

**2022**

**COUNTY**

**ANNUAL FINANCIAL REPORT**

Indiana Co Proth & Court Clerk  
2023 OCT 16 PM02:48

**32 COUNTY OF INDIANA**

County of INDIANA  
**GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
 December 31, 2022

	Governmental Activities	Business-Type Activities	Total
<b>CURRENT ASSETS:</b>			
Cash and cash equivalents	32,936,122	3,078,184	36,014,306
Investments	111,927		111,927
Receivables (net of allowance for uncollectibles)	13,729,701	796,519	14,526,220
Due from other governments	11,697,706		11,697,706
Internal balances	302,526	-302,526	
Prepays		101,708	101,708
<b>Restricted assets:</b>			
Temporarily restricted:			
Cash and cash equivalents		12,823	12,823
Other: Other Assets	542,773		542,773
<b>NON-CURRENT ASSETS:</b>			
Permanently restricted:			
Investments		566	566
Capital assets not being depreciated:			
Land	2,085,470		2,085,470
Construction in progress	2,038,316		2,038,316
Capital assets net of accumulated depreciation:			
Buildings and system	29,319,798		29,319,798
Improvements other than buildings	16,756,529		16,756,529
Machinery and equipment	7,197,913	969,317	8,167,230
Infrastructure	10,833,623		10,833,623
Other: Buildings-Right of Use	2,036,345		2,036,345
Other: Equipment-Right of Use	2,051,857		2,051,857
<b>TOTAL ASSETS</b>	<b>131,640,606</b>	<b>4,656,591</b>	<b>136,297,197</b>

County of INDIANA  
**GOVERNMENT-WIDE STATEMENT OF NET POSITION**

December 31, 2022

	Governmental Activities	Business-Type Activities	Total
<b><u>DEFERRED OUTFLOWS OF RESOURCES:</u></b>			
Deferrals related to pensions	5,627,758	1,550,505	7,178,263
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>5,627,758</b>	<b>1,550,505</b>	<b>7,178,263</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>137,268,364</b>	<b>6,207,096</b>	<b>143,475,460</b>
<b><u>LIABILITIES:</u></b>			
Accounts payable	3,952,554	173,722	4,126,276
Due to other governments	2,331		2,331
Unearned revenue	4,984,870	219,250	5,204,120
Funds held as fiduciary		16,741	16,741
Other current liabilities	355,832		355,832
Debt due within one year	7,750,002		7,750,002
Debt due in more than one year	40,632,425		40,632,425
Other: Accrued Interest Payable on Debt	33,344		33,344
Other: Compensated Absences	892,628		892,628
Other: Lease Liability-Non Current Portion	3,444,528		3,444,528
Other: Net Pension Liability	4,468,520	1,231,123	5,699,643
Other: Lease Liability-Current Portion	844,264		844,264
<b>TOTAL LIABILITIES</b>	<b>67,361,298</b>	<b>1,640,836</b>	<b>69,002,134</b>
<b><u>DEFERRED INFLOWS OF RESOURCES:</u></b>			
Deferrals related to pensions	666,358	183,589	849,947
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>666,358</b>	<b>183,589</b>	<b>849,947</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>68,027,656</b>	<b>1,824,425</b>	<b>69,852,081</b>
<b><u>NET POSITION:</u></b>			
Net investment in capital assets	19,648,632	969,317	20,617,949
Restricted	14,466,192	566	14,466,758

County of INDIANA  
**GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
December 31, 2022

Governmental Activities      Business-Type Activities      Total

**NET POSITION:**

Unrestricted

35,125,884	3,412,788	38,538,672
69,240,708	4,382,671	73,623,379

**TOTAL NET POSITION**

County of INDIANA  
**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**  
 Proprietary Funds  
 December 31, 2022

