	44,206	8,702	33,368	36,691	5,379
INELIGIBLE DEDUCTIONS FUND	49,567	16,955	31,989	34,533	-	31,621	2,912
CO ELECTED OFFICIAL TRAINING	19,179	4,689	4,053	19,815	4,862	5,754	18,923
Park & Recreation	11,328	-	-	11,328	-	-	11,328
COUNTY OFFENDER TRANSPORTATION	1,877	-	-	1,877	-	-	1,877
Clay Co Emgy Phone Sys	429,967	471,142	244,954	656,155	491,323	255,016	892,462
REASSESSMENT	293,633	491,730	398,598	386,765	528,070	330,858	583,977
OPIOID RESTRICTED FUNDS	-	111,656	-	111,656	31,969	-	143,625
OPIOID UNRESTRICTED FUNDS	-	47,589	-	47,589	8,562	-	56,151

CLAY COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22	Receipts	Disbursements	Cash and Investments 12-31-23
Adult Prob Admin Fee	41,434	22,047	21,547	41,934	20,659	11,644	50,949
Juvenile Prob Admin Fee	3,310	1,172	-	4,482	1,432	-	5,914
Probation Supplement	4,797	-	-	4,797	-	-	4,797
Drainage Maintenance	40,045	8,154	9,885	38,314	13,813	9,150	42,977
SHERIFF SALE FEE FUND	52,017	6,987	10,180	48,824	12,152	7,200	53,776
DRUG TASK FORCE	509	10,861	7,100	4,270	6,500	10,700	70
CANINE FUND RNB	8,126	-	1,880	6,246	-	6,233	13
JAIL TRAINING & EQUIP	75,716	4,479	9,734	70,461	10,925	-	81,386
Debt Service Reserve IVC	162,500	-	-	162,500	-	-	162,500
BR CTY NO CEN ECON DISTR	1,744,332	669,215	303,367	2,110,180	714,396	780,679	2,043,897
Co Jail Bond Redemption	1,911,750	-	1,911,750	-	-	-	-
EMPLOYEE HEALTH INSURANCE FUND	1,119,602	1,482,411	883,507	1,718,506	1,499,742	1,155,491	2,062,757
Redevelopmt Dist Cap Fund	47,818	-	-	47,818	-	-	47,818
Payroll Clearing Fund	41,295	6,224,062	6,217,276	48,081	6,787,145	6,765,612	69,614
SETTLEMENT	-	22,487,928	22,487,928	-	23,130,084	23,130,084	-
WHEEL TAX/SURTAX COMBINED	-	818,468	818,289	179	876,282	876,305	156
CVET Distribution	-	177,275	177,275	-	184,207	184,207	-
Financial Institution Tax	-	356,165	356,165	-	306,343	306,343	-
Fines & Forfeitures	1,237	8,696	9,408	525	3,768	3,977	316
Infraction Judgements	499	6,407	6,366	540	8,324	8,864	-
SPECIAL DEATH BENEFIT (OFFICER	75	1,697	1,657	115	1,783	1,898	-
Sales Disclosure Form	1,015	7,545	7,940	620	6,640	6,570	690
Coroners Cont Education	200	3,143	3,123	220	3,104	3,092	232
Mortgage Fee	-	2,603	2,418	185	2,138	2,160	163
SEX & VIOLENT OFFEND ADMIN	66	305	341	30	265	275	20
CHILD RESTRAINT VIOLATION	-	-	-	-	100	100	-
Education Plate Fee	-	169	169	-	169	169	-
Riverboat Revenue Sharing	-	149,015	149,015	-	148,827	148,827	-
CLAY CITY TRAFFIC FINES	3,128	6,137	6,740	2,525	6,063	6,651	1,937
93.563 TITLE IV-D INCENTIVE	157,694	12,550	6,664	163,580	12,745	13,651	162,674
93.563 PROSECUTOR IV-D INCENTI	5,484	18,869	14,147	10,206	39,171	23,353	26,024
93.563 CLERK IV-D INCENTIVE	33,857	12,550	8,878	37,529	12,745	8,194	42,080
DARZINIKAS ACCT (SPECIAL JDGMT) RNB	818	-	-	818	-	-	818
CASH ON HAND	300	-	-	300	-	-	300
JAIL COMMISSORY FFB	188,792	182,007	212,909	157,890	142,879	180,223	120,546
RECORDERS CASH DRAWER	25	-	-	25	-	-	25
TREASURER CASH CHANGE FUND	700	-	-	700	-	-	700
INMATE TRUST FFB	52,580	589,075	604,338	37,317	511,191	499,287	49,221
SUPPORT ACCT RNB ISETS/INVEST	1,605	201,057	200,117	2,545	117,721	118,793	1,473
LIT SPECIAL PURPOSE	3,855,790	1,493,305	1,464,985	3,884,110	1,707,879	1,968,000	3,623,989
PROSECUTORS FORFEITURE (SEIZED	27,933	18,968	-	46,901	4,093	46,900	4,094
LIT-DEDICATED TO PSAP	563,943	584,963	517,999	630,907	611,705	549,602	693,010
Jury Pay	323,907	155,748	89,053	390,602	176,513	81,968	485,147
CLAY CITY LICENSE BRANCH	876	-	-	876	-	-	876
AVIATION ROTARY FUEL FUND	14,666	7,336	8,183	13,819	8,594	7,138	15,275
Pub Hlth Emerg Prep Coord	2,992	-	-	2,992	-	-	2,992

