

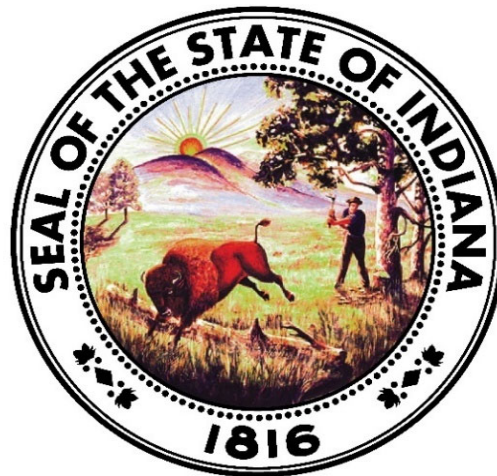
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

BOONE COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED

09/11/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-10
Notes to Financial Statement	11-16
Required Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-57
Other Information:	
Schedule of Payables and Receivables	60
Schedule of Leases and Debt	61
Other Reports.....	62

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Debbie Morton-Crum	01-01-22 to 12-31-23
County Treasurer	Nikki Baldwin	01-01-22 to 12-31-23
Clerk of the Circuit Court	Jessica Fouts Lisa Bruder	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Sheriff	Michael Nielsen Tony Harris	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Debbie Ottinger	01-01-22 to 12-31-23
President of the Board of County Commissioners	Jeff Wolfe Don Lawson	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the County Council	Elise Nieshalla	01-01-22 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF BOONE COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Boone County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

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

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables and 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 August 24, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

August 24, 2023

(This page intentionally left blank.)

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.

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

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
SHERIFF'S INMATE TRUST	\$ 70,118	\$ 497,689	\$ 502,846	\$ 64,961
CLERK - TRUST ACCOUNT ODYSSEY	5,337,621	5,840,544	4,908,689	6,269,476
GENERAL	9,949,103	27,971,729	26,650,264	11,270,568
ACCIDENT REPORT	14,997	14,425	14,302	15,120
CAMPAIGN FINANCE ENFORCEMENT	4,642	2,210	-	6,852
CITY AND TOWN COURT COSTS	302,854	13,252	-	316,106
CLERK'S RECORDS PERPETUATION	36,841	41,798	57,134	21,505
COMMUNITY CORRECTIONS	35,068	6,693	20,931	20,830
CONVENTION VIS & TOURISM PROM	445,965	827,271	400,000	873,236
SALES DISCLOSURE-COUNTY SHARE	11,323	27,015	4,675	33,663
CUMULATIVE BRIDGE	2,493,810	839,653	732,284	2,601,179
CUMULATIVE CAPITAL DEVELOPMENT	1,032,966	2,191,136	2,167,548	1,056,554
DRUG FREE COMMUNITY	72,537	42,254	49,700	65,091
ECONOMIC DEVELOPMENT FEE	9,525	36,690	36,315	9,900
EMERG PLANNING/RIGHT TO KNOW	51,036	7,943	12,478	46,501
FIREARMS TRAINING-UNAPPROPRIAT	11,267	37,898	32,160	17,005
FOOD AND BEVERAGE TAX	530,339	1,317,011	659,097	1,188,253
GENERAL DRAIN IMPROVEMENT	305,670	124,633	17,389	412,914
HEALTH	753,081	1,046,564	925,231	874,414
IDENTIFICATION SECURITY PROT	83,437	14,213	33,045	64,605
LOCAL HEALTH MAINTENANCE	204,859	48,859	10,272	243,446
LOCAL ROAD AND STREET	607,529	649,852	729,827	527,554
LIT PUBLIC SAFETY COUNTY SHARE	2,749,377	6,831,088	8,462,028	1,118,437
MVH RESTRICTED	1,239,052	4,473,868	4,322,445	1,390,475
MISDEMEANANT	65,954	27,761	41,837	51,878
MOTOR VEHICLE HIGHWAY	978,603	1,763,357	2,380,053	361,907
PLAT BOOK	195,209	76,483	47,402	224,290
RAINY DAY	5,610,345	-	143,571	5,466,774
RECORDER'S RECORDS PERPET	727,070	287,885	178,911	836,044
RIVERBOAT	80,936	457,234	398,595	139,575
SEX AND VIOLENT OFFENDER ADMIN	18,011	4,149	4,682	17,478
SUPPL PUBLIC DEFENDER SERVICES	72,733	14,459	38,154	49,038
SURPLUS TAX	582,409	237,026	261,457	557,978
SURVEYOR'S CORNER PERPETUATION	136,823	71,065	41,954	165,934
TAX SALE REDEMPTION	523	150,053	138,570	12,006
TAX SALE SURPLUS	1,401,951	2,021,306	1,209,113	2,214,144
GUARDIAN AD LITEM	29,648	67,072	51,093	45,627
AUDITORS INELIGIBLE DEDUCTIONS	28,541	-	1,249	27,292
COUNTY ELECTED OFFICIALS TRNG	87,650	12,733	4,672	95,711
STATEWIDE 911	217,787	864,651	664,846	417,592
2016 COIT SPECIAL DISTRIBUTION	49,657	-	-	49,657
OPIOID RESTRICTED FUND	-	255,579	-	255,579
OPIOID UNRESTRICTED FUND	-	108,929	-	108,929
ADULT PROBATION ADMINISTRATIVE	100,328	159,050	137,713	121,665
SUPPL JUV PROBATION SRVCS FUND	68,947	5,241	9,158	65,030
SUPPL ADULT PROBATION SERVICES	29,922	38,529	55,894	12,557
ALTERNATIVE DISPUTE RESOLUTION	16,052	6,856	9,835	13,073
COUNTY USER FEE	663	9,057	9,693	27
DRAINAGE MAINTENANCE	6,086,507	898,338	336,189	6,648,656
DUI TASK FORCE	7,832	28,768	36,731	(131)
DONATIONS-BD HEALTH GIFT FUND	5,112	1,175	573	5,714
PAYROLL CLEARING	757,987	84,213	315,507	526,693
UNITED WAY	33	-	-	33
PAYROLL WITHHOLDING-INSURANCE	5,885	-	-	5,885
INSURANCE - HOOSIER START	(449)	113,418	114,878	(1,909)
CHILD SUPPORT	5	-	-	5
FEDERAL TAX AND UNEMPLOYMENT	(49,980)	1,288,723	1,288,303	(49,560)
FICA AND MEDICARE	(90,739)	2,218,976	2,217,536	(89,299)
COUNTY TAX	(37,766)	229,445	229,319	(37,640)
PERF	(10,421)	1,595,047	1,604,965	(20,339)
SHERIFF PENSION	202	-	202	-
STATE TAX AND UNEMPLOYMENT	(91,895)	465,495	465,037	(91,437)
SHERIFF PENSION HOLDING	60,115	37,230	38,000	59,345
SETTLEMENT	10,661	167,330,538	167,330,538	10,661
CVET AGENCY	-	341,767	341,767	-
WEED LIEN COLLECTIONS	37,729	10,037	17,136	30,630
SEWAGE COLLECTIONS	43,948	11,639	1,624	53,963
FINANCIAL INSTITUTION TAX	-	249,326	249,326	-
STATE FINES AND FORFEITURES	1,798	16,532	9,330	9,000
INFRACTION JUDGEMENTS	105,490	156,096	150,426	111,160
SPECIAL DEATH BENEFIT	4,458	5,755	5,930	4,283
SALES DISCLOSURE - STATE SHARE	13,859	26,895	25,155	15,599