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b><u>GOVERNMENTAL ACTIVITIES:</u></b>							
General government - administrative	16,669,519	2,129,797	15,463,814		924,092		924,092
General government - judicial	6,414,604	2,282,707	1,303,364		-2,828,533		-2,828,533
Public safety	10,350,259	2,785,845	3,395,490		-4,168,924		-4,168,924
Corrections	1,670,477	1,137,735			-532,742		-532,742
Highways and streets	4,181,916	12,163		755,983	-3,413,770		-3,413,770
Health and welfare	13,995,231	5,064,871	10,901,161		1,970,801		1,970,801
Culture - recreation	2,413,478	90,221	30,000		-2,293,257		-2,293,257
Conservation	1,602,258	446,319	1,849,035		693,096		693,096
Interest on long term debt	937,851				-937,851		-937,851
Other: Miscellaneous	798,822				-798,822		-798,822
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>59,034,415</b>	<b>13,949,658</b>	<b>32,942,864</b>	<b>755,983</b>	<b>-11,385,910</b>		<b>-11,385,910</b>
<b><u>MAJOR BUSINESS-TYPE ACTIVITIES:</u></b>							
Business 1	7,333,218	7,353,256	510,352			530,390	530,390
<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>	<b>7,333,218</b>	<b>7,353,256</b>	<b>510,352</b>			<b>530,390</b>	<b>530,390</b>
<b>TOTAL PRIMARY GOVERNMENTS</b>	<b>66,367,633</b>	<b>21,302,914</b>	<b>33,453,216</b>	<b>755,983</b>	<b>-11,385,910</b>	<b>530,390</b>	<b>-10,855,520</b>

County of INDIANA  
**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**  
 December 31, 2022

	Governmental Activities	Business-Type Activities	Total
<b>TOTAL PRIMARY GOVERNMENTS</b>	-11,385,910	530,390	-10,855,520
<b>GENERAL REVENUES:</b>			
Real estate	23,020,454		23,020,454
Hotel room rental	570,220		570,220
Unrestricted investment earnings	604,231	8,657	612,888
Other: Gain From Sale of Assets	850		850
Other: Miscellaneous	55,455		55,455
Transfers	132,000	-132,000	
<b>TOTAL GENERAL REVENUES AND TRANSFERS</b>	24,383,210	-123,343	24,259,867
<b>CHANGE IN NET POSITION</b>	12,997,300	407,047	13,404,347
<b>NET POSITION - BEGINNING OF YEAR</b>	56,243,408	3,975,624	60,219,032
<b>NET POSITION - END OF YEAR</b>	69,240,708	4,382,671	73,623,379



## County of INDIANA

**BALANCE SHEET - GOVERNMENTAL FUNDS**

(Including the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Units)

December 31, 2022

	General	ERAP Fund	Community Program for Restoration	Revolving Loan Fund	ARP Fund	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
Other: Unavailable Revenue-Property Taxes	888,280								888,280
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>5,731,112</b>								<b>5,731,112</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF INFLAWS RESOURCES</b>	<b>13,391,156</b>	<b>3,399,109</b>	<b>1,136,911</b>	<b>1,826,476</b>	<b>8,751,538</b>			<b>3,294,453</b>	<b>31,799,643</b>
<b>FUND BALANCES:</b>									
Nonspendable									
Not in spendable form	457,712							19,151	476,863
Restricted fund balance									
Other: Restricted Fund Balance	2,311,906		445,499	1,485,014				5,380,941	9,623,360
Committed fund balance									
Assigned fund balance									
Other: Assigned Fund Balance	20,378,375								20,378,375
Unassigned fund balance*	4,455,076							-80,758	4,374,318
<b>TOTAL FUND BALANCE</b>	<b>27,603,069</b>		<b>445,499</b>	<b>1,485,014</b>				<b>5,319,334</b>	<b>34,852,916</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES &amp; FUND BALANCES</b>	<b>40,994,225</b>	<b>3,399,109</b>	<b>1,582,410</b>	<b>3,311,490</b>	<b>8,751,538</b>			<b>8,613,787</b>	<b>66,652,559</b>

<b>Amounts reported for governmental activities in the statement of net assets are different because:</b>	
Internal service funds are used by management to charge certain costs to county departments and employees	
The assets, deferred outflows of resources, liabilities and deferred inflows of resources of the internal service funds are included in governmental activities in the STATEMENT OF NET POSITION	
Long-term liabilities and deferred inflows are not due and payable in the current period and therefore are not reported as a fund liability	-53,597,191
The difference in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two methods	
The difference in net position between full accrual accounting and modified accrual accounting is due to differing expenditure recognition criteria between the two methods	
Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds	72,319,851
Other: _____	
Other: Net pension liabilities are not reported in the funds	-4,468,520