CLAY COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22	Receipts	Disbursements	Cash and Investments 12-31-23
Drug Forfeiture Fund	13,295	23,952	18,000	19,247	4,546	5,500	18,293
FED EQUIT SHARING - PROSECUTOR	123	-	-	123	-	-	123
FED EQUIT SHARING - SHERIFF	20,749	12,250	-	32,999	6,817	-	39,816
Aerial Map	5,030	-	-	5,030	-	-	5,030
Hepatitis B Vaccine	3,928	-	-	3,928	-	-	3,928
Title Check Fees	14,457	1,805	-	16,262	1,690	-	17,952
Prosc Check Collection	900	-	-	900	-	-	900
FARM SALE FUND	92,689	692	-	93,381	4,580	56,709	41,252
TAX SALE REDEMPTION COMM CERT	1,265	-	-	1,265	-	-	1,265
COMM CERTIFICATE SALE	23,448	-	-	23,448	18,650	-	42,098
UNDERGROUND FUEL TANK DEDUCT	30,000	-	-	30,000	-	-	30,000
LIT - PROPERTY TAX RELIEF	426,630	4,387,219	4,389,830	424,019	4,587,788	4,682,067	329,740
LIT CERTIFIED SHARES	-	5,849,624	5,849,624	-	6,117,052	6,117,052	-
LIT PUBLIC SAFETY	-	2,047,368	2,047,368	-	2,140,968	2,140,968	-
10.557 WIC FY 2024	(34,447)	140,032	111,790	(6,205)	6,204	32,680	(32,681)
16.607 BULLETPROOF VEST GRANT	126	-	-	126	-	-	126
TITLE III VOT MACH REIMB	120,584	-	-	120,584	-	-	120,584
20.205 BRIDGE INSPECTION GRANT	(5,619)	7,438	1,819	-	10,266	10,266	-
10.557 WIC FY 2023	(10)	10	35,264	(35,264)	157,714	127,409	(4,959)
93.074 BIOT PUB HLTH PREP PROG	1,208	19,770	18,836	2,142	19,486	24,876	(3,248)
20.601 OPER PULLOVER FY 2017	80	-	-	80	-	-	80
10.557 PEER COUNSELOR FY 23	55	-	1,654	(1,599)	15,531	14,921	(989)
97.042 HL SEC C44P-5-701B	-	19,669	19,669	-	21,844	21,844	-
10.557 PEER COUNSELOR FY 24	(1,218)	7,170	6,927	(975)	975	2,173	(2,173)
20.205 BRIDGE INSPECTION 14-18	-	64,159	64,159	-	66,777	71,846	(5,069)
HL SEC HMEP (HAZ MAT) 2017	(4,950)	13,750	8,800	-	39,508	39,508	-
97.042 CFDA EMPG CYBER SECURI	-	-	-	-	19,543	19,543	-
IN LOCAL BODY CAMERA AWARD	-	4,800	-	4,800	-	4,800	-
97.047 BRI DHS-20-MT-047-00-99	-	-	-	-	-	15,688	(15,688)
COVID-19 LHD SCHOOL GRANT	-	82,500	32,487	50,013	55,000	76,740	28,273
CARES PROVIDER RELIEF FUND	13	-	-	13	-	-	13
CARES ACT VACCINATION GRANT	15,393	-	6,111	9,282	-	1,466	7,816
21.027 CORONAVIRUS STATE & LOC	2,546,950	2,546,950	-	5,093,900	-	1,284,962	3,808,938
Comm Corr Grant FY 2022	422	136,603	137,023	2	-	-	2
WALMART LAW ENF & COMM SVC	37	-	-	37	-	-	37
TRIAL COURT INTERPRETER GRANT	1,010	680	680	1,010	-	240	770
COMM CORR GRANT 2023	200	-	200	-	137,025	137,025	-
COMM CROSSINGS LRS MATCH GRANT	11	1,000,000	1,000,000	11	1,000,000	1,000,000	11
FAMILY COURT PROJECT GRANT	-	22,000	21,208	792	29,772	10,772	19,792
LAW ENFORCE TRAIN HANDGUN PERM	-	21,915	21,915	-	-	-	-
Totals	<u>\$ 27,282,441</u>	<u>\$ 72,381,791</u>	<u>\$ 70,645,216</u>	<u>\$ 29,019,016</u>	<u>\$ 75,317,674</u>	<u>\$ 76,542,413</u>	<u>\$ 27,794,277</u>

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

CLAY COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

**B. Basis of Accounting**

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

**C. Cash and Investments**

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

**D. Receipts**

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

*Taxes.* Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

*Licenses and permits.* Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

CLAY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

*Penalties.* Amounts received from late payment fees.

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

**E. Disbursements**

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

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

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

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

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

CLAY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

CLAY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

CLAY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

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

*Contributions*

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

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

*C. County Police Benefit Plan*

*Plan Description*

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

CLAY COUNTY  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

*Funding Policy*

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures by the County were not received by December 31, 2022, or December 31, 2023.

**Note 8. Restatements**

For the year ended December 31, 2022, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2021	Prior Period Adjustments	Balance as of January 1, 2022
LIT SPECIAL PURPOSE	\$ 4,855,790	\$ (1,000,000)	\$ 3,855,790
INMATE TRUST FFB	60,916	(8,336)	52,580
CANINE FUND RNB	-	8,126	8,126
DRUG TASK FORCE	-	509	509

**Note 9. Holding Corporation**

The County has entered into two capital leases with the Clay County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the years 2022 and 2023 totaled \$1,446,000 and \$1,968,000, respectively.



OTHER INFORMATION



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

	AFTER SETTLEMENT COLLECTIONS	CLERK TRUST ACCT (ODYSSEY)	County General	Accident Report	Aviation	Campaign Fin Enforcement	Clerk's Perpetuation	Comm Corr Home Detention
Cash and investments - beginning	\$ 929,259	\$ 606,752	\$ 4,905,285	\$ 9,111	\$ 79,202	\$ 1,935	\$ 183,539	\$ 318,523
Receipts:								
Taxes	-	-	6,583,934	-	37,931	-	-	-
Intergovernmental receipts	-	-	504,082	-	5,042	-	-	-
Charges for services	-	-	1,793,559	-	7,810	-	-	-
Fines and forfeits	-	-	142,962	-	-	-	6	-
Other receipts	780,771	1,226,047	228,242	455	1,850	-	17,295	337,184
Total receipts	780,771	1,226,047	9,252,779	455	52,633	-	17,301	337,184
Disbursements:								
Personal services	-	-	6,166,759	-	-	-	-	93,634
Supplies	-	-	242,874	-	407	-	-	29,464
Other services and charges	-	-	2,791,530	-	65,284	-	949	107,989
Capital outlay	-	-	562,162	-	-	-	-	-
Other disbursements	929,259	1,189,521	-	-	-	-	-	-
Total disbursements	929,259	1,189,521	9,763,325	-	65,691	-	949	231,087
Excess (deficiency) of receipts over (under) disbursements	(148,488)	36,526	(510,546)	455	(13,058)	-	16,352	106,097
Cash and investments - ending	\$ 780,771	\$ 643,278	\$ 4,394,739	\$ 9,566	\$ 66,144	\$ 1,935	\$ 199,891	\$ 424,620

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

	Comm Transition Program	County Sales Disclosure	Cumulative Bridge	Cumulative Capital Dev	Co Drug Free Comm	REDEVELOPMENT COMM FEES	Local Emer Plan Comm	Firearms Training
Cash and investments - beginning	\$ 16,475	\$ 41,255	\$ 532,118	\$ 203,203	\$ 34,469	\$ 41,001	\$ 20,283	\$ 62,454
Receipts:								
Taxes	-	-	206,722	299,652	-	-	-	-
Intergovernmental receipts	1,050	-	27,481	39,835	-	-	4,701	21,915
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	7,545	8,671	-	27,461	14,566	-	21,915
<b>Total receipts</b>	<b>1,050</b>	<b>7,545</b>	<b>242,874</b>	<b>339,487</b>	<b>27,461</b>	<b>14,566</b>	<b>4,701</b>	<b>43,830</b>
Disbursements:								
Personal services	-	-	-	-	3,150	-	-	-
Supplies	-	-	-	-	-	-	2,500	-
Other services and charges	-	60	19,495	-	17,348	10,820	1,930	26,788
Capital outlay	-	-	447,414	480,573	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>60</b>	<b>466,909</b>	<b>480,573</b>	<b>20,498</b>	<b>10,820</b>	<b>4,430</b>	<b>26,788</b>
Excess (deficiency) of receipts over (under) disbursements	1,050	7,485	(224,035)	(141,086)	6,963	3,746	271	17,042
Cash and investments - ending	\$ 17,525	\$ 48,740	\$ 308,083	\$ 62,117	\$ 41,432	\$ 44,747	\$ 20,554	\$ 79,496

