

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

FINANCIAL STATEMENT AUDIT REPORT

OF

MARSHALL COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
09/01/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Julie A. Fox	01-01-21 to 12-31-22
County Treasurer	Angela C. Birchmeier	01-01-21 to 12-31-22
Clerk of the Circuit Court	Deborah P. VanDeMark	01-01-21 to 12-31-22
County Sheriff	Matthew K. Hassel	01-01-21 to 12-31-22
County Recorder	Janet Howard	01-01-21 to 12-31-22
President of the Board of County Commissioners	Kevin G. Overmyer	01-01-21 to 12-31-22
President of the County Council	Tim Harman Mandy Campbell	01-01-21 to 12-31-21 01-01-22 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MARSHALL COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Marshall County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, 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 December 31, 2021, 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 December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates 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)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 17, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Beth Kelley, CPA, CFE
Deputy State Examiner

August 17, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY
INFORMATION; 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.

MARSHALL COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments		Cash and Investments	
	01-01-21	Receipts	Disbursements	12-31-21
General	\$ 9,406,720	\$ 15,223,272	\$ 16,166,302	\$ 8,463,690
Accident Report	21,868	6,344	1,121	27,091
Bid Deposits and Bonds Holding	12,020	12,500	15,020	9,500
Campaign Finance Enforcement - County	942	200	-	1,142
LIT Special Purpose	8,354,722	4,219,169	2,932,648	9,641,243
City and Town Court Costs	1,036	13,968	14,066	938
Clerk's Records Perpetuation	281,174	38,812	10,075	309,911
Community Corrections	79,077	-	35,169	43,908
Community Transition Program	104,695	47,400	95,419	56,676
Congressional School Interest	11,559	184	849	10,894
Congressional School Principal	21,223	-	-	21,223
Sales Disclosure - County Share	43,964	11,700	2,534	53,130
Cumulative Bridge	4,085,972	1,752,561	757,546	5,080,987
Cumulative Capital Development	635,086	908,165	894,033	649,218
Drug Free Community	69,022	55,287	74,771	49,538
Emergency Planning/Right to Know	23,311	-	-	23,311
Enhanced Access	1,066	5	-	1,071
Extradition and Sheriff's Assistance	24,704	6,777	21,563	9,918
Firearms Training	43,102	18,195	24,313	36,984
General Drain Improvement	592,917	89,834	126,100	556,651
Health	722,824	506,199	566,013	663,010
Identification Security Protection	39,078	8,793	8,000	39,871
Levy Excess	46,754	-	-	46,754
Local Health Maintenance	63,059	33,139	32,973	63,225
Local Road and Street	668,339	787,535	760,785	695,089
LOIT Public Safety - County Share	22,515	-	6,750	15,765
MVH Restricted	(259,542)	4,245,856	3,777,375	208,939
Misdemeanant	64,518	61,710	53,639	72,589
Motor Vehicle Highway	3,197,241	2,605,775	3,403,049	2,399,967
Plat Book	29,123	31,910	8,077	52,956
Rainy Day	4,230,096	2,040,270	2,351,269	3,919,097
Recorder's Records Perpetuation	371,485	149,097	68,811	451,771
Sex and Violent Offender Administration	7,019	2,948	6,483	3,484
Sheriff's Pension Trust	11,413	43,080	54,493	-
Supplemental Public Defender Services	219,367	24,386	-	243,753
Surplus Tax	72,410	36,750	27,843	81,317
Tax Sale Redemption	-	83,160	83,160	-
Tax Sale Surplus	439,594	695,804	653,414	481,984
Local Health Department Trust Account	129,240	25,094	24,129	130,205
Unsafe Building	-	40,000	38,220	1,780
Victim Impact Program	2,346	-	-	2,346
GAL/CASA	92,026	40,245	45,859	86,412
Auditors Ineligible Deductions	31,957	5,691	13,443	24,205
County Elected Officials Training	29,252	8,793	4,623	33,422
Park and Recreation	-	4,955	2,575	2,380
County Offender Transportation Fund	4,583	688	-	5,271
Statewide 911	214,536	591,474	610,439	195,571
Reassessment	-	1,089,527	131,292	958,235
Central Dispatch	205,313	224,875	159,078	271,110
Adult Probation Administrative	-	36,429	33,378	3,051
Juvenile Probation Administrative	3,309	-	-	3,309
Supplemental Adult Probation Services	420,103	128,355	131,512	416,946
Supplemental Juvenile Probation Services	47,576	2,715	-	50,291
County User Fee	42,617	11,502	11,857	42,262
Drain Construction/Reconstruction	22,598	13,659	1,431	34,826
Drain Maintenance	1,572,288	1,008,441	1,127,488	1,453,241
Drug Task Force	34,042	57,233	29,414	61,861
K-9	3,628	-	-	3,628
Payroll Clearing	116,849	4,901,200	4,902,872	115,177
CVET Agency	-	341,015	341,015	-
Sewage Collections	-	38,892	38,892	-
Financial Institution Tax	-	294,989	294,989	-
State Fines and Forfeitures	4,338	35,322	35,938	3,722
Infraction Judgements	6,099	78,518	79,141	5,476
Overweight Vehicle Fines	35	-	35	-
Special Death Benefit	120	2,875	2,845	150
Sales Disclosure - State Share	570	11,300	10,480	1,390
Coroners Training & Con't Education	977	6,469	6,856	590
Interstate Compact - State Share	63	688	688	63
Mortgage Recording Fees - State Share	513	5,838	5,775	576
Sex and Violent Offender Admin - State	10	328	312	26
Child Restraint Violation Fines	50	825	800	75

