

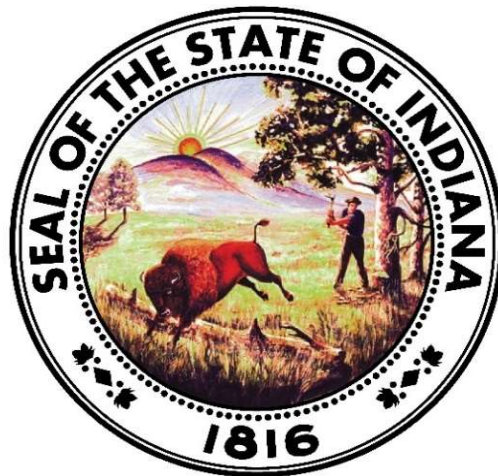
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

BOONE COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED

08/16/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Debbie Morton-Crum	01-01-23 to 12-31-24
County Treasurer	Nikki Baldwin	01-01-23 to 12-31-24
Clerk of the Circuit Court	Lisa Bruder	01-01-23 to 12-31-24
County Sheriff	Anthony Harris	01-01-23 to 12-31-24
County Recorder	Debbie Ottinger	01-01-23 to 12-31-24
President of the Board of County Commissioners	Don Lawson	01-01-23 to 12-31-24
President of the County Council	Elise Nieshalla Ken Hedge	01-01-23 to 12-31-23 01-01-24 to 12-31-24



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, 2023, 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, 2023, 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, 2023, 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)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, 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 July 24, 2024, 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 24, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES 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, 2023

Fund	Cash and Investments			Cash and Investments
	01-01-23	Receipts	Disbursements	
TREASURER - EXCISE TAX COLLECTED	\$ 4,782,070	\$ 4,893,701	\$ 4,782,070	\$ 4,893,701
SHERIFF'S INMATE TRUST	64,961	657,184	618,316	103,829
CLERK - TRUST ACCOUNT ODYSSEY	6,269,476	5,302,338	6,883,078	4,688,736
GENERAL	11,270,568	28,312,802	24,586,965	14,996,405
ACCIDENT REPORT	15,120	24,716	4,955	34,881
CAMPAIGN FINANCE ENFORCEMENT	6,852	1,125	-	7,977
CITY AND TOWN COURT COSTS	316,106	16,732	-	332,838
CLERK'S RECORDS PERPETUATION	21,505	100,317	44,332	77,490
COMM. CORR PROJECT INCOME	20,830	410,355	410,350	20,835
CONVENTION VIS & TOURISM PROM	873,236	938,367	681,809	1,129,794
SALES DISCLOSURE-COUNTY SHARE	33,663	23,645	175	57,133
CUMULATIVE BRIDGE	2,601,179	1,327,379	2,047,534	1,881,024
CUMULATIVE CAPITAL DEVELOPMENT	1,056,554	2,692,419	2,058,969	1,690,004
DRUG FREE COMMUNITY	65,091	45,582	77,918	32,755
ECONOMIC DEVELOPMENT FEE	9,900	64,955	53,705	21,150
EMERG PLANNING/RIGHT TO KNOW	46,501	8,266	-	54,767
FIREARMS TRAINING-UNAPPROPRIAT	17,005	14,776	17,074	14,707
FOOD AND BEVERAGE TAX	1,188,253	1,467,474	1,391,585	1,264,142
GENERAL DRAIN IMPROVEMENT	412,915	210,103	6,069	616,949
HEALTH	874,414	890,596	925,330	839,680
IDENTIFICATION SECURITY PROT	64,605	11,377	17,981	58,001
LOCAL HEALTH MAINTENANCE	243,446	48,859	73,495	218,810
LOCAL ROAD AND STREET	527,554	663,740	937,241	254,053
LIT PUBLIC SAFETY COUNTY SHARE	1,118,437	8,013,494	7,808,233	1,323,698
MVH RESTRICTED	1,390,475	4,022,823	4,335,010	1,078,288
MISDEMEANANT	51,878	43,187	34,326	60,739
MOTOR VEHICLE HIGHWAY	361,907	488,400	452,509	397,798
PLAT BOOK	224,289	46,260	43,937	226,612
RAINY DAY	5,466,774	-	1,064,923	4,401,851
RECORDER'S RECORDS PERPET	836,045	289,323	124,773	1,000,595
RIVERBOAT	139,575	456,694	398,200	198,069
SEX AND VIOLENT OFFENDER ADMIN	17,478	6,728	7,066	17,140
SUPPL PUBLIC DEFENDER SERVICES	49,037	18,779	41,078	26,738
SURPLUS TAX	557,978	324,182	305,637	576,523
SURVEYOR'S CORNER PERPETUATION	165,935	56,885	12,066	210,754
TAX SALE REDEMPTION	12,005	159,882	170,475	1,412
TAX SALE SURPLUS	2,214,143	1,892,885	2,070,699	2,036,329
GUARDIAN AD LITEM	45,627	51,668	34,551	62,744
AUDITORS INELIGIBLE DEDUCTIONS	27,291	-	1,713	25,578
COUNTY ELECTED OFFICIALS TRNG	95,711	11,377	67,086	40,002
STATEWIDE 911	417,594	853,062	681,115	589,541
2016 COIT SPECIAL DISTRIBUTION	49,657	-	49,657	-
LIT CORRECTIONAL FAC.	-	8,365,568	3,997,881	4,367,687
ADULT PROBATION ADMINISTRATIVE	117,177	177,930	114,825	180,282
SUPPL JUV PROBATION SRVCS FUND	65,030	5,918	9,000	61,948
SUPPL ADULT PROBATION SERVICES	12,558	49,780	54,000	8,338
ALTERNATIVE DISPUTE RESOLUTION	13,073	8,080	10,888	10,265
COUNTY USER FEE	27	13,213	10,035	3,205
DRAINAGE MAINTENANCE	6,648,656	1,002,286	4,253,936	3,397,006
DUI TASK FORCE	(131)	19,372	20,301	(1,060)
DONATIONS-BD HEALTH GIFT FUND	5,715	1,015	1,227	5,503
PAYROLL CLEARING	526,693	91,631	367,190	251,134
UNITED WAY	33	-	-	33
PAYROLL WITHHOLDING-INSURANCE	5,885	-	-	5,885
INSURANCE - HOOSIER START	(1,909)	115,309	113,400	-
CHILD SUPPORT	5	-	-	5
FEDERAL TAX AND UNEMPLOYMENT	(49,560)	1,463,889	1,414,329	-
FICA AND MEDICARE	(89,299)	2,430,581	2,341,282	-
COUNTY TAX	(37,640)	308,977	271,337	-
PERF	(20,339)	1,714,755	1,755,973	(61,557)
SHERIFF PENSION	-	-	89,281	(89,281)
STATE TAX AND UNEMPLOYMENT	(91,437)	595,811	504,374	-
SHERIFF PENSION HOLDING	59,345	40,855	51,009	49,191
SETTLEMENT	10,661	185,300,109	185,300,109	10,661
CVET AGENCY	-	355,132	355,132	-
WEED LIEN COLLECTIONS	30,631	2,011	27,641	5,001
SEWAGE COLLECTIONS	53,964	24,815	73,424	5,355
FINANCIAL INSTITUTION TAX	-	214,449	214,449	-
STATE FINES AND FORFEITURES	9,000	17,390	26,390	-
INFRACTION JUDGEMENTS	111,160	166,242	164,025	113,377
OVERWEIGHT VEHICLE FINES	-	560	-	560
SPECIAL DEATH BENEFIT	4,283	6,350	6,415	4,218
SALES DISCLOSURE - STATE SHARE	15,599	23,645	24,140	15,104
CORONERS TRAINING & CON'T ED	5,728	8,605	8,300	6,033
INTERSTATE COMP-STATE SHARE	1,913	1,360	2,344	929