Other: Deferred inflows of pension resources are not reported in the funds	-666,358
Other: Revenues not available for current use are recorded as deferred inflows in the funds	4,842,832
Other: Deferred outflow of pension resources are not reported in the funds	5,627,758
Other: Revenues not available to pay current period expenditures are reported as unearned revenue in the fu	10,329,420
<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b>69,240,708</b>

County of INDIANA  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
 GOVERNMENTAL FUNDS  
 December 31, 2022

	General	ERAP Fund	Community Program for Restoration	Revolving Loan Fund	ARP Fund	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
<b>REVENUES:</b>									
<b>TAXES:</b>									
Real estate	23,705,503								23,705,503
Hotel room rental								570,220	570,220
<b>TOTAL TAXES</b>	<b>23,705,503</b>							<b>570,220</b>	<b>24,275,723</b>
<b>INTERGOVERNMENTAL REVENUES:</b>									
Federal	2,326,072	2,633,542	65,910	422,884	14,575,402			3,058,375	23,082,185
State	7,588,646							3,097,398	10,686,044
Local government units	131,979		3,032					46,177	181,188
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>10,046,697</b>	<b>2,633,542</b>	<b>68,942</b>	<b>422,884</b>	<b>14,575,402</b>			<b>6,201,950</b>	<b>33,949,417</b>
Charges for Service	7,567,459		613	23,614				1,186,243	8,777,929
	7,567,459		613	23,614				1,186,243	8,777,929
<b>MISCELLANEOUS REVENUES:</b>									
Interest earnings	413,051	31,184	1,575	53,180	75,928			29,313	604,231
Rents	70,648								70,648
Private contributions and donations	33,592							13,619	47,211
Other: Miscellaneous Revenue	15,477							446	15,923
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>532,768</b>	<b>31,184</b>	<b>1,575</b>	<b>53,180</b>	<b>75,928</b>			<b>43,378</b>	<b>738,013</b>
<b>TOTAL REVENUES</b>	<b>41,852,427</b>	<b>2,664,726</b>	<b>71,130</b>	<b>499,678</b>	<b>14,651,330</b>			<b>8,001,791</b>	<b>67,741,082</b>
<b>EXPENDITURES:</b>									
General government - administrative	2,292,942				14,651,330			105,721	17,049,993
General government - judicial	6,107,924							1,439,463	7,547,387
Public safety	5,508,036							2,995,625	8,503,661
Corrections	1,623,833							46,644	1,670,477

County of INDIANA  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
 GOVERNMENTAL FUNDS  
 December 31, 2022

	General	ERAP Fund	Community Program for Restoration	Revolving Loan Fund	ARP Fund	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
Highways and streets	248,535							528,645	777,180
Health and welfare	10,385,351	2,664,726						516,802	13,566,879
Culture - recreation	839,135							642,000	1,481,135
Conservation	1,670,850		117,208	162,295				1,704,221	3,654,574
Debt Service	4,077,130								4,077,130
Capital Outlay	89,026								89,026
Other: Miscellaneous Expenditures	709,796								709,796
<b>TOTAL EXPENDITURES</b>	<b>33,552,558</b>	<b>2,664,726</b>	<b>117,208</b>	<b>162,295</b>	<b>14,651,330</b>			<b>7,979,121</b>	<b>59,127,238</b>
<b>OTHER FINANCIAL SOURCES/(USES):</b>									
Interfund Operating Transfers	65,220							66,780	132,000
Sale of capital assets	850								850
Long-term debt issued	5,214,010								5,214,010
Other: Amounts Received From Loans	368,034		27,567	153,137				57,015	605,753
Other: Amounts Loaned to Others				-530,000					-530,000
<b>TOTAL OTHER FINANCING SOURCES/ (USES)</b>	<b>5,648,114</b>		<b>27,567</b>	<b>-376,863</b>				<b>123,795</b>	<b>5,422,613</b>
<b>CHANGE IN FUND BALANCES</b>	<b>13,947,983</b>		<b>18,511</b>	<b>39,480</b>				<b>146,465</b>	<b>14,036,457</b>
<b>FUND BALANCE (DEFICIT) - BEGINNING OF YEAR</b>	<b>13,655,086</b>		<b>464,010</b>	<b>1,524,494</b>				<b>5,172,869</b>	<b>20,816,459</b>
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>	<b>27,603,069</b>		<b>445,499</b>	<b>1,485,014</b>				<b>5,319,334</b>	<b>34,852,916</b>