MARSHALL COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-21			12-31-21
Education Plate Fees Agency	94	600	506	188
Riverboat Revenue Sharing	-	278,398	278,398	-
Innkeepers Tax Collections	14,383	348,660	332,784	30,259
Judgements Due Law Enforcement	2,649	-	-	2,649
93.563 Prosecutor IV-D Incentive-Post Oct '99	121,173	38,633	-	159,806
93.563 Clerk IV-D Incentive-Post Oct '99	274,214	25,681	-	299,895
Settlement	-	46,675,691	46,675,691	-
SUID_SDY	-	1,518	1,518	-
COVID-19 Routine Imm	-	3,576	4,306	(730)
ARPA	-	4,505,735	-	4,505,735
Child Advocacy	2,285	-	-	2,285
DUI Task Force	781	-	781	-
Comm Message Boards	-	30,000	30,000	-
After Settlement Collections	1,880,839	1,980,849	1,880,839	1,980,849
Clerk's Trust Account	1,668,935	4,509,672	4,597,980	1,580,627
Jail Commissary	228,169	110,320	129,764	208,725
Sheriff's Inmate Trust Account	143,662	1,081,055	1,061,422	163,295
Petty Cash Fund	590	-	50	540
Treasurer's Cash Fund	500	-	-	500
Clerk ISETS Account	7,014	582,483	584,970	4,527
Marshall County Tourism Committee	307,698	332,834	230,000	410,532
Clerk Cash Fund	-	500	-	500
Reassessment 2015	875,994	214,706	1,090,700	-
Surveyor Corner - Perpetuation	90,479	43,971	26,552	107,898
Prosecutor Pre-Trial Diversion	234,138	134,932	125,584	243,486
Sheriff Pre-Trial Diversion	4,055	-	-	4,055
Community Correction Project Income	767,750	514,793	409,574	872,969
Commissioners Certificate Sale	135	-	-	135
Victim Assistance Donations	1,195	-	-	1,195
Road Cut Bonds	30,200	2,000	4,000	28,200
EPICS Fund	127,142	14,400	50,079	91,463
Governors Drug Free Indiana	953	-	-	953
DARE	12,606	3,000	5,253	10,353
Historical Society	69,127	82,000	71,839	79,288
Personal Property Tax Judgement	3,063	-	-	3,063
Sheriff Continuing Education	16,226	1,602	7,605	10,223
Prosecutor Continuing Education	476	-	-	476
Supplemental Technology	3,270	-	-	3,270
DEA Forfeiture Fund	47,326	378	25,815	21,889
LIT Certified Shares	-	15,128,629	15,128,629	-
MVH Distribution Fund	-	2,240,580	2,240,580	-
Courthouse Clock Tower	2,910	-	2,910	-
Ed Byrne Memorial JAG Program	18,500	19,548	52,179	(14,131)
Community Based Testing Grant	-	100,000	-	100,000
10.557 WIC	(35,505)	181,584	145,972	107
16.575 Victim Assistance	5,163	-	5,163	-
20.509 Older Adult Service Grant	-	350,891	350,891	-
WIC	(40,420)	40,420	36,463	(36,463)
20.609 Operation Pull Over	163	-	163	-
16.738 EdByrne Mem JAG Program	-	39,984	39,984	-
97.042 EMA Performance Grants	2,474	-	2,474	-
97.012 Lake Enforce DNR Grant	2,943	55,000	57,278	665
93.788 Indiana State Opioid Response	93,906	60,000	34,334	119,572
Health Department Federal Grant	-	9,088	61,971	(52,883)
Immunizations & Vaccine-Moderna Mass Vax	-	14,040	13,367	673
93.563 County IVD Incentive	152,395	29,659	65,945	116,109
CARES Provider Relief Fund	-	3,241	3,241	-
CARES Grant-SOS Election Div	4,231	2,143	6,374	-
CARES-OCRA MCEDC MicroLoan Program	-	249,750	249,750	-
CARES-LHD Community Testing Grant	100,000	40,320	128,941	11,379
CARES-ICJI Technology-CC	-	46,517	102,043	(55,526)
Community Crossings Grant Fund	583	1,478,444	1,314,159	164,868
Jail Chemical Addiction Program (JCAP)	64,030	-	64,030	-
IOCS Pre-Trial Grant Fund	93,155	28,888	80,117	41,926
COVID-19 - Insurance Reimbursement	-	58,317	-	58,317
Comm Corr Grant Fund	-	420,693	389,033	31,660
Totals	\$ 44,146,160	\$ 124,884,443	\$ 119,321,040	\$ 49,709,563