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

	General Drain Improvement	Health	SOCIAL SECURITY REDACTION	Health Maintenance	Local Road & Street	COUNTY PUBLIC SAFETY LOIT	MVH RESTRICTED	COUNTY MISDEMEANANT FUND
Cash and investments - beginning	\$ 23,334	\$ 405,816	\$ 42,258	\$ 80,745	\$ 216,279	\$ 426,238	\$ 307,459	\$ 35,136
Receipts:								
Taxes	-	56,896	-	-	-	966,304	-	-
Intergovernmental receipts	-	7,564	-	33,139	466,336	-	1,643,792	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	951	-	-
Other receipts	1,300	29,491	4,689	-	1,624	8,579	-	17,439
Total receipts	1,300	93,951	4,689	33,139	467,960	975,834	1,643,792	17,439
Disbursements:								
Personal services	-	215,892	-	26,833	-	628,173	-	-
Supplies	-	3,749	-	300	483,243	48,606	1,724,474	-
Other services and charges	-	24,625	-	12,199	-	192,564	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	244,266	-	39,332	483,243	869,343	1,724,474	-
Excess (deficiency) of receipts over (under) disbursements	1,300	(150,315)	4,689	(6,193)	(15,283)	106,491	(80,682)	17,439
Cash and investments - ending	\$ 24,634	\$ 255,501	\$ 46,947	\$ 74,552	\$ 200,996	\$ 532,729	\$ 226,777	\$ 52,575

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

	MOTOR VEHICLE HIGHWAY	OMITTED PROPERTY AUDITS	Plat Book	Rainy Day	Recorder Rods Perpet	COUNTY RIVERBOAT	SHERIFFS SEX OFFENDER FEES	Public Defender	Overpayments - Prop Tax
Cash and investments - beginning	\$ 813,602	\$ 34,040	\$ 87,242	\$ 1,279,218	\$ 156,899	\$ 61,234	\$ 37,898	\$ 7,480	\$ 33,275
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,313,759	-	-	-	-	85,062	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	33,840	99,259	19,210	9,537	99,209	-	2,745	20,278	65,238
Total receipts	2,347,599	99,259	19,210	9,537	99,209	85,062	2,745	20,278	65,238
Disbursements:									
Personal services	1,326,740	-	-	-	54,784	44,123	-	13,157	-
Supplies	295,271	-	-	-	-	-	-	-	-
Other services and charges	424,396	79,354	9,384	-	40,667	-	-	-	70,116
Capital outlay	197,757	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	2,244,164	79,354	9,384	-	95,451	44,123	-	13,157	70,116
Excess (deficiency) of receipts over (under) disbursements	103,435	19,905	9,826	9,537	3,758	40,939	2,745	7,121	(4,878)
Cash and investments - ending	\$ 917,037	\$ 53,945	\$ 97,068	\$ 1,288,755	\$ 160,657	\$ 102,173	\$ 40,643	\$ 14,601	\$ 28,397

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

	Surveyors Cornerstone	Tax Sale Redemption	Tax Sale Surplus	LHD TRUST ACCOUNT	Guardian Ad Litem / CASA	INELIGIBLE DEDUCTIONS FUND	CO ELECTED OFFICIAL TRAINING	Park & Recreation
Cash and investments - beginning	\$ 38,721	\$ 779	\$ 587,980	\$ 41,611	\$ 10,990	\$ 49,567	\$ 19,179	\$ 11,328
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	41,918	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	23,764	74,309	603,276	18,113	-	16,955	4,689	-
Total receipts	23,764	74,309	603,276	18,113	41,918	16,955	4,689	-
Disbursements:								
Personal services	12,325	-	-	6,500	-	22,498	-	-
Supplies	-	-	-	2,226	-	3,019	-	-
Other services and charges	1,384	69,606	394,561	4,800	44,206	6,072	4,053	-
Capital outlay	-	-	-	-	-	400	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	13,709	69,606	394,561	13,526	44,206	31,989	4,053	-
Excess (deficiency) of receipts over (under) disbursements	10,055	4,703	208,715	4,587	(2,288)	(15,034)	636	-
Cash and investments - ending	\$ 48,776	\$ 5,482	\$ 796,695	\$ 46,198	\$ 8,702	\$ 34,533	\$ 19,815	\$ 11,328

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

	COUNTY OFFENDER TRANSPORTATION	Clay Co Emgy Phone Sys	REASSESSMENT	OPIOID RESTRICTED FUNDS	OPIOID UNRESTRICTED FUNDS	Adult Prob Admin Fee	Juvenile Prob Admin Fee
Cash and investments - beginning	\$ 1,877	\$ 429,967	\$ 293,633	\$ -	\$ -	\$ 41,434	\$ 3,310
Receipts:							
Taxes	-	-	432,410	-	-	-	-
Intergovernmental receipts	-	-	57,483	-	-	-	-
Charges for services	-	-	9	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	471,142	1,828	111,656	47,589	22,047	1,172
Total receipts	-	471,142	491,730	111,656	47,589	22,047	1,172
Disbursements:							
Personal services	-	148,219	137,000	-	-	21,547	-
Supplies	-	920	1,413	-	-	-	-
Other services and charges	-	95,815	260,185	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	244,954	398,598	-	-	21,547	-
Excess (deficiency) of receipts over (under) disbursements	-	226,188	93,132	111,656	47,589	500	1,172
Cash and investments - ending	\$ 1,877	\$ 656,155	\$ 386,765	\$ 111,656	\$ 47,589	\$ 41,934	\$ 4,482

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

	Probation Supplement	Drainage Maintenance	SHERIFF SALE FEE FUND	DRUG TASK FORCE	CANINE FUND RNB	JAIL TRAINING & EQUIP	Debt Service Reserve IVC	BR CTY NO CEN ECON DISTR	Co Jail Bond Redemption
Cash and investments - beginning	\$ 4,797	\$ 40,045	\$ 52,017	\$ 509	\$ 8,126	\$ 75,716	\$ 162,500	\$ 1,744,332	\$ 1,911,750
Receipts:									
Taxes	-	-	-	-	-	-	-	669,215	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	6,987	-	-	1,904	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	8,154	-	10,861	-	2,575	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>8,154</b>	<b>6,987</b>	<b>10,861</b>	<b>-</b>	<b>4,479</b>	<b>-</b>	<b>669,215</b>	<b>-</b>
Disbursements:									
Personal services	-	-	-	-	-	-	-	20,974	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	9,885	10,180	-	-	9,734	-	282,393	1,911,750
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	7,100	1,880	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>9,885</b>	<b>10,180</b>	<b>7,100</b>	<b>1,880</b>	<b>9,734</b>	<b>-</b>	<b>303,367</b>	<b>1,911,750</b>
Excess (deficiency) of receipts over (under) disbursements	-	(1,731)	(3,193)	3,761	(1,880)	(5,255)	-	365,848	(1,911,750)
Cash and investments - ending	\$ 4,797	\$ 38,314	\$ 48,824	\$ 4,270	\$ 6,246	\$ 70,461	\$ 162,500	\$ 2,110,180	\$ -