## County of INDIANA

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

December 31, 2022

**Amounts reported for governmental activities in the statement of activities are different because:**

Net changes in fund balances (deficit) - total governmental funds	14,036,457
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Additionally, various other long-term liabilities and deferred inflows do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. This amount is the net effect of the differences in the treatment of long-term liabilities and deferred inflows on the statement of activities	-2,074,731
Other: Governmental funds do not report the changes in compensated absences	-12,059
Other: Funds include receipt of prior year delinquent taxes and do not include revenue for current year del	-685,049
Other: Loans receivable are an increase in revenue/expense in the funds but not on the statement of activit	-75,753
Other: Change in pension is not reported in the funds but is on the statement of activities	-1,392,527
Other: This is the amount by which capital outlays exceeded depreciation expense in the current period	-2,406,845
Other: This is the amount of assets acquired through leases presented as other financing sources on the gov	764,975
Other: Revenue for the Opioid Settlement are not available for use in the government funds	4,842,832
<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b>12,997,300</b>

County of INDIANA  
**STATEMENT OF NET POSITION**  
 Proprietary Funds  
 December 31, 2022

	Nursing Home	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
<b><u>CURRENT ASSETS:</u></b>								
Cash and cash equivalents	3,078,184						3,078,184	
Receivables (net of allowance for uncollectibles)	796,519						796,519	
Prepays	101,708						101,708	
Restricted assets:								
Temporarily restricted:								
Cash and cash equivalents	12,823						12,823	
<b>TOTAL CURRENT ASSETS</b>	<b>3,989,234</b>						<b>3,989,234</b>	
<b><u>NON-CURRENT ASSETS:</u></b>								
Permanently restricted:								
Investments	566						566	
Machinery and equipment	969,317						969,317	
<b>TOTAL NON-CURRENT ASSETS</b>	<b>969,883</b>						<b>969,883</b>	
<b>TOTAL ASSETS</b>	<b>4,959,117</b>						<b>4,959,117</b>	
<b><u>DEFERRED OUTFLOWS OF RESOURCES:</u></b>								
Deferrals related to pensions	1,550,505						1,550,505	
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>1,550,505</b>						<b>1,550,505</b>	
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>6,509,622</b>						<b>6,509,622</b>	
<b><u>CURRENT LIABILITIES:</u></b>								
Accounts payable	173,722						173,722	
Due to other governments	302,526						302,526	
Unearned revenue	219,250						219,250	
Funds held as fiduciary	16,741						16,741	
<b>TOTAL CURRENT LIABILITIES</b>	<b>712,239</b>						<b>712,239</b>	

**County of INDIANA**  
**STATEMENT OF NET POSITION**  
 Proprietary Funds  
 December 31, 2022

	Nursing Home	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
<b>NON-CURRENT LIABILITIES:</b>								
Other: Pension Liability	1,231,123						1,231,123	
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>1,231,123</b>						<b>1,231,123</b>	
<b>TOTAL LIABILITIES</b>	<b>1,943,362</b>						<b>1,943,362</b>	
<b>NON-CURRENT LIABILITIES:</b>								
<b>TOTAL NON-CURRENT LIABILITIES</b>								
<b>DEFERRED INFLOWS OF RESOURCES:</b>								
Deferrals related to pensions	183,589						183,589	
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>183,589</b>						<b>183,589</b>	
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>2,126,951</b>						<b>2,126,951</b>	
<b>NET POSITION:</b>								
Net investment in capital assets	969,317						969,317	
Restricted	566						566	
Unrestricted	3,412,788						3,412,788	
<b>TOTAL NET POSITION</b>	<b>4,382,671</b>						<b>4,382,671</b>	
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>6,509,622</b>						<b>6,509,622</b>	

Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds

**Net Position of Business-type Activities**

<b>4,382,671</b>

County of INDIANA  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION-**  
**Proprietary Funds**  
For the Year Ended December 31, 2022

	Nursing Home	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
<b>OPERATING REVENUES:</b>								
Charges for service	7,353,256						7,353,256	
<b>TOTAL OPERATING REVENUES</b>	<b>7,353,256</b>						<b>7,353,256</b>	
<b>OPERATING EXPENSES:</b>								
Depreciation and amortization	130,679						130,679	
Other: Human Services	7,202,539						7,202,539	
<b>TOTAL OPERATING EXPENSES</b>	<b>7,333,218</b>						<b>7,333,218</b>	
<b>OPERATING INCOME/(LOSS)</b>	<b>20,038</b>						<b>20,038</b>	
<b>NONOPERATING REVENUES/(EXPENSES):</b>								
Investment earnings	8,657						8,657	
Other: Grant Income	510,352						510,352	
<b>TOTAL NONOPERATING REVENUES/(EXPENSES)</b>	<b>519,009</b>						<b>519,009</b>	
TRANSFERS IN/(OUT)	-132,000						-132,000	
<b>CHANGE IN NET POSITION</b>	<b>407,047</b>						<b>407,047</b>	
<b>NET POSITION - BEGINNING OF YEAR</b>	<b>3,975,624</b>							
<b>NET POSITION - END OF YEAR</b>	<b>4,382,671</b>							

Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds

**Changes in Net Position of Business-type Activities**

<b>407,047</b>



County of INDIANA  
**STATEMENT OF FIDUCIARY NET POSITION**  
 Fiduciary Funds  
 December 31, 2022

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5
<b>ASSETS:</b>					
Cash and cash equivalents	577,772	1,506,289			
Investments, at fair value	55,686,255	62,833			
Restricted assets:					
Temporarily restricted:					
Permanently restricted:					
<b>TOTAL ASSETS</b>	<b>56,264,027</b>	<b>1,569,122</b>			
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>					
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>					
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>56,264,027</b>	<b>1,569,122</b>			
<b>LIABILITIES:</b>					
Accounts payable and other current liabilities		125,808			
<b>TOTAL LIABILITIES</b>		<b>125,808</b>			
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>					
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>		<b>125,808</b>			
<b>NET POSITION:</b>					
Assets held in trust for pension/other post employment benefits	56,264,027				
Other: Restricted Fund Balance		1,443,314			
<b>TOTAL NET POSITION</b>	<b>56,264,027</b>	<b>1,443,314</b>			
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>56,264,027</b>	<b>1,569,122</b>			

County of INDIANA  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
 Fiduciary Funds  
 December 31, 2022

Pension            Agency            Fiduciary #3    Fiduciary #4    Fiduciary #5

**ADDITIONS:**

## Contributions

Employer	625,654				
Plan members	1,074,282				
Other: Property Taxes Collected for Other Governments		6,870,779			
Other: Fees Collected for Other Governments		6,464,167			
Other: Inmate Account Collections		414,373			
Other: Fees and Fines Collected-Other		1,147,967			
Other: Miscellaneous Income		1,721,709			
<b>TOTAL CONTRIBUTIONS</b>	<b>1,699,936</b>	<b>16,618,995</b>			

**INVESTMENT EARNINGS:**

Interest	488,265	7,436			
Net increase/(decrease) in the fair value of investments	-6,471,025				
<b>TOTAL INVESTMENT EARNINGS</b>	<b>-5,982,760</b>	<b>7,436</b>			

## Less Investment Expenses

109,876					
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**TOTAL ADDITIONS**

<b>-4,392,700</b>	<b>16,626,431</b>				
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**DEDUCTIONS:**

