

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

FINANCIAL STATEMENT AUDIT REPORT

OF

MARTIN COUNTY, INDIANA

January 1, 2019 to December 31, 2020



FILED
04/08/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Bobbie Abel	01-01-19 to 12-31-22
County Treasurer	Lori D. Carrico	01-01-19 to 12-31-22
Clerk of the Circuit Court	Gerald D. Montgomery	01-01-19 to 12-31-22
County Sheriff	Travis Roush	01-01-19 to 12-31-22
County Recorder	Rhonda Sanders	01-01-19 to 12-31-22
President of the Board of County Commissioners	Paul R. George	01-01-19 to 12-31-22
President of the County Council	C. Richard Summers Warren Albright	01-01-19 to 12-31-20 01-01-21 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MARTIN COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Martin County (County), which comprises the financial position and results of operations for the period of January 1, 2019 to December 31, 2020, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this 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 Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for 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.

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 Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2019 to December 31, 2020.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2019 to December 31, 2020, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement, and, accordingly, we express no opinion on them.



Beth Kelley, CPA, CFE
Deputy State Examiner

April 4, 2022

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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.

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	12-31-20		
Tax Collections after Settlement	\$ 286,238	\$ 288,311	\$ 286,238	\$ 288,311	\$ 349,138	\$ 288,311	\$ 349,138		
Inmate Trust	1,619	172,047	154,046	19,620	265,258	267,302	17,576		
Prosecutor Bad Checks	(25)	4,900	4,847	28	10,752	10,098	682		
Trust	199,298	686,517	659,493	226,322	566,429	511,242	281,509		
Commissary	78,379	169,929	164,404	83,904	246,133	204,236	125,801		
General	606,949	3,632,154	3,383,911	855,192	3,732,850	3,319,588	1,268,454		
Accident Report	3,283	340	436	3,187	340	-	3,527		
CEDIT County Share	442,656	707,757	826,773	323,640	710,314	814,688	219,266		
Clerks Child Support	2,850	104,471	105,668	1,653	84,424	85,435	642		
City and Town Court Costs	5,198	2,226	-	7,424	1,560	-	8,984		
Clerk's Records Perpetuation	29,755	6,052	-	35,807	3,939	7,500	32,246		
Community Transition Program	2,574	13,050	14,649	975	-	975	-		
Congressional School Interest	891	-	518	373	660	518	515		
Congressional School Principal	12,957	-	-	12,957	12	-	12,969		
Controlled Substance Excise Tax	-	-	-	-	9,800	9,295	505		
Sales Disclosure - County Share	8,687	1,495	-	10,182	1,305	-	11,487		
Cumulative Bridge	436,258	165,086	108,682	492,662	215,156	292,345	415,473		
Cumulative Capital Development	119,502	172,135	203,305	88,332	71,690	50,749	109,273		
Cumulative Voting System	183,351	-	155	183,196	-	-	183,196		
Drug Free Community	15,725	12,611	10,904	17,432	12,872	12,021	18,283		
Firearms Training	9,315	2,570	9,217	2,668	11,323	7,020	6,971		
Health	63,578	68,953	50,678	81,853	68,726	51,786	98,793		
Identification Security Protection	4,275	1,617	1,791	4,101	1,671	-	5,772		
Local Health Maintenance	3,472	33,139	33,139	3,472	33,139	33,139	3,472		
Local Road and Street	230,942	180,751	133,584	278,109	171,499	107,851	341,757		
LOIT Public Safety - County Share	1,180	372,052	331,396	41,836	365,308	379,754	27,390		
MVH Restricted	-	999,100	999,096	4	1,236,702	570,160	666,546		
Medical Care for Inmates	16,428	3,744	-	20,172	6,420	-	26,592		
Misdemeanant	21,194	7,330	15,200	13,324	7,330	13,602	7,052		
Motor Vehicle Highway	1,054,805	875,531	890,514	1,039,822	1,662,297	1,421,208	1,280,911		
Omitted Property Audits	244	36,174	30,815	5,603	-	-	5,603		
Plat Book	41,237	5,669	41,837	5,069	6,070	-	11,139		
Rainy Day	39,801	-	-	39,801	-	-	39,801		
Reassessment - 2015	552,445	253,231	181,163	624,513	230,234	176,198	678,549		
Recorder's Records Perpetuation	58,103	24,944	7,853	75,194	26,338	9,713	91,819		
Solid Waste User Fees	-	105,164	97,036	8,128	102,659	98,575	12,212		
Supplemental Public Defender Services	87,795	102,332	86,805	103,322	104,956	62,977	145,301		
Surplus Tax	9,216	18,521	5,976	21,761	10,379	13,858	18,282		
Surveyor's Corner Perpetuation	16,117	8,053	17,709	6,461	8,373	8,950	5,884		
Tax Sale Redemption	632	31,624	31,624	632	22,981	22,981	632		
Tax Sale Surplus	257,213	89,846	196,727	150,332	1	66,624	83,709		
Local Health Department Trust Account	1,843	13,315	13,343	1,815	13,315	13,303	1,827		
GAL/CASA	12,858	400	-	13,258	300	5,626	7,932		
County Elected Officials Training	171	1,617	873	915	1,738	1,036	1,617		
Statewide 911	594,021	203,932	150,081	647,872	247,567	259,694	635,745		
LOIT Special Distribution	50,145	-	-	50,145	-	-	50,145		
Rainy Day Restricted-MVH	234,500	-	234,500	-	-	-	-		
Adult Probation Administrative	3,612	9,111	-	12,723	4,260	-	16,983		