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

MARSHALL 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 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: building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

MARSHALL 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, 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 by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

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

MARSHALL COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 (Auditor) of the County submits a proposed operating budget to the governing board (Council) 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.

MARSHALL 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.

MARSHALL 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.

MARSHALL 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 federal grant award expenditures having not been fully reimbursed.

Note 8. Holding Corporation

The County has entered a capital lease with the Marshall County Holding Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2021 totaled \$1,128,500.

Note 9. Other Postemployment Benefits

The County provides to eligible retirees and their spouses the following benefits: medical, vision, and dental. These benefits could pose a liability to the County for this year and in future years. Information regarding these benefits can be obtained by contacting the County.

Note 10. Combined Funds

Funds related to Reassessment (Fund 1188) were reported individually in the prior financial statement and through June 30, 2021, but the fund number changed effective July 1, 2021, (Fund 1224) for the current financial statement.

Note 11. Subsequent Events

The County received notification of funding from the American Rescue Plan Act of 2021 (ARPA). The total amount allotted to the County was \$8,985,074. The County received half of the distribution of the ARPA funding in the amount of \$4,492,537 on July 12, 2021. The remaining balance of \$4,492,537 was received on July 14, 2022.

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REQUIRED SUPPLEMENTARY INFORMATION

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

	General	Accident Report	Bid Deposits and Bonds Holding	Campaign Finance Enforcement - County	LIT Special Purpose
Cash and investments - beginning	\$ 9,406,720	\$ 21,868	\$ 12,020	\$ 942	\$ 8,354,722
Receipts:					
Taxes	13,488,942	-	-	-	3,782,157
Licenses and permits	152,824	-	-	-	-
Intergovernmental receipts	499,030	-	-	-	86,608
Charges for services	538,154	-	-	-	-
Fines and forfeits	497	-	-	200	-
Other receipts	543,825	6,344	12,500	-	350,404
Total receipts	15,223,272	6,344	12,500	200	4,219,169
Disbursements:					
Personal services	9,141,557	-	-	-	746,052
Supplies	318,380	-	-	-	316,747
Other services and charges	3,579,406	-	-	-	529,647
Debt service - principal and interest	-	-	-	-	1,128,500
Capital outlay	235,191	-	-	-	211,702
Other disbursements	2,891,768	1,121	15,020	-	-
Total disbursements	16,166,302	1,121	15,020	-	2,932,648
Excess (deficiency) of receipts over disbursements	(943,030)	5,223	(2,520)	200	1,286,521
Cash and investments - ending	\$ 8,463,690	\$ 27,091	\$ 9,500	\$ 1,142	\$ 9,641,243

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

	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Congressional School Interest
Cash and investments - beginning	\$ 1,036	\$ 281,174	\$ 79,077	\$ 104,695	\$ 11,559
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	47,400	-
Fines and forfeits	13,968	38,812	-	-	-
Other receipts	-	-	-	-	184
Total receipts	13,968	38,812	-	47,400	184
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	5,000	-
Other services and charges	-	5,989	-	90,419	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	4,086	-	-	-
Other disbursements	14,066	-	35,169	-	849
Total disbursements	14,066	10,075	35,169	95,419	849
Excess (deficiency) of receipts over disbursements	(98)	28,737	(35,169)	(48,019)	(665)
Cash and investments - ending	\$ 938	\$ 309,911	\$ 43,908	\$ 56,676	\$ 10,894