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

	EMPLOYEE HEALTH INSURANCE FUND	Redevelopmt Dist Cap Fund	Payroll Clearing Fund	SETTLEMENT	WHEEL TAX/SURTAX COMBINED	CVET Distribution	Financial Institution Tax	Fines & Forfeitures
Cash and investments - beginning	\$ 1,119,602	\$ 47,818	\$ 41,295	\$ -	\$ -	\$ -	\$ -	\$ 1,237
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	818,468	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,482,411	-	6,224,062	22,487,928	-	177,275	356,165	8,696
Total receipts	1,482,411	-	6,224,062	22,487,928	818,468	177,275	356,165	8,696
Disbursements:								
Personal services	883,507	-	4,929,336	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	22,487,928	818,289	177,275	356,165	9,408
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	1,287,940	-	-	-	-	-
Total disbursements	883,507	-	6,217,276	22,487,928	818,289	177,275	356,165	9,408
Excess (deficiency) of receipts over (under) disbursements	598,904	-	6,786	-	179	-	-	(712)
Cash and investments - ending	\$ 1,718,506	\$ 47,818	\$ 48,081	\$ -	\$ 179	\$ -	\$ -	\$ 525

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

	Infraction Judgements	SPECIAL DEATH BENEFIT (OFFICER)	Sales Disclosure Form	Coroners Cont Education	Mortgage Fee	SEX & VIOLENT OFFEND ADMIN	CHILD RESTRAINT VIOLATION	Education Plate Fee	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 499	\$ 75	\$ 1,015	\$ 200	\$ -	\$ 66	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	149,015
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	6,407	1,697	7,545	3,143	2,603	305	-	169	-
Total receipts	6,407	1,697	7,545	3,143	2,603	305	-	169	149,015
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	6,366	1,657	7,940	3,123	2,418	341	-	169	149,015
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	6,366	1,657	7,940	3,123	2,418	341	-	169	149,015
Excess (deficiency) of receipts over (under) disbursements	41	40	(395)	20	185	(36)	-	-	-
Cash and investments - ending	\$ 540	\$ 115	\$ 620	\$ 220	\$ 185	\$ 30	\$ -	\$ -	\$ -

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

	CLAY CITY TRAFFIC FINES	93.563 TITLE IV-D INCENTIVE	93.563 PROSECUTOR IV-D INCENTI	93.563 CLERK IV-D INCENTIVE	SUPPORT ACCOUNT RNB	DARZINIKAS ACCT (SPECIAL JDGMT) RNB	CASH ON HAND	JAIL COMMISSORY FFB
Cash and investments - beginning	\$ 3,128	\$ 157,694	\$ 5,484	\$ 33,857	\$ 1,605	\$ 818	\$ 300	\$ 188,792
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	12,550	18,869	12,550	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	6,137	-	-	-	201,057	-	-	182,007
Total receipts	6,137	12,550	18,869	12,550	201,057	-	-	182,007
Disbursements:								
Personal services	-	-	8,147	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	6,740	6,664	6,000	8,878	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	200,117	-	-	212,909
Total disbursements	6,740	6,664	14,147	8,878	200,117	-	-	212,909
Excess (deficiency) of receipts over (under) disbursements	(603)	5,886	4,722	3,672	940	-	-	(30,902)
Cash and investments - ending	\$ 2,525	\$ 163,580	\$ 10,206	\$ 37,529	\$ 2,545	\$ 818	\$ 300	\$ 157,890

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

	RECORDERS CASH DRAWER	TREASURER CASH CHANGE FUND	INMATE TRUST FFB	LIT SPECIAL PURPOSE	PROSECUTORS FORFEITURE (SEIZED)	LIT-DEDICATED TO PSAP	Jury Pay	CLAY CITY LICENSE BRANCH
Cash and investments - beginning	\$ 25	\$ 700	\$ 52,580	\$ 3,855,790	\$ 27,933	\$ 563,943	\$ 323,907	\$ 876
Receipts:								
Taxes	-	-	-	1,462,406	-	584,963	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	6,616	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	589,075	30,899	18,968	-	149,132	-
Total receipts	-	-	589,075	1,493,305	18,968	584,963	155,748	-
Disbursements:								
Personal services	-	-	-	4,000	-	517,999	73,227	-
Supplies	-	-	-	-	-	-	1,479	-
Other services and charges	-	-	-	1,460,985	-	-	13,642	-
Capital outlay	-	-	-	-	-	-	705	-
Other disbursements	-	-	604,338	-	-	-	-	-
Total disbursements	-	-	604,338	1,464,985	-	517,999	89,053	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(15,263)	28,320	18,968	66,964	66,695	-
Cash and investments - ending	\$ 25	\$ 700	\$ 37,317	\$ 3,884,110	\$ 46,901	\$ 630,907	\$ 390,602	\$ 876

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

	AVIATION ROTARY FUEL FUND	Pub Hlth Emerg Prep Coor	Drug Forfeiture Fund	FED EQUIT SHARING - PROSECUTOR	FED EQUIT SHARING - SHERIFF	Aerial Map	Hepatitis B Vaccine	Title Check Fees
Cash and investments - beginning	\$ 14,666	\$ 2,992	\$ 13,295	\$ 123	\$ 20,749	\$ 5,030	\$ 3,928	\$ 14,457
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	7,336	-	23,952	-	12,250	-	-	1,805
Total receipts	7,336	-	23,952	-	12,250	-	-	1,805
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	8,183	-	7,500	-	-	-	-	-
Capital outlay	-	-	10,500	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	8,183	-	18,000	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(847)	-	5,952	-	12,250	-	-	1,805
Cash and investments - ending	\$ 13,819	\$ 2,992	\$ 19,247	\$ 123	\$ 32,999	\$ 5,030	\$ 3,928	\$ 16,262

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

	Prosc Check Collection	FARM SALE FUND	TAX SALE REDEMPTION COMM CERT	COMM CERTIFICATE SALE	UNDERGROUND FUEL TANK DEDUCT	LIT - PROPERTY TAX RELIEF	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY
Cash and investments - beginning	\$ 900	\$ 92,689	\$ 1,265	\$ 23,448	\$ 30,000	\$ 426,630	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	4,387,219	5,849,624	2,047,368
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	692	-	-	-	-	-	-
Total receipts	-	692	-	-	-	4,387,219	5,849,624	2,047,368
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	4,389,830	5,849,624	2,047,368
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	4,389,830	5,849,624	2,047,368
Excess (deficiency) of receipts over (under) disbursements	-	692	-	-	-	(2,611)	-	-
Cash and investments - ending	\$ 900	\$ 93,381	\$ 1,265	\$ 23,448	\$ 30,000	\$ 424,019	\$ -	\$ -