Benefits	3,336,341				
Administrative Expenses	103,161				
Other: Other Expenses	9,508				
Other: Taxes Collected for Other Governments		6,523,599			
Other: Payments to Other Individuals		1,533,230			
Other: Fees Collected for Other Governments		6,144,275			
Other: Inmate Disbursements		410,298			

County of INDIANA  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
 Fiduciary Funds  
 December 31, 2022

Pension            Agency            Fiduciary #3    Fiduciary #4    Fiduciary #5

**DEDUCTIONS:**

Other: Payments to Other Entities

	1,728,552			
<b>TOTAL DEDUCTIONS</b>	<b>3,449,010</b>	<b>16,339,954</b>		

**CHANGE IN NET POSITION**

-7,841,710	286,477			
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**NET POSITION - BEGINNING OF YEAR**

64,105,737	1,156,837			
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**NET POSITION - END OF YEAR**

56,264,027	1,443,314			
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**County of INDIANA**  
**December 31, 2022**

**DEBT STATEMENT**

**OUTSTANDING BONDS AND NOTES**

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond Capital Lease Lease Rental Note	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End **
<b>General Obligation Bonds and Notes</b>									
ICDC Corp Campus Multi S&T 203	Note	2005	2022	4,250,000	127,482		127,482		0
ICDC Indian Springs S&T 242	Note	2021	2033	2,610,000	2,610,000		84,811		2,525,189
ICDC Indian Springs S&T 243	Note	2021	2033	2,586,000	2,586,000		155,741		2,430,259
Capital Projects LOC S&T 233	Note	2013	2025	3,500,000	1,598,660		379,707		1,218,953
911 Comm Refinance CNB 3122	Note	2018	2028	7,200,000	4,862,363		665,739		4,196,624
911 Comm/Reassess Refinance CNB 6125	Note	2018	2026	4,125,000	2,431,352		489,612		1,941,740
Co Capital Prj/WCCC Cont FCB 5145	Note	2020	2047	5,709,000	5,615,000		241,000		5,374,000
WCCC RCAP Portion FCB 5147	Note	2020	2023	4,918,000	2,543,212	1,549,984			4,093,196
911 Comm Refinance FCB 5149	Note	2020	2026	710,000	684,000		92,000		592,000
911 Comm Refinance FCB 5150	Note	2020	2031	4,286,000	4,286,000				4,286,000
Reassess Prj, Jail Prj Refinance bonds 2021	Bond	2021	2032	15,665,000	15,605,000		360,000		15,245,000
CH HVAC & Roof, Jail Secur & Boilers	Note	2022	2037	3,575,000	0	3,575,000			3,575,000
<b>Revenue Bonds and Notes</b>									
<b>Lease Rental Debt</b>									
EMA Command Center 2018	Capital Leases	2018	2021	345,000	212,578		26,703		185,875
Enterprise Lease 22RLTP 2018	Capital Leases	2018	2023	29,505	8,852		5,901		2,951
Enterprise Lease 22RMWM 2018	Capital Leases	2018	2023	29,751	10,413		5,950		4,463
Enterprise Lease 22RNBB 2018	Capital Leases	2018	2023	24,790	7,850		4,958		2,892
Enterprise Lease 22RNBN 2018	Capital Leases	2018	2023	24,790	7,850		4,958		2,892
Enterprise Lease 22RNBNV 2018	Capital Leases	2018	2023	30,337	10,114		6,067		4,047
Enterprise Lease 22RNC3 2018	Capital Leases	2018	2023	30,297	10,100		6,059		4,041