BOONE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments			Cash and Investments
	01-01-23	Receipts	Disbursements	
MORT RECOR FEES-STATE SHARE	11,585	7,673	7,675	11,583
SEX & VIOL OFFNDR ADMIN-STATE	373	424	410	387
CHILD RESTR VIOLATIONS FINES	321	400	305	416
INHERITANCE TAX	131,394	-	-	131,394
EDUCATION PLATE FEES AGENCY	544	1,444	1,088	900
LIT CERTIFIED SHARES	-	49,244,309	49,528,114	(283,805)
LIT PUBLIC SAFETY	-	24,622,154	24,338,349	283,805
TITLE IV-D REGULAR INCENT	37,808	17,403	28,257	26,954
93.563 PROS IV-D INC PST 10/99	134,095	26,195	3,424	156,866
93.563 CLRK IV-D INC PST 10/99	96,478	17,403	147	113,734
SHERIFF COMMISSARY FUND	30,149	328,050	303,508	54,691
ISETS	1,896	169,112	172,524	(1,516)
CLERK - COURT ORDERED INTEREST BEARING	3,579	5	-	3,584
CASH CHANGE FUND	1,000	-	-	1,000
SENIOR SERVICES TRANSIT SYSTEM	70,530	673,371	743,901	-
UMR/HEALTH CLAIMS	(238,218)	3,512,061	3,157,148	116,695
COMM CORR - 1006 GRANT EVEN YE	32,322	-	32,322	-
COMM CORR-1006 GRANT ODD YR	-	125,040	125,040	-
COMMUNITY CORR GR FD-EVEN YEAR	49,776	-	49,776	-
DRAIN MAINTENANCE INVESTMENT	-	4,000,000	-	4,000,000
REASSESSMENT - 2015	206,001	428,891	465,675	169,217
OPIOID RESTRICTED FUND	255,579	71,451	229,192	97,838
OPIOID UNRESTRICTED FUND	108,929	19,491	104,740	23,680
VSET GRANT	-	1,705	1,705	-
BCPO CASE TASK FORCE	-	26,758	8,961	17,797
SHERIFF DEPT GIFT/DON FUND	14,857	5,450	10,362	9,945
BCSO YOUTH PROGRAMS	2,773	-	675	2,098
Parking Ordinance Violations	40	-	-	40
Debt Service Fund	223,569	960,682	503,608	680,643
Redevelopment Bond	731,589	523,749	404,594	850,744
Anson Bond	2,137,705	4,366,788	2,901,769	3,602,724
Anson Construction	316	15	-	331
I-65 WEST/EAST REDEV	604	-	-	604
Bond #2 0182	1,509,069	450,315	486,588	1,472,796
COIT REVENUE BONDS OF 2014	9,844	-	-	9,844
BNY-CORRECTIONAL FAC BOND	61,632,682	6,051,672	25,552,076	42,132,278
JTOWN EDA1 TIF BND 2015-CONST	421,186	497,154	540,023	378,317
JTOWN EDA1TIF BND 2015-CAP INT	44,468	-	-	44,468
2015 A CONSTRUCTION	16	-	-	16
TX EXMPT DISPUTE RESOLUTION	104,866	5,006	-	109,872
COIT Bond Fund 2016	48,222	252,908	247,769	53,361
E911 REV BONDS OF 2018 PROJECT	251,505	-	-	251,505
SERIES A RD & BRID IMPR. BOND	26,565	-	-	26,565
SERIES B RD & BRID IMPR. BOND	554,988	-	321,143	233,845
SERIES C RD & BRID IMPR. BOND	110,732	-	-	110,732
JURY FEES	52,954	17,050	35,048	34,956
BOONE CO COURTS INTERVNT SVCS	288,119	60,420	46,526	302,013
COMM CORRECTIONS PROJ INCOME	696,548	655,488	820,729	531,307
CO CORRECTIONS FUND	380,303	191,596	232,543	339,356
INTERSTATE COMP FEES- CO SHARE	1,860	1,450	-	3,310
ANIMAL CONTROL	23,524	125	3,201	20,448
ASSET SEIZURE & FORFEITURE	1,580	4,047	-	5,627
PROS PRE-TRIAL DIVERSION	282,541	140,797	94,109	329,229
FELONY DIVERSION PROGRAM	1,829	-	1,785	44
PROS DEFERRAL USER	127,283	91,067	158,779	59,571
PROS SPECIAL FEE	42,725	-	12,592	30,133
CO SHERIFF TRAINING	2,219	1,350	-	3,569
INVESTIGATION SHERIFF	1,412	650	356	1,706
FACT- FATAL ALCOHOL CRASH TEAM	(497)	-	-	(497)
ILLEGAL WEED CONTROL	165	-	-	165
DRUG AWARENESS	5,561	-	-	5,561
SHERIFF SIEZURE	5,360	184	-	5,544
DOG LEASH FUND	1,866	-	-	1,866
Boone Co Highway Dept	95,401	964,776	654,825	405,352
VETERANS AFFAIRS NON REVERTING	4,245	1,262	-	5,507
ENG SRVC/PERMIT & MAP FEES NON	51,899	271,519	127,022	196,396
RD&BRIDGE IMPV.W/TOWN OF ZIONS	130,000	308,685	605	438,080
INSURANCE - ONE AMER STD	-	78,825	71,781	7,044
INSURANCE - AFLAC FLEX	2,313	-	384	1,929
INSURANCE - RELIANCE VISION	-	27,008	6	27,002
INSURANCE - RELIANCE DENTAL	-	159,645	83,289	76,356
INSURANCE - AUL INS COMPEN	-	71,210	64,233	6,977
INSURANCE - SIHO	33,483	-	-	33,483
INSURANCE - UMR HEALTH	1,508,935	16,240	16,307	1,508,868
INSURANCE - AFLAC REGULAR	5,779	48,045	50,212	3,612

