

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

FINANCIAL STATEMENT AUDIT REPORT

OF

MARSHALL COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED

06/13/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Julie A. Fox Angela C. Birchmeier	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Treasurer	Angela C. Birchmeier Kelly S. Einspahr	01-01-22 to 12-31-22 01-01-23 to 12-31-23
Clerk of the Circuit Court	Deborah P. VanDeMark Jenny S. Bennitt	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Sheriff	Matthew K. Hassel	01-01-22 to 12-31-23
County Recorder	Janet S. Howard	01-01-22 to 12-31-23
President of the Board of County Commissioners	Kevin G. Overmyer Stan L. Klotz	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the County Council	Mandy L. Campbell Jesse E. Bohannon	01-01-22 to 12-31-22 01-01-23 to 12-31-23



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, 2022, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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 do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 24, 2023, 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

May 24, 2023

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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, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
General	\$ 8,463,690	\$ 15,763,799	\$ 18,468,013	\$ 5,759,476
Accident Report	27,091	5,920	721	32,290
Bid Deposits and Bonds Holding	9,500	500	6,000	4,000
Campaign Finance Enforcement - County	1,142	1,200	-	2,342
LIT Special Purpose	9,641,243	3,688,619	3,795,630	9,534,232
City and Town Court Costs	938	12,809	12,890	857
Clerk's Records Perpetuation	309,911	36,142	18,751	327,302
Community Corrections	43,908	378,040	408,122	13,826
Community Transition Program	56,676	55,275	46,348	65,603
Congressional School Interest	10,894	148	849	10,193
Congressional School Principal	21,223	-	-	21,223
Sales Disclosure - County Share	53,131	12,450	2,826	62,755
Cumulative Bridge	5,080,989	1,903,851	2,314,803	4,670,037
Cumulative Capital Development	649,220	924,651	881,349	692,522
Drug Free Community	49,539	58,634	53,971	54,202
Emergency Planning/Right to Know	23,311	-	-	23,311
Enhanced Access	1,071	-	-	1,071
Extradition and Sheriff's Assistance	9,919	6,084	2,918	13,085
Firearms Training	36,984	61,210	34,042	64,152
General Drain Improvement	556,651	101,421	122,468	535,604
Health	663,010	361,801	515,693	509,118
Identification Security Protection	39,871	6,687	8,000	38,558
Levy Excess	46,754	-	-	46,754
Local Health Maintenance	63,225	33,139	33,084	63,280
Local Road and Street	695,088	819,203	455,503	1,058,788
LOIT Public Safety - County Share	15,765	-	-	15,765
MVH Restricted	208,939	2,307,067	2,381,812	134,194
Misdemeanant	72,589	60,537	61,136	71,990
Motor Vehicle Highway	2,399,966	2,801,691	2,901,941	2,299,716
Plat Book	52,956	30,985	45,242	38,699
Rainy Day	3,919,099	3,023,907	1,899,155	5,043,851
Recorder's Records Perpetuation	451,771	148,169	103,858	496,082
Sex and Violent Offender Administration	3,483	3,519	3,674	3,328
Sheriff's Pension Trust	-	40,673	30,406	10,267
Supplemental Public Defender Services	243,753	20,679	-	264,432
Surplus Tax	81,317	34,078	43,473	71,922
Tax Sale Redemption	-	41,587	41,587	-
Tax Sale Surplus	481,984	466,819	522,601	426,202
Local Health Department Trust Account	130,204	24,130	15,075	139,259
Unsafe Building	1,780	83,140	15,000	69,920
Victim Impact Program	2,346	-	-	2,346
GAL/CASA	86,412	32,414	53,303	65,523
Auditors Ineligible Deductions	24,205	100	7,432	16,873
County Elected Officials Training	33,422	6,687	7,414	32,695
Park and Recreation	2,380	12,649	7,020	8,009
County Offender Transportation Fund	5,270	1,000	-	6,270
Statewide 911	195,570	587,184	661,907	120,847
Reassessment	958,235	96,105	434,212	620,128
Central Dispatch	271,111	234,150	222,654	282,607
Opioid Restricted	-	100,716	-	100,716
Opioid Unrestricted	-	24,457	-	24,457
Adult Probation Administrative	3,051	39,419	42,470	-
Juvenile Probation Administrative	3,309	-	-	3,309
Supplemental Adult Probation Services	416,945	138,786	130,479	425,252
Supplemental Juvenile Probation Services	50,291	6,795	-	57,086
County User Fee	42,261	10,499	10,203	42,557
Drain Construction/Reconstruction	34,827	-	-	34,827
Drain Maintenance	1,453,242	1,139,185	1,195,027	1,397,400
Drug Task Force	61,861	5,358	20,818	46,401
K-9	3,628	-	-	3,628
Payroll Clearing	115,177	5,119,178	5,114,912	119,443
CVET Agency	-	352,507	352,507	-
Sewage Collections	-	26,182	26,182	-
Financial Institution Tax	-	333,341	333,341	-
State Fines and Forfeitures	3,723	55,989	53,711	6,001
Infraction Judgements	5,476	63,385	65,246	3,615
Special Death Benefit	150	2,690	2,730	110
Sales Disclosure - State Share	1,390	12,370	12,910	850
Coroners Training & Con't Education	590	6,936	6,721	805
Interstate Compact - State Share	63	1,000	1,000	63

