

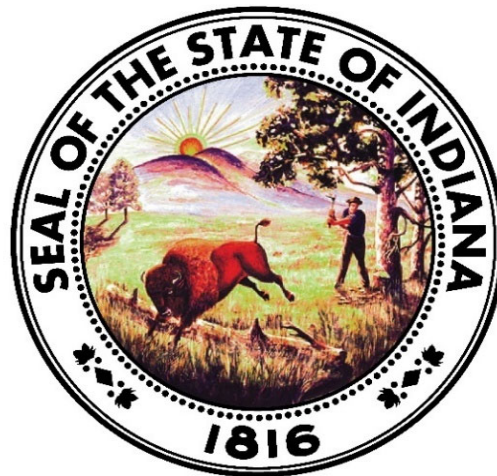
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

FLOYD COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED
09/16/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Diana Topping	01-01-23 to 12-31-24
County Treasurer	Steve Burks	01-01-23 to 12-31-24
Clerk of the Circuit Court	Danita Burks	01-01-23 to 12-31-24
County Sheriff	Steve Bush	01-01-23 to 12-31-24
County Recorder	Lois N. Endris	01-01-23 to 12-31-24
President of the Board of County Commissioners	Tim Kamer Dr. Al Knable	01-01-23 to 04-30-23 05-01-23 to 12-31-24
President of the County Council	Denise Konkle Danny Short	01-01-23 to 12-31-23 01-01-24 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF FLOYD COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Floyd County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 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, Schedule of Leases and Debt, and Schedule of Capital Assets, 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 27, 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

August 27, 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.

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

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
AFTER SETTLEMENT COLLECTIONS	\$ 2,887,562	\$ 2,644,984	\$ 2,887,562	\$ 2,644,984
TREASURER CASH DRAWER	350	-	-	350
SHERIFFS INMATE TRUST	82,215	1,322,695	1,302,361	102,549
JAIL COMMISSARY	899,285	1,668,670	1,784,692	783,263
ISETS-Child Support	19,872	434,567	446,483	7,956
Odyssey	2,157,353	3,718,837	3,142,206	2,733,984
QE Reserve Fund	331,399	15,472	4,392	342,479
General	6,161,126	19,160,448	21,616,932	3,704,642
Accident Report	34,168	4,120	-	38,288
Campaign Finance Enforcement - County	450	225	-	675
LIT Economic Development (EDIT)	797,593	3,745,781	4,141,053	402,321
City and Town Court Costs	174,304	18,417	-	192,721
Clerk's Records Perpetuation	56,258	42,856	44,938	54,176
Community Corrections	82,740	-	82,740	-
Community Transition Program	-	6,775	-	6,775
Congressional School Principal	39,995	-	-	39,995
Convention Visitor and Tourism Promotion	10,130	184,486	194,616	-
Sales Disclosure - County Share	41,176	19,400	5,846	54,730
Cumulative Bridge	491,236	578,364	489,931	579,669
Drug Free Community	57,988	33,708	47,315	44,381
Emergency Planning/Right to Know	22,153	17,432	18,964	20,621
Enhanced Access	170,704	40,072	-	210,776
Firearms Training	83,828	43,646	3,379	124,095
Health	737,350	1,200,571	1,206,726	731,195
Identification Security Protection	80,328	12,850	-	93,178
Local Health Maintenance	130,152	48,859	22,152	156,859
Local Road and Street	655,192	1,301,166	1,515,002	441,356
MVH-Restricted	1,142,922	1,761,164	2,385,629	518,457
Medical Care for Inmates	132,107	9,096	25,623	115,580
Misdemeanant	109,692	49,416	76,134	82,974
Motor Vehicle Highway	765,911	1,604,537	2,163,475	206,973
Park Nonreverting Capital	127,972	23,975	2,308	149,639
Park Nonreverting Operating	300,147	369,878	219,464	450,561
Plat Book	8,930	-	-	8,930
Promotion Of Economic Dev & Tourism	15,519	14,873	10,848	19,544
Rainy Day	2,806,982	1,097,158	-	3,904,140
Recorder's Records Perpetuation	503,586	337,092	322,771	517,907
Riverboat Revenue Sharing	-	636,992	636,992	-
Sex and Violent Offender Administration	29,144	2,880	88	31,936
Sheriff's Pension Trust	24,302	97,433	24,302	97,433
Supplemental Public Defender Services	106,204	77,984	91,459	92,729
Surplus Tax	861,661	730,503	361,467	1,230,697
Surveyor's Corner Perpetuation	422,115	64,250	81,281	405,084
Tax Sale Redemption	62,920	126,573	179,420	10,073
Tax Sale Surplus	3,019,492	2,114,151	2,504,658	2,628,985
Local Health Department Trust Account	77,838	34,671	58,045	54,464
Unsafe Building	17,361	42,142	18,971	40,532
Victim Impact Program	14,872	-	-	14,872
Guardian Ad Litem	-	133,725	133,725	-
Court Appointed Special Advocate (CASA)	-	50,000	50,000	-
Auditors Ineligible Deductions	1,182	-	900	282
County Elected Officials Training	89,526	13,033	15,449	87,110
Park and Recreation	249,632	721,571	793,508	177,695
County Offender Transportation Fund	13,248	30,107	4,219	39,136
Statewide 911	25,824	637,768	571,949	91,643
Reassessment	477,313	314,708	283,083	508,938
LIT Correctional/Rehabilitation Facilities	896,850	5,628,231	6,400,453	124,628
OPIOID RESTRICTED FUND	592,699	164,729	121,541	635,887
OPIOID UNRESTRICTED FUND	253,864	45,424	-	299,288
Adult Probation Administrative	66,457	59,220	113,068	12,609
Supplemental Adult Probation Services	1,097,336	297,938	144,406	1,250,868
Alternative Dispute Resolution	10,000	-	-	10,000
County User Fee	202,201	101,109	105,869	197,441
Sheriff Sale Administration	78,294	2,000	-	80,294
Collection Agency Fees	161,179	-	161,179	-
Donations	2,334	1,700	-	4,034
Local Ordinance Violations Fines - County	99,306	14,595	16,864	97,037