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

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
CORONERS TRAINING & CON'T ED	5,294	7,787	7,353	5,728
INTERSTATE COMP-STATE SHARE	975	1,438	500	1,913
MORT RECOR FEES-STATE SHARE	11,183	10,390	9,988	11,585
SEX & VIOL OFFNDR ADMIN-STATE	347	461	435	373
CHILD RESTR VIOLATIONS FINES	346	400	425	321
INHERITANCE TAX	131,394	-	-	131,394
EDUCATION PLATE FEES AGENCY	169	1,350	975	544
LIT CERTIFIED SHARES	-	39,430,872	39,430,872	-
LIT PUBLIC SAFETY	-	19,715,436	19,715,436	-
TITLE IV-D REGULAR INCENT	49,190	16,077	27,459	37,808
93.563 PROS IV-D INC PST 10/99	113,128	24,188	3,221	134,095
93.563 CLRK IV-D INC PST 10/99	80,401	16,077	-	96,478
Treasurer - Excise Taxes Collected	7,740,861	4,782,070	7,740,861	4,782,070
Treasurer - Cash Change Fund	1,000	-	-	1,000
SHERIFF COMMISSARY FUND	64,306	216,691	250,848	30,149
ISETS	1,103	167,333	166,540	1,896
CLERK - COURT ORDERED INTEREST BEARING	3,576	3	-	3,579
UMR/HEALTH CLAIMS	(185,442)	3,252,994	3,305,770	(238,218)
COMM CORR - 1006 GRANT EVEN YE	-	119,742	87,420	32,322
COMMUNITY CORR GR FD-EVEN YEAR	-	432,755	382,979	49,776
REASSESSMENT - 2015	504,849	169,520	468,368	206,001
SHERIFF DEPT GIFT/DON FUND	14,077	1,975	1,195	14,857
BCSO YOUTH PROGRAMS	1,199	2,000	426	2,773
Parking Ordinance Violations	40	-	-	40
Debt Service Fund	1,105,539	1,091,102	1,973,072	223,569
Redevelopment Bond	601,193	536,626	406,230	731,589
Anson Bond	923,091	3,713,491	2,498,877	2,137,705
Anson Construction	313	2,027,947	2,027,944	316
I-65 WEST/EAST REDEV	604	-	-	604
Bond #2 0182	1,598,847	205,404	295,182	1,509,069
COIT REVENUE BONDS OF 2014	9,844	-	-	9,844
BNY-CORRECTIONAL FAC BOND	-	61,853,382	220,700	61,632,682
JTOWN EDA1 TIF BND 2014-CONST	156	-	156	-
JTOWN EDA1TIF BND 2014-CAP INT	211,794	-	211,794	-
JTOWN EDA1 TIF BND 2015-CONST	618,239	794,258	991,312	421,185
JTOWN EDA1TIF BND 2015-CAP INT	44,468	-	-	44,468
2015 A CONSTRUCTION	16	-	-	16
TX EXMPT DISPUTE RESOLUTION	103,914	952	-	104,866
COIT Bond Fund 2016	121,734	280,191	353,704	48,221
E911 REV BONDS OF 2018 PROJECT	251,505	-	-	251,505
SERIES A RD & BRID IMPR. BOND	56,470	422,830	452,734	26,566
SERIES B RD & BRID IMPR. BOND	642,545	355,847	443,404	554,988
SERIES C RD & BRID IMPR. BOND	794,202	206,471	889,942	110,731
JURY FEES	62,557	8,648	18,251	52,954
BOONE CO COURTS INTERVNT SVCS	275,682	52,430	39,182	288,930
COMM CORRECTIONS PROJ INCOME	605,129	574,170	482,753	696,546
CO CORRECTIONS FUND	242,674	307,681	170,053	380,302
INTERSTATE COMP FEES- CO SHARE	1,884	1,438	1,461	1,861
ANIMAL CONTROL	301	30,961	7,738	23,524
ASSET SEIZURE & FORFEITURE	-	1,580	-	1,580
PROS PRE-TRIAL DIVERSION	310,253	94,919	122,631	282,541
FELONY DIVERSION PROGRAM	1,829	-	-	1,829
PROS DEFERRAL USER	104,633	112,891	90,240	127,284
PROS SPECIAL FEE	42,725	-	-	42,725
CO SHERIFF TRAINING	2,907	1,784	2,472	2,219
INVESTIGATION SHERIFF	672	1,500	759	1,413
FACT- FATAL ALCOHOL CRASH TEAM	(497)	-	-	(497)
ILLEGAL WEED CONTROL	165	-	-	165
DRUG AWARENESS	4,554	1,007	-	5,561
SHERIFF SIEZURE	5,360	-	-	5,360
DOG LEASH FUND	1,816	50	-	1,866
Boone Co Highway Dept	179,559	102,526	186,684	95,401
VETERANS AFFAIRS NON REVERTING	3,750	495	-	4,245
ENG SRVC/PERMIT & MAP FEES NON	-	89,326	37,428	51,898
RD&BRIDGE IMPV.W/TOWN OF ZIONS	-	130,000	-	130,000
INSURANCE - ONE AMER STD	(164)	60,736	60,572	-
INSURANCE - AFLAC FLEX	3,324	1,293	2,303	2,314
INSURANCE - RELIANCE VISION	(3,519)	41,004	37,485	-
INSURANCE - RELIANCE DENTAL	(29,095)	202,578	173,483	-
INSURANCE - AUL INS COMPEN	(46,551)	102,404	55,853	-
INSURANCE - SIHO	33,483	-	-	33,483
INSURANCE - UMR HEALTH	1,422,143	3,037,251	2,950,459	1,508,935

