

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

FINANCIAL STATEMENT AUDIT REPORT

OF

FLOYD COUNTY, INDIANA

January 1, 2022 to December 31, 2022



**FILED**  
08/15/2023



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jacqueline Wenning Diana M. Topping	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Treasurer	Steve Burks	01-01-22 to 12-31-23
Clerk of the Circuit Court	Danita Burks	01-01-22 to 12-31-23
County Sheriff	Frank Loop Steve Bush	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Lois N. Endris	01-01-22 to 12-31-23
President of the Board of County Commissioners	Shawn Carruthers Tim Kamer Dr. Al Knable	01-01-22 to 12-31-22 01-01-23 to 04-30-23 05-01-23 to 12-31-23
President of the County Council	Dale Bagshaw Denise Konkle	01-01-22 to 12-31-22 01-01-23 to 12-31-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF FLOYD COUNTY, INDIANA

### **Report on the Audit of the Financial Statement**

#### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of Floyd 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 Leases and Debt, 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 July 18, 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

July 18, 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.

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

Fund	Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	
General	\$ 6,611,822	\$ 18,819,086	\$ 19,269,778	\$ 6,161,130
Accident Report	28,616	5,552	-	34,168
Campaign Finance Enforcement - County	-	450	-	450
Clerk's Records Perpetuation	69,657	40,845	54,243	56,259
Community Corrections	114,335	23,477	55,071	82,741
Congressional School Principal	39,995	-	-	39,995
Sales Disclosure - County Share	28,572	22,365	9,760	41,177
Cumulative Bridge	908,800	525,769	943,331	491,238
Drug Free Community	57,526	39,691	39,229	57,988
Economic Development Fee	1,317,692	3,870,275	4,390,371	797,596
Emergency Planning/Right to Know	16,574	9,468	3,889	22,153
Enhanced Access	145,258	38,674	13,228	170,704
Firearms Training	53,506	87,292	56,971	83,827
Health	770,467	1,016,445	1,049,561	737,351
Identification Security Protection	71,157	14,561	5,390	80,328
Local Health Maintenance	114,073	48,859	32,781	130,151
Local Road and Street	422,699	1,012,296	779,803	655,192
MVH RESTRICTED	746,458	1,501,990	1,105,526	1,142,922
Medical Care for Inmates	111,441	21,218	553	132,106
Misdemeanant	60,060	49,631	-	109,691
Motor Vehicle Highway	932,527	1,532,895	1,699,513	765,909
Park Nonreverting Capital	727,369	68,076	667,474	127,971
Park Nonreverting Operating	333,090	297,551	330,496	300,145
Plat Book	8,930	-	-	8,930
Promotion Of Economic Dev & Tourism	21,935	100	6,516	15,519
Rainy Day	2,896,982	-	90,000	2,806,982
Recorder's Records Perpetuation	432,719	386,185	315,316	503,588
Riverboat	266,090	447,201	561,614	151,677
Sex and Violent Offender Administration	25,318	3,825	-	29,143
Sheriff's Pension Trust	21,136	84,133	80,967	24,302
Storm Water Management Operating	749,817	795,231	879,270	665,778
Supplemental Public Defender Services	93,690	87,873	75,358	106,205
Surplus Tax	745,112	311,884	195,335	861,661
Surveyor's Corner Perpetuation	401,885	66,855	46,626	422,114
Tax Sale Redemption	61,343	198,607	197,031	62,919
Tax Sale Surplus	3,467,735	2,282,161	2,730,403	3,019,493
Local Health Department Trust Account	62,905	34,864	19,929	77,840
Unsafe Building	23,407	30,321	36,368	17,360
Victim Impact Program	14,872	-	-	14,872
Guardian Ad Litem	-	146,096	146,096	-
VASIA	-	50,000	50,000	-
Park and Recreation	130,799	735,245	616,414	249,630
County Offender Transportation Fund	138,167	6,323	131,241	13,249
Statewide 911	239,127	621,877	835,180	25,824
Reassessment	436,533	343,254	301,725	478,062
LIT-JAIL TAX	1,066,055	5,895,664	6,064,867	896,852
OPIOID RESTRICTED FUND	-	592,699	-	592,699
OPIOID UNRESTRICTED FUND	-	253,864	-	253,864
Adult Probation Administrative	104,071	61,400	99,013	66,458
Juvenile Probation Administrative	5,260	-	5,260	-
Supplemental Adult Probation Services	822,329	350,030	75,023	1,097,336
Supplemental Juvenile Probation Services	5,113	-	5,113	-
Alternative Dispute Resolution	10,000	-	-	10,000
County User Fee	216,618	216,409	103,318	329,709
Sheriff Sale Administration	125,707	3,500	50,913	78,294
Collection Agency Fees	161,179	-	-	161,179
Donations	7,557	2,334	7,557	2,334
Local Ordinance Violations Fines - County	101,463	14,237	16,394	99,306
Payroll Withholding - Insurance	98,483	4,083,972	4,042,795	139,660
Payroll Withholding - Deferred Compensation	-	452,463	452,463	-
Payroll Withholding - Federal	-	1,799,609	1,799,609	-
Payroll Withholding - FICA & Medicare	29	2,942,458	2,942,458	29
Payroll Withholding - Local Tax	18	274,386	274,386	18
Payroll Withholding - PERF	11,142	2,225,842	2,225,435	11,549
Payroll Withholding - Sheriff Pension	3,909	213,546	213,546	3,909
Payroll Withholding - IN State Tax	5,115	585,546	585,895	4,766