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

	10.557 WIC FY 2024	16.607 BULLETPROOF VEST GRANT	TITLE III VOT MACH REIMB	20.205 BRIDGE INSPECTION GRANT	10.557 WIC FY 2023	93.074 BIOT PUB HLTH PREP PROG	20.601 OPER PULLOVER FY 2017	10.557 PEER COUNSELOR FY 23
Cash and investments - beginning	\$ (34,447)	\$ 126	\$ 120,584	\$ (5,619)	\$ (10)	\$ 1,208	\$ 80	\$ 55
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	140,032	-	-	7,438	-	19,770	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	10	-	-	-
Total receipts	140,032	-	-	7,438	10	19,770	-	-
Disbursements:								
Personal services	101,083	-	-	-	32,523	18,836	-	1,378
Supplies	8,058	-	-	-	2,295	-	-	276
Other services and charges	2,649	-	-	1,819	446	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	111,790	-	-	1,819	35,264	18,836	-	1,654
Excess (deficiency) of receipts over (under) disbursements	28,242	-	-	5,619	(35,254)	934	-	(1,654)
Cash and investments - ending	\$ (6,205)	\$ 126	\$ 120,584	\$ -	\$ (35,264)	\$ 2,142	\$ 80	\$ (1,599)

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

	97.042 HL SEC C44P-5-701B	10.557 PEER COUNSELOR FY 24	20.205 BRIDGE INSPECTION 14-18	HL SEC HMEP (HAZ MAT) 2017	97.042 CFDA EMPG CYBER SECURI	IN LOCAL BODY CAMERA AWARD	97.047 BRI DHS-20-MT-047-00-99	COVID-19 LHD SCHOOL GRANT
Cash and investments - beginning	\$ -	\$ (1,218)	\$ -	\$ (4,950)	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	19,669	7,170	64,159	13,750	-	4,800	-	82,500
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>19,669</b>	<b>7,170</b>	<b>64,159</b>	<b>13,750</b>	<b>-</b>	<b>4,800</b>	<b>-</b>	<b>82,500</b>
Disbursements:								
Personal services	-	6,551	-	-	-	-	-	32,487
Supplies	-	376	-	-	-	-	-	-
Other services and charges	19,669	-	64,159	8,800	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>19,669</b>	<b>6,927</b>	<b>64,159</b>	<b>8,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,487</b>
Excess (deficiency) of receipts over (under) disbursements	-	243	-	4,950	-	4,800	-	50,013
Cash and investments - ending	\$ -	\$ (975)	\$ -	\$ -	\$ -	\$ 4,800	\$ -	\$ 50,013

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

	CARES PROVIDER RELIEF FUND	CARES ACT VACCINATION GRANT	21.027 CORONAVIRUS STATE & LOC	Comm Corr Grant FY 2022	WALMART LAW ENF & COMM SVC	TRIAL COURT INTERPRETER GRANT
Cash and investments - beginning	\$ 13	\$ 15,393	\$ 2,546,950	\$ 422	\$ 37	\$ 1,010
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,546,950	136,603	-	680
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>2,546,950</b>	<b>136,603</b>	<b>-</b>	<b>680</b>
Disbursements:						
Personal services	-	1,376	-	126,325	-	-
Supplies	-	-	-	4,198	-	-
Other services and charges	-	4,735	-	6,500	-	680
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>6,111</b>	<b>-</b>	<b>137,023</b>	<b>-</b>	<b>680</b>
Excess (deficiency) of receipts over (under) disbursements	-	(6,111)	2,546,950	(420)	-	-
Cash and investments - ending	\$ 13	\$ 9,282	\$ 5,093,900	\$ 2	\$ 37	\$ 1,010

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

	COMM CORR GRANT 2023	COMM CROSSINGS LRS MATCH GRANT	FAMILY COURT PROJECT GRANT	LAW ENFORCE TRAIN HANDGUN PERM	Totals
Cash and investments - beginning	\$ 200	\$ 11	\$ -	\$ -	\$ 27,282,441
Receipts:					
Taxes	-	-	-	-	23,584,644
Intergovernmental receipts	-	1,000,000	22,000	21,915	10,310,129
Charges for services	-	-	-	-	1,858,803
Fines and forfeits	-	-	-	-	143,919
Other receipts	-	-	-	-	36,484,296
Total receipts	-	1,000,000	22,000	21,915	72,381,791
Disbursements:					
Personal services	200	-	-	-	15,679,283
Supplies	-	1,000,000	-	-	3,855,148
Other services and charges	-	-	21,208	21,915	44,978,210
Capital outlay	-	-	-	-	1,699,511
Other disbursements	-	-	-	-	4,433,064
Total disbursements	200	1,000,000	21,208	21,915	70,645,216
Excess (deficiency) of receipts over (under) disbursements	(200)	-	792	-	1,736,575
Cash and investments - ending	\$ -	\$ 11	\$ 792	\$ -	\$ 29,019,016

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

	AFTER SETTLEMENT COLLECTIONS	INMATE TRUST FFB	JAIL COMMISSARY	CLERK TRUST ACCT (ODYSSEY)	County General	Accident Report	Aviation	Campaign Fin Enforcement
Cash and investments - beginning	\$ 780,771	\$ 37,317	\$ 157,890	\$ 643,278	\$ 4,394,739	\$ 9,566	\$ 66,144	\$ 1,935
Receipts:								
Taxes	-	-	-	-	6,966,124	-	40,593	-
Intergovernmental receipts	-	-	-	-	501,594	-	5,011	-
Charges for services	-	-	-	-	1,399,532	-	9,325	-
Fines and forfeits	-	-	-	-	133,836	-	-	-
Other receipts	863,936	511,191	142,879	1,538,633	3,034,242	725	100	-
Total receipts	863,936	511,191	142,879	1,538,633	12,035,328	725	55,029	-
Disbursements:								
Personal services	-	-	-	-	6,542,056	-	-	-
Supplies	-	-	-	-	561,177	-	105	-
Other services and charges	-	-	-	-	5,117,466	-	69,032	-
Capital outlay	-	-	-	-	581,176	-	-	-
Other disbursements	780,771	499,287	180,223	1,426,661	-	-	-	-
Total disbursements	780,771	499,287	180,223	1,426,661	12,801,875	-	69,137	-
Excess (deficiency) of receipts over (under) disbursements	83,165	11,904	(37,344)	111,972	(766,547)	725	(14,108)	-
Cash and investments - ending	\$ 863,936	\$ 49,221	\$ 120,546	\$ 755,250	\$ 3,628,192	\$ 10,291	\$ 52,036	\$ 1,935