BOONE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-23			12-31-23
INSURANCE - LORD ABBOTT	(200)	200	-	-
JUDGES RETIREMENT	96	4,967	4,967	96
HAS VOLUNTARY DEPOSIT	362,482	41,056	319,876	83,662
REIMBURSEMENT OF DEDUCTION	(47)	47	-	-
HSA VOLUNTARY SAVINGS	(202,681)	202,681	-	-
CASH DEPENDENT DAYCARE	4,514	27,887	26,672	5,729
ECONOMIC DEVELOPMENT	175,974	129,794	137,540	168,228
EMPLOYEE HEALTH FUND	1,059,505	-	1,024	1,058,481
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	77,265	44,073	-	121,338
CARES ACT - COVID	-	551,805	551,805	-
ICJA - COVID	2,047	-	-	2,047
COVID SAFETY AWARENESS	129,387	-	92,914	36,473
AMERICAN RESCUE PLAN 2021	1,666,833	6,588,854	2,399,236	5,856,451
INDIANA CRIM JUSTICE GRANTS	14,542	-	-	14,542
COMM. CORR. CTP FUND (0549)	29,077	-	1,734	27,343
STOP DOM. VIOLENCE/PROS	15,225	20,919	20,123	16,021
VICTIMS ASSISTANCE COORD.	40,102	86,458	72,435	54,125
JUV DETENTION ALT INITIAT	45,844	65,364	75,029	36,179
COURT INTERPRETER GRANT	2,922	6,000	17,523	(8,601)
TOBACCO PREVENTION & CESSATION	3,213	-	111	3,102
BIG CITY/BIG CO ENFORCEMENT	528	27,392	36,975	(9,055)
SEATBELT GRANT	746	-	-	746
BULLET PROOF VEST GRANT	9,374	-	9,374	-
CITIES READINESS INITIATIVE	12,956	155	13,111	-
PUBLIC HEALTH EMERGENCY PREPAR	27,091	29,484	42,383	14,192
2010 IMMUNIZATION GRANT	-	284	284	-
HEALTH DEPT TRUST ACCOUNT	56,601	31,706	-	88,307
COMMUNITY PREPAREDNESS GRANT	3,392	-	155	3,237
Local Road and Bridge State Gr	320,189	1,556,386	1,240,902	635,673
FELONY DIVERSION PRGRM COORD	5,421	56,664	61,428	657
SHARPS PROGRAM GRANT	3,708	-	550	3,158
S.A.V.E GRANT	(207)	35,017	35,120	(310)
Bridge 41 Grant Fund	(18,725)	167,978	174,556	(25,303)
Bridge 154 Grant Fund	(16,808)	-	-	(16,808)
BRIDGE 192 GRANT FUND	(38,840)	332,257	313,480	(20,063)
BYRNE JAG GRANT	77,040	84,102	112,307	48,835
COVID-19 VACCINE CLINICS	2,515	-	157	2,358
CR 400E/CR100S ROUNDABOUT GRAN	(761)	97,033	122,641	(26,369)
2021-2024 BRIDGE INSPECTION FU	(75,110)	117,486	134,295	(91,919)
COVID TESTING FUND	95,602	-	27,360	68,242
COVID REIMBURSEMENT	37,328	-	20,000	17,328
SCHOOL RESOURCE GRANT	385,306	82,500	258,074	209,732
BRIDGE 61 GRANT FUND	-	64,386	131,004	(66,618)
2021-13 HSIP SIGN RPLCMT PROJE	-	79,846	88,525	(8,679)
Family Recovery Court Grant	145,941	113,903	89,835	170,009
JUSTICE PRNTS ADDICTIONS RESPO	131,448	194,717	256,754	69,411
Totals	<u>\$128,570,987</u>	<u>\$377,747,994</u>	<u>\$ 384,540,101</u>	<u>\$121,778,880</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, 2023. In addition, some funds related to payroll withholdings and LIT Certified Shares 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, 2023, 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, 2022	Prior Period Adjustments	Balance as of January 1, 2023
Boone Co Courts Intervnt Svcs	\$ 288,930	\$ (811)	\$ 288,119
Adult Probation Administrative	121,665	(4,488)	117,177

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 during the year 2023 totaled \$2,000,000.

OTHER INFORMATION

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	TREASURER - EXCISE TAX COLLECTED	SHERIFF'S INMATE TRUST	CLERK - TRUST ACCOUNT ODYSSEY	GENERAL	ACCIDENT REPORT	CAMPAIGN FINANCE ENFORCEMENT
Cash and investments - beginning	\$ 4,782,070	\$ 64,961	\$ 6,269,476	\$ 11,270,568	\$ 15,120	\$ 6,852
Receipts:						
Taxes	-	-	-	9,584,798	-	-
Intergovernmental receipts	-	-	-	2,461,348	-	-
Charges for services	-	-	-	1,002,399	24,716	-
Fines and forfeits	-	-	-	-	-	1,125
Other receipts	4,893,701	657,184	5,302,338	15,264,257	-	-
Total receipts	4,893,701	657,184	5,302,338	28,312,802	24,716	1,125
Disbursements:						
Personal services	-	-	-	17,461,230	-	-
Supplies	-	-	-	203,078	-	-
Other services and charges	-	-	-	6,847,085	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	75,572	-	-
Other disbursements	4,782,070	618,316	6,883,078	-	4,955	-
Total disbursements	4,782,070	618,316	6,883,078	24,586,965	4,955	-
Excess (deficiency) of receipts over (under) disbursements	111,631	38,868	(1,580,740)	3,725,837	19,761	1,125
Cash and investments - ending	\$ 4,893,701	\$ 103,829	\$ 4,688,736	\$ 14,996,405	\$ 34,881	\$ 7,977

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CITY AND TOWN COURT COSTS	CLERK'S RECORDS PERPETUATION	COMM. CORR PROJECT INCOME	CONVENTION VIS & TOURISM PROM	SALES DISCLOSURE-COUNTY SHARE
Cash and investments - beginning	\$ 316,106	\$ 21,505	\$ 20,830	\$ 873,236	\$ 33,663
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	410,355	-	-
Charges for services	-	-	-	-	23,645
Fines and forfeits	-	-	-	-	-
Other receipts	16,732	100,317	-	938,367	-
Total receipts	16,732	100,317	410,355	938,367	23,645
Disbursements:					
Personal services	-	33,189	364,930	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	45,420	-	175
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	11,143	-	681,809	-
Total disbursements	-	44,332	410,350	681,809	175
Excess (deficiency) of receipts over (under) disbursements	16,732	55,985	5	256,558	23,470
Cash and investments - ending	\$ 332,838	\$ 77,490	\$ 20,835	\$ 1,129,794	\$ 57,133