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

Fund	Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	
Payroll Withholding - KY State Tax	-	40,252	40,252	-
Payroll Withholding - Wage Garnishments	-	22,381	22,381	-
Settlement	-	92,989,489	92,989,489	-
CVET Agency	-	285,481	285,481	-
Financial Institution Tax	-	657,560	657,560	-
Local Income Tax-Property Tax Relief	221,489	2,810,738	2,797,595	234,632
State Fines and Forfeitures	572	1,517	2,016	73
Infraction Judgements	1,538	17,900	18,418	1,020
Special Death Benefit	215	5,660	5,410	465
Sales Disclosure - State Share	3,650	22,345	24,425	1,570
Coroners Training & Con't Education	1,794	16,595	17,096	1,293
Mortgage Recording Fees - State Share	1,038	9,173	9,743	468
DLGF Homestead Property Database	321	-	321	-
Sex and Violent Offender Admin - State	20	425	405	40
Child Restraint Violation Fines	22,318	10,882	225	32,975
Education Plate Fees Agency	75	1,275	1,275	75
Innkeepers Tax Collections	-	429,028	398,638	30,390
City/Town Ordinance Violations Fines	157,786	16,519	-	174,305
93.563 Title IV-D Incentive	253,237	27,104	7,200	273,141
93.563 Prosecutor IV-D Incentive-Post Oct '99	345,400	40,780	58,195	327,985
93.563 Clerk IV-D Incentive-Post Oct '99	157,059	27,104	8,509	175,654
Recorders Elected Official Training	91,599	14,624	16,698	89,525
Reassessment - 2009	-	-	-	-
Worker's Compensation Non-Reverting	-	373,847	373,847	-
EMPLOYEE BENEFIT SPECIAL FUND	-	6,906,845	6,906,845	-
FL CO Surf & Storm Water Admin F	785	-	-	785
PL Comm Surf & Storm Water Adm	1	-	-	1
Pros Drug Investigation Non Reverting	12,373	-	7,341	5,032
Floyd County Youth Service	26,482	762,919	753,406	35,995
Capital Development Tourism	-	143,009	132,879	10,130
Bad Checks	18,191	-	9,567	8,624
MCH Patient Fees	101	-	-	101
Child Advocacy	75	-	-	75
State Homeland Security Grant	6,733	-	-	6,733
Bio Terrorism & Public Preparedness Prog	4,753	38,280	65,875	(22,842)
Auditor's Ineligible Ded Non-R	11,888	3	10,711	1,180
Sexual Assault Grant	25,475	-	-	25,475
Prosecutor S.T.O.P. Grant	12,357	-	-	12,357
Floyd County Health	(77,600)	264,685	274,141	(87,056)
Juv Accountability Incentive	267	-	-	267
Floyd County JAG Grant	1	-	-	1
Non-Rev. Revolving Loan Fund	405,360	5,967	-	411,327
Sheriffs Dept. Non-Reverting	219,915	18,325	13,146	225,094
NEW ALBANY TOWNSHIP TRUSTEE	42,516	189,595	185,421	46,690
CEDIT Homestead Credit	44,411	-	-	44,411
Co Landowners Lab Cont.	281,443	-	-	281,443
LIT CERTIFIED SHARES	-	21,080,531	21,080,531	-
LIT ECONOMIC DEVELOPMENT	-	8,432,212	8,432,212	-
FOSTER CARE TITLE IV-E	-	10,587	5,500	5,087
2020 MHMP GRANT	9,000	9,000	19,457	(1,457)
CESF GRANT FUND	49,862	-	49,862	-
COVID 19 CARES ACT	33	-	-	33
COVID V C VACCINATORS	7,877	-	7,807	70
AMERICAN RESCUE PLAN	6,873,224	7,682,645	4,397,336	10,158,533
SPECIAL CLINIC	654	-	-	654
CHILDRENS IMMUNIZATIONS	-	132,684	132,684	-
VETERANS COURT GOV GRANT	14,589	76,275	67,497	23,367
VETERANS SERVICE HORSESHOE GRANT	17	-	-	17
FY2017 GRANT-R FARRIS	41,121	-	31,965	9,156
COMMUNITY CORRECTIONS PROBLEM SOLVING	16,748	-	16,748	-
HMEP COMPETITIVE GRANT	-	6,000	6,000	-
COMMERCIAL COURT GRANT -SUP 3	35,068	70,777	66,193	39,652
HOSPITAL FUND	195,760	-	45,000	150,760
INTEREST FUND	(3,447)	3,757,549	3,754,102	-
HIGHLANDER PT/EDWARDSVILLE TIF	87,766	38,744	71,392	55,118
CLERKS ELECTION FUND	48,110	200,000	200,542	47,568

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

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-22			12-31-22
COMMISSIONERS GRANT	-	3,043,601	2,636,017	407,584
PROSECUTOR STATE FORFEITURE FUND	5,171	9,937	7,257	7,851
GO 365 NON REVERTING	35,438	22,719	30,767	27,390
COMMISSIONERS CAPITAL PROJECTS	2,666,115	350,227	2,373,028	643,314
SHERIFF CORRECTIONS READINESS	953	177	954	176
COMMUNITY CORRECTIONS LEFTOVER GRANT MON	29,592	-	29,592	-
PROFESSIONAL SERVICES DOC GRANT	23,478	-	23,478	-
COURT INTERPRTER GRANT	(1,050)	3,986	2,897	39
SUPREME COURT JUSTICE SERV GRANT	73,002	-	73,002	-
TOURISM PROCEEDS	284,200	102,441	194,747	191,894
DOC ADULT PROB EMP GRANT EY	-	131,150	129,994	1,156
VET CRT SO IN PROBLEM SOLV EY	-	211,138	193,827	17,311
COMM CORRECTION ADULT EY	-	585,913	579,383	6,530
SHERIFF CORR READINESS EY	-	59,250	58,841	409
HEALTH DEPT SCHOOL LIASON FUND	-	577,500	115,075	462,425
CTY GEN CAPITAL IMPROVEMENT FU	-	1,545,000	76,178	1,468,822
Project Income	548,627	133,304	146,038	535,893
FC Gangs Task Force	109	-	-	109
FAMILY RECOVERY PROB SOLVING	34,472	152,845	95,296	92,021
FAMILY LAW NAVIGATION GRANT	-	84,015	3,937	80,078
FAMILY COURT GRANT FUND	14,552	-	11,425	3,127
COVID 19	26,120	198,013	99,485	124,648
ISDH-COVID RESPONSE	93,361	50,000	48,483	94,878
Comm Corr A&D Grant	688	-	-	688
INDIANA JUDICIAL "FLIP" GRANT	10,772	-	-	10,772
TREASURER NON-REVERTING	5,489	2,199	205	7,483
FLOYD CO SUBDIVISION INFRASTRUCTURE	778,480	193,016	97,313	874,183
GIS DEPARTMENT	55,911	65,552	37,656	83,807
RIVERBOAT AGENCY	41,788	673,475	715,263	-
UNION DUES	-	8,778	8,778	-
HEALTH DEPT INSURANCE BILLING	61,380	6,892	-	68,272
STATE TRANSPORTATION FUND	438	30,231	-	30,669
QE Reserve Fund	-	331,399	-	331,399
Odyssey	2,267,841	3,072,758	3,183,246	2,157,353
SETS-Child Support	23,869	349,099	353,097	19,871
Tiger (Commissary Activity Report)	1,208,916	1,691,057	2,000,688	899,285
Inmate Trust Balance Report	78,136	1,252,720	1,248,641	82,215
Treasurer After Settlement Collection	3,283,327	2,887,562	3,283,327	2,887,562
Treasurer Cash Drawer	350	-	-	350
Totals	<u>\$ 47,985,789</u>	<u>\$ 221,119,725</u>	<u>\$ 219,123,656</u>	<u>\$ 49,981,858</u>