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

	Clerk's Perpetuation	Comm Corr Home Detention	Comm Transition Program	County Sales Disclosure	Cumulative Bridge	Cumulative Capital Dev	Co Drug Free Comm	REDEVELOPMENT COMM FEES
Cash and investments - beginning	\$ 199,891	\$ 424,620	\$ 17,525	\$ 48,740	\$ 308,083	\$ 62,117	\$ 41,432	\$ 44,747
Receipts:								
Taxes	-	-	-	-	239,168	346,684	-	-
Intergovernmental receipts	-	-	-	-	29,598	42,798	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	42	-	-	-	-	-	-	-
Other receipts	16,461	436,493	-	6,640	20,181	9,575	24,995	25,836
Total receipts	16,503	436,493	-	6,640	288,947	399,057	24,995	25,836
Disbursements:								
Personal services	-	139,573	-	-	-	-	3,150	-
Supplies	-	33,174	-	-	-	-	-	-
Other services and charges	-	128,695	-	27,044	20,528	-	29,491	23,543
Capital outlay	-	12,000	-	-	299,070	359,460	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	313,442	-	27,044	319,598	359,460	32,641	23,543
Excess (deficiency) of receipts over (under) disbursements	16,503	123,051	-	(20,404)	(30,651)	39,597	(7,646)	2,293
Cash and investments - ending	\$ 216,394	\$ 547,671	\$ 17,525	\$ 28,336	\$ 277,432	\$ 101,714	\$ 33,786	\$ 47,040

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

	Local Emer Plan Comm	Firearms Training	General Drain Improvement	Health	SOCIAL SECURITY REDACTION	Health Maintenance	Local Road & Street	COUNTY PUBLIC SAFETY LOIT	MVH RESTRICTED
Cash and investments - beginning	\$ 20,554	\$ 79,496	\$ 24,634	\$ 255,501	\$ 46,947	\$ 74,552	\$ 200,996	\$ 532,729	\$ 226,777
Receipts:									
Taxes	-	-	-	60,341	-	-	-	1,009,197	-
Intergovernmental receipts	4,699	-	-	7,449	-	33,139	481,146	-	1,705,028
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	340	-
Other receipts	-	21,915	2,400	124,593	4,205	300	6,870	11,611	-
Total receipts	4,699	21,915	2,400	192,383	4,205	33,439	488,016	1,021,148	1,705,028
Disbursements:									
Personal services	-	-	-	225,577	-	47,198	-	698,309	-
Supplies	-	-	-	3,923	-	400	553,437	31,293	1,815,048
Other services and charges	-	-	5,250	19,872	2,950	4,058	-	214,331	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	5,250	249,372	2,950	51,656	553,437	943,933	1,815,048
Excess (deficiency) of receipts over (under) disbursements	4,699	21,915	(2,850)	(56,989)	1,255	(18,217)	(65,421)	77,215	(110,020)
Cash and investments - ending	\$ 25,253	\$ 101,411	\$ 21,784	\$ 198,512	\$ 48,202	\$ 56,335	\$ 135,575	\$ 609,944	\$ 116,757

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

	COUNTY MISDEMEANANT FUND	MOTOR VEHICLE HIGHWAY	OMITTED PROPERTY AUDITS	Plat Book	Rainy Day	Recorder Rods Perpet	COUNTY RIVERBOAT	SHERIFFS SEX OFFENDER FEES
Cash and investments - beginning	\$ 52,575	\$ 917,037	\$ 53,945	\$ 97,068	\$ 1,288,755	\$ 160,657	\$ 102,173	\$ 40,643
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,422,158	-	-	-	-	84,800	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	16,195	79,326	-	18,580	54,959	93,314	-	2,394
Total receipts	16,195	2,501,484	-	18,580	54,959	93,314	84,800	2,394
Disbursements:								
Personal services	-	1,382,946	-	-	-	57,346	11,934	-
Supplies	4,181	379,211	-	-	-	-	-	-
Other services and charges	-	431,272	-	9,384	-	29,882	-	-
Capital outlay	43,984	151,585	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	48,165	2,345,014	-	9,384	-	87,228	11,934	-
Excess (deficiency) of receipts over (under) disbursements	(31,970)	156,470	-	9,196	54,959	6,086	72,866	2,394
Cash and investments - ending	\$ 20,605	\$ 1,073,507	\$ 53,945	\$ 106,264	\$ 1,343,714	\$ 166,743	\$ 175,039	\$ 43,037

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

	Public Defender	Overpayments - Prop Tax	Surveyors Cornerstone	Tax Sale Redemption	Tax Sale Surplus	LHD TRUST ACCOUNT	Guardian Ad Litem / CASA	INELIGIBLE DEDUCTIONS FUND
Cash and investments - beginning	\$ 14,601	\$ 28,397	\$ 48,776	\$ 5,482	\$ 796,695	\$ 46,198	\$ 8,702	\$ 34,533
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	33,368	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	19,405	23,450	23,315	36,626	609,697	18,113	-	-
Total receipts	19,405	23,450	23,315	36,626	609,697	18,113	33,368	-
Disbursements:								
Personal services	21,664	-	13,050	-	-	10,500	-	27,609
Supplies	-	-	933	-	-	21,763	-	1,705
Other services and charges	-	3,295	473	41,126	663,991	5,740	36,691	710
Capital outlay	-	-	-	-	-	-	-	1,597
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	21,664	3,295	14,456	41,126	663,991	38,003	36,691	31,621
Excess (deficiency) of receipts over (under) disbursements	(2,259)	20,155	8,859	(4,500)	(54,294)	(19,890)	(3,323)	(31,621)
Cash and investments - ending	\$ 12,342	\$ 48,552	\$ 57,635	\$ 982	\$ 742,401	\$ 26,308	\$ 5,379	\$ 2,912

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

	CO ELECTED OFFICIAL TRAINING	Park & Recreation	COUNTY OFFENDER TRANSPORTATION	Clay Co Emgy Phone Sys	REASSESSMENT	OPIOID RESTRICTED FUNDS	OPIOID UNRESTRICTED FUNDS
Cash and investments - beginning	\$ 19,815	\$ 11,328	\$ 1,877	\$ 656,155	\$ 386,765	\$ 111,656	\$ 47,589
Receipts:							
Taxes	-	-	-	-	461,880	-	-
Intergovernmental receipts	-	-	-	-	57,018	-	-
Charges for services	-	-	-	-	12	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,862	-	-	491,323	9,160	31,969	8,562
Total receipts	4,862	-	-	491,323	528,070	31,969	8,562
Disbursements:							
Personal services	-	-	-	157,000	125,746	-	-
Supplies	-	-	-	2,880	1,313	-	-
Other services and charges	5,754	-	-	95,136	203,799	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	5,754	-	-	255,016	330,858	-	-
Excess (deficiency) of receipts over (under) disbursements	(892)	-	-	236,307	197,212	31,969	8,562
Cash and investments - ending	\$ 18,923	\$ 11,328	\$ 1,877	\$ 892,462	\$ 583,977	\$ 143,625	\$ 56,151