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CUMULATIVE BRIDGE	CUMULATIVE CAPITAL DEVELOPMENT	DRUG FREE COMMUNITY	ECONOMIC DEVELOPMENT FEE	EMERG PLANNING/RIGHT TO KNOW
Cash and investments - beginning	\$ 2,601,179	\$ 1,056,554	\$ 65,091	\$ 9,900	\$ 46,501
Receipts:					
Taxes	1,327,379	2,593,644	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	8,266
Fines and forfeits	-	-	-	-	-
Other receipts	-	98,775	45,582	64,955	-
Total receipts	<u>1,327,379</u>	<u>2,692,419</u>	<u>45,582</u>	<u>64,955</u>	<u>8,266</u>
Disbursements:					
Personal services	-	-	1,500	-	-
Supplies	70,652	-	-	-	-
Other services and charges	1,976,882	441,971	76,418	-	-
Debt service - principal and interest	-	297,359	-	-	-
Capital outlay	-	1,300,632	-	-	-
Other disbursements	-	19,007	-	53,705	-
Total disbursements	<u>2,047,534</u>	<u>2,058,969</u>	<u>77,918</u>	<u>53,705</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(720,155)</u>	<u>633,450</u>	<u>(32,336)</u>	<u>11,250</u>	<u>8,266</u>
Cash and investments - ending	<u>\$ 1,881,024</u>	<u>\$ 1,690,004</u>	<u>\$ 32,755</u>	<u>\$ 21,150</u>	<u>\$ 54,767</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	FIREARMS TRAINING-UNAPPROPRIAT	FOOD AND BEVERAGE TAX	GENERAL DRAIN IMPROVEMENT	HEALTH	IDENTIFICATION SECURITY PROT
Cash and investments - beginning	\$ 17,005	\$ 1,188,253	\$ 412,915	\$ 874,414	\$ 64,605
Receipts:					
Taxes	-	1,467,474	-	477,626	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	40,331	412,970	-
Fines and forfeits	-	-	-	-	-
Other receipts	14,776	-	169,772	-	11,377
Total receipts	14,776	1,467,474	210,103	890,596	11,377
Disbursements:					
Personal services	-	-	-	807,492	-
Supplies	-	-	-	52,512	-
Other services and charges	17,074	1,391,585	-	65,306	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	6,069	20	17,981
Total disbursements	17,074	1,391,585	6,069	925,330	17,981
Excess (deficiency) of receipts over (under) disbursements	(2,298)	75,889	204,034	(34,734)	(6,604)
Cash and investments - ending	\$ 14,707	\$ 1,264,142	\$ 616,949	\$ 839,680	\$ 58,001

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LOCAL HEALTH MAINTENANCE	LOCAL ROAD AND STREET	LIT PUBLIC SAFETY COUNTY SHARE	MVH RESTRICTED	MISDEMEANANT	MOTOR VEHICLE HIGHWAY
Cash and investments - beginning	\$ 243,446	\$ 527,554	\$ 1,118,437	\$ 1,390,475	\$ 51,878	\$ 361,907
Receipts:						
Taxes	-	-	8,008,541	-	-	-
Intergovernmental receipts	48,859	-	-	-	-	487,956
Charges for services	-	663,740	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	4,953	4,022,823	43,187	444
Total receipts	48,859	663,740	8,013,494	4,022,823	43,187	488,400
Disbursements:						
Personal services	-	-	4,228,035	-	-	59,115
Supplies	-	81,589	657,368	460,837	5,186	365,449
Other services and charges	-	359,194	2,790,711	3,859,866	29,140	27,945
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	496,458	132,119	14,307	-	-
Other disbursements	73,495	-	-	-	-	-
Total disbursements	73,495	937,241	7,808,233	4,335,010	34,326	452,509
Excess (deficiency) of receipts over (under) disbursements	(24,636)	(273,501)	205,261	(312,187)	8,861	35,891
Cash and investments - ending	\$ 218,810	\$ 254,053	\$ 1,323,698	\$ 1,078,288	\$ 60,739	\$ 397,798

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	PLAT BOOK	RAINY DAY	RECORDER'S RECORDS PERPET	RIVERBOAT	SEX AND VIOLENT OFFENDER ADMIN	SUPL PUBLIC DEFENDER SERVICES
Cash and investments - beginning	\$ 224,289	\$ 5,466,774	\$ 836,045	\$ 139,575	\$ 17,478	\$ 49,037
Receipts:						
Taxes	-	-	-	398,200	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,250	-	286,546	-	-	-
Fines and forfeits	-	-	-	-	-	18,779
Other receipts	44,010	-	2,777	58,494	6,728	-
Total receipts	46,260	-	289,323	456,694	6,728	18,779
Disbursements:						
Personal services	43,820	-	-	-	-	-
Supplies	117	-	-	-	-	-
Other services and charges	-	1,064,923	-	-	-	2,003
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	124,773	398,200	7,066	39,075
Total disbursements	43,937	1,064,923	124,773	398,200	7,066	41,078
Excess (deficiency) of receipts over (under) disbursements	2,323	(1,064,923)	164,550	58,494	(338)	(22,299)
Cash and investments - ending	\$ 226,612	\$ 4,401,851	\$ 1,000,595	\$ 198,069	\$ 17,140	\$ 26,738

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	SURPLUS TAX	SURVEYOR'S CORNER PERPETUATION	TAX SALE REDEMPTION	TAX SALE SURPLUS	GUARDIAN AD LITEM	AUDITORS INELIGIBLE DEDUCTIONS
Cash and investments - beginning	\$ 557,978	\$ 165,935	\$ 12,005	\$ 2,214,143	\$ 45,627	\$ 27,291
Receipts:						
Taxes	301,625	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	49,723	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	22,557	56,885	159,882	1,892,885	1,945	-
Total receipts	324,182	56,885	159,882	1,892,885	51,668	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	1,317
Other services and charges	-	-	-	511,987	-	396
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	305,637	12,066	170,475	1,558,712	34,551	-
Total disbursements	305,637	12,066	170,475	2,070,699	34,551	1,713
Excess (deficiency) of receipts over (under) disbursements	18,545	44,819	(10,593)	(177,814)	17,117	(1,713)
Cash and investments - ending	\$ 576,523	\$ 210,754	\$ 1,412	\$ 2,036,329	\$ 62,744	\$ 25,578

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	COUNTY ELECTED OFFICIALS TRNG	STATEWIDE 911	2016 COIT SPECIAL DISTRIBUTION	LIT CORRECTIONAL FAC.	ADULT PROBATION ADMINISTRATIVE	SUPPL JUV PROBATION SRVCS FUND
Cash and investments - beginning	\$ 95,711	\$ 417,594	\$ 49,657	\$ -	\$ 117,177	\$ 65,030
Receipts:						
Taxes	-	-	-	8,365,568	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	11,377	-	-	-	177,930	5,918
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	853,062	-	-	-	-
Total receipts	11,377	853,062	-	8,365,568	177,930	5,918
Disbursements:						
Personal services	-	66,273	-	91,653	87,544	-
Supplies	-	-	-	378	5,500	-
Other services and charges	4,471	204,678	49,657	3,588	17,146	9,000
Debt service - principal and interest	-	395,130	-	2,000,000	-	-
Capital outlay	-	15,034	-	1,902,262	1,817	-
Other disbursements	62,615	-	-	-	2,818	-
Total disbursements	67,086	681,115	49,657	3,997,881	114,825	9,000
Excess (deficiency) of receipts over (under) disbursements	(55,709)	171,947	(49,657)	4,367,687	63,105	(3,082)
Cash and investments - ending	\$ 40,002	\$ 589,541	\$ -	\$ 4,367,687	\$ 180,282	\$ 61,948

