

**Clay County, Indiana**  
**Cash & Investments Combined Statement - 2025**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal	Receipts	Disbursements	End Cash & Inv Bal
			Jan. 1, 2025			Dec. 31, 2025
Governmental Activities	0001	After Settlement Collections	\$972,374.51	\$933,729.27	\$972,374.51	\$933,729.27
	0002	FFB Inmate Trust	\$114,714.86	\$638,457.69	\$726,474.14	\$26,698.41
	0003	FFB Jail Commissary Fund	\$136,084.11	\$584,054.48	\$491,563.07	\$228,575.52
	0004	FFB Drug Task Force	\$1,195.22	\$12,800.00	\$12,500.00	\$1,495.22
	0006	RNB CLERK TRUST ACCT ODYSEEY	\$738,809.19	\$2,018,820.78	\$1,944,706.05	\$812,923.92
	0051	Treasurer Cash Change fund	\$700.00	\$0.00	\$0.00	\$700.00
	0052	RNB Support Acct ISETS	\$2,762.87	\$279,025.87	\$279,734.71	\$2,054.03
	0054	CLERKS CASH DRAWER	\$300.00	\$0.00	\$0.00	\$300.00
	0056	Recorder Cash Drawer	\$25.00	\$0.00	\$0.00	\$25.00
	0057	FFB Inmate Trust 2	\$0.00	\$710,238.36	\$627,445.92	\$82,792.44
	0058	Clerk Change Fund	\$0.00	\$300.00	\$0.00	\$300.00
	1000	County General	\$3,361,126.23	\$18,600,790.32	\$16,643,849.92	\$5,318,066.63
	1101	Accident Report	\$10,670.82	\$275.00	\$0.00	\$10,945.82
	1107	Aviation	\$85,590.32	\$87,175.50	\$44,712.25	\$128,053.57
	1111	Campaign Fin Enforcement	\$1,935.00	\$0.00	\$0.00	\$1,935.00
	1114	LIT SPECIAL PURPOSE	\$3,701,412.16	\$2,166,151.21	\$1,961,000.00	\$3,906,563.37
	1119	Clerk's Perpetuation	\$227,479.13	\$19,440.46	\$74,720.83	\$172,198.76
	1122	Comm Corr Home Detention	\$614,802.64	\$352,234.07	\$360,673.87	\$606,362.84
	1123	Comm Transition Program	\$17,525.00	\$4,300.00	\$0.00	\$21,825.00
	1131	County Sales Disclosure	\$34,516.16	\$6,085.00	\$60.00	\$40,541.16
	1135	Cumulative Bridge	\$276,225.75	\$313,450.17	\$266,489.41	\$323,186.51
	1138	Cumulative Capital Dev	\$155,972.12	\$450,501.00	\$580,380.82	\$26,092.30
	1148	Co Drug Free Comm	\$38,378.21	\$22,714.79	\$32,666.37	\$28,426.63
	1149	REDEVELOPMENT COMM FEES	\$45,099.24	\$18,888.05	\$9,931.03	\$54,056.26
	1152	Local Emer Plan Comm	\$21,924.72	\$5,389.67	\$24.87	\$27,289.52
	1153	Clay Co Emgy Phone Sys	\$1,000,148.61	\$476,021.73	\$255,873.24	\$1,220,297.10
	1156	Firearms Training	\$119,288.68	\$21,915.00	\$65,052.57	\$76,151.11
	1158	General Drain Improvement	\$21,784.32	\$1,600.00	\$0.00	\$23,384.32
	1159	Health	\$143,591.64	\$265,182.55	\$264,826.98	\$143,947.21
	1160	SOCIAL SECURITY REDACTION	\$42,548.20	\$3,997.00	\$0.00	\$46,545.20
	1161	Local Public Health Services	\$82,816.74	\$517,676.93	\$300,645.47	\$299,848.20
	1168	Health Maintenance	\$3,115.04	\$0.00	\$3,115.04	\$0.00
	1169	Local Road & Street	\$78,635.17	\$510,412.16	\$525,490.21	\$63,557.12
	1170	COUNTY PUBLIC SAFETY LOIT	\$591,382.40	\$1,381,831.63	\$1,533,900.72	\$439,313.31