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

	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 21,223	\$ 43,964	\$ 4,085,972	\$ 635,086	\$ 69,022
Receipts:					
Taxes	-	-	1,407,904	865,162	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	307,756	39,077	-
Charges for services	-	11,700	-	-	-
Fines and forfeits	-	-	-	-	55,158
Other receipts	-	-	36,901	3,926	129
Total receipts	-	11,700	1,752,561	908,165	55,287
Disbursements:					
Personal services	-	-	118,462	-	-
Supplies	-	-	40,059	-	-
Other services and charges	-	2,123	135,240	830,424	74,771
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	411	463,785	63,609	-
Other disbursements	-	-	-	-	-
Total disbursements	-	2,534	757,546	894,033	74,771
Excess (deficiency) of receipts over disbursements	-	9,166	995,015	14,132	(19,484)
Cash and investments - ending	\$ 21,223	\$ 53,130	\$ 5,080,987	\$ 649,218	\$ 49,538

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

	Emergency Planning/Right to Know	Enhanced Access	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 23,311	\$ 1,066	\$ 24,704	\$ 43,102	\$ 592,917
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	5	6,777	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	18,195	89,834
Total receipts	-	5	6,777	18,195	89,834
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	16,563	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	5,000	-	-
Other disbursements	-	-	-	24,313	126,100
Total disbursements	-	-	21,563	24,313	126,100
Excess (deficiency) of receipts over disbursements	-	5	(14,786)	(6,118)	(36,266)
Cash and investments - ending	<u>\$ 23,311</u>	<u>\$ 1,071</u>	<u>\$ 9,918</u>	<u>\$ 36,984</u>	<u>\$ 556,651</u>

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

	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 722,824	\$ 39,078	\$ 46,754	\$ 63,059	\$ 668,339
Receipts:					
Taxes	346,602	-	-	-	-
Licenses and permits	54,860	-	-	-	-
Intergovernmental receipts	25,224	-	-	33,139	787,535
Charges for services	34,136	8,793	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	45,377	-	-	-	-
Total receipts	506,199	8,793	-	33,139	787,535
Disbursements:					
Personal services	450,292	-	-	32,973	-
Supplies	10,081	-	-	-	650,258
Other services and charges	74,037	8,000	-	-	24,795
Debt service - principal and interest	-	-	-	-	-
Capital outlay	31,603	-	-	-	85,732
Other disbursements	-	-	-	-	-
Total disbursements	566,013	8,000	-	32,973	760,785
Excess (deficiency) of receipts over disbursements	(59,814)	793	-	166	26,750
Cash and investments - ending	\$ 663,010	\$ 39,871	\$ 46,754	\$ 63,225	\$ 695,089

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

	LOIT Public Safety -	MVH Restricted	Misdemeanant	Motor Vehicle Highway	Plat Book
	County Share				
Cash and investments - beginning	\$ 22,515	\$ (259,542)	\$ 64,518	\$ 3,197,241	\$ 29,123
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	43,756	-
Intergovernmental receipts	-	2,209,872	-	2,209,872	-
Charges for services	-	-	-	-	31,910
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,035,984	61,710	352,147	-
Total receipts	-	4,245,856	61,710	2,605,775	31,910
Disbursements:					
Personal services	-	717,639	-	1,096,352	8,067
Supplies	-	2,007,386	-	652,137	-
Other services and charges	-	118,810	-	242,189	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	933,540	53,639	51,079	-
Other disbursements	6,750	-	-	1,361,292	10
Total disbursements	6,750	3,777,375	53,639	3,403,049	8,077
Excess (deficiency) of receipts over disbursements	(6,750)	468,481	8,071	(797,274)	23,833
Cash and investments - ending	\$ 15,765	\$ 208,939	\$ 72,589	\$ 2,399,967	\$ 52,956

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

	Rainy Day	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ 4,230,096	\$ 371,485	\$ 7,019	\$ 11,413	\$ 219,367
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	149,097	-	43,080	-
Fines and forfeits	-	-	2,948	-	-
Other receipts	2,040,270	-	-	-	24,386
Total receipts	2,040,270	149,097	2,948	43,080	24,386
Disbursements:					
Personal services	-	-	6,483	-	-
Supplies	-	-	-	-	-
Other services and charges	1,542,630	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	357,195	-	-	-	-
Other disbursements	451,444	68,811	-	54,493	-
Total disbursements	2,351,269	68,811	6,483	54,493	-
Excess (deficiency) of receipts over disbursements	(310,999)	80,286	(3,535)	(11,413)	24,386
Cash and investments - ending	\$ 3,919,097	\$ 451,771	\$ 3,484	\$ -	\$ 243,753

