

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

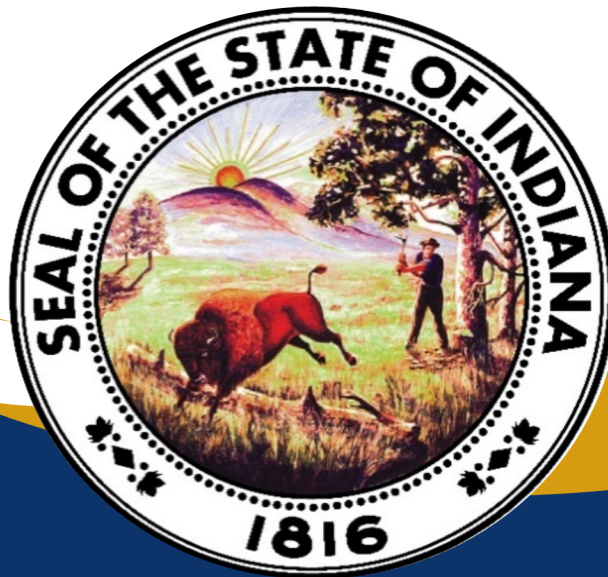
**Paul D. Joyce, CPA
State Examiner**

FINANCIAL STATEMENT AUDIT REPORT

OF

OHIO COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED
12/09/2024

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-9
Notes to Financial Statement	10-14
Other Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	16-37
Schedule of Payables and Receivables	38
Schedule of Capital Assets.....	39
Other Reports.....	40

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Amy R. Hochstrasser Kelli S. Vest	01-01-23 to 11-30-23 12-01-23 to 12-31-24
County Treasurer	Melinda Smith	01-01-23 to 12-31-24
Clerk of the Circuit Court	Jamie Stegemiller	01-01-23 to 12-31-24
County Sheriff	Tom Baxter	01-01-23 to 12-31-24
County Recorder	Vickie Monroe	01-01-23 to 12-31-24
President of the Board of County Commissioners	Connie J. Brown	01-01-23 to 12-31-24
President of the County Council	Tamara J. Elbright	01-01-23 to 12-31-24
Superintendent of the Highway Department	Michael Kirkpatrick	01-01-23 to 12-31-24



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF OHIO COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Ohio 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). 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 Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, 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

November 20, 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 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.

