

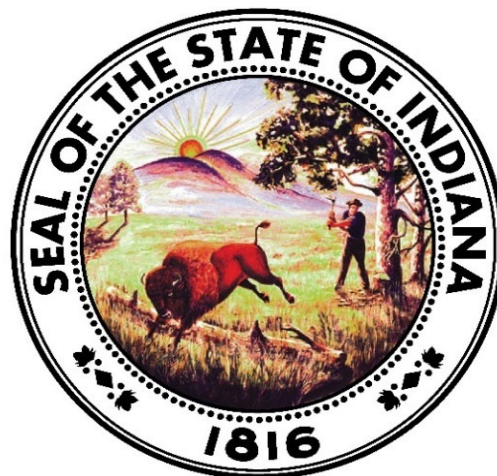
**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

FINANCIAL STATEMENT AUDIT REPORT

OF

JEFFERSON COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**  
09/25/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Heather Huff	01-01-23 to 12-31-24
County Treasurer	Meghan Hoskins	01-01-23 to 12-31-24
Clerk of the Circuit Court	Tabatha Eblen	01-01-23 to 12-31-24
County Sheriff	Benjamin Flint	01-01-23 to 12-31-24
County Recorder	Molly O'Conner	01-01-23 to 12-31-24
President of the Board of County Commissioners	Robert Little David Bramer	01-01-23 to 12-31-23 01-01-24 to 12-31-24
President of the County Council	Ray Black, Jr. Heather Foy	01-01-23 to 12-31-23 01-01-24 to 12-31-24



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JEFFERSON COUNTY, INDIANA

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

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

We have audited the accompanying financial statement of Jefferson County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 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 as of and for the year ended 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, as of and for the year ended 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) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

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

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule 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.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 10, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE  
Deputy State Examiner

September 10, 2024

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## 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 Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

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

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

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Prisoner Reimbursement	\$ 2,400	\$ -	\$ -	\$ 2,400
Clerk Incentive Fund	115,586	12,332	29	127,889
County General	2,753,160	12,375,443	12,343,068	2,785,535
Accident Reports	5,760	4,036	-	9,796
LIT County Portion	2,218,257	1,463,047	1,278,729	2,402,575
Clerks Incentive	123,149	20,202	23,597	119,754
Jail-Treatment Yr 2022	27,818	-	-	27,818
Court Series CTP	-	26,938	33,787	(6,849)
Convention & Tourism	881,251	732,014	919,852	693,413
Cum Bridge	1,179,625	1,098,411	1,286,132	991,904
Cum Cap Development	787,991	349,759	639,026	498,724
Cum Courthouse	2,472,457	176,408	1,857,217	791,648
Cum Jail	430,583	224,992	109,532	546,043
Cum Voting	15,389	-	-	15,389
Co Drug Free	153	44,641	40,800	3,994
Think GIS	1,250	-	-	1,250
Emergency/ Right To Know	18,594	16,152	12,910	21,836
Firearms Training	16,739	-	17,979	(1,240)
Health Department	385,583	585,566	746,775	224,374
Co ID Protection Act	101,914	4,706	-	106,620
Local Roads & Streets	1,355,802	659,833	698,295	1,317,340
LIT Public Safety - Co Share	1,825,593	2,337,571	1,606,398	2,556,766
MVH Restricted	189,686	1,465,801	1,822,391	(166,904)
Misdemeanant Fund	92,583	20,348	7,878	105,053
Highway	1,554,302	1,584,479	3,192,856	(54,075)
Jeff Co Park Board/Timber Fund	28,173	7,617	4,874	30,916
Plat Book	57,716	17,333	8,498	66,551
Rainy Day Fund	408,290	-	42,665	365,625
Recorders Records Perpetuation	508,913	75,240	92,964	491,189
Econdev / Casino Rev.	80,465	41,588	47,995	74,058
Sex And Violent Offender Admin	6,820	3,090	481	9,429
Sheriff Pension Trust	7,723	21,931	-	29,654
Siswd	9,144	-	-	9,144
Suppl Public Defender	315,644	19,766	-	335,410
Surplus Tax	45,169	57,650	30,095	72,724
Co Surveyor Corner Perpetual	105,209	23,530	11,375	117,364
SRI	12,906	18,250	3,825	27,331
Tax Sale Redemption	11,588	70,844	82,432	-
Surplus Tax Sale	710,311	688,582	755,739	643,154
Local Trust Health	32,335	20,161	4,251	48,245
Unsafe Building	-	-	11,664	(11,664)
Guardian Ad Litem	1,534	-	-	1,534
Election/Registration	108,297	112,206	111,917	108,586
Auditor Ineligibility Deductio	3,114	-	-	3,114
Statewide 911	313,799	411,367	333,921	391,245
Reassessment	-	379	-	379
Law Enforc Fed Forfeiture Fund	1,611	-	-	1,611
LIT (Jail) Correctional Rehab	3,138,249	1,661,598	1,360,500	3,439,347
Adult Probation	241,963	52,052	97,696	196,319
Juv Probation Services	34,515	3,726	31	38,210
Cemetery Board	11,782	20,578	20,551	11,809
Cemetery Board Donations	284	-	200	84
Jail - Treatment	2,872	-	-	2,872
Fema - Hanover Water Treatment	-	29,330	29,330	-
Animal Shelter	-	283,691	283,691	-
Court Interpreter Grant	964	-	-	964
Anim/Shelter Building Donation	122,275	-	-	122,275
Infraction Deferral Program	44,706	6,600	4,199	47,107
Self - Funded Insurance	334,908	1,639,720	1,731,851	242,777
Payroll Clearing	221,493	1,336,043	1,524,226	33,310
Pr Clearing Ins Repayment	1,076	-	-	1,076
PR Clearing Unemployment	-	1,203	483	720
Pr Clearing Child Support	-	5,068	5,121	(53)
Pr Clearing Hoosier Start	-	38,541	38,541	-
Pr Clearing Federal Tax	-	741,191	741,191	-
Pr Clearing Fica Med	-	1,096,620	1,096,638	(18)
Payroll Clearing Local Tax	-	87,310	87,311	(1)
Pr Clearing Perf	-	705,184	705,184	-
Payroll Clearing State Tax	380	272,146	272,477	49
Sheriff Pension Holding	-	13,558	13,558	-
Settlement	-	39,199,082	39,199,082	-
CVET	-	58,554	58,554	-