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	12-31-20
Juvenile Probation Administrative	4,665	1,200	-	5,865	100	-	5,965
Supplemental Adult Probation Services	85,396	40,640	49,541	76,495	32,400	29,970	78,925
Supplemental Juvenile Probation Services	11,143	1,800	1,212	11,731	804	1,587	10,948
Alternative Dispute Resolution	3,178	1,270	100	4,348	900	300	4,948
County User Fee	53,521	22,328	34,949	40,900	19,735	14,124	46,511
Drain Maintenance	3,830	3,578	-	7,408	3,146	150	10,404
Sheriff Sale Administration	6,369	1,830	1,400	6,799	460	300	6,959
K-9	3,137	2,943	5,581	499	80	286	293
Recycling	-	-	-	-	581	136	445
Donations	4,039	208	58	4,189	2,347	1,611	4,925
Local Ordinance Violations Fines - County	75	50	-	125	75	-	200
TIF Capital Projects	292,149	115,241	-	407,390	110,691	17,769	500,312
Payroll Clearing	10,558	1,083,393	1,087,265	6,686	1,112,767	1,109,906	9,547
Payroll Withholding - Insurance	697	52,966	15,975	37,688	44,641	40,253	42,076
Sheriff Pension Holding	4,350	-	-	4,350	-	-	4,350
Settlement	-	5,398,563	5,372,669	25,894	5,421,302	5,421,302	25,894
LOIT Public Safety	4,718	144,444	149,162	-	151,779	151,779	-
CVET Agency	(10)	93,433	93,424	(1)	88,846	74,039	14,806
Final Excise Tax Cut Replacement Due State	-	389,814	389,814	-	400,992	400,992	-
Sewage Collections	250	1,232	250	1,232	418	1,650	-
Financial Institution Tax	-	31,492	31,492	-	34,195	29,533	4,662
Local Income Tax-Property Tax Relief	8,901	517,825	254,747	271,979	517,087	783,255	5,811
LIT Supplemental Distribution PTR	8,493	223,075	231,568	-	235,810	235,810	-
State Fines and Forfeitures	1	64	49	16	267	281	2
Infraction Judgements	184	7,127	6,960	351	3,468	3,819	-
Overweight Vehicle Fines	-	638	638	-	419	419	-
Special Death Benefit	-	840	740	100	650	750	-
Sales Disclosure - State Share	190	1,495	1,560	125	1,305	1,425	5
Coroners Training & Con't Education	28	812	788	52	648	664	36
Mortgage Recording Fees - State Share	63	955	940	78	1,112	1,190	-
Child Restraint Violation Fines	50	200	250	-	100	100	-
Education Plate Fees Agency	56	151	188	19	169	169	19
Riverboat Revenue Sharing	30,107	61,304	41,315	50,096	61,218	27,260	84,054
Innkeepers Tax Collections	-	-	-	-	743	-	743
LIT Supplemental Distributions	15,098	530,929	546,027	-	542,301	542,301	-
93.563 Prosecutor PCA	1,538	-	481	1,057	-	1,057	-
93.563 Title IV-D Incentive	27,189	4,013	4,690	26,512	3,480	3,626	26,366
93.563 Prosecutor IV-D Incentive-Prior To Oct '99	8,631	-	-	8,631	-	-	8,631
93.563 Prosecutor IV-D Incentive-Post Oct '99	12,791	6,042	8,296	10,537	5,225	9,268	6,494
93.563 Clerk IV-D Incentive-Post Oct '99	40,102	4,013	-	44,115	3,479	5,850	41,744
Sheriff Dispatch - Loogootee	-	-	-	-	42,000	20,781	21,219
Sheriff Reserve Dep Donations	1,666	1,057	-	2,723	250	-	2,973
Animal Control Officer Donations	3,000	4,000	-	7,000	4,000	11,000	-
Sheriff Donation-Ballistic Ves	750	-	-	750	-	-	750
Sex and Violent Offender Adminis	-	-	-	-	800	-	800
Alcohol & Drug Program	45,929	30,253	27,122	49,060	22,219	33,950	37,329
Non-Reverting Voting	155	-	-	155	-	-	155
Jury Fees	4,801	892	-	5,693	684	-	6,377

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	12-31-20
Law Enforcement Continuing Ed	6,376	1,456	408	7,424	1,007	-	8,431
Family Court Project	1,097	-	1,000	97	-	97	-
Bad Check Fee Fund	6,115	840	1,130	5,825	416	1,105	5,136
Project Income-Grant 2	49,258	129,492	165,915	12,835	549	13,384	-
Comm Certificate Sale Surplus	2,458	-	-	2,458	-	-	2,458
IDOR Sheriff Warrant Fee	91	393	436	48	250	290	8
Redevelopment Commission	14,316	171	2,203	12,284	1,179	-	13,463
MC 5th Grade Lead Program	3,000	-	-	3,000	-	-	3,000
Loogootee Deferral Fund	1,692	497	-	2,189	-	-	2,189
Jail Booking Fee	8,182	5,280	-	13,462	4,739	-	18,201
Project Income Grant 2 -EVN Y	-	-	-	-	163,415	111,917	51,498
Workforce Development Grant	1,738	-	-	1,738	-	-	1,738
COVID	-	-	-	-	331,478	331,478	-
Public Health Base Grant II	(2,505)	9,598	11,839	(4,746)	18,688	20,146	(6,204)
Pandemic Assessment	1,482	-	-	1,482	-	-	1,482
Co Law Enforcement Sheriff	79	1,684	1,109	654	-	654	-
Law Enforcement Drug Buy Fund	6,722	-	-	6,722	-	-	6,722
Local Emergency Planning	13,063	-	-	13,063	-	-	13,063
Emergency Operation Plan Grant	-	-	9,000	(9,000)	19,583	10,583	-
Community Dev. Block Grant	1,428	-	-	1,428	-	-	1,428
HAVA Grant	-	497	-	497	-	497	-
JAG Edward Bryne Memorial	1,621	-	-	1,621	-	-	1,621
Ebola Supplemental	262	-	-	262	-	-	262
PBIS "Grant" Program	6,364	1,980	5,626	2,718	-	2,718	-
Juvenile Community Corrections	224	-	224	-	15,626	9,071	6,555
Jail Treatment DOC Grant	-	-	-	-	22,274	20,969	1,305
Drug Prosecution Grant Fund	105	-	-	105	-	-	105
Community Crossings Grant	35,245	467,344	58,155	444,434	1,412,920	669,001	1,188,353
Drug Fund Grant	11,798	17,320	16,855	12,263	15,000	13,750	13,513
JCC Discretionary Grant	1,847	14,450	4,443	11,854	-	9,244	2,610
Juvenile Community Corr 2	(1,897)	25,000	16,464	6,639	9,375	15,980	34
Jail Treatment DOC Grant 2	5,602	18,638	20,901	3,339	-	3,339	-
1006 Grant 2	(7,763)	23,812	16,049	-	-	-	-
Community Corrections Grant 2	(6,130)	117,150	110,382	638	-	638	-
State Base Grant	-	-	-	-	168,409	165,988	2,421
IPEP Safety Grant 2020	-	-	-	-	8,017	8,017	-
Community Foundation Grant CC	-	1,500	-	1,500	-	939	561
Community Foundation Grant Jail	-	839	-	839	250	1,089	-
Indiana State Opioid Response	-	60,000	-	60,000	60,000	53,658	66,342
CASS Grant 2 - Even Years	-	-	-	-	5,315	5,315	-
USG Donation 2020	-	-	-	-	5,000	2,538	2,462
Homestead Credit Rebate	4,718	-	4,718	-	-	-	-
Totals	\$ 6,665,663	\$ 19,267,852	\$ 18,291,094	\$ 7,642,421	\$ 21,763,401	\$ 19,649,425	\$ 9,756,397

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

MARTIN 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, certified shares (local option tax), property tax replacement credit (local option tax), county option 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 non-businesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

MARTIN COUNTY
NOTES TO FINANCIAL 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).

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.

MARTIN 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.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

MARTIN COUNTY
NOTES TO FINANCIAL 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.

MARTIN 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.

MARTIN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants for which the reimbursements for expenditures made by the County were not received by December 31, 2019, and December 31, 2020.

Note 8. Subsequent Events

The County has been awarded \$1,991,914 from the American Rescue Plan Act of 2021. The first distribution of these funds was received by the County on May 25, 2021, in the amount of \$995,957, with the remaining balance to be received during 2022.