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	SUPPL ADULT PROBATION SERVICES	ALTERNATIVE DISPUTE RESOLUTION	COUNTY USER FEE	DRAINAGE MAINTENANCE	DUI TASK FORCE	DONATIONS-BD HEALTH GIFT FUND
Cash and investments - beginning	\$ 12,558	\$ 13,073	\$ 27	\$ 6,648,656	\$ (131)	\$ 5,715
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	19,372	-
Charges for services	-	-	13,213	1,002,286	-	-
Fines and forfeits	-	8,080	-	-	-	-
Other receipts	49,780	-	-	-	-	1,015
Total receipts	49,780	8,080	13,213	1,002,286	19,372	1,015
Disbursements:						
Personal services	54,000	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	10,035	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	10,888	-	4,253,936	20,301	1,227
Total disbursements	54,000	10,888	10,035	4,253,936	20,301	1,227
Excess (deficiency) of receipts over (under) disbursements	(4,220)	(2,808)	3,178	(3,251,650)	(929)	(212)
Cash and investments - ending	\$ 8,338	\$ 10,265	\$ 3,205	\$ 3,397,006	\$ (1,060)	\$ 5,503

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	PAYROLL CLEARING	UNITED WAY	PAYROLL WITHHOLDING-INSURANCE	INSURANCE - HOOSIER START	CHILD SUPPORT
Cash and investments - beginning	\$ 526,693	\$ 33	\$ 5,885	\$ (1,909)	\$ 5
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	91,631	-	-	115,309	-
Total receipts	91,631	-	-	115,309	-
Disbursements:					
Personal services	94,638	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	272,552	-	-	113,400	-
Total disbursements	367,190	-	-	113,400	-
Excess (deficiency) of receipts over (under) disbursements	(275,559)	-	-	1,909	-
Cash and investments - ending	\$ 251,134	\$ 33	\$ 5,885	\$ -	\$ 5

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	FEDERAL TAX AND UNEMPLOYMENT	FICA AND MEDICARE	COUNTY TAX	PERF	SHERIFF PENSION	STATE TAX AND UNEMPLOYMENT
Cash and investments - beginning	\$ (49,560)	\$ (89,299)	\$ (37,640)	\$ (20,339)	\$ -	\$ (91,437)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,463,889	2,430,581	308,977	1,714,755	-	595,811
Total receipts	<u>1,463,889</u>	<u>2,430,581</u>	<u>308,977</u>	<u>1,714,755</u>	<u>-</u>	<u>595,811</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,414,329	2,341,282	271,337	1,755,973	89,281	504,374
Total disbursements	<u>1,414,329</u>	<u>2,341,282</u>	<u>271,337</u>	<u>1,755,973</u>	<u>89,281</u>	<u>504,374</u>
Excess (deficiency) of receipts over (under) disbursements	<u>49,560</u>	<u>89,299</u>	<u>37,640</u>	<u>(41,218)</u>	<u>(89,281)</u>	<u>91,437</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (61,557)</u>	<u>\$ (89,281)</u>	<u>\$ -</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	SHERIFF PENSION HOLDING	SETTLEMENT	CVET AGENCY	WEED LIEN COLLECTIONS	SEWAGE COLLECTIONS	FINANCIAL INSTITUTION TAX
Cash and investments - beginning	\$ 59,345	\$ 10,661	\$ -	\$ 30,631	\$ 53,964	\$ -
Receipts:						
Taxes	-	-	-	2,011	24,815	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	40,855	185,300,109	355,132	-	-	214,449
Total receipts	40,855	185,300,109	355,132	2,011	24,815	214,449
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	51,009	185,300,109	355,132	27,641	73,424	214,449
Total disbursements	51,009	185,300,109	355,132	27,641	73,424	214,449
Excess (deficiency) of receipts over (under) disbursements	(10,154)	-	-	(25,630)	(48,609)	-
Cash and investments - ending	\$ 49,191	\$ 10,661	\$ -	\$ 5,001	\$ 5,355	\$ -

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	STATE FINES AND FORFEITURES	INFRACTION JUDGEMENTS	OVERWEIGHT VEHICLE FINES	SPECIAL DEATH BENEFIT	SALES DISCLOSURE - STATE SHARE	CORONERS TRAINING & CONT ED
Cash and investments - beginning	\$ 9,000	\$ 111,160	\$ -	\$ 4,283	\$ 15,599	\$ 5,728
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	17,390	166,242	560	6,350	23,645	8,605
Total receipts	17,390	166,242	560	6,350	23,645	8,605
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	26,390	164,025	-	6,415	24,140	8,300
Total disbursements	26,390	164,025	-	6,415	24,140	8,300
Excess (deficiency) of receipts over (under) disbursements	(9,000)	2,217	560	(65)	(495)	305
Cash and investments - ending	\$ -	\$ 113,377	\$ 560	\$ 4,218	\$ 15,104	\$ 6,033

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	INTERSTATE COMP-STATE SHARE	MORT RECOR FEES-STATE SHARE	SEX & VIOL OFFNDR ADMIN-STATE	CHILD RESTR VIOLATIONS FINES	INHERITANCE TAX	EDUCATION PLATE FEES AGENCY
Cash and investments - beginning	\$ 1,913	\$ 11,585	\$ 373	\$ 321	\$ 131,394	\$ 544
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,360	7,673	424	400	-	1,444
Total receipts	1,360	7,673	424	400	-	1,444
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,468	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	876	7,675	410	305	-	1,088
Total disbursements	2,344	7,675	410	305	-	1,088
Excess (deficiency) of receipts over (under) disbursements	(984)	(2)	14	95	-	356
Cash and investments - ending	\$ 929	\$ 11,583	\$ 387	\$ 416	\$ 131,394	\$ 900

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT CERTIFIED SHARES	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	SHERIFF COMMISSARY FUND
Cash and investments - beginning	\$ -	\$ -	\$ 37,808	\$ 134,095	\$ 96,478	\$ 30,149
Receipts:						
Taxes	49,244,309	24,622,154	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	17,403	26,195	17,403	328,050
Total receipts	<u>49,244,309</u>	<u>24,622,154</u>	<u>17,403</u>	<u>26,195</u>	<u>17,403</u>	<u>328,050</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	49,528,114	24,338,349	28,257	3,424	147	303,508
Total disbursements	<u>49,528,114</u>	<u>24,338,349</u>	<u>28,257</u>	<u>3,424</u>	<u>147</u>	<u>303,508</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(283,805)</u>	<u>283,805</u>	<u>(10,854)</u>	<u>22,771</u>	<u>17,256</u>	<u>24,542</u>
Cash and investments - ending	<u>\$ (283,805)</u>	<u>\$ 283,805</u>	<u>\$ 26,954</u>	<u>\$ 156,866</u>	<u>\$ 113,734</u>	<u>\$ 54,691</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	ISETS	CLERK - COURT ORDERED INTEREST BEARING	CASH CHANGE FUND	SENIOR SERVICES TRANSIT SYSTEM	UMR/HEALTH CLAIMS
Cash and investments - beginning	\$ 1,896	\$ 3,579	\$ 1,000	\$ 70,530	\$ (238,218)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	628,952	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	169,112	5	-	44,419	3,512,061
Total receipts	169,112	5	-	673,371	3,512,061
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	391,197	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	172,524	-	-	352,704	3,157,148
Total disbursements	172,524	-	-	743,901	3,157,148
Excess (deficiency) of receipts over (under) disbursements	(3,412)	5	-	(70,530)	354,913
Cash and investments - ending	\$ (1,516)	\$ 3,584	\$ 1,000	\$ -	\$ 116,695