MARSHALL COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Mortgage Recording Fees - State Share	575	4,125	4,460	240
Sex and Violent Offender Admin - State	26	391	382	35
Child Restraint Violation Fines	75	375	425	25
Forest Restoration	-	1,059	1,059	-
Education Plate Fees Agency	188	563	563	188
Riverboat Revenue Sharing	-	259,536	259,536	-
Innkeepers Tax Collections	30,259	583,258	562,839	50,678
Judgements Due Law Enforcement	2,649	-	-	2,649
93.563 Prosecutor IV-D Incentive-Post Oct '99	159,806	43,991	60,479	143,318
93.563 Clerk IV-D Incentive-Post Oct '99	299,895	25,172	-	325,067
SETTLEMENT	-	48,009,692	48,009,692	-
SUID_SDY	-	-	500	(500)
COVID-19 Routine Imm	(730)	75,277	79,739	(5,192)
ARPA	4,505,735	4,492,537	5,181,049	3,817,223
Child_Advocacy	2,285	50	-	2,335
After Settlement Collections	1,980,849	2,032,901	1,980,849	2,032,901
Clerk's Trust Account	1,580,627	4,355,510	4,661,092	1,275,045
Jail Commissary	208,724	130,202	115,957	222,969
Sheriff's Inmate Trust Account	163,295	840,815	911,934	92,176
Petty Cash Fund	540	100	290	350
Treasurer's Cash Fund	500	-	-	500
Clerk ISETS Account	4,527	646,633	646,734	4,426
Marshall County Tourism Committee	410,532	645,217	720,000	335,749
Clerk Cash Fund	500	-	-	500
SURVEYOR CORNER PERPETUATION	107,898	33,435	20,153	121,180
PSC Drug Court	-	2,952	2,448	504
Prosecutor Pre-Trial Diversion	243,487	96,971	144,201	196,257
Sheriff Pre-Trial Diversion	4,055	-	-	4,055
Court Services	872,969	487,028	480,829	879,168
Commissioners Certificate Sale	135	9,050	-	9,185
Victim Assistance Donations	1,195	-	-	1,195
Road Cut Bonds	28,200	4,000	-	32,200
EPICS Fund	91,463	32,400	-	123,863
Governors Drug Free Indiana	953	-	-	953
DARE	10,352	4,500	8,125	6,727
Historical Society	79,288	79,150	73,477	84,961
Personal Property Tax Judgement	3,063	-	-	3,063
Sheriff Continuing Education	10,223	1,489	3,150	8,562
Prosecutor Continuing Education	476	-	-	476
Supplemental Technology	3,270	-	-	3,270
DEA Forfeiture Fund	21,890	8,113	-	30,003
LIT Certified Shares	-	13,585,182	13,585,182	-
MVH Distribution Fund	-	2,747,647	2,747,647	-
Ed Byrne Memorial JAG Program ICJI	(14,131)	40,352	27,796	(1,575)
Community Based Testing Grant	100,000	50,000	100,000	50,000
10.557 WIC	107	16	27,475	(27,352)
20.509 Older Adult Service Grant	-	387,240	387,240	-
WIC	(36,463)	173,561	137,098	-
CHIRP-ICJI Fed Grant	-	18,544	18,544	-
97.047 EMA Mitigation Grants	-	-	8,509	(8,509)
97.012 Lake Enforce DNR Grant	664	50,700	51,163	201
93.788 Indiana State Opioid Response	119,573	-	28,142	91,431
Health Department Federal Grant	(52,883)	116,691	63,808	-
Immunizations&Vaccine-Moderna Mass Vax	673	-	673	-
Crisis CoAg COVID19 Workforce Sustainmen	-	165,000	-	165,000
93.563 County IVD Incentive	116,109	29,738	4,500	141,347
CARES-LHD Community Testing Grant	11,379	-	11,379	-
CARES-ICJI Technology-CC	(55,526)	55,673	147	-
IN Local Body Cameras	-	1,200	6,000	(4,800)
Community Crossings Grant Fund	164,868	1,779,440	1,762,342	181,966
IOCS Pre-Trial Grant Fund	41,926	110,014	103,549	48,391
COVID19 Insurance Reimbursement	58,317	148,530	40,194	166,653
IOCS PSC	-	8,000	-	8,000
Comm Corr Grant Fund	31,660	-	-	31,660
Totals	<u>\$ 49,709,567</u>	<u>\$ 124,101,666</u>	<u>\$ 127,050,490</u>	<u>\$ 46,760,743</u>

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 of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: 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 into 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 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.