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

FLOYD 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.

*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.

FLOYD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Charges for services.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

*Fines and forfeits.* Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

*Other receipts.* Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

**E. Disbursements**

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

*Personal services.* Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

*Debt service - principal and interest.* Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

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

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

FLOYD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**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.

FLOYD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

*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 the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

FLOYD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

*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 reimbursable grant fund expenditures made by the County for which reimbursements had not been received by December 31, 2022.

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REQUIRED SUPPLEMENTARY INFORMATION

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

	General	Accident Report	Campaign Finance Enforcement County	Clerk's Records Perpetuation	Community Corrections
Cash and investments - beginning	\$ 6,611,822	\$ 28,616	\$ -	\$ 69,657	\$ 114,335
Receipts:					
Taxes	14,260,258	-	450	-	-
Intergovernmental receipts	2,841,122	-	-	-	-
Charges for services	664,087	5,552	-	-	-
Fines and forfeits	188,284	-	-	40,787	-
Other receipts	865,335	-	-	58	23,477
Total receipts	<u>18,819,086</u>	<u>5,552</u>	<u>450</u>	<u>40,845</u>	<u>23,477</u>
Disbursements:					
Personal services	10,019,537	-	-	39,274	-
Supplies	701,844	-	-	746	-
Other services and charges	8,126,811	-	-	12,868	55,071
Debt service - principal and interest	-	-	-	-	-
Capital outlay	314,299	-	-	1,355	-
Other disbursements	107,287	-	-	-	-
Total disbursements	<u>19,269,778</u>	<u>-</u>	<u>-</u>	<u>54,243</u>	<u>55,071</u>
Excess (deficiency) of receipts over disbursements	<u>(450,692)</u>	<u>5,552</u>	<u>450</u>	<u>(13,398)</u>	<u>(31,594)</u>
Cash and investments - ending	<u>\$ 6,161,130</u>	<u>\$ 34,168</u>	<u>\$ 450</u>	<u>\$ 56,259</u>	<u>\$ 82,741</u>

FLOYD 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	Drug Free Community	Economic Development Fee
Cash and investments - beginning	\$ 39,995	\$ 28,572	\$ 908,800	\$ 57,526	\$ 1,317,692
Receipts:					
Taxes	-	-	471,087	-	-
Intergovernmental receipts	-	-	52,368	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	39,691	-
Other receipts	-	22,365	2,314	-	3,870,275
Total receipts	-	22,365	525,769	39,691	3,870,275
Disbursements:					
Personal services	-	-	210,949	-	282,219
Supplies	-	-	-	-	108,865
Other services and charges	-	9,760	450,000	39,229	2,744,145
Debt service - principal and interest	-	-	246,600	-	260,287
Capital outlay	-	-	35,782	-	794,855
Other disbursements	-	-	-	-	200,000
Total disbursements	-	9,760	943,331	39,229	4,390,371
Excess (deficiency) of receipts over disbursements	-	12,605	(417,562)	462	(520,096)
Cash and investments - ending	\$ 39,995	\$ 41,177	\$ 491,238	\$ 57,988	\$ 797,596

FLOYD 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	Firearms Training	Health	Identification Security Protection
Cash and investments - beginning	\$ 16,574	\$ 145,258	\$ 53,506	\$ 770,467	\$ 71,157
Receipts:					
Taxes	-	-	-	417,957	-
Intergovernmental receipts	9,468	-	-	48,082	-
Charges for services	-	-	-	-	14,561
Fines and forfeits	-	-	-	-	-
Other receipts	-	38,674	87,292	550,406	-
Total receipts	9,468	38,674	87,292	1,016,445	14,561
Disbursements:					
Personal services	-	-	-	977,654	-
Supplies	-	-	-	40,039	-
Other services and charges	3,889	13,228	-	31,868	5,390
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	56,971	-	-
Total disbursements	3,889	13,228	56,971	1,049,561	5,390
Excess (deficiency) of receipts over disbursements	5,579	25,446	30,321	(33,116)	9,171
Cash and investments - ending	\$ 22,153	\$ 170,704	\$ 83,827	\$ 737,351	\$ 80,328