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OTHER INFORMATION - UNAUDITED

The County's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

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

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

	Tax Collections after Settlement	Inmate Trust	Prosecutor Bad Checks	Trust	Commissary	General	Accident Report	CEDIT County Share
Cash and investments - beginning	\$ 286,238	\$ 1,619	\$ (25)	\$ 199,298	\$ 78,379	\$ 606,949	\$ 3,283	\$ 442,656
Receipts:								
Taxes	-	-	-	-	-	2,721,015	-	707,757
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	184,262	-	-
Charges for services	-	-	-	-	-	520,992	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	288,311	172,047	4,900	686,517	169,929	205,885	340	-
Total receipts	<u>288,311</u>	<u>172,047</u>	<u>4,900</u>	<u>686,517</u>	<u>169,929</u>	<u>3,632,154</u>	<u>340</u>	<u>707,757</u>
Disbursements:								
Personal services	-	-	-	-	-	2,129,931	-	413,080
Supplies	-	-	-	-	-	194,442	-	-
Other services and charges	-	-	-	-	-	705,383	-	413,693
Capital outlay	-	-	-	-	-	228,744	436	-
Other disbursements	286,238	154,046	4,847	659,493	164,404	125,411	-	-
Total disbursements	<u>286,238</u>	<u>154,046</u>	<u>4,847</u>	<u>659,493</u>	<u>164,404</u>	<u>3,383,911</u>	<u>436</u>	<u>826,773</u>
Excess (deficiency) of receipts over disbursements	<u>2,073</u>	<u>18,001</u>	<u>53</u>	<u>27,024</u>	<u>5,525</u>	<u>248,243</u>	<u>(96)</u>	<u>(119,016)</u>
Cash and investments - ending	<u>\$ 288,311</u>	<u>\$ 19,620</u>	<u>\$ 28</u>	<u>\$ 226,322</u>	<u>\$ 83,904</u>	<u>\$ 855,192</u>	<u>\$ 3,187</u>	<u>\$ 323,640</u>

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

	Clerks Child Support	City and Town Court Costs	Clerk's Records Perpetuation	Community Transition Program	Congressional School Interest	Congressional School Principal	Controlled Substance Excise Tax	Sales Disclosure - County Share
Cash and investments - beginning	\$ 2,850	\$ 5,198	\$ 29,755	\$ 2,574	\$ 891	\$ 12,957	\$ -	\$ 8,687
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	1,495
Fines and forfeits	-	-	6,052	-	-	-	-	-
Other receipts	104,471	2,226	-	13,050	-	-	-	-
Total receipts	104,471	2,226	6,052	13,050	-	-	-	1,495
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	4,991	-	-	-	-
Other services and charges	-	-	-	9,658	-	-	-	-
Capital outlay	-	-	-	-	518	-	-	-
Other disbursements	105,668	-	-	-	-	-	-	-
Total disbursements	105,668	-	-	14,649	518	-	-	-
Excess (deficiency) of receipts over disbursements	(1,197)	2,226	6,052	(1,599)	(518)	-	-	1,495
Cash and investments - ending	\$ 1,653	\$ 7,424	\$ 35,807	\$ 975	\$ 373	\$ 12,957	\$ -	\$ 10,182

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

	Cumulative Bridge	Cumulative Capital Development	Cumulative Voting System	Drug Free Community	Firearms Training	Health	Identification Security Protection	Local Health Maintenance
Cash and investments - beginning	\$ 436,258	\$ 119,502	\$ 183,351	\$ 15,725	\$ 9,315	\$ 63,578	\$ 4,275	\$ 3,472
Receipts:								
Taxes	121,667	63,189	-	-	-	50,237	-	-
Licenses and permits	-	-	-	-	2,570	-	-	-
Intergovernmental receipts	15,184	7,886	-	-	-	6,270	-	33,139
Charges for services	-	-	-	-	-	11,496	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	28,235	101,060	-	12,611	-	950	1,617	-
Total receipts	<u>165,086</u>	<u>172,135</u>	<u>-</u>	<u>12,611</u>	<u>2,570</u>	<u>68,953</u>	<u>1,617</u>	<u>33,139</u>
Disbursements:								
Personal services	-	-	-	2,000	-	8,654	-	-
Supplies	5,402	-	-	-	-	2,806	-	-
Other services and charges	63,374	196,175	155	8,904	-	38,218	-	33,139
Capital outlay	39,906	7,130	-	-	9,217	1,000	1,791	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>108,682</u>	<u>203,305</u>	<u>155</u>	<u>10,904</u>	<u>9,217</u>	<u>50,678</u>	<u>1,791</u>	<u>33,139</u>
Excess (deficiency) of receipts over disbursements	<u>56,404</u>	<u>(31,170)</u>	<u>(155)</u>	<u>1,707</u>	<u>(6,647)</u>	<u>18,275</u>	<u>(174)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 492,662</u>	<u>\$ 88,332</u>	<u>\$ 183,196</u>	<u>\$ 17,432</u>	<u>\$ 2,668</u>	<u>\$ 81,853</u>	<u>\$ 4,101</u>	<u>\$ 3,472</u>

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

	Local Road and Street	LOIT Public Safety - County Share	MVH Restricted	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Omitted Property Audits	Plat Book
Cash and investments - beginning	\$ 230,942	\$ 1,180	\$ -	\$ 16,428	\$ 21,194	\$ 1,054,805	\$ 244	\$ 41,237
Receipts:								
Taxes	-	-	-	-	-	-	36,174	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	177,538	372,052	160,710	-	-	848,750	-	-
Charges for services	-	-	-	-	-	-	-	5,669
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	3,213	-	838,390	3,744	7,330	26,781	-	-
Total receipts	180,751	372,052	999,100	3,744	7,330	875,531	36,174	5,669
Disbursements:								
Personal services	-	79,955	161,658	-	13,516	466,424	-	-
Supplies	13,328	-	769,641	-	1,684	97,285	-	-
Other services and charges	-	239,941	-	-	-	164,445	30,815	-
Capital outlay	120,256	11,500	67,797	-	-	1,650	-	41,837
Other disbursements	-	-	-	-	-	160,710	-	-
Total disbursements	133,584	331,396	999,096	-	15,200	890,514	30,815	41,837
Excess (deficiency) of receipts over disbursements	47,167	40,656	4	3,744	(7,870)	(14,983)	5,359	(36,168)
Cash and investments - ending	\$ 278,109	\$ 41,836	\$ 4	\$ 20,172	\$ 13,324	\$ 1,039,822	\$ 5,603	\$ 5,069

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

	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Solid Waste User Fees	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 39,801	\$ 552,445	\$ 58,103	\$ -	\$ 87,795	\$ 9,216	\$ 16,117	\$ 632
Receipts:								
Taxes	-	219,394	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	26,611	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	7,226	24,944	105,164	102,332	18,521	8,053	31,624
Total receipts	-	253,231	24,944	105,164	102,332	18,521	8,053	31,624
Disbursements:								
Personal services	-	54,090	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	99,738	-	-	86,805	-	-	-
Capital outlay	-	2,445	7,853	-	-	-	17,709	31,624
Other disbursements	-	24,890	-	97,036	-	5,976	-	-
Total disbursements	-	181,163	7,853	97,036	86,805	5,976	17,709	31,624
Excess (deficiency) of receipts over disbursements	-	72,068	17,091	8,128	15,527	12,545	(9,656)	-
Cash and investments - ending	\$ 39,801	\$ 624,513	\$ 75,194	\$ 8,128	\$ 103,322	\$ 21,761	\$ 6,461	\$ 632