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

	Surplus Tax	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building
Cash and investments - beginning	\$ 72,410	\$ -	\$ 439,594	\$ 129,240	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	25,094	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	36,750	83,160	695,804	-	40,000
Total receipts	<u>36,750</u>	<u>83,160</u>	<u>695,804</u>	<u>25,094</u>	<u>40,000</u>
Disbursements:					
Personal services	-	-	-	19,794	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	4,335	38,220
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	27,843	83,160	653,414	-	-
Total disbursements	<u>27,843</u>	<u>83,160</u>	<u>653,414</u>	<u>24,129</u>	<u>38,220</u>
Excess (deficiency) of receipts over disbursements	<u>8,907</u>	<u>-</u>	<u>42,390</u>	<u>965</u>	<u>1,780</u>
Cash and investments - ending	<u>\$ 81,317</u>	<u>\$ -</u>	<u>\$ 481,984</u>	<u>\$ 130,205</u>	<u>\$ 1,780</u>

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

	Victim Impact Program	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	Park and Recreation
Cash and investments - beginning	\$ 2,346	\$ 92,026	\$ 31,957	\$ 29,252	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	23,265	-	-	-
Charges for services	-	-	-	8,793	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	16,980	5,691	-	4,955
Total receipts	-	40,245	5,691	8,793	4,955
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	12,865	4,623	2,575
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	578	-	-
Other disbursements	-	45,859	-	-	-
Total disbursements	-	45,859	13,443	4,623	2,575
Excess (deficiency) of receipts over disbursements	-	(5,614)	(7,752)	4,170	2,380
Cash and investments - ending	\$ 2,346	\$ 86,412	\$ 24,205	\$ 33,422	\$ 2,380

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

	County Offender Transportation Fund	Statewide 911	Reassessment	Central Dispatch	Adult Probation Administrative
Cash and investments - beginning	\$ 4,583	\$ 214,536	\$ -	\$ 205,313	\$ -
Receipts:					
Taxes	-	-	149,712	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,933	-	-
Charges for services	-	589,738	-	224,875	-
Fines and forfeits	688	-	-	-	36,429
Other receipts	-	1,736	937,882	-	-
Total receipts	688	591,474	1,089,527	224,875	36,429
Disbursements:					
Personal services	-	554,703	125,999	157,458	-
Supplies	-	-	642	-	-
Other services and charges	-	55,736	4,630	1,620	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	21	-	33,378
Total disbursements	-	610,439	131,292	159,078	33,378
Excess (deficiency) of receipts over disbursements	688	(18,965)	958,235	65,797	3,051
Cash and investments - ending	\$ 5,271	\$ 195,571	\$ 958,235	\$ 271,110	\$ 3,051

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

	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	County User Fee	Drain Construction/ Reconstruction
Cash and investments - beginning	\$ 3,309	\$ 420,103	\$ 47,576	\$ 42,617	\$ 22,598
Receipts:					
Taxes	-	-	-	-	1,109
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	128,355	2,715	11,502	-
Other receipts	-	-	-	-	12,550
Total receipts	-	128,355	2,715	11,502	13,659
Disbursements:					
Personal services	-	6,978	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	124,534	-	11,857	1,431
Total disbursements	-	131,512	-	11,857	1,431
Excess (deficiency) of receipts over disbursements	-	(3,157)	2,715	(355)	12,228
Cash and investments - ending	\$ 3,309	\$ 416,946	\$ 50,291	\$ 42,262	\$ 34,826

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

	Drain Maintenance	Drug Task Force	K-9	Payroll Clearing	CVET Agency
Cash and investments - beginning	\$ 1,572,288	\$ 34,042	\$ 3,628	\$ 116,849	\$ -
Receipts:					
Taxes	883,211	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	2,037	-	-	341,015
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	125,230	55,196	-	4,901,200	-
Total receipts	1,008,441	57,233	-	4,901,200	341,015
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	28,381	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	1,033	-	-	-
Other disbursements	1,127,488	-	-	4,902,872	341,015
Total disbursements	1,127,488	29,414	-	4,902,872	341,015
Excess (deficiency) of receipts over disbursements	(119,047)	27,819	-	(1,672)	-
Cash and investments - ending	\$ 1,453,241	\$ 61,861	\$ 3,628	\$ 115,177	\$ -

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

	Sewage Collections	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ -	\$ 4,338	\$ 6,099	\$ 35
Receipts:					
Taxes	38,892	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	294,989	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	33,809	-	-
Other receipts	-	-	1,513	78,518	-
Total receipts	<u>38,892</u>	<u>294,989</u>	<u>35,322</u>	<u>78,518</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	38,892	294,989	35,938	79,141	35
Total disbursements	<u>38,892</u>	<u>294,989</u>	<u>35,938</u>	<u>79,141</u>	<u>35</u>
Excess (deficiency) of receipts over disbursements	-	-	(616)	(623)	(35)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,722</u>	<u>\$ 5,476</u>	<u>\$ -</u>