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

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
INSURANCE - AFLAC REGULAR	3,467	51,559	49,247	5,779
INSURANCE - LORD ABBOTT	(75)	125	250	(200)
JUDGES RETIREMENT	96	4,872	4,872	96
HSA VOLUNTARY DEPOSIT	467,224	86,402	191,144	362,482
REIMBURSEMENT OF DEDUCTION	-	-	47	(47)
HSA VOLUNTARY SAVINGS	(202,681)	-	-	(202,681)
CASH DEPENDENT DAYCARE	-	19,299	14,785	4,514
ECONOMIC DEVELOPMENT	156,549	19,716	291	175,974
EMPLOYEE HEALTH FUND	1,059,889	-	384	1,059,505
TMA- PERSONAL PROP ASSESSMENTS	40,801	-	-	40,801
INDIANA JUDGE RETIREMENT	2	-	-	2
COUNTY FAMILY & CHILDREN	270	-	-	270
Local Planning Council	1,474	-	-	1,474
Pilot Payment	40,519	36,746	-	77,265
SENIOR SERVICES TRANSIT SYSTEM	-	574,530	504,000	70,530
2020 CARES ACT - ELECTIONS	(1,215)	1,215	-	-
ICJA - COVID	(80,000)	162,047	80,000	2,047
COVID SAFETY AWARENESS	312,337	14,857	197,808	129,386
AMERICAN RESCUE PLAN 2021	-	6,588,854	4,922,020	1,666,834
ARP-TRANSIT	-	33,286	33,286	-
INDIANA CRIM JUSTICE GRANTS	14,542	-	-	14,542
COMM. CORR. CTP FUND (0549)	16,277	12,800	-	29,077
STOP DOM. VIOLENCE/PROS	37,023	30,370	52,168	15,225
VICTIMS ASSISTANCE COORD.	66,949	100,108	126,954	40,103
JUV DETENTION ALT INITIAT	27,604	64,645	46,405	45,844
COURT INTERPRETER GRANT	4,974	8,837	10,889	2,922
TOBACCO PREVENTION & CESSATION	3,213	-	-	3,213
BIG CITY/BIG CO ENFORCEMENT	5,381	25,203	30,056	528
SEATBELT GRANT	746	-	-	746
BULLET PROOF VEST GRANT	183	9,191	-	9,374
CITIES READINESS INITIATIVE	17,915	-	4,959	12,956
PUBLIC HEALTH EMERGENCY PREPAR	33,923	24,718	31,550	27,091
HEALTH DEPT TRUST ACCOUNT	26,633	31,706	1,739	56,600
MEDICAL RESERVE CORP (0809)	1,278	-	1,278	-
COMMUNITY PREPAREDNESS GRANT	3,707	-	315	3,392
Local Road and Bridge State Gr	84,625	751,844	516,280	320,189
FELONY DIVERSION PRGRM COORD	7,505	57,538	59,622	5,421
SHARPS PROGRAM GRANT	3,708	-	-	3,708
S.A.V.E GRANT	15,124	28,489	43,821	(208)
Bridge 41 Grant Fund	(43,087)	45,048	20,686	(18,725)
Bridge 154 Grant Fund	(32,283)	15,476	-	(16,807)
BRIDGE 192 GRANT FUND	(9,845)	57,533	86,527	(38,839)
COVID 19 IMMUNIZATION FUND	41,369	-	41,369	-
BYRNE JAG GRANT	70,214	127,954	121,128	77,040
COVID-19 VACCINE CLINICS	17,836	89,631	104,952	2,515
CR 400E/CR100S ROUNDABOUT GRAN	-	37,967	38,728	(761)
2021-2024 BRIDGE INSPECTION FU	(70,530)	113,640	118,219	(75,109)
COVID TESTING FUND	50,000	100,000	54,398	95,602
COVID REIMBURSEMENT	37,328	-	-	37,328
SCHOOL RESOURCE GRANT	-	577,500	192,194	385,306
Family Recovery Court Grant	76,075	146,414	76,548	145,941
JUSTICE PRNTNS ADDICTIONS RESPO	174,599	-	43,151	131,448
Totals	<u>\$ 65,042,837</u>	<u>\$ 389,517,028</u>	<u>\$ 325,983,583</u>	<u>\$ 128,576,282</u>

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

BOONE 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.

BOONE 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.

BOONE 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.

BOONE 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.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

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:

BOONE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

BOONE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of some funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2022. In addition, some funds related to payroll withholdings had disbursements that exceeded receipts for the year or carried negative balances from the prior year.

Note 8. Restatements

For the year ended December 31, 2022, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2021	New Fund	Prior Period	Balance as of January 1, 2022
	\$	-	\$ 757,987	\$ 757,987
SHERIFF PENSION HOLDING	714,696	- PAYROLL CLEARING	(654,581)	60,115
CLERK COLLECTONS	103,406		(103,406)	-
SHERIFF COMMISSARY FUND	54,807		9,499	64,306
		- E911 REV BONDS OF 2018 PROJECT	251,505	251,505

Note 9. Holding Corporation

The County has entered into a capital lease with the Boone County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments do not begin until 2023.

REQUIRED SUPPLEMENTARY INFORMATION

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

	SHERIFF'S INMATE TRUST	CLERK - TRUST ACCOUNT ODYSSEY	GENERAL	ACCIDENT REPORT	CAMPAIGN FINANCE ENFORCEMENT
Cash and investments - beginning	\$ 70,118	\$ 5,337,621	\$ 9,949,103	\$ 14,997	\$ 4,642
Receipts:					
Taxes	-	-	10,118,927	-	-
Intergovernmental receipts	-	-	822,925	-	-
Charges for services	-	-	4,191,304	14,425	-
Fines and forfeits	-	-	-	-	2,210
Other receipts	497,689	5,840,544	12,838,573	-	-
Total receipts	497,689	5,840,544	27,971,729	14,425	2,210
Disbursements:					
Personal services	-	-	18,627,006	-	-
Supplies	-	-	218,720	-	-
Other services and charges	-	-	7,277,855	-	-
Debt service - principal and interest	-	-	488,631	-	-
Capital outlay	-	-	38,052	-	-
Other disbursements	502,846	4,908,689	-	14,302	-
Total disbursements	502,846	4,908,689	26,650,264	14,302	-
Excess (deficiency) of receipts over disbursements	(5,157)	931,855	1,321,465	123	2,210
Cash and investments - ending	\$ 64,961	\$ 6,269,476	\$ 11,270,568	\$ 15,120	\$ 6,852

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

	CITY AND TOWN COURT COSTS	CLERK'S RECORDS PERPETUATION	COMMUNITY CORRECTIONS	CONVENTION VIS & TOURISM PROM	SALES DISCLOSURE-COUNTY SHARE
Cash and investments - beginning	\$ 302,854	\$ 36,841	\$ 35,068	\$ 445,965	\$ 11,323
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	6,693	-	-
Charges for services	-	-	-	-	27,015
Fines and forfeits	-	-	-	-	-
Other receipts	13,252	41,798	-	827,271	-
Total receipts	13,252	41,798	6,693	827,271	27,015
Disbursements:					
Personal services	-	57,134	5,365	-	3,150
Supplies	-	-	-	-	1,525
Other services and charges	-	-	15,566	400,000	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	57,134	20,931	400,000	4,675
Excess (deficiency) of receipts over disbursements	13,252	(15,336)	(14,238)	427,271	22,340
Cash and investments - ending	\$ 316,106	\$ 21,505	\$ 20,830	\$ 873,236	\$ 33,663

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

	CUMULATIVE BRIDGE	CUMULATIVE CAPITAL DEVELOPMENT	DRUG FREE COMMUNITY	ECONOMIC DEVELOPMENT FEE	EMERG PLANNING/RIGHT TO KNOW
Cash and investments - beginning	\$ 2,493,810	\$ 1,032,966	\$ 72,537	\$ 9,525	\$ 51,036
Receipts:					
Taxes	839,653	2,190,493	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	7,943
Fines and forfeits	-	-	-	-	-
Other receipts	-	643	42,254	36,690	-
Total receipts	<u>839,653</u>	<u>2,191,136</u>	<u>42,254</u>	<u>36,690</u>	<u>7,943</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	96,587	-	-	-	-
Other services and charges	635,697	330,765	49,700	-	-
Debt service - principal and interest	-	300,953	-	-	-
Capital outlay	-	1,529,946	-	-	12,478
Other disbursements	-	5,884	-	36,315	-
Total disbursements	<u>732,284</u>	<u>2,167,548</u>	<u>49,700</u>	<u>36,315</u>	<u>12,478</u>
Excess (deficiency) of receipts over disbursements	<u>107,369</u>	<u>23,588</u>	<u>(7,446)</u>	<u>375</u>	<u>(4,535)</u>
Cash and investments - ending	<u>\$ 2,601,179</u>	<u>\$ 1,056,554</u>	<u>\$ 65,091</u>	<u>\$ 9,900</u>	<u>\$ 46,501</u>