JEFFERSON 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
Financial Institution Tax	-	275,009	275,009	-
Elected Officials Training	36,224	4,706	3,551	37,379
Infraction Judgments	4,446	70,994	74,262	1,178
Special Death Benefits	195	1,825	1,850	170
Sales Disclosure	29,143	7,350	4,332	32,161
Coroners Training & Cont Edu	1,168	4,990	5,712	446
IC Transfer Fees	-	2,354	2,166	188
Mortgage Recording Fees-State	196	2,610	2,578	228
Child Restraint Violation	150	-	-	150
Edu Plate Excise	97	300	300	97
Riverboat Wage Tax Sharing	39,108	186,397	189,869	35,636
LIT Public Safety (Clearing)	-	2,907,796	2,907,796	-
LIT Economic Development	-	2,907,796	2,907,796	-
PCA Fee Payments-Child Support	10,721	1,506	907	11,320
Prosecutor Incentive	110,320	18,411	51,487	77,244
Title IV-D Incentive Fund	(2,734)	14,267	6,749	4,784
Clerks Cash book	1,339,212	3,769,739	4,018,647	1,090,304
Clerk ISETS	6,356	379,967	380,533	5,790
Sheriff- Commissary	127,455	333,530	377,084	83,901
Inmate Trust Fund#2	66,344	327,217	358,373	35,188
Inmate Trust Fund Lockdown	-	143,868	115,168	28,700
After Settlement Collections	989,244	830,829	989,244	830,829
old inmate trust	11,393	-	-	11,393
Excise Police	407	-	-	407
3% Towns	512	8,145	8,103	554
Jury Fees	27,802	7,030	-	34,832
Family Violence/ Victim Asst	4,204	-	-	4,204
Alcohol & Tobacco Commission	10,858	1,122	-	11,980
Seized & Forfeit Property	13,647	32,865	46,086	426
State Fines & Fees	350	3,568	3,888	30
2021 Jail Treatment	27,270	-	27,270	-
Drug Court Grant	2,046	-	1,699	347
State Grant New	-	-	670	(670)
Drug Court 2022 crpp	1,254	-	-	1,254
State Grant 2022	45,600	-	-	45,600
Justice Partners Grant	72,669	60,083	52,462	80,290
2021 Drug Court CRRP	829	-	829	-
project income	73,466	-	73,466	-
jcatt	24,211	171	24,382	-
new project income	-	265,525	230,980	34,545
Community Coordinator	(16,059)	109,000	48,233	44,708
Equitable Sharing Justice	11,950	-	-	11,950
Prosecutor Diversion 24	10,114	10,114	10,114	10,114
Prosecutor Diversion 23	15,945	50,171	68,763	(2,647)
IJC Drug Court Grant	5,200	11,699	2,559	14,340
State Grant year 2023	-	725,024	729,067	(4,043)
Drug Court 2023 CRRP	-	51,013	51,223	(210)
Supreme Crt Pretrial Grant	(23,361)	297,387	158,541	115,485
2023 Jail Treatment	-	32,270	7,143	25,127
ICJI CESF GRANT	142,304	-	-	142,304
IDOC- Pre Trial	(4,665)	4,665	-	-
Prosecutor Felony Diversion CC	-	10,114	10,114	-
CTP Old	13,287	-	13,287	-
Local Health Maintenance	32,014	33,139	53,496	11,657
Health Coag Geant	151,344	220,000	104,906	266,438
Emergency Prep CFDA 93.268	-	11,539	25,005	(13,466)
Immunization Grant	261	64,767	68,873	(3,845)
Historic	417,955	47,894	77,000	388,849
Riverboat	860,384	389,457	250,000	999,841
Active CASA	-	45,189	45,189	-
Reassessment Current	-	199,562	196,986	2,576
Jefferson Co Sheriff Cont Ed	4,054	1,677	-	5,731
IN State Police Cont Ed	37,803	980	2,159	36,624
JUV DET ALT 73438	-	37,461	22,947	14,514
County Pre Trial Diversion	74,043	38,759	51,698	61,104
DEPT OF NATURAL RESOURCES	1,261	60	-	1,321
PSC User Fee	14,501	-	14,501	-
PCS User Fees Community Corrections	-	23,291	18,027	5,264
Sheriff Donation	7,758	60,208	17,294	50,672
Animal Shelter Donations	8,363	26,529	15,736	19,156
Christmas Party Donation	2,047	1,982	3,506	523
Sheriff Seized and For	1,989	-	-	1,989