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

	Local Health Maintenance	Local Road and Street	MVH RESTRICTED	Medical Care for Inmates	Misdemeanant
Cash and investments - beginning	\$ 114,073	\$ 422,699	\$ 746,458	\$ 111,441	\$ 60,060
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	48,859	1,005,787	1,501,990	-	-
Charges for services	-	-	-	21,218	46,637
Fines and forfeits	-	-	-	-	-
Other receipts	-	6,509	-	-	2,994
Total receipts	<u>48,859</u>	<u>1,012,296</u>	<u>1,501,990</u>	<u>21,218</u>	<u>49,631</u>
Disbursements:					
Personal services	7,901	-	656,149	-	-
Supplies	3,850	-	-	-	-
Other services and charges	21,030	130,447	449,377	-	-
Debt service - principal and interest	-	313,425	-	-	-
Capital outlay	-	335,931	-	-	-
Other disbursements	-	-	-	553	-
Total disbursements	<u>32,781</u>	<u>779,803</u>	<u>1,105,526</u>	<u>553</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>16,078</u>	<u>232,493</u>	<u>396,464</u>	<u>20,665</u>	<u>49,631</u>
Cash and investments - ending	<u>\$ 130,151</u>	<u>\$ 655,192</u>	<u>\$ 1,142,922</u>	<u>\$ 132,106</u>	<u>\$ 109,691</u>

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

	Motor Vehicle Highway	Park Nonreverting Capital	Park Nonreverting Operating	Plat Book	Promotion Of Economic Dev & Tourism
Cash and investments - beginning	\$ 932,527	\$ 727,369	\$ 333,090	\$ 8,930	\$ 21,935
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	1,509,547	-	-	-	-
Charges for services	-	17,150	287,251	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	23,348	50,926	10,300	-	100
Total receipts	1,532,895	68,076	297,551	-	100
Disbursements:					
Personal services	1,201,891	-	28,700	-	-
Supplies	422,665	-	37,388	-	-
Other services and charges	74,957	-	217,639	-	6,516
Debt service - principal and interest	-	-	46,369	-	-
Capital outlay	-	666,624	-	-	-
Other disbursements	-	850	400	-	-
Total disbursements	1,699,513	667,474	330,496	-	6,516
Excess (deficiency) of receipts over disbursements	(166,618)	(599,398)	(32,945)	-	(6,416)
Cash and investments - ending	\$ 765,909	\$ 127,971	\$ 300,145	\$ 8,930	\$ 15,519

FLOYD 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	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust
Cash and investments - beginning	\$ 2,896,982	\$ 432,719	\$ 266,090	\$ 25,318	\$ 21,136
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	11,199	-	-
Charges for services	-	386,185	-	3,825	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	436,002	-	84,133
Total receipts	-	386,185	447,201	3,825	84,133
Disbursements:					
Personal services	-	237,203	-	-	-
Supplies	-	-	-	-	-
Other services and charges	90,000	-	561,614	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	78,113	-	-	80,967
Total disbursements	90,000	315,316	561,614	-	80,967
Excess (deficiency) of receipts over disbursements	(90,000)	70,869	(114,413)	3,825	3,166
Cash and investments - ending	\$ 2,806,982	\$ 503,588	\$ 151,677	\$ 29,143	\$ 24,302

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

	Storm Water Management Operating	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 749,817	\$ 93,690	\$ 745,112	\$ 401,885	\$ 61,343
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	66,855	-
Fines and forfeits	-	50,145	-	-	-
Other receipts	795,231	37,728	311,884	-	198,607
Total receipts	795,231	87,873	311,884	66,855	198,607
Disbursements:					
Personal services	627,790	15,836	-	26,819	-
Supplies	1,832	-	-	-	-
Other services and charges	249,648	59,363	-	14,320	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	159	-	5,487	-
Other disbursements	-	-	195,335	-	197,031
Total disbursements	879,270	75,358	195,335	46,626	197,031
Excess (deficiency) of receipts over disbursements	(84,039)	12,515	116,549	20,229	1,576
Cash and investments - ending	\$ 665,778	\$ 106,205	\$ 861,661	\$ 422,114	\$ 62,919

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

	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building	Victim Impact Program	Guardian Ad Litem
Cash and investments - beginning	\$ 3,467,735	\$ 62,905	\$ 23,407	\$ 14,872	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	17,336	-	-	146,096
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,282,161	17,528	30,321	-	-
Total receipts	2,282,161	34,864	30,321	-	146,096
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	2,062	-	-
Other services and charges	-	19,929	32,475	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	1,831	-	-
Other disbursements	2,730,403	-	-	-	146,096
Total disbursements	2,730,403	19,929	36,368	-	146,096
Excess (deficiency) of receipts over disbursements	(448,242)	14,935	(6,047)	-	-
Cash and investments - ending	\$ 3,019,493	\$ 77,840	\$ 17,360	\$ 14,872	\$ -

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

	VASIA	Park and Recreation	County Offender Transportation Fund	Statewide 911	Reassessment
Cash and investments - beginning	\$ -	\$ 130,799	\$ 138,167	\$ 239,127	\$ 436,533
Receipts:					
Taxes	-	651,051	-	-	308,154
Intergovernmental receipts	50,000	83,123	63	-	33,666
Charges for services	-	-	-	621,877	-
Fines and forfeits	-	-	4,638	-	-
Other receipts	-	1,071	1,622	-	1,434
Total receipts	50,000	735,245	6,323	621,877	343,254
Disbursements:					
Personal services	-	424,040	-	-	38,888
Supplies	-	36,365	-	-	687
Other services and charges	-	156,009	76,848	835,180	216,350
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	45,800
Other disbursements	50,000	-	54,393	-	-
Total disbursements	50,000	616,414	131,241	835,180	301,725
Excess (deficiency) of receipts over disbursements	-	118,831	(124,918)	(213,303)	41,529
Cash and investments - ending	\$ -	\$ 249,630	\$ 13,249	\$ 25,824	\$ 478,062