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

	FIREARMS TRAINING-UNAPPROPRIAT	FOOD AND BEVERAGE TAX	GENERAL DRAIN IMPROVEMENT	HEALTH	IDENTIFICATION SECURITY PROT
Cash and investments - beginning	\$ 11,267	\$ 530,339	\$ 305,670	\$ 753,081	\$ 83,437
Receipts:					
Taxes	-	1,317,011	-	464,521	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	124,633	582,043	-
Fines and forfeits	-	-	-	-	-
Other receipts	37,898	-	-	-	14,213
Total receipts	37,898	1,317,011	124,633	1,046,564	14,213
Disbursements:					
Personal services	-	-	-	806,075	-
Supplies	-	-	-	43,445	-
Other services and charges	32,160	659,097	-	75,671	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	17,389	40	33,045
Total disbursements	32,160	659,097	17,389	925,231	33,045
Excess (deficiency) of receipts over disbursements	5,738	657,914	107,244	121,333	(18,832)
Cash and investments - ending	\$ 17,005	\$ 1,188,253	\$ 412,914	\$ 874,414	\$ 64,605

BOONE 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	LIT PUBLIC SAFETY COUNTY SHARE	MVH RESTRICTED	MISDEMEANANT
Cash and investments - beginning	\$ 204,859	\$ 607,529	\$ 2,749,377	\$ 1,239,052	\$ 65,954
Receipts:					
Taxes	-	-	6,831,088	-	-
Intergovernmental receipts	48,859	-	-	-	-
Charges for services	-	649,852	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	4,473,868	27,761
Total receipts	48,859	649,852	6,831,088	4,473,868	27,761
Disbursements:					
Personal services	-	-	4,178,838	-	-
Supplies	-	52,386	669,017	329,722	14,823
Other services and charges	-	400,127	2,950,124	3,988,558	27,014
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	277,314	664,049	4,165	-
Other disbursements	10,272	-	-	-	-
Total disbursements	10,272	729,827	8,462,028	4,322,445	41,837
Excess (deficiency) of receipts over disbursements	38,587	(79,975)	(1,630,940)	151,423	(14,076)
Cash and investments - ending	\$ 243,446	\$ 527,554	\$ 1,118,437	\$ 1,390,475	\$ 51,878

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

	MOTOR VEHICLE HIGHWAY	PLAT BOOK	RAINY DAY	RECORDER'S RECORDS PERPET	RIVERBOAT
Cash and investments - beginning	\$ 978,603	\$ 195,209	\$ 5,610,345	\$ 727,070	\$ 80,936
Receipts:					
Taxes	-	-	-	-	457,192
Intergovernmental receipts	1,761,991	-	-	-	-
Charges for services	-	31,565	-	287,407	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,366	44,918	-	478	42
Total receipts	1,763,357	76,483	-	287,885	457,234
Disbursements:					
Personal services	59,654	45,920	-	128,744	-
Supplies	405,580	-	-	-	-
Other services and charges	14,819	-	143,571	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,900,000	1,482	-	50,167	398,595
Total disbursements	2,380,053	47,402	143,571	178,911	398,595
Excess (deficiency) of receipts over disbursements	(616,696)	29,081	(143,571)	108,974	58,639
Cash and investments - ending	\$ 361,907	\$ 224,290	\$ 5,466,774	\$ 836,044	\$ 139,575

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

	SEX AND VIOLENT OFFENDER ADMIN	SUPPL PUBLIC DEFENDER SERVICES	SURPLUS TAX	SURVEYOR'S CORNER PERPETUATION	TAX SALE REDEMPTION
Cash and investments - beginning	\$ 18,011	\$ 72,733	\$ 582,409	\$ 136,823	\$ 523
Receipts:					
Taxes	-	-	235,561	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	14,459	-	-	-
Other receipts	4,149	-	1,465	71,065	150,053
Total receipts	4,149	14,459	237,026	71,065	150,053
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,682	38,154	261,457	41,954	138,570
Total disbursements	4,682	38,154	261,457	41,954	138,570
Excess (deficiency) of receipts over disbursements	(533)	(23,695)	(24,431)	29,111	11,483
Cash and investments - ending	\$ 17,478	\$ 49,038	\$ 557,978	\$ 165,934	\$ 12,006

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

	TAX SALE SURPLUS	GUARDIAN AD LITEM	AUDITORS INELIGIBLE DEDUCTIONS	COUNTY ELECTED OFFICIALS TRNG	STATEWIDE 911
Cash and investments - beginning	\$ 1,401,951	\$ 29,648	\$ 28,541	\$ 87,650	\$ 217,787
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	63,765	-	-	-
Charges for services	-	-	-	12,733	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,021,306	3,307	-	-	864,651
Total receipts	2,021,306	67,072	-	12,733	864,651
Disbursements:					
Personal services	-	-	-	-	64,951
Supplies	-	-	911	-	-
Other services and charges	-	-	338	4,672	191,434
Debt service - principal and interest	-	-	-	-	398,278
Capital outlay	-	-	-	-	10,183
Other disbursements	1,209,113	51,093	-	-	-
Total disbursements	1,209,113	51,093	1,249	4,672	664,846
Excess (deficiency) of receipts over disbursements	812,193	15,979	(1,249)	8,061	199,805
Cash and investments - ending	\$ 2,214,144	\$ 45,627	\$ 27,292	\$ 95,711	\$ 417,592

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

	2016 COIT SPECIAL DISTRIBUTION	OPIOID RESTRICTED FUND	OPIOID UNRESTRICTED FUND	ADULT PROBATION ADMINISTRATIVE	SUPPL JUV PROBATION SRVCS FUND
Cash and investments - beginning	\$ 49,657	\$ -	\$ -	\$ 100,328	\$ 68,947
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	158,975	5,241
Fines and forfeits	-	-	-	-	-
Other receipts	-	255,579	108,929	75	-
Total receipts	-	255,579	108,929	159,050	5,241
Disbursements:					
Personal services	-	-	-	111,983	-
Supplies	-	-	-	1,483	158
Other services and charges	-	-	-	18,017	9,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	5,430	-
Other disbursements	-	-	-	800	-
Total disbursements	-	-	-	137,713	9,158
Excess (deficiency) of receipts over disbursements	-	255,579	108,929	21,337	(3,917)
Cash and investments - ending	\$ 49,657	\$ 255,579	\$ 108,929	\$ 121,665	\$ 65,030