JEFFERSON 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
Traffic Enforcement Detail	935	4,000	4,528	407
Hanover Town Fines	1,936	1,034	-	2,970
CITY OF MADISON FINES	2,380	3,112	2,380	3,112
OHIO VALLEY TASK FORCE	2	-	-	2
JEFF CO WIRELESS	25	-	-	25
central dispatch start up	1,551	-	-	1,551
911 County/City/ Town	5,449	759,235	764,684	-
GIS Clearing	-	13,914	12,685	1,229
idoc pretrial	-	61,655	62,529	(874)
Opioid Restricted Funds	134,828	38,276	-	173,104
Opioid Unrestricted Funds	57,630	10,647	-	68,277
Emergency Telephone 911-PSAP	27	-	-	27
OCRA Covid-19 Grant	11,050	42,234	30,521	22,763
Homeland Sec/Sema	56,112	42,528	25,191	73,449
Sirpc	6,600	216,382	216,382	6,600
ARP	1,461,757	-	217,318	1,244,439
Local Rd & St Community Crossing Grant	<u>205,671</u>	<u>970,580</u>	<u>1,033,424</u>	<u>142,827</u>
Totals	<u>\$ 30,268,461</u>	<u>\$ 89,281,526</u>	<u>\$ 93,029,619</u>	<u>\$ 26,520,368</u>

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

JEFFERSON COUNTY  
NOTES TO FINANCIAL STATEMENT

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

**A. Reporting Entity**

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

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

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

JEFFERSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

*Penalties.* Amounts received from late payment fees.

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

**E. Disbursements**

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

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

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

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

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

JEFFERSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

JEFFERSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

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

JEFFERSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

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

*Contributions*

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

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

JEFFERSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. In some instances, this is a result of funds set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31. In other instances, this is a result of disbursements exceeding the total monies available for each affected fund.

**Note 8. Holding Corporation**

The County has entered into a capital lease with the Jefferson County Indiana Jail Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2023 totaled \$2,721,000.

OTHER INFORMATION

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

	Prisoner Reimb	Clerk Incentive Fund	County General	Accident Reports	LIT County Portion	Clerks Incentive
Cash and investments - beginning	\$ 2,400	\$ 115,586	\$ 2,753,160	\$ 5,760	\$ 2,218,257	\$ 123,149
Receipts:						
Taxes	-	-	8,330,649	-	-	-
Licenses and permits	-	-	137,742	-	-	-
Intergovernmental receipts	-	-	769,408	-	-	-
Charges for services	-	-	277,583	-	-	-
Fines and forfeits	-	-	357,107	-	-	20,202
Other receipts	-	12,332	2,502,954	4,036	1,463,047	-
Total receipts	-	12,332	12,375,443	4,036	1,463,047	20,202
Disbursements:						
Personal services	-	-	7,868,601	-	598,787	12,754
Supplies	-	-	633,965	-	320	2,736
Other services and charges	-	29	1,949,257	-	558,913	2,897
Capital outlay	-	-	39,912	-	32,709	4,049
Other disbursements	-	-	1,851,333	-	88,000	1,161
Total disbursements	-	29	12,343,068	-	1,278,729	23,597
Excess (deficiency) of receipts over (under) disbursements	-	12,303	32,375	4,036	184,318	(3,395)
Cash and investments - ending	\$ 2,400	\$ 127,889	\$ 2,785,535	\$ 9,796	\$ 2,402,575	\$ 119,754

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

	Jail-Treatment Yr 2022	Court Series CTP	Convention & Tourism	Cum Bridge	Cum Cap Development	Cum Courthouse
Cash and investments - beginning	\$ 27,818	\$ -	\$ 881,251	\$ 1,179,625	\$ 787,991	\$ 2,472,457
Receipts:						
Taxes	-	-	732,014	818,152	308,171	163,630
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	63,786	41,507	12,757
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	26,938	-	-	-	-
Other receipts	-	-	-	216,473	81	21
Total receipts	-	26,938	732,014	1,098,411	349,759	176,408
Disbursements:						
Personal services	-	23,472	-	189,817	26,928	-
Supplies	-	10,315	-	93,847	11,079	23,790
Other services and charges	-	-	919,852	272,370	427,032	484,653
Capital outlay	-	-	-	730,098	172,178	23,774
Other disbursements	-	-	-	-	1,809	1,325,000
Total disbursements	-	33,787	919,852	1,286,132	639,026	1,857,217
Excess (deficiency) of receipts over (under) disbursements	-	(6,849)	(187,838)	(187,721)	(289,267)	(1,680,809)
Cash and investments - ending	\$ 27,818	\$ (6,849)	\$ 693,413	\$ 991,904	\$ 498,724	\$ 791,648