## County of INDIANA

December 31, 2022

## DEBT STATEMENT

## OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond Capital Lease Lease Rental Note	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End **
Enterprise Lease 22RNCK 2018	Capital Leases	2018	2023	24,353	8,522		4,871		3,651
Enterprise Lease 22RNCX 2018	Capital Leases	2018	2023	24,353	8,522		4,871		3,651
Enterprise Lease 22RND9 2018	Capital Leases	2018	2023	27,595	9,198		5,519		3,679
Enterprise Lease 22RNDH 2018	Capital Leases	2018	2023	27,595	9,198		5,519		3,679
Enterprise Lease 22RNF2 2018	Capital Leases	2018	2023	27,595	9,198		5,519		3,679
Enterprise Lease 22RNFJ 2018	Capital Leases	2018	2023	33,885	11,860		6,777		5,083
Enterprise Lease 22S6WX 2018	Capital Leases	2018	2023	24,790	7,850		4,958		2,892
Enterprise Lease 22RN9L 2019	Capital Leases	2019	2024	48,415	19,366		9,683		9,683
Enterprise Lease 22TQC9 2019	Capital Leases	2019	2024	30,748	13,323		6,150		7,173
Enterprise Lease 22ZRC8 2019	Capital Leases	2019	2024	43,865	10,967		10,967		0
Enterprise Lease 232MV2 2019	Capital Leases	2019	2024	33,799	15,772		6,760		9,012
Enterprise Lease 232RR6 2019	Capital Leases	2019	2024	25,807	12,044		5,161		6,883
Enterprise Lease 232RSR 2019	Capital Leases	2019	2024	29,714	13,866		5,943		7,923
Enterprise Lease 234N3H 2019	Capital Leases	2019	2024	33,797	18,589		6,759		11,830
Enterprise Lease 234N37 2019	Capital Leases	2019	2024	37,810	20,796		7,562		13,234
Enterprise Lease 234N2Z 2019	Capital Leases	2019	2024	37,810	20,796		7,562		13,234
Enterprise Lease 23KKMK 2020	Capital Leases	2020	2025	21,625	14,480		5,319		9,161
Enterprise Lease 23KS9T 2020	Capital Leases	2020	2024	35,994	23,929		8,973		14,956
Enterprise Lease 23KR5G 2020	Capital Leases	2020	2025	31,472	23,034		6,282		16,752
Enterprise Lease 23L952 2020	Capital Leases	2020	2025	31,391	24,345		6,216		18,129
Enterprise Lease 23L94V 2020	Capital Leases	2020	2025	28,666	21,185		5,649		15,536
Enterprise Lease 23LLVD 2020	Capital Leases	2020	2025	38,037	27,047		7,548		19,499
Enterprise Lease 234X3Z 2020	Capital Leases	2020	2025	38,062	26,223		7,492		18,731
Enterprise Lease 234X77 2020	Capital Leases	2020	2025	37,724	25,989		7,426		18,563
Enterprise Lease 234X7J 2020	Capital Leases	2020	2025	37,724	25,989		7,426		18,563



**County of INDIANA**  
**December 31, 2022**

**DEBT STATEMENT**

**OUTSTANDING BONDS AND NOTES**

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond Capital Lease Lease Rental Note	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End **
									0

If you have a GAAP basis financial statement with footnotes, please provide the information below.

**GUARANTEED DEBT SECTION (Optional Information)**

\*Debt that is guaranteed by the County \$65,505,630 (aggregate guaranteed debt) of which \$ 46,310,143 (if any) is reported above.

\*The aggregate guaranteed debt amount (first line) in the "Optional Information" section should include any amount of debt guaranteed by the county. If providing this information, please include related amounts reported in the "Debt Statement," if any. Do not include debt payments that are incurred and paid off within the same fiscal year or other items, such as workers' compensation, other postemployment benefits, self-insurance, claim liabilities, compensated absences, etc.

<b>Total Debt</b>	46,310,143
Capitalized lease obligations	
Plus(less) Unamortized Premium(Discourt)	
<b>Net debt</b>	46,310,143

\*\* excludes unamortized premium/discount

County of INDIANA  
**STATEMENT OF CAPITAL ADDITIONS**  
 December 31, 2022

Total

**GOVERNMENTAL-TYPE ACTIVITY:**

General Government - administrative	349,831
General Government - judicial	647,574
Public safety	-
Corrections	521,275
Emergency services	490,189
Public works	-
Culture - recreation	106,670
Conservation	7,908,161

**BUSINESS-TYPE ACTIVITY:**

Nursing Home	64,226
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**TOTAL CAPITAL EXPENDITURES**

**10,087,926**

**EMPLOYEE COMPENSATION**

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

**18,550,310**





December 31, 2022

**NOTES / COMMENTS**