	1173	MVH RESTRICTED	\$250,040.37	\$1,819,035.30	\$1,618,703.23	\$450,372.44
	1175	COUNTY MISDEMEANANT FUND	\$25,064.52	\$16,195.29	\$38,000.00	\$3,259.81
	1176	MOTOR VEHICLE HIGHWAY	\$1,007,892.70	\$2,955,644.66	\$3,076,184.64	\$887,352.72
	1177	OMITTED PROPERTY AUDITS	\$53,195.12	\$0.00	\$0.00	\$53,195.12
	1181	Plat Book	\$84,816.09	\$23,290.00	\$9,394.00	\$98,712.09
	1186	Rainy Day	\$1,393,835.72	\$1,040,020.37	\$0.00	\$2,433,856.09
1189	Recorder Rcds Perpet	\$120,049.81	\$98,941.95	\$123,024.70	\$95,967.06	
1191	COUNTY RIVERBOAT	\$139,541.53	\$86,412.19	\$95,000.00	\$130,953.72	
1192	SHERIFFS SEX OFFENDER FEES	\$45,790.61	\$2,656.00	\$0.00	\$48,446.61	
1200	Public Defender	\$14,300.65	\$12,952.10	\$25,166.40	\$2,086.35	

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	<b>Local Fund Number</b>	<b>Local Fund Name</b>	<b>Beg Cash &amp; Inv Bal Jan. 1, 2025</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>End Cash &amp; Inv Bal Dec. 31, 2025</b>
Governmental Activities	1201	Overpayments-Prop Tax	\$30,702.93	\$18,509.66	\$21,665.84	\$27,546.75
	1202	Surveyors Cornerstone	\$58,268.53	\$21,652.51	\$26,035.34	\$53,885.70
	1204	Tax Sale Redemption	-\$3,616.08	\$66,872.94	\$63,253.23	\$3.63
	1205	Tax Sale Surplus	\$503,801.10	\$241,363.48	\$394,283.08	\$350,881.50
	1206	LHD TRUST ACCOUNT	\$2,899.46	\$0.00	\$2,899.46	\$0.00
	1213	Guardian Ad Litem / CASA	\$18,913.26	\$43,762.00	\$49,349.63	\$13,325.63
	1216	INELIGIBLE DEDUCTIONS FUND	\$2,703.91	\$57,079.87	\$11,276.70	\$48,507.08
	1217	CO ELECTED OFFICIAL TRAINING	\$17,534.14	\$3,997.00	\$7,035.79	\$14,495.35
	1219	Park & Recreation	\$11,328.19	\$0.00	\$0.00	\$11,328.19
	1220	COUNTY OFFENDER TRANSPORTATION	\$1,939.62	\$187.50	\$0.00	\$2,127.12
	1224	REASSESSMENT	\$682,945.64	\$298,893.42	\$351,455.37	\$630,383.69
	1234	PROSECUTORS FORFEITURE (SEIZED LIT-DEDICATED TO PSAP	\$14,070.92	\$22,204.28	\$0.00	\$36,275.20
	1235	OPIOID RESTRICTED FUNDS	\$750,451.38	\$814,433.00	\$740,913.21	\$823,971.17
	1237	OPIOID UNRESTRICTED FUNDS	\$281,833.14	\$69,815.99	\$48,000.00	\$303,649.13
	1238	OPIOID UNRESTRICTED FUNDS	\$119,731.22	\$27,720.67	\$3,971.84	\$143,480.05
	2000	Adult Prob Admin Fee	\$60,726.44	\$15,558.15	\$22,550.78	\$53,733.81
	2050	Juvenile Prob Admin Fee	\$7,700.55	\$1,584.84	\$4,830.18	\$4,455.21
	2100	Probation Supplement	\$4,859.12	\$187.50	\$0.00	\$5,046.62
	2501	Jury Pay	\$586,205.63	\$191,962.44	\$115,969.98	\$662,198.09
	2701	Drainage Maintenance	\$41,810.83	\$8,263.31	\$7,587.50	\$42,486.64
	4009	SHERIFF SALE FEE FUND	\$58,910.25	\$7,599.00	\$4,500.00	\$62,009.25
	4010	SHERIFF CANINE DONATION FUND	\$38.82	\$0.00	\$0.00	\$38.82