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

	Tax Sale Surplus	Local Health Department Trust Account	GAL/CASA	County Elected Officials Training	Statewide 911	LOIT Special Distribution	Rainy Day Restricted- MVH	Adult Probation Administrative
Cash and investments - beginning	\$ 257,213	\$ 1,843	\$ 12,858	\$ 171	\$ 594,021	\$ 50,145	\$ 234,500	\$ 3,612
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	13,315	-	-	-	-	-	-
Charges for services	-	-	-	1,617	169,282	-	-	-
Fines and forfeits	-	-	400	-	-	-	-	-
Other receipts	89,846	-	-	-	34,650	-	-	9,111
Total receipts	89,846	13,315	400	1,617	203,932	-	-	9,111
Disbursements:								
Personal services	-	-	-	-	107,980	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	873	42,101	-	234,500	-
Capital outlay	196,727	13,343	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	196,727	13,343	-	873	150,081	-	234,500	-
Excess (deficiency) of receipts over disbursements	(106,881)	(28)	400	744	53,851	-	(234,500)	9,111
Cash and investments - ending	\$ 150,332	\$ 1,815	\$ 13,258	\$ 915	\$ 647,872	\$ 50,145	\$ -	\$ 12,723

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

	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee	Drain Maintenance	Sheriff Sale Administration	K-9
Cash and investments - beginning	\$ 4,665	\$ 85,396	\$ 11,143	\$ 3,178	\$ 53,521	\$ 3,830	\$ 6,369	\$ 3,137
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	1,150	-	-	-	-	-	-
Fines and forfeits	-	5,029	-	1,270	-	-	-	-
Other receipts	1,200	34,461	1,800	-	22,328	3,578	1,830	2,943
Total receipts	1,200	40,640	1,800	1,270	22,328	3,578	1,830	2,943
Disbursements:								
Personal services	-	29,574	-	100	7,915	-	-	-
Supplies	-	3,457	-	-	-	-	-	545
Other services and charges	-	12,331	1,212	-	27,034	-	1,400	5,036
Capital outlay	-	4,179	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	49,541	1,212	100	34,949	-	1,400	5,581
Excess (deficiency) of receipts over disbursements	1,200	(8,901)	588	1,170	(12,621)	3,578	430	(2,638)
Cash and investments - ending	\$ 5,865	\$ 76,495	\$ 11,731	\$ 4,348	\$ 40,900	\$ 7,408	\$ 6,799	\$ 499

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

	Recycling	Donations	Local Ordinance Violations Fines - County	TIF Capital Projects	Payroll Clearing	Payroll Withholding - Insurance	Sheriff Pension Holding	Settlement
Cash and investments - beginning	\$ -	\$ 4,039	\$ 75	\$ 292,149	\$ 10,558	\$ 697	\$ 4,350	\$ -
Receipts:								
Taxes	-	-	-	115,241	-	-	-	4,882,534
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	516,029
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	50	-	-	-	-	-
Other receipts	-	208	-	-	1,083,393	52,966	-	-
Total receipts	-	208	50	115,241	1,083,393	52,966	-	5,398,563
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	58	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	15,975	-	5,372,669
Other disbursements	-	-	-	-	1,087,265	-	-	-
Total disbursements	-	58	-	-	1,087,265	15,975	-	5,372,669
Excess (deficiency) of receipts over disbursements	-	150	50	115,241	(3,872)	36,991	-	25,894
Cash and investments - ending	\$ -	\$ 4,189	\$ 125	\$ 407,390	\$ 6,686	\$ 37,688	\$ 4,350	\$ 25,894

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

	LOIT Public Safety	CVET Agency	Final Excise Tax Cut Replacement Due State	Sewage Collections	Financial Institution Tax	Local Income Tax- Property Tax Relief	LIT Supplemental Distribution PTR	State Fines and Forfeitures
Cash and investments - beginning	\$ 4,718	\$ (10)	\$ -	\$ 250	\$ -	\$ 8,901	\$ 8,493	\$ 1
Receipts:								
Taxes	-	-	-	-	-	517,825	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	93,423	389,814	-	31,492	-	-	-
Charges for services	-	-	-	1,232	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	64
Other receipts	144,444	10	-	-	-	-	223,075	-
Total receipts	144,444	93,433	389,814	1,232	31,492	517,825	223,075	64
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	93,424	-	250	-	-	-	-
Capital outlay	-	-	389,814	-	-	-	-	-
Other disbursements	149,162	-	-	-	31,492	254,747	231,568	49
Total disbursements	149,162	93,424	389,814	250	31,492	254,747	231,568	49
Excess (deficiency) of receipts over disbursements	(4,718)	9	-	982	-	263,078	(8,493)	15
Cash and investments - ending	\$ -	\$ (1)	\$ -	\$ 1,232	\$ -	\$ 271,979	\$ -	\$ 16

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

	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	Child Restraint Violation Fines	Education Plate Fees Agency
Cash and investments - beginning	\$ 184	\$ -	\$ -	\$ 190	\$ 28	\$ 63	\$ 50	\$ 56
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	638	-	1,495	-	-	-	-
Fines and forfeits	7,127	-	-	-	-	-	200	-
Other receipts	-	-	840	-	812	955	-	151
Total receipts	7,127	638	840	1,495	812	955	200	151
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	788	-	-	188
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	6,960	638	740	1,560	-	940	250	-
Total disbursements	6,960	638	740	1,560	788	940	250	188
Excess (deficiency) of receipts over disbursements	167	-	100	(65)	24	15	(50)	(37)
Cash and investments - ending	\$ 351	\$ -	\$ 100	\$ 125	\$ 52	\$ 78	\$ -	\$ 19

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

	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT Supplemental Distributions	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Prior To Oct '99	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 30,107	\$ -	\$ 15,098	\$ 1,538	\$ 27,189	\$ 8,631	\$ 12,791	\$ 40,102
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	61,304	-	530,929	-	4,013	-	6,042	4,013
Total receipts	61,304	-	530,929	-	4,013	-	6,042	4,013
Disbursements:								
Personal services	14,712	-	-	-	-	-	7,731	-
Supplies	338	-	-	-	-	-	-	-
Other services and charges	4,400	-	-	481	4,690	-	35	-
Capital outlay	21,865	-	-	-	-	-	-	-
Other disbursements	-	-	546,027	-	-	-	530	-
Total disbursements	41,315	-	546,027	481	4,690	-	8,296	-
Excess (deficiency) of receipts over disbursements	19,989	-	(15,098)	(481)	(677)	-	(2,254)	4,013
Cash and investments - ending	\$ 50,096	\$ -	\$ -	\$ 1,057	\$ 26,512	\$ 8,631	\$ 10,537	\$ 44,115

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

	Sheriff Dispatch - Loogootee	Sheriff Reserve Dep Donations	Animal Control Officer Donations	Sheriff Donation- Ballistic Ves	Sex and Violent Offender Adminis	Alcohol & Drug Program	Non-Reverting Voting	Jury Fees
Cash and investments - beginning	\$ -	\$ 1,666	\$ 3,000	\$ 750	\$ -	\$ 45,929	\$ 155	\$ 4,801
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	30,253	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	1,057	4,000	-	-	-	-	892
Total receipts	-	1,057	4,000	-	-	30,253	-	892
Disbursements:								
Personal services	-	-	-	-	-	26,814	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	308	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	27,122	-	-
Excess (deficiency) of receipts over disbursements	-	1,057	4,000	-	-	3,131	-	892
Cash and investments - ending	\$ -	\$ 2,723	\$ 7,000	\$ 750	\$ -	\$ 49,060	\$ 155	\$ 5,693