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

	Adult Prob Admin Fee	Juvenile Prob Admin Fee	Probation Supplement	Drainage Maintenance	SHERIFF SALE FEE FUND	DRUG TASK FORCE	CANINE FUND RNB	JAIL TRAINING & EQUIP	Debt Service Reserve IVC
Cash and investments - beginning	\$ 41,934	\$ 4,482	\$ 4,797	\$ 38,314	\$ 48,824	\$ 4,270	\$ 6,246	\$ 70,461	\$ 162,500
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	12,152	-	-	360	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	20,659	1,432	-	13,813	-	6,500	-	10,565	-
Total receipts	20,659	1,432	-	13,813	12,152	6,500	-	10,925	-
Disbursements:									
Personal services	11,644	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	9,150	7,200	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	10,700	6,233	-	-
Total disbursements	11,644	-	-	9,150	7,200	10,700	6,233	-	-
Excess (deficiency) of receipts over (under) disbursements	9,015	1,432	-	4,663	4,952	(4,200)	(6,233)	10,925	-
Cash and investments - ending	\$ 50,949	\$ 5,914	\$ 4,797	\$ 42,977	\$ 53,776	\$ 70	\$ 13	\$ 81,386	\$ 162,500

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

	BR CTY NO CEN ECON DISTR	Co Jail Bond Redemption	EMPLOYEE HEALTH INSURANCE FUND	Redevelopmt Dist Cap Fund	Payroll Clearing Fund	SETTLEMENT	WHEEL TAX/SURTAX COMBINED	CVET Distribution
Cash and investments - beginning	\$ 2,110,180	\$ -	\$ 1,718,506	\$ 47,818	\$ 48,081	\$ -	\$ 179	\$ -
Receipts:								
Taxes	695,853	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	876,282	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	18,543	-	1,499,742	-	6,787,145	23,130,084	-	184,207
Total receipts	714,396	-	1,499,742	-	6,787,145	23,130,084	876,282	184,207
Disbursements:								
Personal services	37,351	-	1,155,491	-	5,385,260	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	743,328	-	-	-	-	23,130,084	876,305	184,207
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,380,352	-	-	-
Total disbursements	780,679	-	1,155,491	-	6,765,612	23,130,084	876,305	184,207
Excess (deficiency) of receipts over (under) disbursements	(66,283)	-	344,251	-	21,533	-	(23)	-
Cash and investments - ending	\$ 2,043,897	\$ -	\$ 2,062,757	\$ 47,818	\$ 69,614	\$ -	\$ 156	\$ -

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

	Financial Institution Tax	Fines & Forfeitures	Infraction Judgements	SPECIAL DEATH BENEFIT (OFFICER)	Sales Disclosure Form	Coroners Cont Education	Mortgage Fee	SEX & VIOLENT OFFEND ADMIN	CHILD RESTRAINT VIOLATION
Cash and investments - beginning	\$ -	\$ 525	\$ 540	\$ 115	\$ 620	\$ 220	\$ 185	\$ 30	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	306,343	3,768	8,324	1,783	6,640	3,104	2,138	265	100
Total receipts	306,343	3,768	8,324	1,783	6,640	3,104	2,138	265	100
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	306,343	3,977	8,864	1,898	6,570	3,092	2,160	275	100
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	306,343	3,977	8,864	1,898	6,570	3,092	2,160	275	100
Excess (deficiency) of receipts over (under) disbursements	-	(209)	(540)	(115)	70	12	(22)	(10)	-
Cash and investments - ending	\$ -	\$ 316	\$ -	\$ -	\$ 690	\$ 232	\$ 163	\$ 20	\$ -

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

	Education Plate Fee	Riverboat Revenue Sharing	CLAY CITY TRAFFIC FINES	93.563 TITLE IV-D INCENTIVE	93.563 PROSECUTOR IV-D INCENTI	93.563 CLERK IV-D INCENTIVE	DARZINIKAS ACCT (SPECIAL JDGMT) RNB	CASH ON HAND
Cash and investments - beginning	\$ -	\$ -	\$ 2,525	\$ 163,580	\$ 10,206	\$ 37,529	\$ 818	\$ 300
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	148,827	-	12,745	39,171	12,745	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	169	-	6,063	-	-	-	-	-
<b>Total receipts</b>	<b>169</b>	<b>148,827</b>	<b>6,063</b>	<b>12,745</b>	<b>39,171</b>	<b>12,745</b>	<b>-</b>	<b>-</b>
Disbursements:								
Personal services	-	-	-	-	9,353	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	169	148,827	6,651	13,651	14,000	8,194	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>169</b>	<b>148,827</b>	<b>6,651</b>	<b>13,651</b>	<b>23,353</b>	<b>8,194</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over (under) disbursements	-	-	(588)	(906)	15,818	4,551	-	-
Cash and investments - ending	\$ -	\$ -	\$ 1,937	\$ 162,674	\$ 26,024	\$ 42,080	\$ 818	\$ 300

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

	RECORDERS CASH DRAWER	TREASURER CASH CHANGE FUND	SUPPORT ACCT RNB ISETS/INVEST	LIT SPECIAL PURPOSE	PROSECUTORS FORFEITURE (SEIZED)	LIT-DEDICATED TO PSAP	Jury Pay	CLAY CITY LICENSE BRANCH
Cash and investments - beginning	\$ 25	\$ 700	\$ 2,545	\$ 3,884,110	\$ 46,901	\$ 630,907	\$ 390,602	\$ 876
Receipts:								
Taxes	-	-	-	1,529,263	-	611,705	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	256	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	117,721	178,616	4,093	-	176,257	-
Total receipts	-	-	117,721	1,707,879	4,093	611,705	176,513	-
Disbursements:								
Personal services	-	-	-	-	-	549,602	61,913	-
Supplies	-	-	-	-	-	-	1,626	-
Other services and charges	-	-	-	1,968,000	-	-	15,875	-
Capital outlay	-	-	-	-	46,900	-	2,554	-
Other disbursements	-	-	118,793	-	-	-	-	-
Total disbursements	-	-	118,793	1,968,000	46,900	549,602	81,968	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(1,072)	(260,121)	(42,807)	62,103	94,545	-
Cash and investments - ending	\$ 25	\$ 700	\$ 1,473	\$ 3,623,989	\$ 4,094	\$ 693,010	\$ 485,147	\$ 876

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

	AVIATION ROTARY FUEL FUND	Pub Hlth Emerg Prep Coor	Drug Forfeiture Fund	FED EQUIT SHARING - PROSECUTOR	FED EQUIT SHARING - SHERIFF	Aerial Map	Hepatitis B Vaccine	Title Check Fees
Cash and investments - beginning	\$ 13,819	\$ 2,992	\$ 19,247	\$ 123	\$ 32,999	\$ 5,030	\$ 3,928	\$ 16,262
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	8,594	-	4,546	-	6,817	-	-	1,690
Total receipts	8,594	-	4,546	-	6,817	-	-	1,690
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	7,138	-	5,500	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	7,138	-	5,500	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	1,456	-	(954)	-	6,817	-	-	1,690
Cash and investments - ending	\$ 15,275	\$ 2,992	\$ 18,293	\$ 123	\$ 39,816	\$ 5,030	\$ 3,928	\$ 17,952