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	COMM CORR - 1006 GRANT EVEN YE	COMM CORR-1006 GRANT ODD YR	COMMUNITY CORR GR FD-EVEN YEAR	DRAIN MAINTENANCE INVESTMENT	REASSESSMENT - 2015
Cash and investments - beginning	\$ 32,322	\$ -	\$ 49,776	\$ -	\$ 206,001
Receipts:					
Taxes	-	-	-	-	428,891
Intergovernmental receipts	-	114,620	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	10,420	-	4,000,000	-
Total receipts	-	125,040	-	4,000,000	428,891
Disbursements:					
Personal services	-	-	-	-	4,500
Supplies	-	2,500	-	-	46,406
Other services and charges	-	107,357	-	-	414,769
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	32,322	15,183	49,776	-	-
Total disbursements	32,322	125,040	49,776	-	465,675
Excess (deficiency) of receipts over (under) disbursements	(32,322)	-	(49,776)	4,000,000	(36,784)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 169,217

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	OPIOID RESTRICTED FUND	OPIOID UNRESTRICTED FUND	VSET GRANT	BCPO CASE TASK FORCE	SHERIFF DEPT GIFT/DON FUND	BCSO YOUTH PROGRAMS
Cash and investments - beginning	\$ 255,579	\$ 108,929	\$ -	\$ -	\$ 14,857	\$ 2,773
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	71,451	19,491	1,705	26,758	5,450	-
Total receipts	71,451	19,491	1,705	26,758	5,450	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	229,192	104,740	-	-	-	675
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	1,705	8,961	10,362	-
Total disbursements	229,192	104,740	1,705	8,961	10,362	675
Excess (deficiency) of receipts over (under) disbursements	(157,741)	(85,249)	-	17,797	(4,912)	(675)
Cash and investments - ending	\$ 97,838	\$ 23,680	\$ -	\$ 17,797	\$ 9,945	\$ 2,098

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Parking Ordinance Violations	Debt Service Fund	Redevelopment Bond	Anson Bond	Anson Construction	I-65 WEST/EAST REDEV
Cash and investments - beginning	\$ 40	\$ 223,569	\$ 731,589	\$ 2,137,705	\$ 316	\$ 604
Receipts:						
Taxes	-	960,682	521,574	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	2,175	4,366,788	15	-
Total receipts	-	960,682	523,749	4,366,788	15	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	503,608	404,594	2,901,769	-	-
Total disbursements	-	503,608	404,594	2,901,769	-	-
Excess (deficiency) of receipts over (under) disbursements	-	457,074	119,155	1,465,019	15	-
Cash and investments - ending	\$ 40	\$ 680,643	\$ 850,744	\$ 3,602,724	\$ 331	\$ 604

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Bond #2 0182	COIT REVENUE BONDS OF 2014	BNY-CORRECTIONAL FAC BOND	JTOWN EDA1 TIF BND 2015-CONST	JTOWN EDA1TIF BND 2015-CAP INT
Cash and investments - beginning	\$ 1,509,069	\$ 9,844	\$ 61,632,682	\$ 421,186	\$ 44,468
Receipts:					
Taxes	-	-	-	497,154	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	450,315	-	6,051,672	-	-
Total receipts	450,315	-	6,051,672	497,154	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	486,588	-	25,552,076	540,023	-
Total disbursements	486,588	-	25,552,076	540,023	-
Excess (deficiency) of receipts over (under) disbursements	(36,273)	-	(19,500,404)	(42,869)	-
Cash and investments - ending	\$ 1,472,796	\$ 9,844	\$ 42,132,278	\$ 378,317	\$ 44,468

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	2015 A CONSTRUCTION	TX EXMPT DISPUTE RESOLUTION	COIT Bond Fund 2016	E911 REV BONDS OF 2018 PROJECT	SERIES A RD & BRID IMPR. BOND
Cash and investments - beginning	\$ 16	\$ 104,866	\$ 48,222	\$ 251,505	\$ 26,565
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	5,006	252,908	-	-
Total receipts	-	5,006	252,908	-	-
Disbursements:					
Personal services	-	-	22,126	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	55,137	-	-
Debt service - principal and interest	-	-	170,506	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	247,769	-	-
Excess (deficiency) of receipts over (under) disbursements	-	5,006	5,139	-	-
Cash and investments - ending	\$ 16	\$ 109,872	\$ 53,361	\$ 251,505	\$ 26,565

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	SERIES B RD & BRID IMPR. BOND	SERIES C RD & BRID IMPR. BOND	JURY FEES	BOONE CO COURTS INTERVNT SVCS	COMM CORRECTIONS PROJ INCOME
Cash and investments - beginning	\$ 554,988	\$ 110,732	\$ 52,954	\$ 288,119	\$ 696,548
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	17,050	-	-
Other receipts	-	-	-	60,420	655,488
Total receipts	-	-	17,050	60,420	655,488
Disbursements:					
Personal services	-	-	-	26,706	401,671
Supplies	-	-	-	8,567	4,808
Other services and charges	-	-	-	4,125	181,646
Debt service - principal and interest	321,143	-	-	-	-
Capital outlay	-	-	-	-	70,255
Other disbursements	-	-	35,048	7,128	162,349
Total disbursements	321,143	-	35,048	46,526	820,729
Excess (deficiency) of receipts over (under) disbursements	(321,143)	-	(17,998)	13,894	(165,241)
Cash and investments - ending	\$ 233,845	\$ 110,732	\$ 34,956	\$ 302,013	\$ 531,307

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CO CORRECTIONS FUND	INTERSTATE COMP FEES- CO SHARE	ANIMAL CONTROL	ASSET SEIZURE & FORFEITURE	PROS PRE-TRIAL DIVERSION	FELONY DIVERSION PROGRAM
Cash and investments - beginning	\$ 380,303	\$ 1,860	\$ 23,524	\$ 1,580	\$ 282,541	\$ 1,829
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	191,596	1,450	125	4,047	140,797	-
Total receipts	191,596	1,450	125	4,047	140,797	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	35,207	-	-	-	-	-
Other services and charges	6,678	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	190,658	-	-	-	-	-
Other disbursements	-	-	3,201	-	94,109	1,785
Total disbursements	232,543	-	3,201	-	94,109	1,785
Excess (deficiency) of receipts over (under) disbursements	(40,947)	1,450	(3,076)	4,047	46,688	(1,785)
Cash and investments - ending	\$ 339,356	\$ 3,310	\$ 20,448	\$ 5,627	\$ 329,229	\$ 44