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

	LIT-JAIL TAX	OPIOID RESTRICTED FUND	OPIOID UNRESTRICTED FUND	Adult Probation Administrative	Juvenile Probation Administrative
Cash and investments - beginning	\$ 1,066,055	\$ -	\$ -	\$ 104,071	\$ 5,260
Receipts:					
Taxes	5,621,565	-	-	-	-
Intergovernmental receipts	50,043	592,699	253,864	-	-
Charges for services	191,186	-	-	-	-
Fines and forfeits	-	-	-	61,300	-
Other receipts	32,870	-	-	100	-
Total receipts	<u>5,895,664</u>	<u>592,699</u>	<u>253,864</u>	<u>61,400</u>	<u>-</u>
Disbursements:					
Personal services	4,609,516	-	-	88,910	-
Supplies	619,033	-	-	-	-
Other services and charges	663,223	-	-	10,103	5,260
Debt service - principal and interest	-	-	-	-	-
Capital outlay	173,095	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>6,064,867</u>	<u>-</u>	<u>-</u>	<u>99,013</u>	<u>5,260</u>
Excess (deficiency) of receipts over disbursements	<u>(169,203)</u>	<u>592,699</u>	<u>253,864</u>	<u>(37,613)</u>	<u>(5,260)</u>
Cash and investments - ending	<u>\$ 896,852</u>	<u>\$ 592,699</u>	<u>\$ 253,864</u>	<u>\$ 66,458</u>	<u>\$ -</u>

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

	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee	Sheriff Sale Administration
Cash and investments - beginning	\$ 822,329	\$ 5,113	\$ 10,000	\$ 216,618	\$ 125,707
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	2,310	-	-	-	-
Charges for services	735	-	-	15,678	3,500
Fines and forfeits	342,196	-	-	74,503	-
Other receipts	4,789	-	-	126,228	-
Total receipts	350,030	-	-	216,409	3,500
Disbursements:					
Personal services	-	-	-	2,293	-
Supplies	15,279	-	-	3,787	-
Other services and charges	77,590	5,113	-	52,098	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	1,838	-
Other disbursements	(17,846)	-	-	43,302	50,913
Total disbursements	75,023	5,113	-	103,318	50,913
Excess (deficiency) of receipts over disbursements	275,007	(5,113)	-	113,091	(47,413)
Cash and investments - ending	\$ 1,097,336	\$ -	\$ 10,000	\$ 329,709	\$ 78,294

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

	Collection Agency Fees	Donations	Local Ordinance Violations Fines - County	Payroll Withholding - Insurance	Payroll Withholding - Deferred Compensation
Cash and investments - beginning	\$ 161,179	\$ 7,557	\$ 101,463	\$ 98,483	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	1,941	-	-
Fines and forfeits	-	-	12,080	-	-
Other receipts	-	2,334	216	4,083,972	452,463
Total receipts	-	2,334	14,237	4,083,972	452,463
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	7,557	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	16,394	4,042,795	452,463
Total disbursements	-	7,557	16,394	4,042,795	452,463
Excess (deficiency) of receipts over disbursements	-	(5,223)	(2,157)	41,177	-
Cash and investments - ending	\$ 161,179	\$ 2,334	\$ 99,306	\$ 139,660	\$ -

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

	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - Sheriff Pension
Cash and investments - beginning	\$ -	\$ 29	\$ 18	\$ 11,142	\$ 3,909
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,799,609	2,942,458	274,386	2,225,842	213,546
Total receipts	1,799,609	2,942,458	274,386	2,225,842	213,546
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,799,609	2,942,458	274,386	2,225,435	213,546
Total disbursements	1,799,609	2,942,458	274,386	2,225,435	213,546
Excess (deficiency) of receipts over disbursements	-	-	-	407	-
Cash and investments - ending	\$ -	\$ 29	\$ 18	\$ 11,549	\$ 3,909

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

	Payroll Withholding - IN State Tax	Payroll Withholding - KY State Tax	Payroll Withholding - Wage Garnishments	Settlement	CVET Agency
Cash and investments - beginning	\$ 5,115	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	87,522,660	-
Intergovernmental receipts	-	-	-	4,857,514	285,481
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	585,546	40,252	22,381	609,315	-
Total receipts	<u>585,546</u>	<u>40,252</u>	<u>22,381</u>	<u>92,989,489</u>	<u>285,481</u>
Disbursements:					
Personal services	-	40,252	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	585,895	-	22,381	92,989,489	285,481
Total disbursements	<u>585,895</u>	<u>40,252</u>	<u>22,381</u>	<u>92,989,489</u>	<u>285,481</u>
Excess (deficiency) of receipts over disbursements	<u>(349)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,766</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Financial Institution Tax	Local Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit
Cash and investments - beginning	\$ -	\$ 221,489	\$ 572	\$ 1,538	\$ 215
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	657,560	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	1,104	-	-
Other receipts	-	2,810,738	413	17,900	5,660
Total receipts	657,560	2,810,738	1,517	17,900	5,660
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	2,797,595	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	657,560	-	2,016	18,418	5,410
Total disbursements	657,560	2,797,595	2,016	18,418	5,410
Excess (deficiency) of receipts over disbursements	-	13,143	(499)	(518)	250
Cash and investments - ending	\$ -	\$ 234,632	\$ 73	\$ 1,020	\$ 465

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

	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ 3,650	\$ 1,794	\$ 1,038	\$ 321	\$ 20
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	22,345	-	9,173	-	425
Fines and forfeits	-	-	-	-	-
Other receipts	-	16,595	-	-	-
Total receipts	22,345	16,595	9,173	-	425
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	24,425	17,096	9,743	321	405
Total disbursements	24,425	17,096	9,743	321	405
Excess (deficiency) of receipts over disbursements	(2,080)	(501)	(570)	(321)	20
Cash and investments - ending	\$ 1,570	\$ 1,293	\$ 468	\$ -	\$ 40