OHIO 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
County General	\$ 1,092,742	\$ 2,330,346	\$ 2,379,019	\$ 1,044,069
Accident Report Fund	2,103	113	620	1,596
City And Town Court Costs	19,061	1,166	-	20,227
Clerk's Records Perpetuation	14,695	2,612	-	17,307
Co Option Dog Tax	5,030	154	68	5,116
Prisoner Reimb For Incarceration	22,615	-	-	22,615
Sales Disclosure County Share	5,848	1,160	217	6,791
Cumulative Bridge	443,669	148,429	120,000	472,098
Cum Capital Development	107,981	46,244	14,225	140,000
Drug Free Community	17,519	6,263	6,000	17,782
Emergency Planning Right To Know	22,698	-	595	22,103
Extradition	162	-	-	162
Firearms Training	6,826	3,500	2,488	7,838
Health	174,370	201,386	153,262	222,494
Identification Security Protec	1,363	745	528	1,580
Local Health Maintenance	54,063	16,570	12,948	57,685
Local Road And Street	256,236	123,718	62,772	317,182
LOIT Public Safety-Co Share	357,129	398,574	375,840	379,863
MVH Restricted	386,084	443,082	364,864	464,302
Misdemeanant	33,059	3,737	-	36,796
Motor Vehicle Highway	175,905	443,082	476,844	142,143
Plat Book	29,597	2,550	-	32,147
Rainy Day	134,932	-	-	134,932
Recorder's Records Perpetuation	58,932	14,741	14,150	59,523
Riverboat Gaming Fund "B"	17,175,596	2,574,187	1,951,809	17,797,974
Sex And Violent Offender Admin	934	315	1,086	163
Additional Excise Tax Judgment	100	-	-	100
Supplemental Public Defender S	276,414	38,710	1,911	313,213
Surplus Tax	5,237	8,275	1,639	11,873
Surveyors Corner Perpetuation	38,117	3,725	-	41,842
Tax Sale Redemption	445	-	-	445
Tax Sale Surplus	18,288	8,653	1,349	25,592
Local Health Dept Trust Account	46,906	5,910	10,481	42,335
Vehicle Inspection	509	365	55	819
Guardian Ad Litem	26,906	12,472	8,997	30,381
Auditor's Ineligible Homestead	3,093	-	-	3,093
Recorder/ Co Training Fund	7,833	745	1,094	7,484
County Offender Transportation	625	125	-	750
County 911	237,554	129,205	238,228	128,531
Reassessment	540,838	108,830	93,459	556,209
Co/ LOIT Special Distribution	5,439	-	-	5,439
Adult Prob Administrative	14,640	4,615	3,177	16,078
Juvenile Probation Administrat	7,665	565	699	7,531
Cemetery Trust	980	-	-	980
Adult Users/ Puf/	103,533	24,587	39,962	88,158
Drug Buy Money	225	-	-	225
Health Dept/ Donations	6,942	4,676	4,304	7,314
Self Insurance	96,058	892,439	574,244	414,253
Payroll Clearing	186	78,275	78,275	186
Deferred Comp	-	73,534	73,534	-
Federal Withholding	-	187,117	187,117	-
FICA & Medicare Payroll Withho	-	190,685	190,730	(45)
State Withholding Payroll	30	115,261	106,870	8,421
Settlement	7,384	5,573,276	5,580,660	-
CVET Agency	-	14,771	14,771	-
Financial Institution Tax	-	16,641	16,641	-
State Fines & Forfeitures	-	150	150	-
Infraction Judgements	236	2,376	2,409	203
Special Death Benefit	15	260	230	45
Sales Disclosure - State Share	90	1,140	1,080	150
Coroners Continuing Education	34	366	365	35
Interstate Compact State Share	-	125	63	62
Mortgage Recording Fee State S	38	415	420	33
Canine Research & Education	6	36	42	-
Sex And Violent Offend Admin S	5	35	40	-
Education Plate Fees Agency	19	38	38	19
Convention & Visitor	-	231,681	231,681	-
LIT Certified Shares	-	1,474,296	1,474,296	-

OHIO 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
LIT Public Safety	-	737,148	737,148	-
93.563 Title IV-D Incentive	3,883	1,362	2,855	2,390
Prosecutor IV-D Incentive	7,190	2,064	3,000	6,254
93.563 Clerk IV-D Incentive	23,312	1,362	97	24,577
Treasurer Collections	135,958	220,938	135,958	220,938
Clerks Trust	191,341	266,358	322,131	135,568
RS/OC Convention & Tourism	26,319	272,915	272,777	26,457
Jury Fees	8,078	799	-	8,877
Pre Trial Fund	13,342	13,555	-	26,897
Law Enforcement Continued Education	704	812	-	1,516
Sheriff User Fees	14	-	-	14
Animal Shelter Donation	2,291	719	368	2,642
911 Donations	336	-	-	336
OC Prosecutor Lab Services Fee	65	338	266	137
Veteran's Van Donation Fund	1,649	1,000	-	2,649
Sheriff Donation Fund	-	2,675	1,257	1,418
Inn Keepers Tax	2,367	39,999	41,073	1,293
Juvenile Circuit Court PUF	4,978	200	807	4,371
Local Public Health Services	-	22,480	-	22,480
93.788 Opioid STR Restricted	22,742	6,303	7,500	21,545
93.788 Opioid STR Unrestricted	9,746	1,744	-	11,490
Carnegie Library Donation Fund	256	496	188	564
Sponsorship SeiVeterans Museum	-	500	500	-
SIM Grant CFDA#93.788	-	46,434	46,434	-
CFDA#93.658 Title IV-E	79	198	-	277
21.027 Coronavirus State Local FRR	1,036,400	-	348,498	687,902
CFDA#93.354Plic Hlth Crisis Res	110,000	-	109,935	65
CFDA# 93.354 Plic Hlth C Yr2	-	110,000	51,385	58,615
#93.323 Epidem & Lab Cap2	-	50,000	50,000	-
CFDA# 93.268 Vaccine Grant	-	-	2,149	(2,149)
CCMG Hwy 2023-24	-	649,614	-	649,614
Com Cross Mat Grant/Hwy 22-23	956,214	-	956,214	-
Com Cross Mat Grant/Hwy21-22	65,397	-	10,991	54,406
Health Dept Grant Fund	488	-	-	488
Gal/ Cap Bldg Grant 2017	721	-	-	721
2018 IHSFG Grant	3,605	-	-	3,605
Drug/Prosec Grant 2018	1,077	3,500	669	3,908
93.069 CRI Grant	6,762	-	6,757	5
Health Dept Covid Vol Refrshmn	16	-	-	16
93.268 93.323 ELC Epid & Lab	141	-	141	-
Courthouse Window Grant Rsrfr	10,000	-	10,000	-
CFDA# 97.067 Hmind Security	(2,226)	2,226	-	-
CFDA# 93.959 Prev. & Treat.Sup	51,316	75,000	108,466	17,850
2022 IPEP Safety Grant	530	-	530	-
Emerg. Manage. Drone Grant	2,668	-	2,668	-
Carnegie Lib. /Regional Founda	1,013	-	1,013	-
CFDA# 93.069 CRI BP4	(875)	17,434	9,864	6,695
911 Radio Dispatch Upgrade	40,000	-	40,000	-
CFDA#97.047 BRIC	(554)	-	14,854	(15,408)
Conf. Room Audio System	5,000	-	5,000	-
2023 Court Interpreter Grant	-	700	700	-
CFDA# 97.042 EMPG FY 2022	-	18,000	-	18,000
IDHS CFDA#97.067 22 Radio Upgr	-	150,000	150,000	-
911-Recording Upgrade Prj	(47,116)	47,116	-	-
Carnegie Outdoor Lighting	-	300	300	-
CFDA# 93.354 Pub Health Crisis	-	1,000	-	1,000
RSRF Protocol Grant	-	20,000	20,000	-
HWY Total Patcher Vortex	-	40,000	40,000	-
OCCF Brd Grant -Animal Control	-	300	-	300
BP5-2023-24 Health Dept	-	17,234	16,196	1,038
Health D Mental Health Service	-	10,025	-	10,025
Totals	\$ 24,740,766	\$ 18,819,897	\$ 18,405,035	\$ 25,155,628