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

	Cum Jail	Cum Voting	Co Drug Free	Think GIS	Emergency/ Right To Know	Firearms Training
Cash and investments - beginning	\$ 430,583	\$ 15,389	\$ 153	\$ 1,250	\$ 18,594	\$ 16,739
Receipts:						
Taxes	208,629	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	16,266	-	-	-	11,750	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	97	-	44,641	-	4,402	-
Total receipts	224,992	-	44,641	-	16,152	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	3,428	-	-	-	-	-
Other services and charges	72,628	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	33,476	-	40,800	-	12,910	17,979
Total disbursements	109,532	-	40,800	-	12,910	17,979
Excess (deficiency) of receipts over (under) disbursements	115,460	-	3,841	-	3,242	(17,979)
Cash and investments - ending	\$ 546,043	\$ 15,389	\$ 3,994	\$ 1,250	\$ 21,836	\$ (1,240)

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

	Health Department	Co ID Protection Act	Local Roads & Streets	LIT Public Safety - Co Share	MVH Restricted	Misdemeanant Fund
Cash and investments - beginning	\$ 385,583	\$ 101,914	\$ 1,355,802	\$ 1,825,593	\$ 189,686	\$ 92,583
Receipts:						
Taxes	113,178	-	-	525,163	-	-
Licenses and permits	5,500	-	-	-	-	-
Intergovernmental receipts	8,824	-	556,646	-	1,465,801	-
Charges for services	457,924	-	-	-	-	-
Fines and forfeits	140	-	-	-	-	20,348
Other receipts	-	4,706	103,187	1,812,408	-	-
Total receipts	585,566	4,706	659,833	2,337,571	1,465,801	20,348
Disbursements:						
Personal services	487,774	-	-	-	-	-
Supplies	3,487	-	309,700	-	-	-
Other services and charges	255,514	-	-	150,000	-	-
Capital outlay	-	-	388,595	95,898	1,065,317	-
Other disbursements	-	-	-	1,360,500	757,074	7,878
Total disbursements	746,775	-	698,295	1,606,398	1,822,391	7,878
Excess (deficiency) of receipts over (under) disbursements	(161,209)	4,706	(38,462)	731,173	(356,590)	12,470
Cash and investments - ending	\$ 224,374	\$ 106,620	\$ 1,317,340	\$ 2,556,766	\$ (166,904)	\$ 105,053

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

	Highway	Jeff Co Park Board/Timber Fund	Plat Book	Rainy Day Fund	Recorders Records Perpetuation	Econdev / Casino Rev.
Cash and investments - beginning	\$ 1,554,302	\$ 28,173	\$ 57,716	\$ 408,290	\$ 508,913	\$ 80,465
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,466,783	-	-	-	-	-
Charges for services	-	-	17,090	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	117,696	7,617	243	-	75,240	41,588
Total receipts	1,584,479	7,617	17,333	-	75,240	41,588
Disbursements:						
Personal services	1,417,503	-	8,498	-	-	-
Supplies	1,073,373	-	-	-	-	-
Other services and charges	445,276	-	-	42,665	-	-
Capital outlay	256,704	-	-	-	-	-
Other disbursements	-	4,874	-	-	92,964	47,995
Total disbursements	3,192,856	4,874	8,498	42,665	92,964	47,995
Excess (deficiency) of receipts over (under) disbursements	(1,608,377)	2,743	8,835	(42,665)	(17,724)	(6,407)
Cash and investments - ending	\$ (54,075)	\$ 30,916	\$ 66,551	\$ 365,625	\$ 491,189	\$ 74,058

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

	Sex And Violent Offender Admin	Sheriff Pension Trust	Siswd	Suppl Public Defender	Surplus Tax	Co Surveyor Corner Perpetual
Cash and investments - beginning	\$ 6,820	\$ 7,723	\$ 9,144	\$ 315,644	\$ 45,169	\$ 105,209
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,090	21,931	-	19,766	57,650	23,530
Total receipts	3,090	21,931	-	19,766	57,650	23,530
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	11,375
Capital outlay	-	-	-	-	-	-
Other disbursements	481	-	-	-	30,095	-
Total disbursements	481	-	-	-	30,095	11,375
Excess (deficiency) of receipts over (under) disbursements	2,609	21,931	-	19,766	27,555	12,155
Cash and investments - ending	\$ 9,429	\$ 29,654	\$ 9,144	\$ 335,410	\$ 72,724	\$ 117,364

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

	SRI	Tax Sale Redemption	Surplus Tax Sale	Local Trust Health	Unsafe Building	Guardian Ad Litem
Cash and investments - beginning	\$ 12,906	\$ 11,588	\$ 710,311	\$ 32,335	\$ -	\$ 1,534
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	20,161	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	18,250	70,844	688,582	-	-	-
Total receipts	18,250	70,844	688,582	20,161	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	64	11,664	-
Capital outlay	-	-	-	4,187	-	-
Other disbursements	3,825	82,432	755,739	-	-	-
Total disbursements	3,825	82,432	755,739	4,251	11,664	-
Excess (deficiency) of receipts over (under) disbursements	14,425	(11,588)	(67,157)	15,910	(11,664)	-
Cash and investments - ending	\$ 27,331	\$ -	\$ 643,154	\$ 48,245	\$ (11,664)	\$ 1,534