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

	SUPPL ADULT PROBATION SERVICES	ALTERNATIVE DISPUTE RESOLUTION	COUNTY USER FEE	DRAINAGE MAINTENANCE	DUI TASK FORCE
Cash and investments - beginning	\$ 29,922	\$ 16,052	\$ 663	\$ 6,086,507	\$ 7,832
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	28,768
Charges for services	-	-	9,057	898,338	-
Fines and forfeits	-	6,856	-	-	-
Other receipts	38,529	-	-	-	-
Total receipts	38,529	6,856	9,057	898,338	28,768
Disbursements:					
Personal services	55,894	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	9,693	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	9,835	-	336,189	36,731
Total disbursements	55,894	9,835	9,693	336,189	36,731
Excess (deficiency) of receipts over disbursements	(17,365)	(2,979)	(636)	562,149	(7,963)
Cash and investments - ending	\$ 12,557	\$ 13,073	\$ 27	\$ 6,648,656	\$ (131)

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

	DONATIONS-BD HEALTH GIFT FUND	PAYROLL CLEARING	UNITED WAY	PAYROLL WITHHOLDING-INSURANCE	INSURANCE - HOOSIER START
Cash and investments - beginning	\$ 5,112	\$ 757,987	\$ 33	\$ 5,885	\$ (449)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,175	84,213	-	-	113,418
Total receipts	1,175	84,213	-	-	113,418
Disbursements:					
Personal services	-	85,715	-	-	-
Supplies	-	-	-	-	-
Other services and charges	573	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	229,792	-	-	114,878
Total disbursements	573	315,507	-	-	114,878
Excess (deficiency) of receipts over disbursements	602	(231,294)	-	-	(1,460)
Cash and investments - ending	\$ 5,714	\$ 526,693	\$ 33	\$ 5,885	\$ (1,909)

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

	CHILD SUPPORT	FEDERAL TAX AND UNEMPLOYMENT	FICA AND MEDICARE	COUNTY TAX	PERF
Cash and investments - beginning	\$ 5	\$ (49,980)	\$ (90,739)	\$ (37,766)	\$ (10,421)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,288,723	2,218,976	229,445	1,595,047
Total receipts	-	1,288,723	2,218,976	229,445	1,595,047
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,288,303	2,217,536	229,319	1,604,965
Total disbursements	-	1,288,303	2,217,536	229,319	1,604,965
Excess (deficiency) of receipts over disbursements	-	420	1,440	126	(9,918)
Cash and investments - ending	\$ 5	\$ (49,560)	\$ (89,299)	\$ (37,640)	\$ (20,339)

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

	SHERIFF PENSION	STATE TAX AND UNEMPLOYMENT	SHERIFF PENSION HOLDING	SETTLEMENT	CVET AGENCY
Cash and investments - beginning	\$ 202	\$ (91,895)	\$ 60,115	\$ 10,661	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	465,495	37,230	167,330,538	341,767
Total receipts	-	465,495	37,230	167,330,538	341,767
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	202	465,037	38,000	167,330,538	341,767
Total disbursements	202	465,037	38,000	167,330,538	341,767
Excess (deficiency) of receipts over disbursements	(202)	458	(770)	-	-
Cash and investments - ending	\$ -	\$ (91,437)	\$ 59,345	\$ 10,661	\$ -

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

	WEED LIEN COLLECTIONS	SEWAGE COLLECTIONS	FINANCIAL INSTITUTION TAX	STATE FINES AND FORFEITURES	INFRACTION JUDGEMENTS
Cash and investments - beginning	\$ 37,729	\$ 43,948	\$ -	\$ 1,798	\$ 105,490
Receipts:					
Taxes	10,037	11,639	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	249,326	16,532	156,096
Total receipts	10,037	11,639	249,326	16,532	156,096
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	17,136	1,624	249,326	9,330	150,426
Total disbursements	17,136	1,624	249,326	9,330	150,426
Excess (deficiency) of receipts over disbursements	(7,099)	10,015	-	7,202	5,670
Cash and investments - ending	\$ 30,630	\$ 53,963	\$ -	\$ 9,000	\$ 111,160

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

	SPECIAL DEATH BENEFIT	SALES DISCLOSURE - STATE SHARE	CORONERS TRAINING & CONT ED	INTERSTATE COMP-STATE SHARE	MORT RECOR FEES-STATE SHARE
Cash and investments - beginning	\$ 4,458	\$ 13,859	\$ 5,294	\$ 975	\$ 11,183
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,755	26,895	7,787	1,438	10,390
Total receipts	5,755	26,895	7,787	1,438	10,390
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	500	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,930	25,155	7,353	-	9,988
Total disbursements	5,930	25,155	7,353	500	9,988
Excess (deficiency) of receipts over disbursements	(175)	1,740	434	938	402
Cash and investments - ending	\$ 4,283	\$ 15,599	\$ 5,728	\$ 1,913	\$ 11,585

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

	SEX & VIOL OFFNDR ADMIN-STATE	CHILD RESTR VIOLATIONS FINES	INHERITANCE TAX	EDUCATION PLATE FEES AGENCY	LIT CERTIFIED SHARES
Cash and investments - beginning	\$ 347	\$ 346	\$ 131,394	\$ 169	\$ -
Receipts:					
Taxes	-	-	-	-	39,430,872
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	461	400	-	1,350	-
Total receipts	461	400	-	1,350	39,430,872
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	435	425	-	975	39,430,872
Total disbursements	435	425	-	975	39,430,872
Excess (deficiency) of receipts over disbursements	26	(25)	-	375	-
Cash and investments - ending	\$ 373	\$ 321	\$ 131,394	\$ 544	\$ -

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

	LIT PUBLIC SAFETY	TITLE IV-D REGULAR INCENT	93.563 PROS IV-D INC PST 10/99	93.563 CLRK IV-D INC PST 10/99	Treasurer - Excise Taxes Collected
Cash and investments - beginning	\$ -	\$ 49,190	\$ 113,128	\$ 80,401	\$ 7,740,861
Receipts:					
Taxes	19,715,436	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	16,077	24,188	16,077	4,782,070
Total receipts	19,715,436	16,077	24,188	16,077	4,782,070
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	19,715,436	27,459	3,221	-	7,740,861
Total disbursements	19,715,436	27,459	3,221	-	7,740,861
Excess (deficiency) of receipts over disbursements	-	(11,382)	20,967	16,077	(2,958,791)
Cash and investments - ending	\$ -	\$ 37,808	\$ 134,095	\$ 96,478	\$ 4,782,070

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

	Treasurer - Cash Change Fund	SHERIFF COMMISSARY FUND	ISETS	CLERK - COURT ORDERED INTEREST BEARING	UMR/HEALTH CLAIMS
Cash and investments - beginning	\$ 1,000	\$ 64,306	\$ 1,103	\$ 3,576	\$ (185,442)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	216,691	167,333	3	3,252,994
Total receipts	-	216,691	167,333	3	3,252,994
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	250,848	166,540	-	3,305,770
Total disbursements	-	250,848	166,540	-	3,305,770
Excess (deficiency) of receipts over disbursements	-	(34,157)	793	3	(52,776)
Cash and investments - ending	\$ 1,000	\$ 30,149	\$ 1,896	\$ 3,579	\$ (238,218)