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 into 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 2022 totaled \$1,128,000.

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.

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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, 2022

	General	Accident Report	Bid Deposits and Bonds Holding	Campaign Finance Enforcement - County	LIT Special Purpose
Cash and investments - beginning	\$ 8,463,690	\$ 27,091	\$ 9,500	\$ 1,142	\$ 9,641,243
Receipts:					
Taxes	13,658,813	-	-	-	3,396,296
Licenses and permits	184,015	-	-	-	-
Intergovernmental receipts	713,195	-	-	-	-
Charges for services	311,081	-	-	-	-
Fines and forfeits	1,013	-	-	1,200	-
Other receipts	895,682	5,920	500	-	292,323
Total receipts	15,763,799	5,920	500	1,200	3,688,619
Disbursements:					
Personal services	9,829,913	-	-	-	756,035
Supplies	826,295	-	-	-	336,947
Other services and charges	3,706,825	-	-	-	652,536
Debt service - principal and interest	-	-	-	-	1,128,000
Capital outlay	491,080	-	-	-	920,912
Other disbursements	3,613,900	721	6,000	-	1,200
Total disbursements	18,468,013	721	6,000	-	3,795,630
Excess (deficiency) of receipts over disbursements	(2,704,214)	5,199	(5,500)	1,200	(107,011)
Cash and investments - ending	\$ 5,759,476	\$ 32,290	\$ 4,000	\$ 2,342	\$ 9,534,232

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

	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Congressional School Interest
Cash and investments - beginning	\$ 938	\$ 309,911	\$ 43,908	\$ 56,676	\$ 10,894
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	378,040	-	-
Charges for services	-	-	-	55,275	-
Fines and forfeits	12,809	36,142	-	-	-
Other receipts	-	-	-	-	148
Total receipts	<u>12,809</u>	<u>36,142</u>	<u>378,040</u>	<u>55,275</u>	<u>148</u>
Disbursements:					
Personal services	-	15,632	381,698	-	-
Supplies	-	-	-	16,480	-
Other services and charges	-	3,119	26,424	29,868	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	12,890	-	-	-	849
Total disbursements	<u>12,890</u>	<u>18,751</u>	<u>408,122</u>	<u>46,348</u>	<u>849</u>
Excess (deficiency) of receipts over disbursements	<u>(81)</u>	<u>17,391</u>	<u>(30,082)</u>	<u>8,927</u>	<u>(701)</u>
Cash and investments - ending	<u>\$ 857</u>	<u>\$ 327,302</u>	<u>\$ 13,826</u>	<u>\$ 65,603</u>	<u>\$ 10,193</u>

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

	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 21,223	\$ 53,131	\$ 5,080,989	\$ 649,220	\$ 49,539
Receipts:					
Taxes	-	-	1,486,496	882,253	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	384,962	38,064	-
Charges for services	-	12,450	-	-	-
Fines and forfeits	-	-	-	-	58,634
Other receipts	-	-	32,393	4,334	-
Total receipts	-	12,450	1,903,851	924,651	58,634
Disbursements:					
Personal services	-	-	174,099	-	-
Supplies	-	-	63,862	-	-
Other services and charges	-	2,122	195,712	796,567	53,971
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	704	1,881,130	84,782	-
Other disbursements	-	-	-	-	-
Total disbursements	-	2,826	2,314,803	881,349	53,971
Excess (deficiency) of receipts over disbursements	-	9,624	(410,952)	43,302	4,663
Cash and investments - ending	\$ 21,223	\$ 62,755	\$ 4,670,037	\$ 692,522	\$ 54,202

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

	Emergency Planning/Right to Know	Enhanced Access	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 23,311	\$ 1,071	\$ 9,919	\$ 36,984	\$ 556,651
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	6,084	-	250
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	61,210	101,171
Total receipts	-	-	6,084	61,210	101,421
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	2,918	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	34,042	122,468
Total disbursements	-	-	2,918	34,042	122,468
Excess (deficiency) of receipts over disbursements	-	-	3,166	27,168	(21,047)
Cash and investments - ending	<u>\$ 23,311</u>	<u>\$ 1,071</u>	<u>\$ 13,085</u>	<u>\$ 64,152</u>	<u>\$ 535,604</u>