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

	Prosc Check Collection	FARM SALE FUND	TAX SALE REDEMPTION COMM CERT	COMM CERTIFICATE SALE	UNDERGROUND FUEL TANK DEDUCT	LIT - PROPERTY TAX RELIEF	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY
Cash and investments - beginning	\$ 900	\$ 93,381	\$ 1,265	\$ 23,448	\$ 30,000	\$ 424,019	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	4,587,788	6,117,052	2,140,968
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	4,580	-	18,650	-	-	-	-
Total receipts	-	4,580	-	18,650	-	4,587,788	6,117,052	2,140,968
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	56,709	-	-	-	4,682,067	6,117,052	2,140,968
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	56,709	-	-	-	4,682,067	6,117,052	2,140,968
Excess (deficiency) of receipts over (under) disbursements	-	(52,129)	-	18,650	-	(94,279)	-	-
Cash and investments - ending	\$ 900	\$ 41,252	\$ 1,265	\$ 42,098	\$ 30,000	\$ 329,740	\$ -	\$ -

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

	10.557 WIC FY 2024	16.607 BULLETPROOF VEST GRANT	TITLE III VOT MACH REIMB	20.205 BRIDGE INSPECTION GRANT	10.557 WIC FY 2023	93.074 BIOT PUB HLTH PREP PROG	20.601 OPER PULLOVER FY 2017	10.557 PEER COUNSELOR FY 23
Cash and investments - beginning	\$ (6,205)	\$ 126	\$ 120,584	\$ -	\$ (35,264)	\$ 2,142	\$ 80	\$ (1,599)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	6,204	-	-	10,266	157,714	19,486	-	15,531
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	6,204	-	-	10,266	157,714	19,486	-	15,531
Disbursements:								
Personal services	30,302	-	-	-	115,873	24,379	-	14,836
Supplies	1,610	-	-	-	9,021	-	-	-
Other services and charges	768	-	-	10,266	2,515	497	-	85
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	32,680	-	-	10,266	127,409	24,876	-	14,921
Excess (deficiency) of receipts over (under) disbursements	(26,476)	-	-	-	30,305	(5,390)	-	610
Cash and investments - ending	\$ (32,681)	\$ 126	\$ 120,584	\$ -	\$ (4,959)	\$ (3,248)	\$ 80	\$ (989)

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

	97.042 HL SEC C44P-5-701B	10.557 PEER COUNSELOR FY 24	20.205 BRIDGE INSPECTION 14-18	HL SEC HMEP (HAZ MAT) 2017	97.042 CFDA EMPG CYBER SECURI	IN LOCAL BODY CAMERA AWARD	97.047 BRI DHS-20-MT-047-00-99	COVID-19 LHD SCHOOL GRANT
Cash and investments - beginning	\$ -	\$ (975)	\$ -	\$ -	\$ -	\$ 4,800	\$ -	\$ 50,013
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	21,844	975	66,777	39,508	19,543	-	-	55,000
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>21,844</b>	<b>975</b>	<b>66,777</b>	<b>39,508</b>	<b>19,543</b>	<b>-</b>	<b>-</b>	<b>55,000</b>
Disbursements:								
Personal services	-	2,173	-	-	-	-	-	63,036
Supplies	-	-	-	-	-	-	-	8,244
Other services and charges	21,844	-	71,846	39,508	19,543	4,800	15,688	5,460
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>21,844</b>	<b>2,173</b>	<b>71,846</b>	<b>39,508</b>	<b>19,543</b>	<b>4,800</b>	<b>15,688</b>	<b>76,740</b>
Excess (deficiency) of receipts over (under) disbursements	-	(1,198)	(5,069)	-	-	(4,800)	(15,688)	(21,740)
Cash and investments - ending	\$ -	\$ (2,173)	\$ (5,069)	\$ -	\$ -	\$ -	\$ (15,688)	\$ 28,273

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

	CARES PROVIDER RELIEF FUND	CARES ACT VACCINATION GRANT	21.027 CORONAVIRUS STATE & LOC	Comm Corr Grant FY 2022	WALMART LAW ENF & COMM SVC	TRIAL COURT INTERPRETER GRANT
Cash and investments - beginning	\$ 13	\$ 9,282	\$ 5,093,900	\$ 2	\$ 37	\$ 1,010
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	26,100	-	-	-
Supplies	-	-	57,176	-	-	-
Other services and charges	-	1,466	1,149,396	-	-	240
Capital outlay	-	-	52,290	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	1,466	1,284,962	-	-	240
Excess (deficiency) of receipts over (under) disbursements	-	(1,466)	(1,284,962)	-	-	(240)
Cash and investments - ending	\$ 13	\$ 7,816	\$ 3,808,938	\$ 2	\$ 37	\$ 770

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

	COMM CORR GRANT 2023	COMM CROSSINGS LRS MATCH GRANT	FAMILY COURT PROJECT GRANT	LAW ENFORCE TRAIN HANDGUN PERM	Totals
Cash and investments - beginning	\$ -	\$ 11	\$ 792	\$ -	\$ 29,019,016
Receipts:					
Taxes	-	-	-	-	24,806,616
Intergovernmental receipts	137,025	1,000,000	29,772	-	8,043,853
Charges for services	-	-	-	-	1,455,005
Fines and forfeits	-	-	-	-	134,218
Other receipts	-	-	-	-	40,877,982
Total receipts	137,025	1,000,000	29,772	-	75,317,674
Disbursements:					
Personal services	126,325	-	-	-	17,077,296
Supplies	4,200	1,000,000	-	-	4,492,420
Other services and charges	6,500	-	10,772	-	49,019,061
Capital outlay	-	-	-	-	1,550,616
Other disbursements	-	-	-	-	4,403,020
Total disbursements	137,025	1,000,000	10,772	-	76,542,413
Excess (deficiency) of receipts over (under) disbursements	-	-	19,000	-	(1,224,739)
Cash and investments - ending	\$ -	\$ 11	\$ 19,792	\$ -	\$ 27,794,277

CLAY 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>\$ 4,876,534</u>	<u>\$ 797,780</u>

CLAY COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Clay County Building Corporation	Paying the costs of the construction improvement and/or equipping of a jail facility	\$ 603,000	04/22/21	06/30/27
Clay County Building Corporation	To refinance the outstanding First Mortgage Refunding Bonds Series 2012	<u>1,363,000</u>	06/01/22	01/15/42
Total governmental activities		<u>1,966,000</u>		
Total of annual lease payments		<u>\$ 1,966,000</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
Revenue bonds	Redevelopment District Bonds Series 2021	\$ 1,743,000	\$ 99,000
Totals		<u>\$ 1,743,000</u>	<u>\$ 99,000</u>

CLAY 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.

	Ending Balance
Governmental activities:	
Land	\$ 318,072
Infrastructure	54,612,293
Buildings	14,090,783
Improvements other than buildings	179,049
Machinery, equipment, and vehicles	<u>8,070,139</u>
Total governmental activities	<u>77,270,336</u>
Total capital assets	<u>\$ 77,270,336</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/>.