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

OHIO 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.

OHIO 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).

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.

OHIO 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.

OHIO 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. 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.

OHIO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial 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 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 two reimbursable grant funds that had not received reimbursements as of December 31, 2023, and a trivial posting error in a payroll withholding fund.

Note 8. Subsequent Events

On May 15, 2024, the County entered into a \$6,603,261 Build-Operate-Transfer agreement with Performance Services, Inc. for the Ohio County Holding Addition and Renovation Project.

OTHER INFORMATION

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

	County General	Accident Report Fund	City And Town Court Costs	Clerk's Records Perpetuation	Co Option Dog Tax	Prisoner Reimb For Incarceration
Cash and investments - beginning	\$ 1,092,742	\$ 2,103	\$ 19,061	\$ 14,695	\$ 5,030	\$ 22,615
Receipts:						
Taxes	1,954,806	-	-	-	-	-
Licenses and permits	4,418	-	-	-	-	-
Intergovernmental receipts	87,045	-	-	-	-	-
Charges for services	66,538	-	-	-	-	-
Fines and forfeits	31,007	-	-	-	-	-
Other receipts	186,532	113	1,166	2,612	154	-
Total receipts	2,330,346	113	1,166	2,612	154	-
Disbursements:						
Personal services	1,779,735	-	-	-	-	-
Supplies	89,863	-	-	-	-	-
Other services and charges	501,855	620	-	-	68	-
Capital outlay	7,566	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,379,019	620	-	-	68	-
Excess (deficiency) of receipts over (under) disbursements	(48,673)	(507)	1,166	2,612	86	-
Cash and investments - ending	\$ 1,044,069	\$ 1,596	\$ 20,227	\$ 17,307	\$ 5,116	\$ 22,615

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

	Sales Disclosure County Share	Cumulative Bridge	Cum Capital Development	Drug Free Community	Emergency Planning Right To Know	Extradition
Cash and investments - beginning	\$ 5,848	\$ 443,669	\$ 107,981	\$ 17,519	\$ 22,698	\$ 162
Receipts:						
Taxes	-	135,025	27,151	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	11,356	19,093	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,160	2,048	-	6,263	-	-
Total receipts	1,160	148,429	46,244	6,263	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	3,500	-	-
Other services and charges	38	120,000	-	2,500	595	-
Capital outlay	179	-	14,225	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	217	120,000	14,225	6,000	595	-
Excess (deficiency) of receipts over (under) disbursements	943	28,429	32,019	263	(595)	-
Cash and investments - ending	\$ 6,791	\$ 472,098	\$ 140,000	\$ 17,782	\$ 22,103	\$ 162