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

	Election/Registration	Auditor Ineligibility Deductio	Statewide 911	Reassessment	Law Enforc Fed Forfeiture Fund
Cash and investments - beginning	\$ 108,297	\$ 3,114	\$ 313,799	\$ -	\$ 1,611
Receipts:					
Taxes	92,724	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	7,227	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	12,031	-	-	-	-
Other receipts	224	-	411,367	379	-
Total receipts	112,206	-	411,367	379	-
Disbursements:					
Personal services	61,610	-	221,592	-	-
Supplies	14,871	-	-	-	-
Other services and charges	19,776	-	65,958	-	-
Capital outlay	15,280	-	46,371	-	-
Other disbursements	380	-	-	-	-
Total disbursements	111,917	-	333,921	-	-
Excess (deficiency) of receipts over (under) disbursements	289	-	77,446	379	-
Cash and investments - ending	\$ 108,586	\$ 3,114	\$ 391,245	\$ 379	\$ 1,611

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

	LIT (Jail) Correctional Rehab	Adult Probation	Juv Probation Services	Cemetery Board	Cemetery Board Donations	Jail - Treatment
Cash and investments - beginning	\$ 3,138,249	\$ 241,963	\$ 34,515	\$ 11,782	\$ 284	\$ 2,872
Receipts:						
Taxes	-	-	-	19,090	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,488	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	42,658	2,642	-	-	-
Other receipts	1,661,598	9,394	1,084	-	-	-
Total receipts	1,661,598	52,052	3,726	20,578	-	-
Disbursements:						
Personal services	-	67,986	-	-	-	-
Supplies	-	-	-	196	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,360,500	29,710	31	20,355	200	-
Total disbursements	1,360,500	97,696	31	20,551	200	-
Excess (deficiency) of receipts over (under) disbursements	301,098	(45,644)	3,695	27	(200)	-
Cash and investments - ending	\$ 3,439,347	\$ 196,319	\$ 38,210	\$ 11,809	\$ 84	\$ 2,872

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

	Fema - Hanover Water Treatment	Animal Shelter	Court Interpreter Grant	Anim/Shelter Building Donation	Infraction Deferral Program	Self - Funded Insurance
Cash and investments - beginning	\$ -	\$ -	\$ 964	\$ 122,275	\$ 44,706	\$ 334,908
Receipts:						
Taxes	-	215,100	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	29,330	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	6,600	-
Other receipts	-	68,591	-	-	-	1,639,720
Total receipts	29,330	283,691	-	-	6,600	1,639,720
Disbursements:						
Personal services	-	221,609	-	-	-	31,358
Supplies	-	7,783	-	-	-	-
Other services and charges	-	33,682	-	-	-	411,439
Capital outlay	-	4,298	-	-	-	-
Other disbursements	29,330	16,319	-	-	4,199	1,289,054
Total disbursements	29,330	283,691	-	-	4,199	1,731,851
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	2,401	(92,131)
Cash and investments - ending	\$ -	\$ -	\$ 964	\$ 122,275	\$ 47,107	\$ 242,777

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

	Payroll Clearing	Pr Clearing Ins Repayment	PR Clearing Unemployment	Pr Clearing Child Support	Pr Clearing Hoosier Start	Pr Clearing Federal Tax
Cash and investments - beginning	\$ 221,493	\$ 1,076	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,336,043	-	1,203	5,068	38,541	741,191
Total receipts	1,336,043	-	1,203	5,068	38,541	741,191
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	326,215	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,198,011	-	483	5,121	38,541	741,191
Total disbursements	1,524,226	-	483	5,121	38,541	741,191
Excess (deficiency) of receipts over (under) disbursements	(188,183)	-	720	(53)	-	-
Cash and investments - ending	\$ 33,310	\$ 1,076	\$ 720	\$ (53)	\$ -	\$ -

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

	Pr Clearing Fica Med	Payroll Clearing Local Tax	Pr Clearing Perf	Payroll Clearing State Tax	Sheriff Pension Holding	Settlement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 380	\$ -	\$ -
Receipts:						
Taxes	-	87,310	-	-	-	35,588,455
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	3,485,361
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,096,620	-	705,184	272,146	13,558	125,266
Total receipts	1,096,620	87,310	705,184	272,146	13,558	39,199,082
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,096,638	87,311	705,184	272,477	13,558	39,199,082
Total disbursements	1,096,638	87,311	705,184	272,477	13,558	39,199,082
Excess (deficiency) of receipts over (under) disbursements	(18)	(1)	-	(331)	-	-
Cash and investments - ending	\$ (18)	\$ (1)	\$ -	\$ 49	\$ -	\$ -