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

	Law Enforcement Continuing Ed	Family Court Project	Bad Check Fee Fund	Project Income- Grant 2	Comm Certificate Sale Surplus	IDOR Sheriff Warrant Fee	Redevelopment Commission	MC 5th Grade Lead Program
Cash and investments - beginning	\$ 6,376	\$ 1,097	\$ 6,115	\$ 49,258	\$ 2,458	\$ 91	\$ 14,316	\$ 3,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,456	-	840	129,492	-	393	171	-
Total receipts	1,456	-	840	129,492	-	393	171	-
Disbursements:								
Personal services	-	1,000	-	126,424	-	-	-	-
Supplies	-	-	-	5,042	-	-	-	-
Other services and charges	408	-	1,130	34,141	-	-	2,203	-
Capital outlay	-	-	-	308	-	-	-	-
Other disbursements	-	-	-	-	-	436	-	-
Total disbursements	408	1,000	1,130	165,915	-	436	2,203	-
Excess (deficiency) of receipts over disbursements	1,048	(1,000)	(290)	(36,423)	-	(43)	(2,032)	-
Cash and investments - ending	\$ 7,424	\$ 97	\$ 5,825	\$ 12,835	\$ 2,458	\$ 48	\$ 12,284	\$ 3,000

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

	Loogootee Deferral Fund	Jail Booking Fee	Project Income Grant 2- EVN Y	Workforce Development Grant	COVID	Public Health Base Grant II	Pandemic Assessment
Cash and investments - beginning	\$ 1,692	\$ 8,182	\$ -	\$ 1,738	\$ -	\$ (2,505)	\$ 1,482
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	9,598	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	497	5,280	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>497</u>	<u>5,280</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,598</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	5,497	-
Supplies	-	-	-	-	-	242	-
Other services and charges	-	-	-	-	-	594	-
Capital outlay	-	-	-	-	-	5,506	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,839</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>497</u>	<u>5,280</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,241)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,189</u>	<u>\$ 13,462</u>	<u>\$ -</u>	<u>\$ 1,738</u>	<u>\$ -</u>	<u>\$ (4,746)</u>	<u>\$ 1,482</u>

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

	Co Law Enforcement Sheriff	Law Enforcement Drug Buy Fund	Local Emergency Planning	Emergency Operation Plan Grant	Community Dev. Block Grant	HAVA Grant	JAG Edward Bryne Memorial
Cash and investments - beginning	\$ 79	\$ 6,722	\$ 13,063	\$ -	\$ 1,428	\$ -	\$ 1,621
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,684	-	-	-	-	497	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	1,684	-	-	-	-	497	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,109	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	9,000	-	-	-
Total disbursements	1,109	-	-	9,000	-	-	-
Excess (deficiency) of receipts over disbursements	575	-	-	(9,000)	-	497	-
Cash and investments - ending	\$ 654	\$ 6,722	\$ 13,063	\$ (9,000)	\$ 1,428	\$ 497	\$ 1,621

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

	Ebola Supplemental	PBIS "Grant" Program	Juvenile Community Corrections	Jail Treatment DOC Grant	Drug Prosecution Grant Fund	Community Crossings Grant	Drug Fund Grant
Cash and investments - beginning	\$ 262	\$ 6,364	\$ 224	\$ -	\$ 105	\$ 35,245	\$ 11,798
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	232,843	16,400
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,980	-	-	-	234,501	920
Total receipts	<u>-</u>	<u>1,980</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>467,344</u>	<u>17,320</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	130	223	-	-	-	605
Other services and charges	-	5,496	-	-	-	-	16,250
Capital outlay	-	-	-	-	-	58,155	-
Other disbursements	-	-	1	-	-	-	-
Total disbursements	<u>-</u>	<u>5,626</u>	<u>224</u>	<u>-</u>	<u>-</u>	<u>58,155</u>	<u>16,855</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(3,646)</u>	<u>(224)</u>	<u>-</u>	<u>-</u>	<u>409,189</u>	<u>465</u>
Cash and investments - ending	<u>\$ 262</u>	<u>\$ 2,718</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105</u>	<u>\$ 444,434</u>	<u>\$ 12,263</u>

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

	JCC Discretionary Grant	Juvenile Community Corr 2	Jail Treatment DOC Grant 2	1006 Grant 2	Community Corrections Grant 2	State Base Grant	IPEP Safety Grant 2020
Cash and investments - beginning	\$ 1,847	\$ (1,897)	\$ 5,602	\$ (7,763)	\$ (6,130)	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	14,450	25,000	18,638	23,812	117,150	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	14,450	25,000	18,638	23,812	117,150	-	-
Disbursements:							
Personal services	-	12,579	17,790	14,308	97,363	-	-
Supplies	802	1,452	1,657	-	3,005	-	-
Other services and charges	3,641	1,931	732	728	5,299	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	502	722	1,013	4,715	-	-
Total disbursements	4,443	16,464	20,901	16,049	110,382	-	-
Excess (deficiency) of receipts over disbursements	10,007	8,536	(2,263)	7,763	6,768	-	-
Cash and investments - ending	\$ 11,854	\$ 6,639	\$ 3,339	\$ -	\$ 638	\$ -	\$ -

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

	Community Foundation Grant CC	Community Foundation Grant Jail	Indiana State Opioid Response	CASS Grant 2 - Even Years	USG Donation 2020	Homestead Credit Rebate	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,718	\$ 6,665,663
Receipts:							
Taxes	-	-	-	-	-	-	9,435,033
Licenses and permits	-	-	-	-	-	-	2,570
Intergovernmental receipts	1,500	839	-	-	-	-	3,338,886
Charges for services	-	-	-	-	-	-	745,319
Fines and forfeits	-	-	-	-	-	-	25,969
Other receipts	-	-	60,000	-	-	-	5,720,075
Total receipts	<u>1,500</u>	<u>839</u>	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,267,852</u>
Disbursements:							
Personal services	-	-	-	-	-	-	3,799,095
Supplies	-	-	-	-	-	-	1,107,077
Other services and charges	-	-	-	-	-	-	2,593,214
Capital outlay	-	-	-	-	-	-	6,669,954
Other disbursements	-	-	-	-	-	4,718	4,121,754
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,718</u>	<u>18,291,094</u>
Excess (deficiency) of receipts over disbursements	<u>1,500</u>	<u>839</u>	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>(4,718)</u>	<u>976,758</u>
Cash and investments - ending	<u>\$ 1,500</u>	<u>\$ 839</u>	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,642,421</u>