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

	Child Restraint Violation Fines	Education Plate Fees Agency	Innkeepers Tax Collections	City/Town Ordinance Violations Fines	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ 22,318	\$ 75	\$ -	\$ 157,786	\$ 253,237
Receipts:					
Taxes	-	-	429,028	-	-
Intergovernmental receipts	-	1,275	-	-	27,104
Charges for services	-	-	-	-	-
Fines and forfeits	10,882	-	-	16,519	-
Other receipts	-	-	-	-	-
Total receipts	10,882	1,275	429,028	16,519	27,104
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	225	1,275	398,638	-	7,200
Total disbursements	225	1,275	398,638	-	7,200
Excess (deficiency) of receipts over disbursements	10,657	-	30,390	16,519	19,904
Cash and investments - ending	\$ 32,975	\$ 75	\$ 30,390	\$ 174,305	\$ 273,141

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

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Recorders Elected Official Training	Reassessment - 2009	Worker's Compensation Non-Reverting
Cash and investments - beginning	\$ 345,400	\$ 157,059	\$ 91,599	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	40,780	-	-	-	-
Charges for services	-	-	14,561	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	27,104	63	-	373,847
Total receipts	40,780	27,104	14,624	-	373,847
Disbursements:					
Personal services	33,375	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	16,698	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	24,820	8,509	-	-	373,847
Total disbursements	58,195	8,509	16,698	-	373,847
Excess (deficiency) of receipts over disbursements	(17,415)	18,595	(2,074)	-	-
Cash and investments - ending	\$ 327,985	\$ 175,654	\$ 89,525	\$ -	\$ -

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

	EMPLOYEE BENEFIT SPECIAL FUND	FL CO Surf & Storm Water Admin F	PL Comm Surf & Storm Water Adm	Pros Drug Investigation Non Reverting	Floyd County Youth Service
Cash and investments - beginning	\$ -	\$ 785	\$ 1	\$ 12,373	\$ 26,482
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	98,258
Charges for services	-	-	-	-	613,280
Fines and forfeits	-	-	-	-	-
Other receipts	6,906,845	-	-	-	51,381
Total receipts	6,906,845	-	-	-	762,919
Disbursements:					
Personal services	6,855,394	-	-	-	706,407
Supplies	-	-	-	2,000	10,214
Other services and charges	-	-	-	341	36,785
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	5,000	-
Other disbursements	51,451	-	-	-	-
Total disbursements	6,906,845	-	-	7,341	753,406
Excess (deficiency) of receipts over disbursements	-	-	-	(7,341)	9,513
Cash and investments - ending	\$ -	\$ 785	\$ 1	\$ 5,032	\$ 35,995

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

	Capital Development Tourism	Bad Checks	MCH Patient Fees	Child Advocacy	State Homeland Security Grant
Cash and investments - beginning	\$ -	\$ 18,191	\$ 101	\$ 75	\$ 6,733
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	143,009	-	-	-	-
Total receipts	143,009	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	8,067	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	1,500	-	-	-
Other disbursements	132,879	-	-	-	-
Total disbursements	132,879	9,567	-	-	-
Excess (deficiency) of receipts over disbursements	10,130	(9,567)	-	-	-
Cash and investments - ending	\$ 10,130	\$ 8,624	\$ 101	\$ 75	\$ 6,733

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

	Bio Terrorism & Public Preparedness Prog	Auditor's Ineligible Ded Non-R	Sexual Assault Grant	Prosecutor S.T.O.P. Grant	Floyd County Health
Cash and investments - beginning	\$ 4,753	\$ 11,888	\$ 25,475	\$ 12,357	\$ (77,600)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	264,289
Charges for services	38,280	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	3	-	-	396
Total receipts	38,280	3	-	-	264,685
Disbursements:					
Personal services	-	-	-	-	255,570
Supplies	27,673	-	-	-	9,495
Other services and charges	21,400	10,711	-	-	9,076
Debt service - principal and interest	-	-	-	-	-
Capital outlay	16,802	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	65,875	10,711	-	-	274,141
Excess (deficiency) of receipts over disbursements	(27,595)	(10,708)	-	-	(9,456)
Cash and investments - ending	\$ (22,842)	\$ 1,180	\$ 25,475	\$ 12,357	\$ (87,056)

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

	Juv Accountability Incentive	Floyd County JAG Grant	Non-Rev. Revolving Loan Fund	Sheriff's Dept. Non-Reverting	NEW ALBANY TOWNSHIP TRUSTEE
Cash and investments - beginning	\$ 267	\$ 1	\$ 405,360	\$ 219,915	\$ 42,516
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	18,325	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	5,967	-	189,595
Total receipts	-	-	5,967	18,325	189,595
Disbursements:					
Personal services	-	-	-	-	185,421
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	13,146	-
Total disbursements	-	-	-	13,146	185,421
Excess (deficiency) of receipts over disbursements	-	-	5,967	5,179	4,174
Cash and investments - ending	\$ 267	\$ 1	\$ 411,327	\$ 225,094	\$ 46,690

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

	CEDIT Homestead Credit	Co Landowners Lab Cont.	LIT CERTIFIED SHARES	LIT ECONOMIC DEVELOPMENT	FOSTER CARE TITLE IV-E
Cash and investments - beginning	\$ 44,411	\$ 281,443	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	21,080,531	8,432,212	10,587
Total receipts	-	-	21,080,531	8,432,212	10,587
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	21,080,531	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	5,500
Other disbursements	-	-	-	8,432,212	-
Total disbursements	-	-	21,080,531	8,432,212	5,500
Excess (deficiency) of receipts over disbursements	-	-	-	-	5,087
Cash and investments - ending	\$ 44,411	\$ 281,443	\$ -	\$ -	\$ 5,087

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

	2020 MHMP GRANT	CESF GRANT FUND	COVID 19 CARES ACT	COVID V C VACCINATORS	AMERICAN RESCUE PLAN
Cash and investments - beginning	\$ 9,000	\$ 49,862	\$ 33	\$ 7,877	\$ 6,873,224
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	9,000	-	-	-	7,682,645
Total receipts	9,000	-	-	-	7,682,645
Disbursements:					
Personal services	-	-	-	-	38,321
Supplies	-	-	-	-	-
Other services and charges	10,457	-	-	7,807	3,097,567
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	1,261,448
Other disbursements	9,000	49,862	-	-	-
Total disbursements	19,457	49,862	-	7,807	4,397,336
Excess (deficiency) of receipts over disbursements	(10,457)	(49,862)	-	(7,807)	3,285,309
Cash and investments - ending	\$ (1,457)	\$ -	\$ 33	\$ 70	\$ 10,158,533