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

	CVET	Financial Institution Tax	Elected Officials Training	Infraction Judgments	Special Death Benefits	Sales Disclosure
Cash and investments - beginning	\$ -	\$ -	\$ 36,224	\$ 4,446	\$ 195	\$ 29,143
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	58,554	275,009	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	4,706	70,994	1,825	7,350
Total receipts	58,554	275,009	4,706	70,994	1,825	7,350
Disbursements:						
Personal services	-	-	-	-	-	4,332
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	58,554	275,009	3,551	74,262	1,850	-
Total disbursements	58,554	275,009	3,551	74,262	1,850	4,332
Excess (deficiency) of receipts over (under) disbursements	-	-	1,155	(3,268)	(25)	3,018
Cash and investments - ending	\$ -	\$ -	\$ 37,379	\$ 1,178	\$ 170	\$ 32,161

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

	Coroners Training & Cont Edu	IC Transfer Fees	Mortgage Recording Fees-State	Child Restraint Violation	Edu Plate Excise	Riverboat Wage Tax Sharing
Cash and investments - beginning	\$ 1,168	\$ -	\$ 196	\$ 150	\$ 97	\$ 39,108
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	300	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,990	2,354	2,610	-	-	186,397
Total receipts	4,990	2,354	2,610	-	300	186,397
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	37,500
Capital outlay	-	-	-	-	-	-
Other disbursements	5,712	2,166	2,578	-	300	152,369
Total disbursements	5,712	2,166	2,578	-	300	189,869
Excess (deficiency) of receipts over (under) disbursements	(722)	188	32	-	-	(3,472)
Cash and investments - ending	\$ 446	\$ 188	\$ 228	\$ 150	\$ 97	\$ 35,636

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

	LIT Public Safety (Clearing)	LIT Economic Development	PCA Fee Payments-Child Support	Prosecutor Incentive	Title IV-D Incentive Fund	Clerks Cash book
Cash and investments - beginning	\$ -	\$ -	\$ 10,721	\$ 110,320	\$ (2,734)	\$ 1,339,212
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	3,769,739
Other receipts	2,907,796	2,907,796	1,506	18,411	14,267	-
Total receipts	2,907,796	2,907,796	1,506	18,411	14,267	3,769,739
Disbursements:						
Personal services	1,812,408	1,459,030	-	-	88	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	4,018,647
Capital outlay	-	-	-	-	-	-
Other disbursements	1,095,388	1,448,766	907	51,487	6,661	-
Total disbursements	2,907,796	2,907,796	907	51,487	6,749	4,018,647
Excess (deficiency) of receipts over (under) disbursements	-	-	599	(33,076)	7,518	(248,908)
Cash and investments - ending	\$ -	\$ -	\$ 11,320	\$ 77,244	\$ 4,784	\$ 1,090,304

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

	Clerk ISETS	Sheriff- Commissary	Inmate Trust Fund#2	Inmate Trust Fund Lockdown	After Settlement Collections	old inmate trust
Cash and investments - beginning	\$ 6,356	\$ 127,455	\$ 66,344	\$ -	\$ 989,244	\$ 11,393
Receipts:						
Taxes	-	-	-	-	830,829	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	327,217	143,868	-	-
Fines and forfeits	379,967	-	-	-	-	-
Other receipts	-	333,530	-	-	-	-
Total receipts	379,967	333,530	327,217	143,868	830,829	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	380,533	377,084	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	358,373	115,168	989,244	-
Total disbursements	380,533	377,084	358,373	115,168	989,244	-
Excess (deficiency) of receipts over (under) disbursements	(566)	(43,554)	(31,156)	28,700	(158,415)	-
Cash and investments - ending	\$ 5,790	\$ 83,901	\$ 35,188	\$ 28,700	\$ 830,829	\$ 11,393

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

	Excise Police	3% Towns	Jury Fees	Family Violence/ Victim Asst	Alcohol & Tobacco Commission	Seized & Forfeit Property
Cash and investments - beginning	\$ 407	\$ 512	\$ 27,802	\$ 4,204	\$ 10,858	\$ 13,647
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	1,122	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	8,145	7,030	-	-	32,865
Other receipts	-	-	-	-	-	-
Total receipts	-	8,145	7,030	-	1,122	32,865
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	8,103	-	-	-	46,086
Total disbursements	-	8,103	-	-	-	46,086
Excess (deficiency) of receipts over (under) disbursements	-	42	7,030	-	1,122	(13,221)
Cash and investments - ending	\$ 407	\$ 554	\$ 34,832	\$ 4,204	\$ 11,980	\$ 426

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

	State Fines & Fees	2021 Jail Treatment	Drug Court Grant	State Grant New	Drug Court 2022 crp	State Grant 2022
Cash and investments - beginning	\$ 350	\$ 27,270	\$ 2,046	\$ -	\$ 1,254	\$ 45,600
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	3,568	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	3,568	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	670	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,888	27,270	1,699	-	-	-
Total disbursements	3,888	27,270	1,699	670	-	-
Excess (deficiency) of receipts over (under) disbursements	(320)	(27,270)	(1,699)	(670)	-	-
Cash and investments - ending	\$ 30	\$ -	\$ 347	\$ (670)	\$ 1,254	\$ 45,600