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

	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 663,010	\$ 39,871	\$ 46,754	\$ 63,225	\$ 695,088
Receipts:					
Taxes	173,046	-	-	-	-
Licenses and permits	56,075	-	-	-	-
Intergovernmental receipts	54,343	-	-	33,139	819,203
Charges for services	32,016	6,687	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	46,321	-	-	-	-
Total receipts	<u>361,801</u>	<u>6,687</u>	<u>-</u>	<u>33,139</u>	<u>819,203</u>
Disbursements:					
Personal services	409,178	-	-	33,084	-
Supplies	16,620	-	-	-	344,151
Other services and charges	88,267	8,000	-	-	111,352
Debt service - principal and interest	-	-	-	-	-
Capital outlay	1,458	-	-	-	-
Other disbursements	170	-	-	-	-
Total disbursements	<u>515,693</u>	<u>8,000</u>	<u>-</u>	<u>33,084</u>	<u>455,503</u>
Excess (deficiency) of receipts over disbursements	<u>(153,892)</u>	<u>(1,313)</u>	<u>-</u>	<u>55</u>	<u>363,700</u>
Cash and investments - ending	<u>\$ 509,118</u>	<u>\$ 38,558</u>	<u>\$ 46,754</u>	<u>\$ 63,280</u>	<u>\$ 1,058,788</u>

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

	LOIT Public Safety - County Share	MVH Restricted	Misdemeanant	Motor Vehicle Highway	Plat Book
Cash and investments - beginning	\$ 15,765	\$ 208,939	\$ 72,589	\$ 2,399,966	\$ 52,956
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	46,996	-
Intergovernmental receipts	-	2,307,067	-	2,307,067	-
Charges for services	-	-	-	-	30,985
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	60,537	447,628	-
Total receipts	-	2,307,067	60,537	2,801,691	30,985
Disbursements:					
Personal services	-	694,514	-	1,248,609	21,749
Supplies	-	1,583,571	-	1,149,755	-
Other services and charges	-	-	-	330,363	23,493
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	103,727	61,136	156,464	-
Other disbursements	-	-	-	16,750	-
Total disbursements	-	2,381,812	61,136	2,901,941	45,242
Excess (deficiency) of receipts over disbursements	-	(74,745)	(599)	(100,250)	(14,257)
Cash and investments - ending	\$ 15,765	\$ 134,194	\$ 71,990	\$ 2,299,716	\$ 38,699

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

	Rainy Day	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ 3,919,099	\$ 451,771	\$ 3,483	\$ -	\$ 243,753
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	148,169	-	40,673	-
Fines and forfeits	-	-	3,519	-	-
Other receipts	3,023,907	-	-	-	20,679
Total receipts	3,023,907	148,169	3,519	40,673	20,679
Disbursements:					
Personal services	-	-	3,674	-	-
Supplies	-	-	-	-	-
Other services and charges	1,500,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	399,155	103,858	-	30,406	-
Total disbursements	1,899,155	103,858	3,674	30,406	-
Excess (deficiency) of receipts over disbursements	1,124,752	44,311	(155)	10,267	20,679
Cash and investments - ending	\$ 5,043,851	\$ 496,082	\$ 3,328	\$ 10,267	\$ 264,432

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

	Surplus Tax	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building
Cash and investments - beginning	\$ 81,317	\$ -	\$ 481,984	\$ 130,204	\$ 1,780
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	24,130	-
Charges for services	-	-	-	-	34,920
Fines and forfeits	-	-	-	-	-
Other receipts	34,078	41,587	466,819	-	48,220
Total receipts	<u>34,078</u>	<u>41,587</u>	<u>466,819</u>	<u>24,130</u>	<u>83,140</u>
Disbursements:					
Personal services	-	-	-	15,075	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	15,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	43,473	41,587	522,601	-	-
Total disbursements	<u>43,473</u>	<u>41,587</u>	<u>522,601</u>	<u>15,075</u>	<u>15,000</u>
Excess (deficiency) of receipts over disbursements	<u>(9,395)</u>	<u>-</u>	<u>(55,782)</u>	<u>9,055</u>	<u>68,140</u>
Cash and investments - ending	<u>\$ 71,922</u>	<u>\$ -</u>	<u>\$ 426,202</u>	<u>\$ 139,259</u>	<u>\$ 69,920</u>