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

	COMM CORR - 1006 GRANT EVEN YE	COMMUNITY CORR GR FD-EVEN YEAR	REASSESSMENT - 2015	SHERIFF DEPT GIFT/DON FUND	BCSO YOUTH PROGRAMS
Cash and investments - beginning	\$ -	\$ -	\$ 504,849	\$ 14,077	\$ 1,199
Receipts:					
Taxes	-	-	169,520	-	-
Intergovernmental receipts	119,742	432,755	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	1,975	2,000
Total receipts	<u>119,742</u>	<u>432,755</u>	<u>169,520</u>	<u>1,975</u>	<u>2,000</u>
Disbursements:					
Personal services	-	325,596	7,000	-	-
Supplies	2,500	326	48,523	-	-
Other services and charges	74,652	57,057	389,512	-	426
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	10,268	-	23,333	1,195	-
Total disbursements	<u>87,420</u>	<u>382,979</u>	<u>468,368</u>	<u>1,195</u>	<u>426</u>
Excess (deficiency) of receipts over disbursements	<u>32,322</u>	<u>49,776</u>	<u>(298,848)</u>	<u>780</u>	<u>1,574</u>
Cash and investments - ending	<u>\$ 32,322</u>	<u>\$ 49,776</u>	<u>\$ 206,001</u>	<u>\$ 14,857</u>	<u>\$ 2,773</u>

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

	Parking Ordinance Violations	Debt Service Fund	Redevelopment Bond	Anson Bond	Anson Construction
Cash and investments - beginning	\$ 40	\$ 1,105,539	\$ 601,193	\$ 923,091	\$ 313
Receipts:					
Taxes	-	1,091,102	536,626	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	3,713,491	2,027,947
Total receipts	-	1,091,102	536,626	3,713,491	2,027,947
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,973,072	406,230	2,498,877	2,027,944
Total disbursements	-	1,973,072	406,230	2,498,877	2,027,944
Excess (deficiency) of receipts over disbursements	-	(881,970)	130,396	1,214,614	3
Cash and investments - ending	\$ 40	\$ 223,569	\$ 731,589	\$ 2,137,705	\$ 316

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

	I-65 WEST/EAST REDEV	Bond #2 0182	COIT REVENUE BONDS OF 2014	BNY-CORRECTIONAL FAC BOND	JTOWN EDA1 TIF BND 2014-CONST
Cash and investments - beginning	\$ 604	\$ 1,598,847	\$ 9,844	\$ -	\$ 156
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	205,404	-	61,853,382	-
Total receipts	-	205,404	-	61,853,382	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	295,182	-	220,700	156
Total disbursements	-	295,182	-	220,700	156
Excess (deficiency) of receipts over disbursements	-	(89,778)	-	61,632,682	(156)
Cash and investments - ending	\$ 604	\$ 1,509,069	\$ 9,844	\$ 61,632,682	\$ -

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

	JTOWN EDA1TIF BND 2014-CAP INT	JTOWN EDA1 TIF BND 2015-CONST	JTOWN EDA1TIF BND 2015-CAP INT	2015 A CONSTRUCTION	TX EXMPT DISPUTE RESOLUTION
Cash and investments - beginning	\$ 211,794	\$ 618,239	\$ 44,468	\$ 16	\$ 103,914
Receipts:					
Taxes	-	582,308	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	211,950	-	-	952
Total receipts	-	794,258	-	-	952
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	211,794	991,312	-	-	-
Total disbursements	211,794	991,312	-	-	-
Excess (deficiency) of receipts over disbursements	(211,794)	(197,054)	-	-	952
Cash and investments - ending	\$ -	\$ 421,185	\$ 44,468	\$ 16	\$ 104,866

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

	COIT Bond Fund 2016	E911 REV BONDS OF 2018 PROJECT	SERIES A RD & BRID IMPR. BOND	SERIES B RD & BRID IMPR. BOND	SERIES C RD & BRID IMPR. BOND
Cash and investments - beginning	\$ 121,734	\$ 251,505	\$ 56,470	\$ 642,545	\$ 794,202
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	280,191	-	422,830	355,847	206,471
Total receipts	280,191	-	422,830	355,847	206,471
Disbursements:					
Personal services	35,987	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	72,677	-	-	-	-
Debt service - principal and interest	163,740	-	-	-	-
Capital outlay	81,300	-	-	-	-
Other disbursements	-	-	452,734	443,404	889,942
Total disbursements	353,704	-	452,734	443,404	889,942
Excess (deficiency) of receipts over disbursements	(73,513)	-	(29,904)	(87,557)	(683,471)
Cash and investments - ending	\$ 48,221	\$ 251,505	\$ 26,566	\$ 554,988	\$ 110,731

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

	JURY FEES	BOONE CO COURTS INTERVNT SVCS	COMM CORRECTIONS PROJ INCOME	CO CORRECTIONS FUND	INTERSTATE COMP FEES- CO SHARE
Cash and investments - beginning	\$ 62,557	\$ 275,682	\$ 605,129	\$ 242,674	\$ 1,884
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	8,648	-	-	-	-
Other receipts	-	52,430	574,170	307,681	1,438
Total receipts	8,648	52,430	574,170	307,681	1,438
Disbursements:					
Personal services	-	30,762	260,581	-	-
Supplies	-	3,720	3,466	36,443	-
Other services and charges	-	2,900	194,535	8,328	1,461
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	24,099	125,282	-
Other disbursements	18,251	1,800	72	-	-
Total disbursements	18,251	39,182	482,753	170,053	1,461
Excess (deficiency) of receipts over disbursements	(9,603)	13,248	91,417	137,628	(23)
Cash and investments - ending	\$ 52,954	\$ 288,930	\$ 696,546	\$ 380,302	\$ 1,861

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

	ANIMAL CONTROL	ASSET SEIZURE & FORFEITURE	PROS PRE-TRIAL DIVERSION	FELONY DIVERSION PROGRAM	PROS DEFERRAL USER
Cash and investments - beginning	\$ 301	\$ -	\$ 310,253	\$ 1,829	\$ 104,633
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	30,961	1,580	94,919	-	112,891
Total receipts	30,961	1,580	94,919	-	112,891
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	7,738	-	122,631	-	90,240
Total disbursements	7,738	-	122,631	-	90,240
Excess (deficiency) of receipts over disbursements	23,223	1,580	(27,712)	-	22,651
Cash and investments - ending	\$ 23,524	\$ 1,580	\$ 282,541	\$ 1,829	\$ 127,284

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

	PROS SPECIAL FEE	CO SHERIFF TRAINING	INVESTIGATION SHERIFF	FACT- FATAL ALCOHOL CRASH TEAM	ILLEGAL WEED CONTROL
Cash and investments - beginning	\$ 42,725	\$ 2,907	\$ 672	\$ (497)	\$ 165
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	1,784	1,500	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	1,784	1,500	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	2,472	759	-	-
Total disbursements	-	2,472	759	-	-
Excess (deficiency) of receipts over disbursements	-	(688)	741	-	-
Cash and investments - ending	\$ 42,725	\$ 2,219	\$ 1,413	\$ (497)	\$ 165