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

	Justice Partners Grant	2021 Drug Court CRRP	project income	jcatt	new project income	Community Coordinator
Cash and investments - beginning	\$ 72,669	\$ 829	\$ 73,466	\$ 24,211	\$ -	\$ (16,059)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	109,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	171	-	-
Other receipts	60,083	-	-	-	265,525	-
Total receipts	60,083	-	-	171	265,525	109,000
Disbursements:						
Personal services	48,954	-	-	23,834	38,989	-
Supplies	-	-	-	548	-	48,233
Other services and charges	3,508	-	-	-	190,671	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	829	73,466	-	1,320	-
Total disbursements	52,462	829	73,466	24,382	230,980	48,233
Excess (deficiency) of receipts over (under) disbursements	7,621	(829)	(73,466)	(24,211)	34,545	60,767
Cash and investments - ending	\$ 80,290	\$ -	\$ -	\$ -	\$ 34,545	\$ 44,708

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

	Equitable Sharing Justice	Prosecutor Diversion 24	Prosecutor Diversion 23	IJC Drug Court Grant	State Grant year 2023	Drug Court 2023 CRRP
Cash and investments - beginning	\$ 11,950	\$ 10,114	\$ 15,945	\$ 5,200	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	50,171	11,699	725,024	51,013
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	10,114	-	-	-	-
Total receipts	-	10,114	50,171	11,699	725,024	51,013
Disbursements:						
Personal services	-	-	61,266	-	728,552	51,223
Supplies	-	-	7,497	-	515	-
Other services and charges	-	10,114	-	2,559	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	10,114	68,763	2,559	729,067	51,223
Excess (deficiency) of receipts over (under) disbursements	-	-	(18,592)	9,140	(4,043)	(210)
Cash and investments - ending	\$ 11,950	\$ 10,114	\$ (2,647)	\$ 14,340	\$ (4,043)	\$ (210)

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

	Supreme Crt Pretrial Grant	2023 Jail Treatment	ICJI CESF GRANT	IDOC- Pre Trial	Prosecutor Felony Diversion CC	CTP Old
Cash and investments - beginning	\$ (23,361)	\$ -	\$ 142,304	\$ (4,665)	\$ -	\$ 13,287
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	297,387	32,270	-	-	10,114	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	4,665	-	-
Total receipts	297,387	32,270	-	4,665	10,114	-
Disbursements:						
Personal services	142,109	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	16,432	-	-	-	10,114	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	7,143	-	-	-	13,287
Total disbursements	158,541	7,143	-	-	10,114	13,287
Excess (deficiency) of receipts over (under) disbursements	138,846	25,127	-	4,665	-	(13,287)
Cash and investments - ending	\$ 115,485	\$ 25,127	\$ 142,304	\$ -	\$ -	\$ -

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

	Local Health Maintenance	Health Coag Geant	Emergency Prep CFDA 93.268	Immunization Grant	Historic	Riverboat
Cash and investments - beginning	\$ 32,014	\$ 151,344	\$ -	\$ 261	\$ 417,955	\$ 860,384
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	33,139	220,000	11,539	64,767	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	47,894	389,457
Total receipts	33,139	220,000	11,539	64,767	47,894	389,457
Disbursements:						
Personal services	26,180	72,170	25,005	9,018	-	-
Supplies	25	-	-	-	-	-
Other services and charges	27,291	32,736	-	-	-	250,000
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	59,855	77,000	-
Total disbursements	53,496	104,906	25,005	68,873	77,000	250,000
Excess (deficiency) of receipts over (under) disbursements	(20,357)	115,094	(13,466)	(4,106)	(29,106)	139,457
Cash and investments - ending	\$ 11,657	\$ 266,438	\$ (13,466)	\$ (3,845)	\$ 388,849	\$ 999,841

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

	Active CASA	Reassessment Current	Jefferson Co Sheriff Cont Ed	IN State Police Cont Ed	JUV DET ALT 73438	County Pre Trial Diversion
Cash and investments - beginning	\$ -	\$ -	\$ 4,054	\$ 37,803	\$ -	\$ 74,043
Receipts:						
Taxes	-	115,905	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	45,189	8,657	-	-	37,461	-
Charges for services	-	-	-	980	-	-
Fines and forfeits	-	-	1,677	-	-	38,759
Other receipts	-	75,000	-	-	-	-
Total receipts	45,189	199,562	1,677	980	37,461	38,759
Disbursements:						
Personal services	-	-	-	-	20,252	13,535
Supplies	-	-	-	-	1,554	462
Other services and charges	-	121,986	-	2,159	1,141	37,701
Capital outlay	-	-	-	-	-	-
Other disbursements	45,189	75,000	-	-	-	-
Total disbursements	45,189	196,986	-	2,159	22,947	51,698
Excess (deficiency) of receipts over (under) disbursements	-	2,576	1,677	(1,179)	14,514	(12,939)
Cash and investments - ending	\$ -	\$ 2,576	\$ 5,731	\$ 36,624	\$ 14,514	\$ 61,104