	4201	JAIL TRAINING & EQUIP	\$100,283.31	\$16,216.15	\$0.00	\$116,499.46
	4401	Debt Service Reserve IVC	\$162,500.00	\$0.00	\$0.00	\$162,500.00
	4501	BR CTY NO CEN ECON DISTR	\$2,648,104.50	\$863,453.96	\$176,728.90	\$3,334,829.56
	4700	EMPLOYEE HEALTH INSURANCE FUND	\$1,949,835.38	\$1,269,970.00	\$2,318,388.15	\$901,417.23
	4801	Redevelopmt Dist Cap Fund	\$47,818.12	\$0.00	\$0.00	\$47,818.12
	4900	CLAY CITY LICENSE BRANCH	\$875.90	\$0.00	\$0.00	\$875.90
	4901	AVIATION ROTARY FUEL FUND	\$15,635.71	\$8,547.64	\$5,630.19	\$18,553.16
	4903	Drug Forfeiture Fund	\$28,574.47	\$37,747.29	\$8,000.00	\$58,321.76
	4904	FED EQUIT SHARING-PROSECUTOR	\$122.94	\$0.00	\$0.00	\$122.94
	4905	FED EQUIT SHARING-SHERIFF	\$22,459.80	\$12,257.13	\$0.00	\$34,716.93
	4906	Aerial Map	\$5,030.15	\$0.00	\$0.00	\$5,030.15
	4907	Host Homes	\$0.26	\$0.00	\$0.00	\$0.26
4912	Hepatitis B Vaccine	\$3,928.49	\$0.00	\$0.00	\$3,928.49	
4913	Title Check Fees	\$19,597.05	\$1,565.00	\$0.00	\$21,162.05	
4914	Prosc Check Collection	\$899.92	\$0.00	\$0.00	\$899.92	
4916	FARM SALE FUND	\$31,938.61	\$3,335.04	\$0.00	\$35,273.65	
4919	TAX SALE REDEMPTION COMM CERT	\$1,265.00	\$0.00	\$0.00	\$1,265.00	

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	<b>Local Fund Number</b>	<b>Local Fund Name</b>	<b>Beg Cash &amp; Inv Bal Jan. 1, 2025</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>End Cash &amp; Inv Bal Dec. 31, 2025</b>
Governmental Activities	4920	COMM CERTIFICATE SALE	\$42,098.10	\$0.00	\$0.00	\$42,098.10
	4925	UNDERGROUND FUEL TANK DEDUCT	\$30,000.00	\$0.00	\$0.00	\$30,000.00
	5100	Payroll Clearing Fund	\$75,009.83	\$9,735,636.46	\$9,751,917.22	\$58,729.07
	6000	SETTLEMENT	\$0.00	\$25,424,108.50	\$25,424,108.50	\$0.00
	6020	WHEEL TAX/SURTAX COMBINED	\$29.75	\$892,494.38	\$892,119.71	\$404.42
	6023	CVET Distribution	\$0.00	\$178,286.00	\$178,286.00	\$0.00
	6051	Financial Institution Tax	\$0.00	\$195,052.61	\$195,052.61	\$0.00
	6203	LIT-PROPERTY TAX RELIEF	\$878,564.95	\$6,108,253.00	\$6,161,713.39	\$825,104.56
	7101	Fines & Forfeitures	\$559.00	\$9,437.77	\$9,609.77	\$387.00
	7102	Infraction Judgements	\$2,505.75	\$12,747.00	\$12,921.25	\$2,331.50
	7104	SPECIAL DEATH BENEFIT (OFFICER	\$385.40	\$1,433.00	\$1,668.40	\$150.00
	7105	Sales Disclosure Form	\$1,810.00	\$6,135.00	\$6,795.00	\$1,150.00
	7106	Coroners Cont Education	\$995.00	\$3,897.50	\$4,000.00	\$892.50
	7108	Mortgage Fee	\$522.50	\$2,157.50	\$2,292.50	\$387.50
	7110	DLGF HOMESTEAD PROPERTY DATABA	\$0.00	\$17.50	\$17.50	\$0.00
	7111	SEX & VIOLENT OFFEND ADMIN	\$45.00	\$224.00	\$249.00	\$20.00
	7113	CHILD RESTRAINT VIOLATION	\$100.00	\$200.00	\$275.00	\$25.00
	7301	Education Plate Fee	\$0.00	\$206.25	\$187.50	\$18.75