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

	Firearms Training	Health	Identification Security Protec	Local Health Maintenance	Local Road And Street	LOIT Public Safety-Co Share
Cash and investments - beginning	\$ 6,826	\$ 174,370	\$ 1,363	\$ 54,063	\$ 256,236	\$ 357,129
Receipts:						
Taxes	-	115,461	-	-	-	-
Licenses and permits	-	4,130	-	-	-	-
Intergovernmental receipts	-	9,711	-	-	-	-
Charges for services	-	9,901	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,500	62,183	745	16,570	123,718	398,574
Total receipts	3,500	201,386	745	16,570	123,718	398,574
Disbursements:						
Personal services	-	123,074	-	6,435	-	375,763
Supplies	-	6,814	-	4,268	-	-
Other services and charges	2,488	23,374	528	2,096	62,772	77
Capital outlay	-	-	-	149	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,488	153,262	528	12,948	62,772	375,840
Excess (deficiency) of receipts over (under) disbursements	1,012	48,124	217	3,622	60,946	22,734
Cash and investments - ending	\$ 7,838	\$ 222,494	\$ 1,580	\$ 57,685	\$ 317,182	\$ 379,863

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

	MVH Restricted	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 386,084	\$ 33,059	\$ 175,905	\$ 29,597	\$ 134,932	\$ 58,932
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	443,082	3,737	443,082	2,550	-	14,741
Total receipts	443,082	3,737	443,082	2,550	-	14,741
Disbursements:						
Personal services	-	-	476,844	-	-	-
Supplies	45,247	-	-	-	-	-
Other services and charges	15,533	-	-	-	-	14,150
Capital outlay	304,084	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	364,864	-	476,844	-	-	14,150
Excess (deficiency) of receipts over (under) disbursements	78,218	3,737	(33,762)	2,550	-	591
Cash and investments - ending	\$ 464,302	\$ 36,796	\$ 142,143	\$ 32,147	\$ 134,932	\$ 59,523

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

	Riverboat Gaming Fund "B"	Sex And Violent Offender Admin	Additional Excise Tax Judgment	Supplemental Public Defender S	Surplus Tax	Surveyors Corner Perpetuation
Cash and investments - beginning	\$ 17,175,596	\$ 934	\$ 100	\$ 276,414	\$ 5,237	\$ 38,117
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,238,644	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	335,543	315	-	38,710	8,275	3,725
Total receipts	2,574,187	315	-	38,710	8,275	3,725
Disbursements:						
Personal services	573,008	-	-	-	-	-
Supplies	130,151	-	-	-	-	-
Other services and charges	1,141,417	1,086	-	1,911	1,639	-
Capital outlay	107,233	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,951,809	1,086	-	1,911	1,639	-
Excess (deficiency) of receipts over (under) disbursements	622,378	(771)	-	36,799	6,636	3,725
Cash and investments - ending	\$ 17,797,974	\$ 163	\$ 100	\$ 313,213	\$ 11,873	\$ 41,842

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

	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust Account	Vehicle Inspection	Guardian Ad Litem	Auditor's Ineligible Homestead
Cash and investments - beginning	\$ 445	\$ 18,288	\$ 46,906	\$ 509	\$ 26,906	\$ 3,093
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	8,653	5,910	365	12,472	-
Total receipts	-	8,653	5,910	365	12,472	-
Disbursements:						
Personal services	-	-	7,536	-	8,997	-
Supplies	-	-	-	-	-	-
Other services and charges	-	1,349	2,945	55	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	1,349	10,481	55	8,997	-
Excess (deficiency) of receipts over (under) disbursements	-	7,304	(4,571)	310	3,475	-
Cash and investments - ending	\$ 445	\$ 25,592	\$ 42,335	\$ 819	\$ 30,381	\$ 3,093