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

	Tax Collections after Settlement	Inmate Trust	Prosecutor Bad Checks	Trust	Commissary	General	Accident Report	CEDIT County Share
Cash and investments - beginning	\$ 288,311	\$ 19,620	\$ 28	\$ 226,322	\$ 83,904	\$ 855,192	\$ 3,187	\$ 323,640
Receipts:								
Taxes	-	-	-	-	-	2,760,235	-	710,314
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	191,774	-	-
Charges for services	-	-	-	-	-	387,224	-	-
Fines and forfeits	-	-	-	-	-	15	-	-
Other receipts	349,138	265,258	10,752	566,429	246,133	393,602	340	-
Total receipts	349,138	265,258	10,752	566,429	246,133	3,732,850	340	710,314
Disbursements:								
Personal services	-	-	-	-	-	2,267,143	-	390,647
Supplies	-	-	-	-	-	155,298	-	-
Other services and charges	-	-	-	-	-	644,051	-	424,041
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	121,561	-	-
Other disbursements	288,311	267,302	10,098	511,242	204,236	131,535	-	-
Total disbursements	288,311	267,302	10,098	511,242	204,236	3,319,588	-	814,688
Excess (deficiency) of receipts over disbursements	60,827	(2,044)	654	55,187	41,897	413,262	340	(104,374)
Cash and investments - ending	\$ 349,138	\$ 17,576	\$ 682	\$ 281,509	\$ 125,801	\$ 1,268,454	\$ 3,527	\$ 219,266

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

	Clerks Child Support	City and Town Court Costs	Clerk's Records Perpetuation	Community Transition Program	Congressional School Interest	Congressional School Principal	Controlled Substance Excise Tax	Sales Disclosure - County Share
Cash and investments - beginning	\$ 1,653	\$ 7,424	\$ 35,807	\$ 975	\$ 373	\$ 12,957	\$ -	\$ 10,182
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	1,305
Fines and forfeits	-	-	3,939	-	-	-	-	-
Other receipts	84,424	1,560	-	-	660	12	9,800	-
Total receipts	84,424	1,560	3,939	-	660	12	9,800	1,305
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	783	-
Other services and charges	-	-	-	-	-	-	8,512	-
Debt service - principal and interest	-	-	7,500	-	-	-	-	-
Capital outlay	-	-	-	975	518	-	-	-
Other disbursements	85,435	-	-	-	-	-	-	-
Total disbursements	85,435	-	7,500	975	518	-	9,295	-
Excess (deficiency) of receipts over disbursements	(1,011)	1,560	(3,561)	(975)	142	12	505	1,305
Cash and investments - ending	\$ 642	\$ 8,984	\$ 32,246	\$ -	\$ 515	\$ 12,969	\$ 505	\$ 11,487

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

	Cumulative Bridge	Cumulative Capital Development	Cumulative Voting System	Drug Free Community	Firearms Training	Health	Identification Security Protection	Local Health Maintenance
Cash and investments - beginning	\$ 492,662	\$ 88,332	\$ 183,196	\$ 17,432	\$ 2,668	\$ 81,853	\$ 4,101	\$ 3,472
Receipts:								
Taxes	124,992	63,301	-	-	-	52,013	-	-
Licenses and permits	-	-	-	-	7,555	-	-	-
Intergovernmental receipts	14,633	7,414	-	-	-	6,088	-	33,139
Charges for services	-	-	-	-	-	9,375	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	75,531	975	-	12,872	3,768	1,250	1,671	-
Total receipts	215,156	71,690	-	12,872	11,323	68,726	1,671	33,139
Disbursements:								
Personal services	-	-	-	2,000	-	9,525	-	-
Supplies	27,015	-	-	-	-	688	-	-
Other services and charges	225,424	40,720	-	10,021	-	41,189	-	33,139
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	39,906	10,029	-	-	7,020	384	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	292,345	50,749	-	12,021	7,020	51,786	-	33,139
Excess (deficiency) of receipts over disbursements	(77,189)	20,941	-	851	4,303	16,940	1,671	-
Cash and investments - ending	\$ 415,473	\$ 109,273	\$ 183,196	\$ 18,283	\$ 6,971	\$ 98,793	\$ 5,772	\$ 3,472

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

	Local Road and Street	LOIT Public Safety - County Share	MVH Restricted	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Omitted Property Audits	Plat Book
Cash and investments - beginning	\$ 278,109	\$ 41,836	\$ 4	\$ 20,172	\$ 13,324	\$ 1,039,822	\$ 5,603	\$ 5,069
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	169,668	365,308	-	-	-	818,832	-	-
Charges for services	-	-	-	-	-	-	-	6,070
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,831	-	1,236,702	6,420	7,330	843,465	-	-
Total receipts	171,499	365,308	1,236,702	6,420	7,330	1,662,297	-	6,070
Disbursements:								
Personal services	-	72,959	-	-	12,011	633,142	-	-
Supplies	13,105	-	438,160	-	1,591	441,174	-	-
Other services and charges	-	262,795	-	-	-	201,389	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	94,746	44,000	132,000	-	-	133,503	-	-
Other disbursements	-	-	-	-	-	12,000	-	-
Total disbursements	107,851	379,754	570,160	-	13,602	1,421,208	-	-
Excess (deficiency) of receipts over disbursements	63,648	(14,446)	666,542	6,420	(6,272)	241,089	-	6,070
Cash and investments - ending	\$ 341,757	\$ 27,390	\$ 666,546	\$ 26,592	\$ 7,052	\$ 1,280,911	\$ 5,603	\$ 11,139

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

	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Solid Waste User Fees	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 39,801	\$ 624,513	\$ 75,194	\$ 8,128	\$ 103,322	\$ 21,761	\$ 6,461	\$ 632
Receipts:								
Taxes	-	198,374	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	22,871	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	2,437
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	8,989	26,338	102,659	104,956	10,379	8,373	20,544
Total receipts	-	230,234	26,338	102,659	104,956	10,379	8,373	22,981
Disbursements:								
Personal services	-	55,811	-	-	-	-	-	-
Supplies	-	450	-	-	-	-	-	-
Other services and charges	-	84,829	-	-	62,977	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	6,888	9,713	-	-	-	8,950	22,981
Other disbursements	-	28,220	-	98,575	-	13,858	-	-
Total disbursements	-	176,198	9,713	98,575	62,977	13,858	8,950	22,981
Excess (deficiency) of receipts over disbursements	-	54,036	16,625	4,084	41,979	(3,479)	(577)	-
Cash and investments - ending	\$ 39,801	\$ 678,549	\$ 91,819	\$ 12,212	\$ 145,301	\$ 18,282	\$ 5,884	\$ 632

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

	Tax Sale Surplus	Local Health Department Trust Account	GAL/CASA	County Elected Officials Training	Statewide 911	LOIT Special Distribution	Rainy Day Restricted- MVH	Adult Probation Administrative
Cash and investments - beginning	\$ 150,332	\$ 1,815	\$ 13,258	\$ 915	\$ 647,872	\$ 50,145	\$ -	\$ 12,723
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	13,315	-	-	-	-	-	-
Charges for services	-	-	-	1,738	184,412	-	-	-
Fines and forfeits	-	-	300	-	-	-	-	-
Other receipts	1	-	-	-	63,155	-	-	4,260
Total receipts	1	13,315	300	1,738	247,567	-	-	4,260
Disbursements:								
Personal services	-	-	5,626	-	129,095	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	1,036	61,125	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	66,624	13,303	-	-	69,474	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	66,624	13,303	5,626	1,036	259,694	-	-	-
Excess (deficiency) of receipts over disbursements	(66,623)	12	(5,326)	702	(12,127)	-	-	4,260
Cash and investments - ending	\$ 83,709	\$ 1,827	\$ 7,932	\$ 1,617	\$ 635,745	\$ 50,145	\$ -	\$ 16,983