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

	Victim Impact Program	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	Park and Recreation
Cash and investments - beginning	\$ 2,346	\$ 86,412	\$ 24,205	\$ 33,422	\$ 2,380
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	21,698	-	-	4,000
Charges for services	-	-	-	6,687	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	10,716	100	-	8,649
Total receipts	-	32,414	100	6,687	12,649
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	839	7,414	7,020
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	6,593	-	-
Other disbursements	-	53,303	-	-	-
Total disbursements	-	53,303	7,432	7,414	7,020
Excess (deficiency) of receipts over disbursements	-	(20,889)	(7,332)	(727)	5,629
Cash and investments - ending	\$ 2,346	\$ 65,523	\$ 16,873	\$ 32,695	\$ 8,009

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

	County Offender Transportation Fund	Statewide 911	Reassessment	Central Dispatch	Opioid Restricted
Cash and investments - beginning	\$ 5,270	\$ 195,570	\$ 958,235	\$ 271,111	\$ -
Receipts:					
Taxes	-	-	85,105	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	5,224	-	100,716
Charges for services	-	586,340	-	234,150	-
Fines and forfeits	1,000	-	-	-	-
Other receipts	-	844	5,776	-	-
Total receipts	1,000	587,184	96,105	234,150	100,716
Disbursements:					
Personal services	-	608,203	296,815	205,393	-
Supplies	-	-	1,016	-	-
Other services and charges	-	53,704	19,688	1,620	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	116,693	15,641	-
Other disbursements	-	-	-	-	-
Total disbursements	-	661,907	434,212	222,654	-
Excess (deficiency) of receipts over disbursements	1,000	(74,723)	(338,107)	11,496	100,716
Cash and investments - ending	\$ 6,270	\$ 120,847	\$ 620,128	\$ 282,607	\$ 100,716

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

	Opioid Unrestricted	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services
Cash and investments - beginning	\$ -	\$ 3,051	\$ 3,309	\$ 416,945	\$ 50,291
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	24,457	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	39,419	-	138,786	6,795
Other receipts	-	-	-	-	-
Total receipts	<u>24,457</u>	<u>39,419</u>	<u>-</u>	<u>138,786</u>	<u>6,795</u>
Disbursements:					
Personal services	-	-	-	5,055	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	42,470	-	125,424	-
Total disbursements	<u>-</u>	<u>42,470</u>	<u>-</u>	<u>130,479</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>24,457</u>	<u>(3,051)</u>	<u>-</u>	<u>8,307</u>	<u>6,795</u>
Cash and investments - ending	<u>\$ 24,457</u>	<u>\$ -</u>	<u>\$ 3,309</u>	<u>\$ 425,252</u>	<u>\$ 57,086</u>

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

	County User Fee	Drain Construction/Reconstruction	Drain Maintenance	Drug Task Force
Cash and investments - beginning	\$ 42,261	\$ 34,827	\$ 1,453,242	\$ 61,861
Receipts:				
Taxes	-	-	976,300	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	10,499	-	-	-
Other receipts	-	-	162,885	5,358
Total receipts	<u>10,499</u>	<u>-</u>	<u>1,139,185</u>	<u>5,358</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	10,203	-	1,195,027	20,818
Total disbursements	<u>10,203</u>	<u>-</u>	<u>1,195,027</u>	<u>20,818</u>
Excess (deficiency) of receipts over disbursements	<u>296</u>	<u>-</u>	<u>(55,842)</u>	<u>(15,460)</u>
Cash and investments - ending	<u>\$ 42,557</u>	<u>\$ 34,827</u>	<u>\$ 1,397,400</u>	<u>\$ 46,401</u>

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

	K-9	Payroll Clearing	CVET Agency	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ 3,628	\$ 115,177	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	26,182	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	352,507	-	333,341
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	5,119,178	-	-	-
Total receipts	<u>-</u>	<u>5,119,178</u>	<u>352,507</u>	<u>26,182</u>	<u>333,341</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	5,114,912	352,507	26,182	333,341
Total disbursements	<u>-</u>	<u>5,114,912</u>	<u>352,507</u>	<u>26,182</u>	<u>333,341</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>4,266</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,628</u>	<u>\$ 119,443</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education
Cash and investments - beginning	\$ 3,723	\$ 5,476	\$ 150	\$ 1,390	\$ 590
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	12,370	-
Fines and forfeits	55,301	-	-	-	-
Other receipts	688	63,385	2,690	-	6,936
Total receipts	55,989	63,385	2,690	12,370	6,936
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	53,711	65,246	2,730	12,910	6,721
Total disbursements	53,711	65,246	2,730	12,910	6,721
Excess (deficiency) of receipts over disbursements	2,278	(1,861)	(40)	(540)	215
Cash and investments - ending	\$ 6,001	\$ 3,615	\$ 110	\$ 850	\$ 805