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

	Recorder/ Co Training Fund	County Offender Transportation	County 911	Reassessment	Co/ LOIT Special Distribution	Adult Prob Administrative
Cash and investments - beginning	\$ 7,833	\$ 625	\$ 237,554	\$ 540,838	\$ 5,439	\$ 14,640
Receipts:						
Taxes	-	-	-	100,387	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	8,443	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	745	125	129,205	-	-	4,615
Total receipts	745	125	129,205	108,830	-	4,615
Disbursements:						
Personal services	-	-	99,209	32,857	-	3,177
Supplies	-	-	1,114	250	-	-
Other services and charges	1,094	-	63,017	58,767	-	-
Capital outlay	-	-	74,888	1,585	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,094	-	238,228	93,459	-	3,177
Excess (deficiency) of receipts over (under) disbursements	(349)	125	(109,023)	15,371	-	1,438
Cash and investments - ending	\$ 7,484	\$ 750	\$ 128,531	\$ 556,209	\$ 5,439	\$ 16,078

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

	Juvenile Probation Administrat	Cemetery Trust	Adult Users/ Puf/	Drug Buy Money	Health Dept/ Donations	Self Insurance
Cash and investments - beginning	\$ 7,665	\$ 980	\$ 103,533	\$ 225	\$ 6,942	\$ 96,058
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	565	-	24,587	-	4,676	892,439
Total receipts	565	-	24,587	-	4,676	892,439
Disbursements:						
Personal services	699	-	19,962	-	-	574,244
Supplies	-	-	-	-	-	-
Other services and charges	-	-	20,000	-	4,304	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	699	-	39,962	-	4,304	574,244
Excess (deficiency) of receipts over (under) disbursements	(134)	-	(15,375)	-	372	318,195
Cash and investments - ending	\$ 7,531	\$ 980	\$ 88,158	\$ 225	\$ 7,314	\$ 414,253

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

	Payroll Clearing	Deferred Comp	Federal Withholding	FICA & Medicare Payroll Withho	State Withholding Payroll	Settlement
Cash and investments - beginning	\$ 186	\$ -	\$ -	\$ -	\$ 30	\$ 7,384
Receipts:						
Taxes	-	-	-	-	-	4,832,391
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	740,885
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	78,275	73,534	187,117	190,685	115,261	-
Total receipts	78,275	73,534	187,117	190,685	115,261	5,573,276
Disbursements:						
Personal services	35,565	73,534	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	15,234	-	-	-	-	426,273
Capital outlay	-	-	-	-	-	-
Other disbursements	27,476	-	187,117	190,730	106,870	5,154,387
Total disbursements	78,275	73,534	187,117	190,730	106,870	5,580,660
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(45)	8,391	(7,384)
Cash and investments - ending	\$ 186	\$ -	\$ -	\$ (45)	\$ 8,421	\$ -

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

	CVET Agency	Financial Institution Tax	State Fines & Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 236	\$ 15	\$ 90
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	14,771	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	16,641	150	2,376	260	1,140
Total receipts	14,771	16,641	150	2,376	260	1,140
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	14,771	16,641	150	2,409	230	1,080
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	14,771	16,641	150	2,409	230	1,080
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(33)	30	60
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 203	\$ 45	\$ 150

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

	Coroners Continuing Education	Interstate Compact State Share	Mortgage Recording Fee State S	Canine Research & Education	Sex And Violent Offend Admin S	Education Plate Fees Agency
Cash and investments - beginning	\$ 34	\$ -	\$ 38	\$ 6	\$ 5	\$ 19
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	366	125	415	36	35	38
Total receipts	366	125	415	36	35	38
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	365	63	420	42	40	38
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	365	63	420	42	40	38
Excess (deficiency) of receipts over (under) disbursements	1	62	(5)	(6)	(5)	-
Cash and investments - ending	\$ 35	\$ 62	\$ 33	\$ -	\$ -	\$ 19

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

	Convention & Visitor	LIT Certified Shares	LIT Public Safety	93.563 Title IV-D Incentive	Prosecutor IV-D Incentive	93.563 Clerk IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 3,883	\$ 7,190	\$ 23,312
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	231,681	1,474,296	737,148	1,362	2,064	1,362
Total receipts	231,681	1,474,296	737,148	1,362	2,064	1,362
Disbursements:						
Personal services	-	-	-	2,855	-	-
Supplies	-	-	-	-	-	97
Other services and charges	231,681	1,474,296	737,148	-	3,000	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	231,681	1,474,296	737,148	2,855	3,000	97
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(1,493)	(936)	1,265
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 2,390	\$ 6,254	\$ 24,577