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

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 120	\$ 570	\$ 977	\$ 63	\$ 513
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	11,300	-	-	5,838
Fines and forfeits	-	-	-	688	-
Other receipts	2,875	-	6,469	-	-
Total receipts	2,875	11,300	6,469	688	5,838
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,845	10,480	6,856	688	5,775
Total disbursements	2,845	10,480	6,856	688	5,775
Excess (deficiency) of receipts over disbursements	30	820	(387)	-	63
Cash and investments - ending	\$ 150	\$ 1,390	\$ 590	\$ 63	\$ 576

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

	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ 10	\$ 50	\$ 94	\$ -	\$ 14,383
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	600	278,398	-
Charges for services	-	-	-	-	-
Fines and forfeits	328	825	-	-	-
Other receipts	-	-	-	-	348,660
Total receipts	328	825	600	278,398	348,660
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	312	800	506	278,398	332,784
Total disbursements	312	800	506	278,398	332,784
Excess (deficiency) of receipts over disbursements	16	25	94	-	15,876
Cash and investments - ending	\$ 26	\$ 75	\$ 188	\$ -	\$ 30,259

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

	Judgements Due Law Enforcement	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Settlement	SUID_SDY
Cash and investments - beginning	\$ 2,649	\$ 121,173	\$ 274,214	\$ -	\$ -
Receipts:					
Taxes	-	-	-	46,303,194	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,518
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	38,633	25,681	372,497	-
Total receipts	-	38,633	25,681	46,675,691	1,518
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	1,518
Other disbursements	-	-	-	46,675,691	-
Total disbursements	-	-	-	46,675,691	1,518
Excess (deficiency) of receipts over disbursements	-	38,633	25,681	-	-
Cash and investments - ending	\$ 2,649	\$ 159,806	\$ 299,895	\$ -	\$ -

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

	COVID-19 Routine Imm	ARPA	Child Advocacy	DUI Task Force	Comm Message Boards
Cash and investments - beginning	\$ -	\$ -	\$ 2,285	\$ 781	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	3,576	4,492,537	-	-	30,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	13,198	-	-	-
Total receipts	3,576	4,505,735	-	-	30,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	4,306	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	781	30,000
Total disbursements	4,306	-	-	781	30,000
Excess (deficiency) of receipts over disbursements	(730)	4,505,735	-	(781)	-
Cash and investments - ending	\$ (730)	\$ 4,505,735	\$ 2,285	\$ -	\$ -

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

	After Settlement Collections	Clerk's Trust Account	Jail Commissary	Sheriff's Inmate Trust Account	Petty Cash Fund
Cash and investments - beginning	\$ 1,880,839	\$ 1,668,935	\$ 228,169	\$ 143,662	\$ 590
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,980,849	4,509,672	110,320	1,081,055	-
Total receipts	1,980,849	4,509,672	110,320	1,081,055	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,880,839	4,597,980	129,764	1,061,422	50
Total disbursements	1,880,839	4,597,980	129,764	1,061,422	50
Excess (deficiency) of receipts over disbursements	100,010	(88,308)	(19,444)	19,633	(50)
Cash and investments - ending	\$ 1,980,849	\$ 1,580,627	\$ 208,725	\$ 163,295	\$ 540

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

	Treasurer's Cash Fund	Clerk ISETS Account	Marshall County Tourism Committee	Clerk Cash Fund	Reassessment 2015
Cash and investments - beginning	\$ 500	\$ 7,014	\$ 307,698	\$ -	\$ 875,994
Receipts:					
Taxes	-	-	-	-	196,890
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	13,513
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	582,483	332,834	500	4,303
Total receipts	-	582,483	332,834	500	214,706
Disbursements:					
Personal services	-	-	-	-	141,197
Supplies	-	-	-	-	168
Other services and charges	-	-	-	-	12,086
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	2,475
Other disbursements	-	584,970	230,000	-	934,774
Total disbursements	-	584,970	230,000	-	1,090,700
Excess (deficiency) of receipts over disbursements	-	(2,487)	102,834	500	(875,994)
Cash and investments - ending	\$ 500	\$ 4,527	\$ 410,532	\$ 500	\$ -