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

	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Forest Restoration
Cash and investments - beginning	\$ 63	\$ 575	\$ 26	\$ 75	\$ -
Receipts:					
Taxes	-	-	-	-	1,059
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	4,125	-	-	-
Fines and forfeits	1,000	-	391	375	-
Other receipts	-	-	-	-	-
Total receipts	<u>1,000</u>	<u>4,125</u>	<u>391</u>	<u>375</u>	<u>1,059</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,000	4,460	382	425	1,059
Total disbursements	<u>1,000</u>	<u>4,460</u>	<u>382</u>	<u>425</u>	<u>1,059</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(335)</u>	<u>9</u>	<u>(50)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 63</u>	<u>\$ 240</u>	<u>\$ 35</u>	<u>\$ 25</u>	<u>\$ -</u>

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

	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	Judgements Due Law Enforcement	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 188	\$ -	\$ 30,259	\$ 2,649	\$ 159,806
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	563	259,536	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	583,258	-	43,991
Total receipts	563	259,536	583,258	-	43,991
Disbursements:					
Personal services	-	-	-	-	47,399
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	13,080
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	563	259,536	562,839	-	-
Total disbursements	563	259,536	562,839	-	60,479
Excess (deficiency) of receipts over disbursements	-	-	20,419	-	(16,488)
Cash and investments - ending	\$ 188	\$ -	\$ 50,678	\$ 2,649	\$ 143,318

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

	93.563 Clerk IV-D Incentive-Post Oct '99	SETTLEMENT	SUID_SDY	COVID-19 Routine Imm	ARPA
Cash and investments - beginning	\$ 299,895	\$ -	\$ -	\$ (730)	\$ 4,505,735
Receipts:					
Taxes	-	48,009,692	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	75,277	4,492,537
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	25,172	-	-	-	-
Total receipts	<u>25,172</u>	<u>48,009,692</u>	<u>-</u>	<u>75,277</u>	<u>4,492,537</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	500	15,089	400,825
Other services and charges	-	-	-	62,498	3,851,931
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	2,152	915,095
Other disbursements	-	48,009,692	-	-	13,198
Total disbursements	<u>-</u>	<u>48,009,692</u>	<u>500</u>	<u>79,739</u>	<u>5,181,049</u>
Excess (deficiency) of receipts over disbursements	<u>25,172</u>	<u>-</u>	<u>(500)</u>	<u>(4,462)</u>	<u>(688,512)</u>
Cash and investments - ending	<u>\$ 325,067</u>	<u>\$ -</u>	<u>\$ (500)</u>	<u>\$ (5,192)</u>	<u>\$ 3,817,223</u>

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

	Child Advocacy	After Settlement Collections	Clerk's Trust Account	Jail Commissary	Sheriff's Inmate Trust Account
Cash and investments - beginning	\$ 2,285	\$ 1,980,849	\$ 1,580,627	\$ 208,724	\$ 163,295
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	50	-	-	-	-
Other receipts	-	2,032,901	4,355,510	130,202	840,815
Total receipts	50	2,032,901	4,355,510	130,202	840,815
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,980,849	4,661,092	115,957	911,934
Total disbursements	-	1,980,849	4,661,092	115,957	911,934
Excess (deficiency) of receipts over disbursements	50	52,052	(305,582)	14,245	(71,119)
Cash and investments - ending	\$ 2,335	\$ 2,032,901	\$ 1,275,045	\$ 222,969	\$ 92,176

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

	Petty Cash Fund	Treasurer's Cash Fund	Clerk ISETS Account	Marshall County Tourism Committee	Clerk Cash Fund
Cash and investments - beginning	\$ 540	\$ 500	\$ 4,527	\$ 410,532	\$ 500
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	100	-	646,633	645,217	-
Total receipts	100	-	646,633	645,217	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	290	-	646,734	720,000	-
Total disbursements	290	-	646,734	720,000	-
Excess (deficiency) of receipts over disbursements	(190)	-	(101)	(74,783)	-
Cash and investments - ending	\$ 350	\$ 500	\$ 4,426	\$ 335,749	\$ 500