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

	DEPT OF NATURAL RESOURCES	PSC User Fee	PCS User Fees Community Corrections	Sheriff Donation	Animal Shelter Donations	Christmas Party Donation
Cash and investments - beginning	\$ 1,261	\$ 14,501	\$ -	\$ 7,758	\$ 8,363	\$ 2,047
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	60	-	23,291	-	-	-
Other receipts	-	-	-	60,208	26,529	1,982
Total receipts	60	-	23,291	60,208	26,529	1,982
Disbursements:						
Personal services	-	-	3,923	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	14,104	17,294	15,736	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	14,501	-	-	-	3,506
Total disbursements	-	14,501	18,027	17,294	15,736	3,506
Excess (deficiency) of receipts over (under) disbursements	60	(14,501)	5,264	42,914	10,793	(1,524)
Cash and investments - ending	\$ 1,321	\$ -	\$ 5,264	\$ 50,672	\$ 19,156	\$ 523

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

	Sheriff Seized and For	Traffic Enforcement Detail	Hanover Town Fines	CITY OF MADISON FINES	OHIO VALLEY TASK FORCE
Cash and investments - beginning	\$ 1,989	\$ 935	\$ 1,936	\$ 2,380	\$ 2
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	4,000	1,034	3,112	-
Other receipts	-	-	-	-	-
Total receipts	-	4,000	1,034	3,112	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	4,528	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	2,380	-
Total disbursements	-	4,528	-	2,380	-
Excess (deficiency) of receipts over (under) disbursements	-	(528)	1,034	732	-
Cash and investments - ending	\$ 1,989	\$ 407	\$ 2,970	\$ 3,112	\$ 2

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

	JEFF CO WIRELESS	central dispatch start up	911 County/City/ Town	GIS Clearing	idoc pretrial
Cash and investments - beginning	\$ 25	\$ 1,551	\$ 5,449	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	61,655
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	759,235	13,914	-
Total receipts	-	-	759,235	13,914	61,655
Disbursements:					
Personal services	-	-	551,045	-	62,529
Supplies	-	-	-	-	-
Other services and charges	-	-	213,639	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	12,685	-
Total disbursements	-	-	764,684	12,685	62,529
Excess (deficiency) of receipts over (under) disbursements	-	-	(5,449)	1,229	(874)
Cash and investments - ending	\$ 25	\$ 1,551	\$ -	\$ 1,229	\$ (874)

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

	Opioid Restricted Funds	Opioid Unrestricted Funds	Emergency Telephone 911-PSAP	OCRA Covid-19 Grant	Homeland Sec/Sema
Cash and investments - beginning	\$ 134,828	\$ 57,630	\$ 27	\$ 11,050	\$ 56,112
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	38,276	10,312	-	-	30,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	335	-	42,234	12,528
Total receipts	<u>38,276</u>	<u>10,647</u>	<u>-</u>	<u>42,234</u>	<u>42,528</u>
Disbursements:					
Personal services	-	-	-	-	5,837
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	30,521	19,354
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,521</u>	<u>25,191</u>
Excess (deficiency) of receipts over (under) disbursements	<u>38,276</u>	<u>10,647</u>	<u>-</u>	<u>11,713</u>	<u>17,337</u>
Cash and investments - ending	<u>\$ 173,104</u>	<u>\$ 68,277</u>	<u>\$ 27</u>	<u>\$ 22,763</u>	<u>\$ 73,449</u>

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

	Sirpc	ARP	Local Rd & St Community Crossing Grant	Totals
Cash and investments - beginning	\$ 6,600	\$ 1,461,757	\$ 205,671	\$ 30,268,461
Receipts:				
Taxes	-	-	-	48,148,999
Licenses and permits	-	-	-	144,364
Intergovernmental receipts	216,382	-	970,580	11,305,432
Charges for services	-	-	-	1,244,823
Fines and forfeits	-	-	-	4,762,084
Other receipts	-	-	-	23,675,824
Total receipts	216,382	-	970,580	89,281,526
Disbursements:				
Personal services	-	-	-	16,399,238
Supplies	-	-	-	2,247,724
Other services and charges	213,182	13,046	1,033,424	13,506,388
Capital outlay	-	-	-	2,879,370
Other disbursements	3,200	204,272	-	57,996,899
Total disbursements	216,382	217,318	1,033,424	93,029,619
Excess (deficiency) of receipts over (under) disbursements	-	(217,318)	(62,844)	(3,748,093)
Cash and investments - ending	\$ 6,600	\$ 1,244,439	\$ 142,827	\$ 26,520,368

JEFFERSON 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>\$ 53,848</u>	<u>\$ 66,792</u>

JEFFERSON COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Jefferson County Indiana Jail Building Corporation	Building New Jail	<u>\$ 2,719,000</u>	1/1/2022	1/1/2041
Total of annual lease payments		<u><u>\$ 2,719,000</u></u>		

JEFFERSON 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	\$ 30,911,327
Infrastructure	359,879,801
Buildings	53,502,026
Machinery, equipment, and vehicles	<u>7,477,948</u>
Total governmental activities	<u>451,771,102</u>
Total capital assets	<u><u>\$ 451,771,102</u></u>

## OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.