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

	Surveyor Corner - Perpetuation	Prosecutor Pre-Trial Diversion	Sheriff Pre-Trial Diversion	Community Correction Project Income	Commissioners Certificate Sale
Cash and investments - beginning	\$ 90,479	\$ 234,138	\$ 4,055	\$ 767,750	\$ 135
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	43,965	-	-	507,209	-
Fines and forfeits	-	-	-	-	-
Other receipts	6	134,932	-	7,584	-
Total receipts	43,971	134,932	-	514,793	-
Disbursements:					
Personal services	2,734	59,559	-	196,897	-
Supplies	3,169	4,932	-	20,884	-
Other services and charges	4,584	53,859	-	189,154	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	16,065	3,136	-	2,639	-
Other disbursements	-	4,098	-	-	-
Total disbursements	26,552	125,584	-	409,574	-
Excess (deficiency) of receipts over disbursements	17,419	9,348	-	105,219	-
Cash and investments - ending	\$ 107,898	\$ 243,486	\$ 4,055	\$ 872,969	\$ 135

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

	Victim Assistance Donations	Road Cut Bonds	EPICS Fund	Governors Drug Free Indiana	DARE
Cash and investments - beginning	\$ 1,195	\$ 30,200	\$ 127,142	\$ 953	\$ 12,606
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,500
Charges for services	-	2,000	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	14,400	-	500
Total receipts	-	2,000	14,400	-	3,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	4,914
Other services and charges	-	-	-	-	339
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	50,079	-	-
Other disbursements	-	4,000	-	-	-
Total disbursements	-	4,000	50,079	-	5,253
Excess (deficiency) of receipts over disbursements	-	(2,000)	(35,679)	-	(2,253)
Cash and investments - ending	\$ 1,195	\$ 28,200	\$ 91,463	\$ 953	\$ 10,353

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

	Historical Society	Personal Property Tax Judgement	Sheriff Continuing Education	Prosecutor Continuing Education	Supplemental Technology
Cash and investments - beginning	\$ 69,127	\$ 3,063	\$ 16,226	\$ 476	\$ 3,270
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	1,602	-	-
Other receipts	82,000	-	-	-	-
Total receipts	82,000	-	1,602	-	-
Disbursements:					
Personal services	71,839	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	7,605	-	-
Total disbursements	71,839	-	7,605	-	-
Excess (deficiency) of receipts over disbursements	10,161	-	(6,003)	-	-
Cash and investments - ending	\$ 79,288	\$ 3,063	\$ 10,223	\$ 476	\$ 3,270

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

	DEA Forfeiture Fund	LIT Certified Shares	MVH Distribution Fund	Courthouse Clock Tower	Ed Byrne Memorial JAG Program
Cash and investments - beginning	\$ 47,326	\$ -	\$ -	\$ 2,910	\$ 18,500
Receipts:					
Taxes	-	15,128,629	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	2,240,580	-	19,548
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	378	-	-	-	-
Total receipts	378	15,128,629	2,240,580	-	19,548
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	5,663
Other services and charges	-	-	-	-	21,427
Debt service - principal and interest	-	-	-	-	-
Capital outlay	25,000	-	-	-	25,089
Other disbursements	815	15,128,629	2,240,580	2,910	-
Total disbursements	25,815	15,128,629	2,240,580	2,910	52,179
Excess (deficiency) of receipts over disbursements	(25,437)	-	-	(2,910)	(32,631)
Cash and investments - ending	\$ 21,889	\$ -	\$ -	\$ -	\$ (14,131)

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

	Community Based Testing Grant	10.557 WIC	16.575 Victim Assistance	20.509 Older Adult Service Grant	WIC
Cash and investments - beginning	\$ -	\$ (35,505)	\$ 5,163	\$ -	\$ (40,420)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	100,000	181,584	-	350,891	40,420
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	100,000	181,584	-	350,891	40,420
Disbursements:					
Personal services	-	100,793	-	-	26,310
Supplies	-	3,438	-	-	-
Other services and charges	-	41,741	-	-	10,153
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	5,163	350,891	-
Total disbursements	-	145,972	5,163	350,891	36,463
Excess (deficiency) of receipts over disbursements	100,000	35,612	(5,163)	-	3,957
Cash and investments - ending	\$ 100,000	\$ 107	\$ -	\$ -	\$ (36,463)

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

	20.609 Operation Pull Over	16.738 EdByrne Mem JAG Program	97.042 EMA Performance Grants	97.012 Lake Enforce DNR Grant	93.788 Indiana State Opioid Response
Cash and investments - beginning	\$ 163	\$ -	\$ 2,474	\$ 2,943	\$ 93,906
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	39,984	-	10,000	60,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	45,000	-
Total receipts	-	39,984	-	55,000	60,000
Disbursements:					
Personal services	-	-	-	43,915	33,332
Supplies	-	-	-	12,989	1,002
Other services and charges	-	-	-	374	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	163	39,984	2,474	-	-
Total disbursements	163	39,984	2,474	57,278	34,334
Excess (deficiency) of receipts over disbursements	(163)	-	(2,474)	(2,278)	25,666
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 665	\$ 119,572