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

	SURVEYOR CORNER PERPETUATION	PSC Drug Court	Prosecutor Pre-Trial Diversion	Sheriff Pre-Trial Diversion	Court Services
Cash and investments - beginning	\$ 107,898	\$ -	\$ 243,487	\$ 4,055	\$ 872,969
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	2,500	-	-	-
Charges for services	33,435	-	1,349	-	487,028
Fines and forfeits	-	452	-	-	-
Other receipts	-	-	95,622	-	-
Total receipts	<u>33,435</u>	<u>2,952</u>	<u>96,971</u>	<u>-</u>	<u>487,028</u>
Disbursements:					
Personal services	1,517	-	53,748	-	242,320
Supplies	7,001	2,448	10,597	-	13,667
Other services and charges	7,777	-	71,601	-	223,032
Debt service - principal and interest	-	-	-	-	-
Capital outlay	3,858	-	3,681	-	1,610
Other disbursements	-	-	4,574	-	200
Total disbursements	<u>20,153</u>	<u>2,448</u>	<u>144,201</u>	<u>-</u>	<u>480,829</u>
Excess (deficiency) of receipts over disbursements	<u>13,282</u>	<u>504</u>	<u>(47,230)</u>	<u>-</u>	<u>6,199</u>
Cash and investments - ending	<u>\$ 121,180</u>	<u>\$ 504</u>	<u>\$ 196,257</u>	<u>\$ 4,055</u>	<u>\$ 879,168</u>

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

	Commissioners Certificate Sale	Victim Assistance Donations	Road Cut Bonds	EPICS Fund	Governors Drug Free Indiana
Cash and investments - beginning	\$ 135	\$ 1,195	\$ 28,200	\$ 91,463	\$ 953
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	4,000	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	9,050	-	-	32,400	-
Total receipts	9,050	-	4,000	32,400	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	9,050	-	4,000	32,400	-
Cash and investments - ending	\$ 9,185	\$ 1,195	\$ 32,200	\$ 123,863	\$ 953

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

	DARE	Historical Society	Personal Property Tax Judgement	Sheriff Continuing Education	Prosecutor Continuing Education
Cash and investments - beginning	\$ 10,352	\$ 79,288	\$ 3,063	\$ 10,223	\$ 476
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	1,489	-
Other receipts	4,500	79,150	-	-	-
Total receipts	4,500	79,150	-	1,489	-
Disbursements:					
Personal services	-	73,477	-	-	-
Supplies	4,455	-	-	-	-
Other services and charges	3,670	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	3,150	-
Total disbursements	8,125	73,477	-	3,150	-
Excess (deficiency) of receipts over disbursements	(3,625)	5,673	-	(1,661)	-
Cash and investments - ending	\$ 6,727	\$ 84,961	\$ 3,063	\$ 8,562	\$ 476

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

	Supplemental Technology	DEA Forfeiture Fund	LIT Certified Shares	MVH Distribution Fund	Ed Byrne Memorial JAG Program ICJI
Cash and investments - beginning	\$ 3,270	\$ 21,890	\$ -	\$ -	\$ (14,131)
Receipts:					
Taxes	-	-	13,585,182	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,747,647	40,352
Charges for services	-	-	-	-	-
Fines and forfeits	-	7,936	-	-	-
Other receipts	-	177	-	-	-
Total receipts	-	8,113	13,585,182	2,747,647	40,352
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	180
Other services and charges	-	-	-	-	26,521
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	1,095
Other disbursements	-	-	13,585,182	2,747,647	-
Total disbursements	-	-	13,585,182	2,747,647	27,796
Excess (deficiency) of receipts over disbursements	-	8,113	-	-	12,556
Cash and investments - ending	\$ 3,270	\$ 30,003	\$ -	\$ -	\$ (1,575)

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

	Community Based Testing Grant	10.557 WIC	20.509 Older Adult Service Grant	WIC	CHIRP-ICJI Fed Grant
Cash and investments - beginning	\$ 100,000	\$ 107	\$ -	\$ (36,463)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	50,000	-	387,240	173,504	18,544
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	16	-	57	-
Total receipts	<u>50,000</u>	<u>16</u>	<u>387,240</u>	<u>173,561</u>	<u>18,544</u>
Disbursements:					
Personal services	-	15,787	-	107,793	-
Supplies	-	102	-	404	-
Other services and charges	-	11,586	-	28,901	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	100,000	-	387,240	-	18,544
Total disbursements	<u>100,000</u>	<u>27,475</u>	<u>387,240</u>	<u>137,098</u>	<u>18,544</u>
Excess (deficiency) of receipts over disbursements	<u>(50,000)</u>	<u>(27,459)</u>	<u>-</u>	<u>36,463</u>	<u>-</u>
Cash and investments - ending	<u>\$ 50,000</u>	<u>\$ (27,352)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	97.047 EMA Mitigation Grants	97.012 Lake Enforce DNR Grant	93.788 Indiana State Opioid Response	Health Department Federal Grant
Cash and investments - beginning	\$ -	\$ 664	\$ 119,573	\$ (52,883)
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	15,000	-	116,691
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	35,700	-	-
Total receipts	<u>-</u>	<u>50,700</u>	<u>-</u>	<u>116,691</u>
Disbursements:				
Personal services	-	49,723	14,949	-
Supplies	-	1,061	4,000	3,133
Other services and charges	8,509	379	9,193	24,673
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	3,979
Other disbursements	-	-	-	32,023
Total disbursements	<u>8,509</u>	<u>51,163</u>	<u>28,142</u>	<u>63,808</u>
Excess (deficiency) of receipts over disbursements	<u>(8,509)</u>	<u>(463)</u>	<u>(28,142)</u>	<u>52,883</u>
Cash and investments - ending	<u>\$ (8,509)</u>	<u>\$ 201</u>	<u>\$ 91,431</u>	<u>\$ -</u>