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	PROS DEFERRAL USER	PROS SPECIAL FEE	CO SHERIFF TRAINING	INVESTIGATION SHERIFF	FACT- FATAL ALCOHOL CRASH TEAM	ILLEGAL WEED CONTROL
Cash and investments - beginning	\$ 127,283	\$ 42,725	\$ 2,219	\$ 1,412	\$ (497)	\$ 165
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	1,350	650	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	91,067	-	-	-	-	-
Total receipts	91,067	-	1,350	650	-	-
Disbursements:						
Personal services	3,173	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	155,606	12,592	-	356	-	-
Total disbursements	158,779	12,592	-	356	-	-
Excess (deficiency) of receipts over (under) disbursements	(67,712)	(12,592)	1,350	294	-	-
Cash and investments - ending	\$ 59,571	\$ 30,133	\$ 3,569	\$ 1,706	\$ (497)	\$ 165

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	DRUG AWARENESS	SHERIFF SIEZURE	DOG LEASH FUND	Boone Co Highway Dept	VETERANS AFFAIRS NON REVERTING	ENG SRVC/PERMIT & MAP FEES NON
Cash and investments - beginning	\$ 5,561	\$ 5,360	\$ 1,866	\$ 95,401	\$ 4,245	\$ 51,899
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	933,728	-	-
Other receipts	-	184	-	31,048	1,262	271,519
Total receipts	-	184	-	964,776	1,262	271,519
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	654,825	-	127,022
Total disbursements	-	-	-	654,825	-	127,022
Excess (deficiency) of receipts over (under) disbursements	-	184	-	309,951	1,262	144,497
Cash and investments - ending	\$ 5,561	\$ 5,544	\$ 1,866	\$ 405,352	\$ 5,507	\$ 196,396

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	RD&BRIDGE IMPV.W/TOWN OF ZIONS	INSURANCE - ONE AMER STD	INSURANCE - AFLAC FLEX	INSURANCE - RELIANCE VISION	INSURANCE - RELIANCE DENTAL	INSURANCE - AUL INS COMPEN
Cash and investments - beginning	\$ 130,000	\$ -	\$ 2,313	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	308,685	78,825	-	27,008	159,645	71,210
Total receipts	308,685	78,825	-	27,008	159,645	71,210
Disbursements:						
Personal services	-	-	-	6	83,111	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	605	71,781	384	-	178	64,233
Total disbursements	605	71,781	384	6	83,289	64,233
Excess (deficiency) of receipts over (under) disbursements	308,080	7,044	(384)	27,002	76,356	6,977
Cash and investments - ending	\$ 438,080	\$ 7,044	\$ 1,929	\$ 27,002	\$ 76,356	\$ 6,977

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	INSURANCE - SIHO	INSURANCE - UMR HEALTH	INSURANCE - AFLAC REGULAR	INSURANCE - LORD ABBOTT	JUDGES RETIREMENT	HAS VOLUNTARY DEPOSIT
Cash and investments - beginning	\$ 33,483	\$ 1,508,935	\$ 5,779	\$ (200)	\$ 96	\$ 362,482
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	16,240	48,045	200	4,967	41,056
Total receipts	-	16,240	48,045	200	4,967	41,056
Disbursements:						
Personal services	-	67	50,212	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	16,240	-	-	4,967	319,876
Total disbursements	-	16,307	50,212	-	4,967	319,876
Excess (deficiency) of receipts over (under) disbursements	-	(67)	(2,167)	200	-	(278,820)
Cash and investments - ending	\$ 33,483	\$ 1,508,868	\$ 3,612	\$ -	\$ 96	\$ 83,662

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	REIMBURSEMENT OF DEDUCTION	HSA VOLUNTARY SAVINGS	CASH DEPENDENT DAYCARE	ECONOMIC DEVELOPMENT	EMPLOYEE HEALTH FUND
Cash and investments - beginning	\$ (47)	\$ (202,681)	\$ 4,514	\$ 175,974	\$ 1,059,505
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	47	202,681	27,887	129,794	-
Total receipts	47	202,681	27,887	129,794	-
Disbursements:					
Personal services	-	-	26,672	63,700	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	73,840	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	1,024
Total disbursements	-	-	26,672	137,540	1,024
Excess (deficiency) of receipts over (under) disbursements	47	202,681	1,215	(7,746)	(1,024)
Cash and investments - ending	\$ -	\$ -	\$ 5,729	\$ 168,228	\$ 1,058,481

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	TMA- PERSONAL PROP ASSESSMENTS	INDIANA JUDGE RETIREMENT	COUNTY FAMILY & CHILDREN	Local Planning Council	Pilot Payment	CARES ACT - COVID
Cash and investments - beginning	\$ 40,801	\$ 2	\$ 270	\$ 1,474	\$ 77,265	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	44,073	551,805
Total receipts	-	-	-	-	44,073	551,805
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	551,805
Total disbursements	-	-	-	-	-	551,805
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	44,073	-
Cash and investments - ending	\$ 40,801	\$ 2	\$ 270	\$ 1,474	\$ 121,338	\$ -

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	ICJA - COVID	COVID SAFETY AWARENESS	AMERICAN RESCUE PLAN 2021	INDIANA CRIM JUSTICE GRANTS	COMM. CORR. CTP FUND (0549)	STOP DOM. VIOLENCE/PROS
Cash and investments - beginning	\$ 2,047	\$ 129,387	\$ 1,666,833	\$ 14,542	\$ 29,077	\$ 15,225
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	20,919
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	6,588,854	-	-	-
Total receipts	-	-	6,588,854	-	-	20,919
Disbursements:						
Personal services	-	-	-	-	1,538	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	2,119,236	-	196	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	92,914	280,000	-	-	20,123
Total disbursements	-	92,914	2,399,236	-	1,734	20,123
Excess (deficiency) of receipts over (under) disbursements	-	(92,914)	4,189,618	-	(1,734)	796
Cash and investments - ending	\$ 2,047	\$ 36,473	\$ 5,856,451	\$ 14,542	\$ 27,343	\$ 16,021

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	VICTIMS ASSISTANCE COORD.	JUV DETENTION ALT INITIAT	COURT INTERPRETER GRANT	TOBACCO PREVENTION & CESSATION	BIG CITY/BIG CO ENFORCEMENT	SEATBELT GRANT
Cash and investments - beginning	\$ 40,102	\$ 45,844	\$ 2,922	\$ 3,213	\$ 528	\$ 746
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	86,458	28,706	-	-	27,392	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	36,658	6,000	-	-	-
Total receipts	86,458	65,364	6,000	-	27,392	-
Disbursements:						
Personal services	-	6,205	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	68,824	17,523	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	72,435	-	-	111	36,975	-
Total disbursements	72,435	75,029	17,523	111	36,975	-
Excess (deficiency) of receipts over (under) disbursements	14,023	(9,665)	(11,523)	(111)	(9,583)	-
Cash and investments - ending	\$ 54,125	\$ 36,179	\$ (8,601)	\$ 3,102	\$ (9,055)	\$ 746