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

	SPECIAL CLINIC	CHILDRENS IMMUNIZATIONS	VETERANS COURT GOV GRANT	VETERANS SERVICE HORSESHOE GRANT	FY2017 GRANT-R FARRIS
Cash and investments - beginning	\$ 654	\$ -	\$ 14,589	\$ 17	\$ 41,121
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	76,275	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	132,684	-	-	-
Total receipts	-	132,684	76,275	-	-
Disbursements:					
Personal services	-	-	58,247	-	-
Supplies	-	52,980	8,000	-	-
Other services and charges	-	32,865	1,250	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	46,839	-	-	-
Other disbursements	-	-	-	-	31,965
Total disbursements	-	132,684	67,497	-	31,965
Excess (deficiency) of receipts over disbursements	-	-	8,778	-	(31,965)
Cash and investments - ending	\$ 654	\$ -	\$ 23,367	\$ 17	\$ 9,156

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

	COMMUNITY CORRECTIONS PROBLEM SOLVING	HMEP COMPETITIVE GRANT	COMMERCIAL COURT GRANT -SUP 3	HOSPITAL FUND	INTEREST FUND
Cash and investments - beginning	\$ 16,748	\$ -	\$ 35,068	\$ 195,760	\$ (3,447)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	6,000	70,777	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	3,757,549
Total receipts	-	6,000	70,777	-	3,757,549
Disbursements:					
Personal services	2,254	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	4,028	-	66,193	45,000	3,754,102
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	10,466	6,000	-	-	-
Total disbursements	16,748	6,000	66,193	45,000	3,754,102
Excess (deficiency) of receipts over disbursements	(16,748)	-	4,584	(45,000)	3,447
Cash and investments - ending	\$ -	\$ -	\$ 39,652	\$ 150,760	\$ -

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

	HIGHLANDER PT/EDWARDSVILLE TIF	CLERKS ELECTION FUND	COMMISSIONERS GRANT	PROSECUTOR STATE FORFEITURE FUND
Cash and investments - beginning	\$ 87,766	\$ 48,110	\$ -	\$ 5,171
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	-	-	3,043,601	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	38,744	200,000	-	9,937
Total receipts	<u>38,744</u>	<u>200,000</u>	<u>3,043,601</u>	<u>9,937</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	71,392	200,542	906,017	1,000
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	1,730,000	-
Other disbursements	-	-	-	6,257
Total disbursements	<u>71,392</u>	<u>200,542</u>	<u>2,636,017</u>	<u>7,257</u>
Excess (deficiency) of receipts over disbursements	<u>(32,648)</u>	<u>(542)</u>	<u>407,584</u>	<u>2,680</u>
Cash and investments - ending	<u>\$ 55,118</u>	<u>\$ 47,568</u>	<u>\$ 407,584</u>	<u>\$ 7,851</u>

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

	GO 365 NON REVERTING	COMMISSIONERS CAPITAL PROJECTS	SHERIFF CORRECTIONS READINESS	COMMUNITY CORRECTIONS LEFTOVER GRANT MON
Cash and investments - beginning	\$ 35,438	\$ 2,666,115	\$ 953	\$ 29,592
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	22,719	350,227	177	-
Total receipts	22,719	350,227	177	-
Disbursements:				
Personal services	-	-	-	-
Supplies	30,767	-	59	-
Other services and charges	-	1,306,432	718	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	1,066,596	-	-
Other disbursements	-	-	177	29,592
Total disbursements	30,767	2,373,028	954	29,592
Excess (deficiency) of receipts over disbursements	(8,048)	(2,022,801)	(777)	(29,592)
Cash and investments - ending	\$ 27,390	\$ 643,314	\$ 176	\$ -

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

	PROFESSIONAL SERVICES DOC GRANT	COURT INTERPRTER GRANT	SUPREME COURT JUSTICE SERV GRANT	TOURISM PROCEEDS	DOC ADULT PROB EMP GRANT EY
Cash and investments - beginning	\$ 23,478	\$ (1,050)	\$ 73,002	\$ 284,200	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	3,986	-	-	131,150
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	102,441	-
Total receipts	-	3,986	-	102,441	131,150
Disbursements:					
Personal services	-	-	-	-	124,014
Supplies	-	-	3,501	-	4,354
Other services and charges	-	2,897	69,501	114,133	1,626
Debt service - principal and interest	-	-	-	80,614	-
Capital outlay	-	-	-	-	-
Other disbursements	23,478	-	-	-	-
Total disbursements	23,478	2,897	73,002	194,747	129,994
Excess (deficiency) of receipts over disbursements	(23,478)	1,089	(73,002)	(92,306)	1,156
Cash and investments - ending	\$ -	\$ 39	\$ -	\$ 191,894	\$ 1,156

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

	VET CRT SO IN PROBLEM SOLV EY	COMM CORRECTION ADULT EY	SHERIFF CORR READINESS EY	HEALTH DEPT SCHOOL LIASON FUND	CTY GEN CAPITAL IMPROVEMENT FU
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	203,459	562,436	59,073	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,679	23,477	177	577,500	1,545,000
Total receipts	211,138	585,913	59,250	577,500	1,545,000
Disbursements:					
Personal services	119,005	500,777	9,985	-	-
Supplies	11,449	1,483	503	2,823	-
Other services and charges	63,373	53,646	48,353	112,252	76,178
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	23,477	-	-	-
Total disbursements	193,827	579,383	58,841	115,075	76,178
Excess (deficiency) of receipts over disbursements	17,311	6,530	409	462,425	1,468,822
Cash and investments - ending	\$ 17,311	\$ 6,530	\$ 409	\$ 462,425	\$ 1,468,822