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

	Treasurer Collections	Clerks Trust	RS/OC Convention & Tourism	Jury Fees	Pre Trial Fund	Law Enforcement Continued Education
Cash and investments - beginning	\$ 135,958	\$ 191,341	\$ 26,319	\$ 8,078	\$ 13,342	\$ 704
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	220,938	266,358	272,915	799	13,555	812
Total receipts	220,938	266,358	272,915	799	13,555	812
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	135,958	322,131	272,777	-	-	-
Total disbursements	135,958	322,131	272,777	-	-	-
Excess (deficiency) of receipts over (under) disbursements	84,980	(55,773)	138	799	13,555	812
Cash and investments - ending	\$ 220,938	\$ 135,568	\$ 26,457	\$ 8,877	\$ 26,897	\$ 1,516

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

	Sheriff User Fees	Animal Shelter Donation	911 Donations	OC Prosecutor Lab Services Fee	Veteran's Van Donation Fund	Sheriff Donation Fund
Cash and investments - beginning	\$ 14	\$ 2,291	\$ 336	\$ 65	\$ 1,649	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	719	-	338	1,000	2,675
Total receipts	-	719	-	338	1,000	2,675
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	368	-	266	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,257
Total disbursements	-	368	-	266	-	1,257
Excess (deficiency) of receipts over (under) disbursements	-	351	-	72	1,000	1,418
Cash and investments - ending	\$ 14	\$ 2,642	\$ 336	\$ 137	\$ 2,649	\$ 1,418

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

	Inn Keepers Tax	Juvenile Circuit Court PUF	Local Public Health Services	93.788 Opioid STR Restricted	93.788 Opioid STR Unrestricted	Carnegie Library Donation Fund
Cash and investments - beginning	\$ 2,367	\$ 4,978	\$ -	\$ 22,742	\$ 9,746	\$ 256
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	39,999	200	22,480	6,303	1,744	496
Total receipts	39,999	200	22,480	6,303	1,744	496
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	7,500	-	188
Capital outlay	-	-	-	-	-	-
Other disbursements	41,073	807	-	-	-	-
Total disbursements	41,073	807	-	7,500	-	188
Excess (deficiency) of receipts over (under) disbursements	(1,074)	(607)	22,480	(1,197)	1,744	308
Cash and investments - ending	\$ 1,293	\$ 4,371	\$ 22,480	\$ 21,545	\$ 11,490	\$ 564

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

	Sponsorship SeiVeterans Museum	SIM Grant CFDA#93.788	CFDA#93.658 Title IV-E	21.027 Coronavirus State Local FRR	CFDA#93.354Plic Hlth Crsis Res	CFDA# 93.354 Plic Hlth C Yr2
Cash and investments - beginning	\$ -	\$ -	\$ 79	\$ 1,036,400	\$ 110,000	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	500	46,434	198	-	-	110,000
Total receipts	500	46,434	198	-	-	110,000
Disbursements:						
Personal services	-	-	-	-	8,291	-
Supplies	240	-	-	12,296	-	-
Other services and charges	260	46,434	-	224,380	101,644	51,385
Capital outlay	-	-	-	111,822	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	500	46,434	-	348,498	109,935	51,385
Excess (deficiency) of receipts over (under) disbursements	-	-	198	(348,498)	(109,935)	58,615
Cash and investments - ending	\$ -	\$ -	\$ 277	\$ 687,902	\$ 65	\$ 58,615

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

	#93.323 Epidem & Lab Cap2	CFDA# 93.268 Vaccine Grant	CCMG Hwy 2023-24	Com Cross Mat Grant/Hwy 22-23	Com Cross Mat Grant/Hwy21-22	Health Dept Grant Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 956,214	\$ 65,397	\$ 488
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	50,000	-	649,614	-	-	-
Total receipts	50,000	-	649,614	-	-	-
Disbursements:						
Personal services	-	2,149	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	50,000	-	-	956,214	10,991	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	50,000	2,149	-	956,214	10,991	-
Excess (deficiency) of receipts over (under) disbursements	-	(2,149)	649,614	(956,214)	(10,991)	-
Cash and investments - ending	\$ -	\$ (2,149)	\$ 649,614	\$ -	\$ 54,406	\$ 488