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

	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee	Drain Maintenance	Sheriff Sale Administration	K-9
Cash and investments - beginning	\$ 5,865	\$ 76,495	\$ 11,731	\$ 4,348	\$ 40,900	\$ 7,408	\$ 6,799	\$ 499
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	465	-	-	-	-	-	-
Fines and forfeits	-	3,155	-	880	-	-	-	-
Other receipts	100	28,780	804	20	19,735	3,146	460	80
Total receipts	100	32,400	804	900	19,735	3,146	460	80
Disbursements:								
Personal services	-	20,099	-	300	12,359	-	-	-
Supplies	-	1,854	-	-	-	-	-	96
Other services and charges	-	6,593	1,587	-	1,765	-	300	190
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	1,424	-	-	-	150	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	29,970	1,587	300	14,124	150	300	286
Excess (deficiency) of receipts over disbursements	100	2,430	(783)	600	5,611	2,996	160	(206)
Cash and investments - ending	\$ 5,965	\$ 78,925	\$ 10,948	\$ 4,948	\$ 46,511	\$ 10,404	\$ 6,959	\$ 293

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

	Recycling	Donations	Local Ordinance Violations Fines - County	TIF Capital Projects	Payroll Clearing	Payroll Withholding - Insurance	Sheriff Pension Holding	Settlement
Cash and investments - beginning	\$ -	\$ 4,189	\$ 125	\$ 407,390	\$ 6,686	\$ 37,688	\$ 4,350	\$ 25,894
Receipts:								
Taxes	-	-	-	110,691	-	-	-	4,888,519
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	532,783
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	75	-	-	-	-	-
Other receipts	581	2,347	-	-	1,112,767	44,641	-	-
Total receipts	581	2,347	75	110,691	1,112,767	44,641	-	5,421,302
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	136	1,611	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	17,769	-	40,253	-	5,421,302
Other disbursements	-	-	-	-	1,109,906	-	-	-
Total disbursements	136	1,611	-	17,769	1,109,906	40,253	-	5,421,302
Excess (deficiency) of receipts over disbursements	445	736	75	92,922	2,861	4,388	-	-
Cash and investments - ending	\$ 445	\$ 4,925	\$ 200	\$ 500,312	\$ 9,547	\$ 42,076	\$ 4,350	\$ 25,894

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

	LOIT Public Safety	CVET Agency	Final Excise Tax Cut Replacement Due State	Sewage Collections	Financial Institution Tax	Local Income Tax- Property Tax Relief	LIT Supplemental Distribution PTR	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ (1)	\$ -	\$ 1,232	\$ -	\$ 271,979	\$ -	\$ 16
Receipts:								
Taxes	-	-	-	-	-	517,087	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	88,846	400,992	-	34,195	-	-	-
Charges for services	-	-	-	418	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	267
Other receipts	151,779	-	-	-	-	-	235,810	-
Total receipts	151,779	88,846	400,992	418	34,195	517,087	235,810	267
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	74,039	-	1,650	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	400,992	-	-	-	-	-
Other disbursements	151,779	-	-	-	29,533	783,255	235,810	281
Total disbursements	151,779	74,039	400,992	1,650	29,533	783,255	235,810	281
Excess (deficiency) of receipts over disbursements	-	14,807	-	(1,232)	4,662	(266,168)	-	(14)
Cash and investments - ending	\$ -	\$ 14,806	\$ -	\$ -	\$ 4,662	\$ 5,811	\$ -	\$ 2

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

	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	Child Restraint Violation Fines	Education Plate Fees Agency
Cash and investments - beginning	\$ 351	\$ -	\$ 100	\$ 125	\$ 52	\$ 78	\$ -	\$ 19
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	419	-	1,305	-	-	-	-
Fines and forfeits	3,468	-	-	-	-	-	100	-
Other receipts	-	-	650	-	648	1,112	-	169
Total receipts	3,468	419	650	1,305	648	1,112	100	169
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	664	-	-	169
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	3,819	419	750	1,425	-	1,190	100	-
Total disbursements	3,819	419	750	1,425	664	1,190	100	169
Excess (deficiency) of receipts over disbursements	(351)	-	(100)	(120)	(16)	(78)	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 5	\$ 36	\$ -	\$ -	\$ 19

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

	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT Supplemental Distributions	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Prior To Oct '99	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 50,096	\$ -	\$ -	\$ 1,057	\$ 26,512	\$ 8,631	\$ 10,537	\$ 44,115
Receipts:								
Taxes	-	743	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	61,218	-	542,301	-	3,480	-	5,225	3,479
Total receipts	61,218	743	542,301	-	3,480	-	5,225	3,479
Disbursements:								
Personal services	4,524	-	-	-	2,709	-	8,674	-
Supplies	491	-	-	-	-	-	-	-
Other services and charges	380	-	-	1,057	917	-	-	5,850
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	21,865	-	-	-	-	-	-	-
Other disbursements	-	-	542,301	-	-	-	594	-
Total disbursements	27,260	-	542,301	1,057	3,626	-	9,268	5,850
Excess (deficiency) of receipts over disbursements	33,958	743	-	(1,057)	(146)	-	(4,043)	(2,371)
Cash and investments - ending	\$ 84,054	\$ 743	\$ -	\$ -	\$ 26,366	\$ 8,631	\$ 6,494	\$ 41,744

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

	Sheriff Dispatch - Loogootee	Sheriff Reserve Dep Donations	Animal Control Officer Donations	Sheriff Donation- Ballistic Ves	Sex and Violent Offender Adminis	Alcohol & Drug Program	Non-Reverting Voting	Jury Fees
Cash and investments - beginning	\$ -	\$ 2,723	\$ 7,000	\$ 750	\$ -	\$ 49,060	\$ 155	\$ 5,693
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	800	22,219	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	42,000	250	4,000	-	-	-	-	684
Total receipts	42,000	250	4,000	-	800	22,219	-	684
Disbursements:								
Personal services	-	-	-	-	-	32,115	-	-
Supplies	-	-	-	-	-	1,835	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	20,781	-	11,000	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	20,781	-	11,000	-	-	33,950	-	-
Excess (deficiency) of receipts over disbursements	21,219	250	(7,000)	-	800	(11,731)	-	684
Cash and investments - ending	\$ 21,219	\$ 2,973	\$ -	\$ 750	\$ 800	\$ 37,329	\$ 155	\$ 6,377

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

	Law Enforcement Continuing Ed	Family Court Project	Bad Check Fee Fund	Project Income- Grant 2	Comm Certificate Sale Surplus	IDOR Sheriff Warrant Fee	Redevelopment Commission	MC 5th Grade Lead Program
Cash and investments - beginning	\$ 7,424	\$ 97	\$ 5,825	\$ 12,835	\$ 2,458	\$ 48	\$ 12,284	\$ 3,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,007	-	416	549	-	250	1,179	-
Total receipts	1,007	-	416	549	-	250	1,179	-
Disbursements:								
Personal services	-	97	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	1,105	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	13,384	-	-	-	-
Other disbursements	-	-	-	-	-	290	-	-
Total disbursements	-	97	1,105	13,384	-	290	-	-
Excess (deficiency) of receipts over disbursements	1,007	(97)	(689)	(12,835)	-	(40)	1,179	-
Cash and investments - ending	\$ 8,431	\$ -	\$ 5,136	\$ -	\$ 2,458	\$ 8	\$ 13,463	\$ 3,000