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

	Health Department Federal Grant	Immunizations & Vaccine-Moderna Mass Vax	93.563 County IVD Incentive	CARES Provider Relief Fund	CARES Grant-SOS Election Div
Cash and investments - beginning	\$ -	\$ -	\$ 152,395	\$ -	\$ 4,231
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	9,088	14,040	-	3,241	2,143
Charges for services	-	-	15,077	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	14,582	-	-
Total receipts	9,088	14,040	29,659	3,241	2,143
Disbursements:					
Personal services	-	-	60,355	-	-
Supplies	10,907	3,339	-	-	-
Other services and charges	34,542	10,028	5,590	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	16,522	-	-	-	-
Other disbursements	-	-	-	3,241	6,374
Total disbursements	61,971	13,367	65,945	3,241	6,374
Excess (deficiency) of receipts over disbursements	(52,883)	673	(36,286)	-	(4,231)
Cash and investments - ending	\$ (52,883)	\$ 673	\$ 116,109	\$ -	\$ -

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

	CARES-OCRA MCEDC MicroLoan Program	CARES-LHD Community Testing Grant	CARES-ICJI Technology-CC	Community Crossings Grant Fund	Jail Chemical Addiction Program (JCAP)
Cash and investments - beginning	\$ -	\$ 100,000	\$ -	\$ 583	\$ 64,030
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	249,750	40,320	46,517	1,020,250	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	458,194	-
Total receipts	249,750	40,320	46,517	1,478,444	-
Disbursements:					
Personal services	-	-	-	-	53,351
Supplies	-	-	58,776	-	10,235
Other services and charges	-	128,941	43,267	-	444
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	1,313,576	-
Other disbursements	249,750	-	-	583	-
Total disbursements	249,750	128,941	102,043	1,314,159	64,030
Excess (deficiency) of receipts over disbursements	-	(88,621)	(55,526)	164,285	(64,030)
Cash and investments - ending	\$ -	\$ 11,379	\$ (55,526)	\$ 164,868	\$ -

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

	IOCS Pre-Trial Grant Fund	COVID-19 - Insurance Reimbursement	Comm Corr Grant Fund	Totals
Cash and investments - beginning	\$ 93,155	\$ -	\$ -	\$ 44,146,160
Receipts:				
Taxes	-	-	-	82,592,404
Licenses and permits	-	-	-	251,440
Intergovernmental receipts	28,888	-	420,693	16,587,025
Charges for services	-	58,317	-	2,338,164
Fines and forfeits	-	-	-	328,524
Other receipts	-	-	-	22,786,886
Total receipts	28,888	58,317	420,693	124,884,443
Disbursements:				
Personal services	77,678	-	328,518	14,379,287
Supplies	330	-	-	4,141,436
Other services and charges	259	-	60,515	8,049,637
Debt service - principal and interest	-	-	-	1,128,500
Capital outlay	1,850	-	-	3,956,132
Other disbursements	-	-	-	87,666,048
Total disbursements	80,117	-	389,033	119,321,040
Excess (deficiency) of receipts over disbursements	(51,229)	58,317	31,660	5,563,403
Cash and investments - ending	\$ 41,926	\$ 58,317	\$ 31,660	\$ 49,709,563

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OTHER INFORMATION

MARSHALL COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 2,580,360</u>	<u>\$ -</u>

MARSHALL COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
BCI Capital	Chipper Box	\$ 74,595	4/19/2019	4/19/2022
BCI Capital	Distributor Truck	54,204	4/19/2019	4/19/2022
Caterpillar Financial Services Corp	Caterpillar Asphalt Paver	42,499	7/17/2017	7/17/2023
Enterprise	Health Dept.	1,458	9/23/2016	1/18/2022
Marshall County Holding Corporation/Regions Bank	Pay bond issue for jail construction	1,128,000	1/9/2006	3/18/2028
Republic First National Corp/Community Banks of Colorado	Highway Dept. Trucks	<u>232,954</u>	10/21/2016	1/1/2022
Total governmental activities		<u>1,533,710</u>		
Total of annual lease payments		<u>\$ 1,533,710</u>		

MARSHALL COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2021

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

	Ending Balance
Governmental activities:	
Land	\$ 1,220,881
Infrastructure	145,826,552
Buildings	22,789,012
Improvements other than buildings	351,138
Machinery, equipment, and vehicles	<u>9,701,524</u>
Total governmental activities	<u>179,889,107</u>
Total capital assets	<u>\$ 179,889,107</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/>.