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

	DRUG AWARENESS	SHERIFF SIEZURE	DOG LEASH FUND	Boone Co Highway Dept	VETERANS AFFAIRS NON REVERTING
Cash and investments - beginning	\$ 4,554	\$ 5,360	\$ 1,816	\$ 179,559	\$ 3,750
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	74,621	-
Other receipts	1,007	-	50	27,905	495
Total receipts	1,007	-	50	102,526	495
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	186,684	-
Total disbursements	-	-	-	186,684	-
Excess (deficiency) of receipts over disbursements	1,007	-	50	(84,158)	495
Cash and investments - ending	\$ 5,561	\$ 5,360	\$ 1,866	\$ 95,401	\$ 4,245

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

	ENG SRVC/PERMIT & MAP FEES NON	RD&BRIDGE IMPV.W/TOWN OF ZIONS	INSURANCE - ONE AMER STD	INSURANCE - AFLAC FLEX	INSURANCE - RELIANCE VISION
Cash and investments - beginning	\$ -	\$ -	\$ (164)	\$ 3,324	\$ (3,519)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	89,326	130,000	60,736	1,293	41,004
Total receipts	89,326	130,000	60,736	1,293	41,004
Disbursements:					
Personal services	-	-	-	-	37,476
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	37,428	-	60,572	2,303	9
Total disbursements	37,428	-	60,572	2,303	37,485
Excess (deficiency) of receipts over disbursements	51,898	130,000	164	(1,010)	3,519
Cash and investments - ending	\$ 51,898	\$ 130,000	\$ -	\$ 2,314	\$ -

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

	INSURANCE - RELIANCE DENTAL	INSURANCE - AUL INS COMPEN	INSURANCE - SIHO	INSURANCE - UMR HEALTH	INSURANCE - AFLAC REGULAR
Cash and investments - beginning	\$ (29,095)	\$ (46,551)	\$ 33,483	\$ 1,422,143	\$ 3,467
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	202,578	102,404	-	3,037,251	51,559
Total receipts	202,578	102,404	-	3,037,251	51,559
Disbursements:					
Personal services	173,425	-	-	-	49,125
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	58	55,853	-	2,950,459	122
Total disbursements	173,483	55,853	-	2,950,459	49,247
Excess (deficiency) of receipts over disbursements	29,095	46,551	-	86,792	2,312
Cash and investments - ending	\$ -	\$ -	\$ 33,483	\$ 1,508,935	\$ 5,779

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

	INSURANCE - LORD ABBOTT	JUDGES RETIREMENT	HSA VOLUNTARY DEPOSIT	REIMBURSEMENT OF DEDUCTION	HSA VOLUNTARY SAVINGS
Cash and investments - beginning	\$ (75)	\$ 96	\$ 467,224	\$ -	\$ (202,681)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	125	4,872	86,402	-	-
Total receipts	<u>125</u>	<u>4,872</u>	<u>86,402</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	250	4,872	191,144	47	-
Total disbursements	<u>250</u>	<u>4,872</u>	<u>191,144</u>	<u>47</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(125)</u>	<u>-</u>	<u>(104,742)</u>	<u>(47)</u>	<u>-</u>
Cash and investments - ending	<u>\$ (200)</u>	<u>\$ 96</u>	<u>\$ 362,482</u>	<u>\$ (47)</u>	<u>\$ (202,681)</u>

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

	CASH DEPENDENT DAYCARE	ECONOMIC DEVELOPMENT	EMPLOYEE HEALTH FUND	TMA- PERSONAL PROP ASSESSMENTS	INDIANA JUDGE RETIREMENT
Cash and investments - beginning	\$ -	\$ 156,549	\$ 1,059,889	\$ 40,801	\$ 2
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	19,299	19,716	-	-	-
Total receipts	19,299	19,716	-	-	-
Disbursements:					
Personal services	14,785	-	-	-	-
Supplies	-	291	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	384	-	-
Total disbursements	14,785	291	384	-	-
Excess (deficiency) of receipts over disbursements	4,514	19,425	(384)	-	-
Cash and investments - ending	\$ 4,514	\$ 175,974	\$ 1,059,505	\$ 40,801	\$ 2

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

	COUNTY FAMILY & CHILDREN	Local Planning Council	Pilot Payment	SENIOR SERVICES TRANSIT SYSTEM	2020 CARES ACT - ELECTIONS
Cash and investments - beginning	\$ 270	\$ 1,474	\$ 40,519	\$ -	\$ (1,215)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	36,746	574,530	1,215
Total receipts	-	-	36,746	574,530	1,215
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	194,466	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	309,534	-
Total disbursements	-	-	-	504,000	-
Excess (deficiency) of receipts over disbursements	-	-	36,746	70,530	1,215
Cash and investments - ending	\$ 270	\$ 1,474	\$ 77,265	\$ 70,530	\$ -

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

	ICJA - COVID	COVID SAFETY AWARENESS	AMERICAN RESCUE PLAN 2021	ARP-TRANSIT	INDIANA CRIM JUSTICE GRANTS
Cash and investments - beginning	\$ (80,000)	\$ 312,337	\$ -	\$ -	\$ 14,542
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	162,047	14,857	6,588,854	33,286	-
Total receipts	162,047	14,857	6,588,854	33,286	-
Disbursements:					
Personal services	-	-	2,096,600	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	2,825,420	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	80,000	197,808	-	33,286	-
Total disbursements	80,000	197,808	4,922,020	33,286	-
Excess (deficiency) of receipts over disbursements	82,047	(182,951)	1,666,834	-	-
Cash and investments - ending	\$ 2,047	\$ 129,386	\$ 1,666,834	\$ -	\$ 14,542

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

	COMM. CORR. CTP FUND (0549)	STOP DOM. VIOLENCE/PROS	VICTIMS ASSISTANCE COORD.	JUV DETENTION ALT INITIAT	COURT INTERPRETER GRANT
Cash and investments - beginning	\$ 16,277	\$ 37,023	\$ 66,949	\$ 27,604	\$ 4,974
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	30,370	100,108	35,000	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	12,800	-	-	29,645	8,837
Total receipts	12,800	30,370	100,108	64,645	8,837
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	46,405	10,889
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	52,168	126,954	-	-
Total disbursements	-	52,168	126,954	46,405	10,889
Excess (deficiency) of receipts over disbursements	12,800	(21,798)	(26,846)	18,240	(2,052)
Cash and investments - ending	\$ 29,077	\$ 15,225	\$ 40,103	\$ 45,844	\$ 2,922

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

	TOBACCO PREVENTION & CESSATION	BIG CITY/BIG CO ENFORCEMENT	SEATBELT GRANT	BULLET PROOF VEST GRANT	CITIES READINESS INITIATIVE
Cash and investments - beginning	\$ 3,213	\$ 5,381	\$ 746	\$ 183	\$ 17,915
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	25,203	-	9,191	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	25,203	-	9,191	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	30,056	-	-	4,959
Total disbursements	-	30,056	-	-	4,959
Excess (deficiency) of receipts over disbursements	-	(4,853)	-	9,191	(4,959)
Cash and investments - ending	\$ 3,213	\$ 528	\$ 746	\$ 9,374	\$ 12,956