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	BULLET PROOF VEST GRANT	CITIES READINESS INITIATIVE	PUBLIC HEALTH EMERGENCY PREPAR	2010 IMMUNIZATION GRANT	HEALTH DEPT TRUST ACCOUNT
Cash and investments - beginning	\$ 9,374	\$ 12,956	\$ 27,091	\$ -	\$ 56,601
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	284	31,706
Fines and forfeits	-	-	-	-	-
Other receipts	-	155	29,484	-	-
Total receipts	-	155	29,484	284	31,706
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	9,374	13,111	42,383	284	-
Total disbursements	9,374	13,111	42,383	284	-
Excess (deficiency) of receipts over (under) disbursements	(9,374)	(12,956)	(12,899)	-	31,706
Cash and investments - ending	\$ -	\$ -	\$ 14,192	\$ -	\$ 88,307

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	COMMUNITY PREPAREDNESS GRANT	Local Road and Bridge State Gr	FELONY DIVERSION PRGRM COORD	SHARPS PROGRAM GRANT	S.A.V.E GRANT
Cash and investments - beginning	\$ 3,392	\$ 320,189	\$ 5,421	\$ 3,708	\$ (207)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,556,386	56,664	-	35,017
Total receipts	-	1,556,386	56,664	-	35,017
Disbursements:					
Personal services	-	-	61,428	-	-
Supplies	-	-	-	-	-
Other services and charges	-	899,361	-	-	-
Debt service - principal and interest	-	-	-	550	-
Capital outlay	-	-	-	-	-
Other disbursements	155	341,541	-	-	35,120
Total disbursements	155	1,240,902	61,428	550	35,120
Excess (deficiency) of receipts over (under) disbursements	(155)	315,484	(4,764)	(550)	(103)
Cash and investments - ending	\$ 3,237	\$ 635,673	\$ 657	\$ 3,158	\$ (310)

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Bridge 41 Grant Fund	Bridge 154 Grant Fund	BRIDGE 192 GRANT FUND	BYRNE JAG GRANT	COVID-19 VACCINE CLINICS
Cash and investments - beginning	\$ (18,725)	\$ (16,808)	\$ (38,840)	\$ 77,040	\$ 2,515
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	167,978	-	332,257	84,102	-
Total receipts	167,978	-	332,257	84,102	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	174,556	-	313,480	112,307	157
Total disbursements	174,556	-	313,480	112,307	157
Excess (deficiency) of receipts over (under) disbursements	(6,578)	-	18,777	(28,205)	(157)
Cash and investments - ending	\$ (25,303)	\$ (16,808)	\$ (20,063)	\$ 48,835	\$ 2,358

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CR 400E/CR100S ROUNDAABOUT GRAN	2021-2024 BRIDGE INSPECTION FU	COVID TESTING FUND	COVID REIMBURSEMENT	SCHOOL RESOURCE GRANT
Cash and investments - beginning	\$ (761)	\$ (75,110)	\$ 95,602	\$ 37,328	\$ 385,306
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	97,033	117,486	-	-	82,500
Total receipts	97,033	117,486	-	-	82,500
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	122,641	134,295	27,360	20,000	258,074
Total disbursements	122,641	134,295	27,360	20,000	258,074
Excess (deficiency) of receipts over (under) disbursements	(25,608)	(16,809)	(27,360)	(20,000)	(175,574)
Cash and investments - ending	\$ (26,369)	\$ (91,919)	\$ 68,242	\$ 17,328	\$ 209,732

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	BRIDGE 61 GRANT FUND	2021-13 HSIP SIGN RPLCMT PROJE	Family Recovery Court Grant	JUSTICE PRTNS ADDICTIONS RESPO	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 145,941	\$ 131,448	\$ 128,570,987
Receipts:					
Taxes	-	-	-	-	108,826,445
Intergovernmental receipts	-	-	92,269	-	4,476,929
Charges for services	-	-	-	-	3,709,577
Fines and forfeits	-	-	-	-	978,762
Other receipts	64,386	79,846	21,634	194,717	259,756,281
Total receipts	64,386	79,846	113,903	194,717	377,747,994
Disbursements:					
Personal services	-	-	35,965	16,642	24,197,141
Supplies	-	-	2,502	-	2,003,973
Other services and charges	-	-	51,368	142,144	24,676,132
Debt service - principal and interest	-	-	-	-	3,184,688
Capital outlay	-	-	-	-	4,199,114
Other disbursements	131,004	88,525	-	97,968	326,279,053
Total disbursements	131,004	88,525	89,835	256,754	384,540,101
Excess (deficiency) of receipts over (under) disbursements	(66,618)	(8,679)	24,068	(62,037)	(6,792,107)
Cash and investments - ending	\$ (66,618)	\$ (8,679)	\$ 170,009	\$ 69,411	\$ 121,778,880

BOONE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 7,167,213</u>	<u>\$ 1,439,326</u>

BOONE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
DEERE CREDIT	HIGHWAY GRADER	\$ 53,084	03/10/21	03/10/26
DEERE CREDIT	HIGHWAY GRADER	53,084	03/10/21	03/10/26
DEERE CREDIT	HIGHWAY GRADER	53,084	03/10/21	03/10/26
DEERE CREDIT	HIGHWAY GRADER	53,084	03/10/21	03/10/26
DEERE CREDIT	HIGHWAY GRADER	53,084	03/10/21	03/10/26
BOONE COUNTY BUILDING CORPORATION	FINANCE BOONE COUNTY JAIL PROJECT	<u>3,400,000</u>	07/19/22	01/15/42
Total governmental activities		<u>3,665,420</u>		
Total of annual lease payments		<u>\$ 3,665,420</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	\$ 1,025,000	\$ 405,000
Revenue bonds	BRIDGE/ROAD IMPROVEMENT NOTE OF 2020 SERIES B	1,030,000	340,000
Revenue bonds	BRIDGE/ROAD IMPROVEMENT NOTE OF 2020 SERIES C	795,000	190,000
Revenue bonds	COIT Revenue Bonds of 2014	4,560,000	390,000
Revenue bonds	E911 REVENUE AND REFUNDING REV BOND 2018	2,000,000	340,000
Revenue bonds	LIT Revenue Bond of 2017	2,030,000	250,000
Revenue bonds	Redevelopment District Bonds of 2013	5,500,000	-
Revenue bonds	Redevelopment District Tax Increment Capital Apprec 2008	995,142	416,881
Revenue bonds	Redevelopment District TIF Refunding Revenue Bond 2015/2016 (Anson North and Anson South)	13,495,000	1,775,000
Revenue bonds	SUBORDINATE ECONOMIC DEVELOPMENT REV BONDS 2015A	170,000	-
Revenue bonds	Tax Increment Revenue Bonds of 2014 (Jamestown)	2,220,000	180,000
Revenue bonds	Tax Increment Revenue Bonds of 2015	740,000	35,000
Revenue bonds	TAX INCREMENT REVENUE BONDS OF 2016	2,330,000	335,000
Revenue bonds	TAXABLE COUNTY OPTION INCM TAX REV BONDS OF 2016	1,080,000	166,883
Revenue bonds	TAXABLE SUBORDINATE ECON.DEVEL. REV. BOND 2015B	<u>745,000</u>	<u>35,000</u>
Total governmental activities		<u>38,715,142</u>	<u>4,858,764</u>
Totals		<u>\$ 38,715,142</u>	<u>\$ 4,858,764</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/>.