	7303	Riverboat Revenue Sharing	\$0.00	\$151,569.06	\$151,569.06	\$0.00
	7330	LIT CERTIFIED SHARES	\$0.00	\$8,144,337.00	\$8,144,337.00	\$0.00
	7331	LIT PUBLIC SAFETY	\$0.00	\$2,850,518.00	\$2,850,518.00	\$0.00
	7351	CLAY CITY TRAFFIC FINES	\$1,640.96	\$7,116.64	\$6,092.92	\$2,664.68
	8103	10.557 WIC FY 2024	\$0.00	\$0.00	\$34,719.69	-\$34,719.69
	8105	16.607 BULLETPROOF VEST GRANT	\$126.14	\$0.00	\$0.00	\$126.14
	8106	TITLE III VOT MACH REIMB	\$120,584.00	\$0.00	\$0.00	\$120,584.00
	8131	10.557 WIC FY 2025	-\$38,733.19	\$169,580.98	\$130,847.79	\$0.00
	8133	93.069 BIOT PUB HLTH PREP PROG	\$4,370.44	\$24,999.73	\$36,537.13	-\$7,166.96
	8142	20.608 OPER PULLOVER FY 2025	\$80.06	\$12,525.05	\$14,138.88	-\$1,533.77
	8159	97.073 HL SEC C44P-2-409A	\$0.15	\$0.00	\$0.00	\$0.15
	8162	10.557 PEER COUNCELOR FY 25	-\$2,389.21	\$13,912.53	\$11,468.21	\$55.11
	8168	97.042 HL SEC C44P-5-701B	\$0.00	\$23,634.80	\$23,634.80	\$0.00
	8171	10.557 PEER COUNCELOR FY 24	\$0.00	\$0.00	\$1,672.32	-\$1,672.32
	8179	20.205 BRIDGE INSPECTION 14-18	-\$14,781.40	\$87,981.00	\$73,199.60	\$0.00
	8193	COVID 19 RAPID RESPONSE PHASE3	\$9,375.00	\$0.00	\$9,375.00	\$0.00
	8197	97.047 BRI DHS-20-MT-047-00-99	-\$15,688.45	\$18,261.36	\$2,572.91	\$0.00
8202	COVID-19 LHD SCHOOL GRANT	\$29,264.81	\$0.00	\$13,947.28	\$15,317.53	
8203	90.404 ELECTION SECURITY GRANT	-\$21,500.00	\$21,500.00	\$0.00	\$0.00	
8204	20.939 SS4 GRANT	\$0.00	\$169,819.84	\$199,998.00	-\$30,178.16	
8205	93.354 PUB HLT CRISIS H5N1	\$0.00	\$46,000.00	\$14,564.73	\$31,435.27	

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Governmental Activities	8206	TITLE IV-E CASES	\$0.00	\$4,331.60	\$0.00	\$4,331.60
	8895	93.563 TITLE IV-D INCENTIVE	\$150,792.83	\$13,298.00	\$14,328.80	\$149,762.03
	8897	93.563 PROSECUTOR IV-D INCENTI	\$44,970.43	\$20,006.00	\$4,137.64	\$60,838.79
	8899	93.563 CLERK IV-D INCENTIVE	\$48,616.38	\$13,298.00	\$9,495.00	\$52,419.38
	8900	CARES PROVIDER RELIEF FUND	\$12.80	\$0.00	\$0.00	\$12.80
	8902	CARES ACT VACCINATION GRANT	\$7,815.91	\$0.00	\$0.00	\$7,815.91
	8950	21.027 CORONAVIRUS STATE & LOC	\$1,466,440.92	\$0.00	\$290,052.73	\$1,176,388.19
	9105	WALMART LAW ENF & COMM SVC	\$37.00	\$0.00	\$0.00	\$37.00
	9106	TRIAL COURT INTERPRETER GRANT	\$770.25	\$0.00	\$0.00	\$770.25
	9107	COMM CORR GRANT 2025	\$0.00	\$137,025.00	\$137,025.00	\$0.00
	9111	COMM CROSSINGS LRS MATCH GRANT	\$0.00	\$1,500,000.00	\$1,500,000.00	\$0.00
	9115	FAMILY COURT PROJECT GRANT	\$43,870.79	\$0.00	\$0.00	\$43,870.79
	9117	SEED NG911	\$0.00	\$7,500.00	\$7,500.00	\$0.00
	9118	DUKE ENERGY FOUNDATION GRANT	\$0.00	\$8,000.00	\$4,207.00	\$3,793.00
		<b>Total All Funds</b>	<b>\$26,938,391.69</b>	<b>\$96,598,847.38</b>	<b>\$93,675,162.98</b>	<b>\$29,862,076.09</b>