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

	PUBLIC HEALTH EMERGENCY PREPAR	HEALTH DEPT TRUST ACCOUNT	MEDICAL RESERVE CORP (0809)	COMMUNITY PREPAREDNESS GRANT	Local Road and Bridge State Gr
Cash and investments - beginning	\$ 33,923	\$ 26,633	\$ 1,278	\$ 3,707	\$ 84,625
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	31,706	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	24,718	-	-	-	751,844
Total receipts	24,718	31,706	-	-	751,844
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	31,550	1,739	1,278	315	516,280
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	31,550	1,739	1,278	315	516,280
Excess (deficiency) of receipts over disbursements	(6,832)	29,967	(1,278)	(315)	235,564
Cash and investments - ending	\$ 27,091	\$ 56,600	\$ -	\$ 3,392	\$ 320,189

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

	FELONY DIVERSION PRGRM COORD	SHARPS PROGRAM GRANT	S.A.V.E GRANT	Bridge 41 Grant Fund	Bridge 154 Grant Fund
Cash and investments - beginning	\$ 7,505	\$ 3,708	\$ 15,124	\$ (43,087)	\$ (32,283)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	57,538	-	28,489	45,048	15,476
Total receipts	57,538	-	28,489	45,048	15,476
Disbursements:					
Personal services	59,622	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	43,821	20,686	-
Total disbursements	59,622	-	43,821	20,686	-
Excess (deficiency) of receipts over disbursements	(2,084)	-	(15,332)	24,362	15,476
Cash and investments - ending	\$ 5,421	\$ 3,708	\$ (208)	\$ (18,725)	\$ (16,807)

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

	BRIDGE 192 GRANT FUND	COVID 19 IMMUNIZATION FUND	BYRNE JAG GRANT	COVID-19 VACCINE CLINICS
Cash and investments - beginning	\$ (9,845)	\$ 41,369	\$ 70,214	\$ 17,836
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	57,533	-	127,954	89,631
Total receipts	<u>57,533</u>	<u>-</u>	<u>127,954</u>	<u>89,631</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	41,369	-	104,952
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	86,527	-	121,128	-
Total disbursements	<u>86,527</u>	<u>41,369</u>	<u>121,128</u>	<u>104,952</u>
Excess (deficiency) of receipts over disbursements	<u>(28,994)</u>	<u>(41,369)</u>	<u>6,826</u>	<u>(15,321)</u>
Cash and investments - ending	<u>\$ (38,839)</u>	<u>\$ -</u>	<u>\$ 77,040</u>	<u>\$ 2,515</u>

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

	CR 400E/CR100S ROUNDABOUT GRAN	2021-2024 BRIDGE INSPECTION FU	COVID TESTING FUND	COVID REIMBURSEMENT
Cash and investments - beginning	\$ -	\$ (70,530)	\$ 50,000	\$ 37,328
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	37,967	113,640	100,000	-
Total receipts	37,967	113,640	100,000	-
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	38,728	118,219	54,398	-
Total disbursements	38,728	118,219	54,398	-
Excess (deficiency) of receipts over disbursements	(761)	(4,579)	45,602	-
Cash and investments - ending	\$ (761)	\$ (75,109)	\$ 95,602	\$ 37,328

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

	SCHOOL RESOURCE GRANT	Family Recovery Court Grant	JUSTICE PRTNS ADDICTIONS RESPO	Totals
Cash and investments - beginning	\$ -	\$ 76,075	\$ 174,599	\$ 65,042,837
Receipts:				
Taxes	-	-	-	84,001,986
Intergovernmental receipts	-	115,219	-	3,600,589
Charges for services	-	-	-	7,035,521
Fines and forfeits	-	-	-	106,794
Other receipts	577,500	31,195	-	294,772,138
Total receipts	577,500	146,414	-	389,517,028
Disbursements:				
Personal services	-	10,217	7,092	27,338,697
Supplies	-	2,431	-	1,932,057
Other services and charges	-	63,900	36,059	21,911,121
Debt service - principal and interest	-	-	-	1,351,602
Capital outlay	-	-	-	2,772,298
Other disbursements	192,194	-	-	270,677,808
Total disbursements	192,194	76,548	43,151	325,983,583
Excess (deficiency) of receipts over disbursements	385,306	69,866	(43,151)	63,533,445
Cash and investments - ending	\$ 385,306	\$ 145,941	\$ 131,448	\$ 128,576,282

(This page intentionally left blank.)

OTHER INFORMATION

BOONE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 6,051,328</u>	<u>\$ 3,191,466</u>

BOONE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Government Capital Corporation	BODY SCANNERS	\$ 34,496	02/26/19	02/26/23
DEERE CREDIT	HIGHWAY GRADER	53,084	03/20/21	03/20/26
DEERE CREDIT	HIGHWAY GRADER	53,084	03/20/21	03/20/26
DEERE CREDIT	HIGHWAY GRADER	53,084	03/20/21	03/20/26
DEERE CREDIT	HIGHWAY GRADER	54,346	03/20/21	03/20/26
DEERE CREDIT	HIGHWAY GRADER	53,084	03/20/21	03/20/26
BOONE COUNTY BUILDING CORPORATION	Finance Boone County Jail Project	<u>2,000,000</u>	07/19/22	01/15/42
Total governmental activities		<u>2,266,682</u>		
Total of annual lease payments		<u>\$ 2,266,682</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
Revenue bonds	BRIDGE/ROAD IMPROVEMENT NOTE OF 2020 SERIES A	\$ 1,225,000	\$ 200,000
Revenue bonds	BRIDGE/ROAD IMPROVEMENT NOTE OF 2020 SERIES B	1,360,000	165,000
Revenue bonds	BRIDGE/ROAD IMPROVEMENT NOTE OF 2020 SERIES C	985,000	95,000
Revenue bonds	COIT Revenue Bonds of 2014	5,130,000	375,000
Revenue bonds	E911 Revenue and Refunding Revenue Bonds of 2018	2,330,000	330,000
Revenue bonds	Economic Development Revenue Bond Series 2015A	170,000	-
Revenue bonds	Economic Development Revenue Bonds Series 2015B	740,000	-
Revenue bonds	LIT Revenue Bond of 2017	2,280,000	250,000
Revenue bonds	Redevelopment District Bonds of 2013	5,500,000	-
Revenue bonds	Redevelopment District Tax Increment Capital Apprec 2008	1,435,001	439,859
Revenue bonds	Tax Increment Revenue Bonds 2016	2,660,000	330,000
Revenue bonds	Tax Increment Revenue Bonds of 2014 (Jamestown)	2,400,000	180,000
Revenue bonds	Tax Increment Revenue Bonds of 2015	780,000	35,000
Revenue bonds	Taxable County Option Income Tax Revenue Bonds of 2016	1,210,000	130,000
Revenue Bonds	Redevelopment District TIF Refunding Revenue Bond 2015/2016 (Anson North and Anson South)	<u>15,210,000</u>	<u>1,715,000</u>
Total governmental activities		<u>43,415,001</u>	<u>4,244,859</u>
Totals		<u>\$ 43,415,001</u>	<u>\$ 4,244,859</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/>.