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

	Loogootee Deferral Fund	Jail Booking Fee	Project Income Grant 2- EVN Y	Workforce Development Grant	COVID	Public Health Base Grant II	Pandemic Assessment
Cash and investments - beginning	\$ 2,189	\$ 13,462	\$ -	\$ 1,738	\$ -	\$ (4,746)	\$ 1,482
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	18,688	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	4,739	-	-	-	-	-
Other receipts	-	-	163,415	-	331,478	-	-
Total receipts	-	4,739	163,415	-	331,478	18,688	-
Disbursements:							
Personal services	-	-	66,365	-	-	17,289	-
Supplies	-	-	2,299	-	41,471	1,965	-
Other services and charges	-	-	38,448	-	9,624	590	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	4,805	-	-	302	-
Other disbursements	-	-	-	-	280,383	-	-
Total disbursements	-	-	111,917	-	331,478	20,146	-
Excess (deficiency) of receipts over disbursements	-	4,739	51,498	-	-	(1,458)	-
Cash and investments - ending	\$ 2,189	\$ 18,201	\$ 51,498	\$ 1,738	\$ -	\$ (6,204)	\$ 1,482

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

	Co Law Enforcement Sheriff	Law Enforcement Drug Buy Fund	Local Emergency Planning	Emergency Operation Plan Grant	Community Dev. Block Grant	HAVA Grant	JAG Edward Bryne Memorial
Cash and investments - beginning	\$ 654	\$ 6,722	\$ 13,063	\$ (9,000)	\$ 1,428	\$ 497	\$ 1,621
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	19,583	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	19,583	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	654	-	-	-	-	497	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	10,583	-	-	-
Total disbursements	654	-	-	10,583	-	497	-
Excess (deficiency) of receipts over disbursements	(654)	-	-	9,000	-	(497)	-
Cash and investments - ending	\$ -	\$ 6,722	\$ 13,063	\$ -	\$ 1,428	\$ -	\$ 1,621

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

	Ebola Supplemental	PBIS "Grant" Program	Juvenile Community Corrections	Jail Treatment DOC Grant	Drug Prosecution Grant Fund	Community Crossings Grant	Drug Fund Grant
Cash and investments - beginning	\$ 262	\$ 2,718	\$ -	\$ -	\$ 105	\$ 444,434	\$ 12,263
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	15,626	22,274	-	1,412,920	15,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>15,626</u>	<u>22,274</u>	<u>-</u>	<u>1,412,920</u>	<u>15,000</u>
Disbursements:							
Personal services	-	-	7,984	20,119	-	-	-
Supplies	-	-	-	500	-	-	-
Other services and charges	-	-	481	350	-	-	13,750
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	669,001	-
Other disbursements	-	2,718	606	-	-	-	-
Total disbursements	<u>-</u>	<u>2,718</u>	<u>9,071</u>	<u>20,969</u>	<u>-</u>	<u>669,001</u>	<u>13,750</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(2,718)</u>	<u>6,555</u>	<u>1,305</u>	<u>-</u>	<u>743,919</u>	<u>1,250</u>
Cash and investments - ending	<u>\$ 262</u>	<u>\$ -</u>	<u>\$ 6,555</u>	<u>\$ 1,305</u>	<u>\$ 105</u>	<u>\$ 1,188,353</u>	<u>\$ 13,513</u>

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

	JCC Discretionary Grant	Juvenile Community Corr 2	Jail Treatment DOC Grant 2	1006 Grant 2	Community Corrections Grant 2	State Base Grant	IPEP Safety Grant 2020
Cash and investments - beginning	\$ 11,854	\$ 6,639	\$ 3,339	\$ -	\$ 638	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	9,375	-	-	-	168,409	8,017
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	9,375	-	-	-	168,409	8,017
Disbursements:							
Personal services	-	12,941	3,339	-	638	151,170	-
Supplies	165	1,264	-	-	-	3,870	-
Other services and charges	9,079	1,233	-	-	-	10,948	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	8,017
Other disbursements	-	542	-	-	-	-	-
Total disbursements	9,244	15,980	3,339	-	638	165,988	8,017
Excess (deficiency) of receipts over disbursements	(9,244)	(6,605)	(3,339)	-	(638)	2,421	-
Cash and investments - ending	\$ 2,610	\$ 34	\$ -	\$ -	\$ -	\$ 2,421	\$ -

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

	Community Foundation Grant CC	Community Foundation Grant Jail	Indiana State Opioid Response	CASS Grant 2 - Even Years	USG Donation 2020	Homestead Credit Rebate	Totals
Cash and investments - beginning	\$ 1,500	\$ 839	\$ 60,000	\$ -	\$ -	\$ -	\$ 7,642,421
Receipts:							
Taxes	-	-	-	-	-	-	9,426,269
Licenses and permits	-	-	-	-	-	-	7,555
Intergovernmental receipts	-	250	-	2,718	-	-	4,392,718
Charges for services	-	-	-	-	-	-	618,187
Fines and forfeits	-	-	-	-	-	-	16,938
Other receipts	-	-	60,000	2,597	5,000	-	7,301,734
Total receipts	-	250	60,000	5,315	5,000	-	21,763,401
Disbursements:							
Personal services	-	-	52,000	-	-	-	3,990,681
Supplies	-	-	-	51	-	-	1,134,125
Other services and charges	-	-	1,658	5,264	-	-	2,291,837
Debt service - principal and interest	-	-	-	-	-	-	7,500
Capital outlay	939	1,089	-	-	-	-	7,415,648
Other disbursements	-	-	-	-	2,538	-	4,809,634
Total disbursements	939	1,089	53,658	5,315	2,538	-	19,649,425
Excess (deficiency) of receipts over disbursements	(939)	(839)	6,342	-	2,462	-	2,113,976
Cash and investments - ending	\$ 561	\$ -	\$ 66,342	\$ -	\$ 2,462	\$ -	\$ 9,756,397

MARTIN COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2020

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
Notes and loans payable	Bridge #11	\$ 42,530	\$ 39,906
Notes and loans payable	Case IH Maxxum	71,050	38,950
Notes and loans payable	Durapatcher	57,599	19,201
Notes and loans payable	Roof Project	80,513	11,624
		<u>251,692</u>	<u>109,681</u>
Total governmental activities			
		<u>251,692</u>	<u>109,681</u>
Totals		<u>\$ 251,692</u>	<u>\$ 109,681</u>

MARTIN COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2020

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	\$ 226,200
Infrastructure	194,618,537
Buildings	3,544,300
Improvements other than buildings	1,722,070
Machinery, equipment, and vehicles	<u>4,456,559</u>
Total governmental activities	<u>204,567,666</u>
Total capital assets	<u>\$ 204,567,666</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/>.