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

	Gal/ Cap Bldg Grant 2017	2018 IHSFG Grant	Drug/Prosec Grant 2018	93,069 CRI Grant	Health Dept Covid Vol Refrshmn	93,268 93,323 ELC Epid & Lab
Cash and investments - beginning	\$ 721	\$ 3,605	\$ 1,077	\$ 6,762	\$ 16	\$ 141
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	3,500	-	-	-
Total receipts	-	-	3,500	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	669	6,757	-	141
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	669	6,757	-	141
Excess (deficiency) of receipts over (under) disbursements	-	-	2,831	(6,757)	-	(141)
Cash and investments - ending	\$ 721	\$ 3,605	\$ 3,908	\$ 5	\$ 16	\$ -

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

	Courthouse Window Grant Rsrfr	CFDA# 97.067 Hmnd Security	CFDA# 93.959 Prev. & Treat.Sup	2022 IPEP Safety Grant	Emerg. Manage. Drone Grant	Carnegie Lib. /Regional Founda
Cash and investments - beginning	\$ 10,000	\$ (2,226)	\$ 51,316	\$ 530	\$ 2,668	\$ 1,013
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,226	75,000	-	-	-
Total receipts	-	2,226	75,000	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	10,000	-	108,466	530	2,668	1,013
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	10,000	-	108,466	530	2,668	1,013
Excess (deficiency) of receipts over (under) disbursements	(10,000)	2,226	(33,466)	(530)	(2,668)	(1,013)
Cash and investments - ending	\$ -	\$ -	\$ 17,850	\$ -	\$ -	\$ -

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

	CFDA# 93.069 CRI BP4	911 Radio Dispatch Upgrade	CFDA#97.047 BRIC	Conf. Room Audio System	2023 Court Interpreter Grant	CFDA# 97.042 EMPG FY 2022
Cash and investments - beginning	\$ (875)	\$ 40,000	\$ (554)	\$ 5,000	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	17,434	-	-	-	700	18,000
Total receipts	17,434	-	-	-	700	18,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	9,864	40,000	14,854	5,000	700	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	9,864	40,000	14,854	5,000	700	-
Excess (deficiency) of receipts over (under) disbursements	7,570	(40,000)	(14,854)	(5,000)	-	18,000
Cash and investments - ending	\$ 6,695	\$ -	\$ (15,408)	\$ -	\$ -	\$ 18,000

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

	IDHS CFDA#97.067 22 Radio Upgr	911-Recording Upgrade Prj	Carnegie Outdoor Lighting	CFDA# 93.354 Pub Health Crisis	RSRF Protocol Grant
Cash and investments - beginning	\$ -	\$ (47,116)	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	150,000	47,116	300	1,000	20,000
Total receipts	150,000	47,116	300	1,000	20,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	150,000	-	300	-	20,000
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	150,000	-	300	-	20,000
Excess (deficiency) of receipts over (under) disbursements	-	47,116	-	1,000	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,000	\$ -

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

	HWY Total Patcher Vortex	OCCF Brd Grant -Animal Control	BP5-2023-24 Health Dept	Health D Mental Health Service	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 24,740,766
Receipts:					
Taxes	-	-	-	-	7,165,221
Licenses and permits	-	-	-	-	8,548
Intergovernmental receipts	-	-	-	-	3,129,948
Charges for services	-	-	-	-	76,439
Fines and forfeits	-	-	-	-	31,007
Other receipts	40,000	300	17,234	10,025	8,408,734
Total receipts	40,000	300	17,234	10,025	18,819,897
Disbursements:					
Personal services	-	-	-	-	4,203,934
Supplies	-	-	-	-	293,840
Other services and charges	40,000	-	16,196	-	6,844,947
Capital outlay	-	-	-	-	621,731
Other disbursements	-	-	-	-	6,440,583
Total disbursements	40,000	-	16,196	-	18,405,035
Excess (deficiency) of receipts over (under) disbursements	-	300	1,038	10,025	414,862
Cash and investments - ending	\$ -	\$ 300	\$ 1,038	\$ 10,025	\$ 25,155,628

OHIO 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>\$ 216</u>	<u>\$ -</u>

OHIO 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	\$ 3,200,630
Infrastructure	192,411,805
Buildings	5,571,114
Machinery, equipment, and vehicles	<u>3,541,914</u>
Total governmental activities	<u>204,725,463</u>
Total capital assets	<u><u>\$ 204,725,463</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/>.