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

	Immunizations&Vaccine-Moderna Mass Vax	Crisis CoAg COVID19 Workforce Sustainmen	93,563 County IVD Incentive	CARES-LHD Community Testing Grant
Cash and investments - beginning	\$ 673	\$ -	\$ 116,109	\$ 11,379
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	165,000	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	29,738	-
Total receipts	-	165,000	29,738	-
Disbursements:				
Personal services	-	-	-	-
Supplies	671	-	-	-
Other services and charges	2	-	4,500	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	11,379
Total disbursements	673	-	4,500	11,379
Excess (deficiency) of receipts over disbursements	(673)	165,000	25,238	(11,379)
Cash and investments - ending	\$ -	\$ 165,000	\$ 141,347	\$ -

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

	CARES-ICJI Technology-CC	IN Local Body Cameras	Community Crossings Grant Fund	IOCS Pre-Trial Grant Fund
Cash and investments - beginning	\$ (55,526)	\$ -	\$ 164,868	\$ 41,926
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	55,673	-	1,000,000	110,014
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	1,200	779,440	-
Total receipts	<u>55,673</u>	<u>1,200</u>	<u>1,779,440</u>	<u>110,014</u>
Disbursements:				
Personal services	-	-	-	103,549
Supplies	-	-	-	-
Other services and charges	-	-	1,598,319	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	6,000	164,023	-
Other disbursements	147	-	-	-
Total disbursements	<u>147</u>	<u>6,000</u>	<u>1,762,342</u>	<u>103,549</u>
Excess (deficiency) of receipts over disbursements	<u>55,526</u>	<u>(4,800)</u>	<u>17,098</u>	<u>6,465</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (4,800)</u>	<u>\$ 181,966</u>	<u>\$ 48,391</u>

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

	COVID19 Insurance Reimbursement	IOCS PSC	Comm Corr Grant Fund	Totals
Cash and investments - beginning	\$ 58,317	\$ -	\$ 31,660	\$ 49,709,567
Receipts:				
Taxes	-	-	-	82,280,424
Licenses and permits	-	-	-	287,086
Intergovernmental receipts	-	8,000	-	17,619,231
Charges for services	148,530	-	-	2,196,604
Fines and forfeits	-	-	-	376,810
Other receipts	-	-	-	21,341,511
Total receipts	148,530	8,000	-	124,101,666
Disbursements:				
Personal services	-	-	-	15,408,988
Supplies	687	-	-	4,803,517
Other services and charges	39,507	-	-	13,622,501
Debt service - principal and interest	-	-	-	1,128,000
Capital outlay	-	-	-	4,941,813
Other disbursements	-	-	-	87,145,671
Total disbursements	40,194	-	-	127,050,490
Excess (deficiency) of receipts over disbursements	108,336	8,000	-	(2,948,824)
Cash and investments - ending	\$ 166,653	\$ 8,000	\$ 31,660	\$ 46,760,743

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OTHER INFORMATION

MARSHALL COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 2,480,808</u>	<u>\$ -</u>

MARSHALL COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Caterpillar Financial Services Corp	Caterpillar Asphalt Paver	\$ 42,499	7/17/2017	7/17/2023
Marshall County Holding Corporation / Regions Bank	Pay bond issue for jail construction	1,126,000	1/9/2014	3/18/2028
Republic	MowerMax	57,588	9/3/2021	1/31/2025
Republic	Wheel Loader	72,198	9/3/2021	1/31/2025
Republic First National Corp/Community Banks of Colorado	Highway Dept. Trucks	<u>253,577</u>	7/15/2021	1/31/2027
Total governmental activities		<u>1,551,862</u>		
Total of annual lease payments		<u>\$ 1,551,862</u>		

MARSHALL COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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	\$ 1,220,881
Infrastructure	145,836,613
Buildings	22,789,012
Improvements other than buildings	351,138
Machinery, equipment, and vehicles	<u>12,287,343</u>
Total governmental activities	<u>182,484,987</u>
Total capital assets	<u>\$ 182,484,987</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/>.