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

	Project Income	FC Gangs Task Force	FAMILY RECOVERY PROB SOLVING	FAMILY LAW NAVIGATION GRANT	FAMILY COURT GRANT FUND
Cash and investments - beginning	\$ 548,627	\$ 109	\$ 34,472	\$ -	\$ 14,552
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	17,007	-	152,845	84,015	-
Charges for services	-	-	-	-	-
Fines and forfeits	10,513	-	-	-	-
Other receipts	105,784	-	-	-	-
Total receipts	133,304	-	152,845	84,015	-
Disbursements:					
Personal services	48,615	-	57,961	-	-
Supplies	13,487	-	1,237	-	-
Other services and charges	14,184	-	36,098	3,937	11,425
Debt service - principal and interest	-	-	-	-	-
Capital outlay	69,752	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	146,038	-	95,296	3,937	11,425
Excess (deficiency) of receipts over disbursements	(12,734)	-	57,549	80,078	(11,425)
Cash and investments - ending	\$ 535,893	\$ 109	\$ 92,021	\$ 80,078	\$ 3,127

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

	COVID 19	ISDH-COVID RESPONSE	Comm Corr A&D Grant	INDIANA JUDICIAL "FLIP" GRANT	TREASURER NON-REVERTING
Cash and investments - beginning	\$ 26,120	\$ 93,361	\$ 688	\$ 10,772	\$ 5,489
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	2,199
Fines and forfeits	-	-	-	-	-
Other receipts	198,013	50,000	-	-	-
Total receipts	198,013	50,000	-	-	2,199
Disbursements:					
Personal services	15,435	-	-	-	-
Supplies	31,929	-	-	-	-
Other services and charges	52,121	48,483	-	-	205
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	99,485	48,483	-	-	205
Excess (deficiency) of receipts over disbursements	98,528	1,517	-	-	1,994
Cash and investments - ending	\$ 124,648	\$ 94,878	\$ 688	\$ 10,772	\$ 7,483

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

	FLOYD CO SUBDIVISION INFRASTRUCTURE	GIS DEPARTMENT	RIVERBOAT AGENCY	UNION DUES	HEALTH DEPT INSURANCE BILLING
Cash and investments - beginning	\$ 778,480	\$ 55,911	\$ 41,788	\$ -	\$ 61,380
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	193,016	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	65,552	673,475	8,778	6,892
Total receipts	193,016	65,552	673,475	8,778	6,892
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	97,313	37,656	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	715,263	8,778	-
Total disbursements	97,313	37,656	715,263	8,778	-
Excess (deficiency) of receipts over disbursements	95,703	27,896	(41,788)	-	6,892
Cash and investments - ending	\$ 874,183	\$ 83,807	\$ -	\$ -	\$ 68,272

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

	STATE TRANSPORTATION FUND	QE Reserve Fund	Odyssey	ISETS-Child Support	Tiger (Commissary Activity Report)
Cash and investments - beginning	\$ 438	\$ -	\$ 2,267,841	\$ 23,869	\$ 1,208,916
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	30,231	331,399	3,072,758	349,099	1,691,057
Total receipts	30,231	331,399	3,072,758	349,099	1,691,057
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	3,183,246	353,097	2,000,688
Total disbursements	-	-	3,183,246	353,097	2,000,688
Excess (deficiency) of receipts over disbursements	30,231	331,399	(110,488)	(3,998)	(309,631)
Cash and investments - ending	\$ 30,669	\$ 331,399	\$ 2,157,353	\$ 19,871	\$ 899,285

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

	Inmate Trust Balance Report	Treasurer After Settlement Collection	Treasurer Cash Drawer	Totals
Cash and investments - beginning	\$ 78,136	\$ 3,283,327	\$ 350	\$ 47,985,789
Receipts:				
Taxes	-	-	-	109,682,210
Intergovernmental receipts	-	-	-	18,900,507
Charges for services	-	-	-	3,259,842
Fines and forfeits	-	-	-	852,642
Other receipts	1,252,720	2,887,562	-	88,424,524
Total receipts	<u>1,252,720</u>	<u>2,887,562</u>	<u>-</u>	<u>221,119,725</u>
Disbursements:				
Personal services	-	-	-	28,546,602
Supplies	-	-	-	2,213,953
Other services and charges	-	-	-	49,847,303
Debt service - principal and interest	-	-	-	947,295
Capital outlay	-	-	-	6,580,493
Other disbursements	1,248,641	3,283,327	-	130,988,010
Total disbursements	<u>1,248,641</u>	<u>3,283,327</u>	<u>-</u>	<u>219,123,656</u>
Excess (deficiency) of receipts over disbursements	<u>4,079</u>	<u>(395,765)</u>	<u>-</u>	<u>1,996,069</u>
Cash and investments - ending	<u>\$ 82,215</u>	<u>\$ 2,887,562</u>	<u>\$ 350</u>	<u>\$ 49,981,858</u>

OTHER INFORMATION

FLOYD COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
NA FC Building Authority	City-County Lease Agreement	\$ 1,220,000	1/1/2022	1/1/2023
Floyd County Redevelopment Authority	Novaparke Project	<u>711,000</u>	8/1/2023	2/1/2041
Total of annual lease payments		<u>\$ 1,931,000</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	Bridge Bond	\$ 35,000	\$ 35,000
General obligation bonds	County Bridge Improvements Bonds Series 2015	1,475,000	90,000
General obligation bonds	Parks Department Bond	875,000	65,000
General obligation bonds	Pineview Building Purchase	885,000	75,000
General obligation bonds	Road Improvement Bond Series 2014	2,560,000	230,000
Revenue bonds	Tax increment Revenue Bonds - 2018	615,000	95,000
General obligation bonds series 2022	Various Capital Items	<u>1,545,000</u>	<u>495,000</u>
Totals		<u>\$ 7,990,000</u>	<u>\$ 1,085,000</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/>.