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

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Debt Service	-	647,378	276,557	370,821
Payroll Withholding - Insurance	139,659	6,868,494	6,893,017	115,136
Payroll Withholding - Deferred Compensation	-	407,081	407,081	-
Payroll Withholding - Federal	-	2,011,279	2,011,279	-
Payroll Withholding - FICA & Medicare	28	3,126,166	3,126,166	28
Payroll Withholding - Local Tax	18	287,408	287,374	52
Payroll Withholding - PERF	11,548	2,356,234	2,355,514	12,268
Payroll Withholding - Sheriff Pension	3,909	169,100	169,100	3,909
Payroll Withholding - State	4,766	662,079	662,052	4,793
Payroll Withholding - Union Dues	-	10,824	10,824	-
Payroll Withholding - Wage Garnishments	-	31,579	31,579	-
Settlement	-	102,430,536	102,430,536	-
CVET Agency	-	296,646	296,646	-
Financial Institution Tax	-	565,576	565,576	-
Local Income Tax-Property Tax Relief	234,631	2,653,367	2,830,547	57,451
State Fines and Forfeitures	72	1,159	1,165	66
Infraction Judgements	1,019	16,182	17,201	-
Overweight Vehicle Fines	-	2	2	-
Special Death Benefit	465	5,885	6,350	-
Sales Disclosure - State Share	1,570	19,340	20,500	410
Coroners Training & Con't Education	1,292	16,860	18,152	-
Interstate Compact - State Share	30,668	5,610	36,278	-
Mortgage Recording Fees - State Share	468	6,875	6,850	493
Sex and Violent Offender Admin - State	40	320	360	-
Child Restraint Violation Fines	32,975	9,958	425	42,508
Education Plate Fees Agency	75	1,144	1,238	(19)
Riverboat	151,677	376,687	33,857	494,507
Innkeepers Tax Collections	30,390	553,457	583,846	1
93.563 Title IV-D Incentive	273,141	25,872	7,200	291,813
93.563 Prosecutor IV-D Incentive-Post Oct '99	327,984	39,928	67,493	300,419
93.563 Clerk IV-D Incentive-Post Oct '99	175,655	25,872	8,656	192,871
LATCF FUND	-	100,000	-	100,000
PROJECT INCOME	535,892	116,059	651,951	-
PROJECT INCOME - 2	-	648,917	199,766	449,151
93.354 WORKFORCE DEVELOPMENT	-	82,500	-	82,500
Worker's Compensation Non-Reverting	-	274,637	274,637	-
Health Insurance Non Reverting	-	7,111,693	7,111,693	-
Pros Drug Investigation Non Reverting	5,032	-	2,772	2,260
Floyd County Youth Service	35,994	885,673	941,539	(19,872)
Bad Checks	8,624	-	5,522	3,102
MCH Patient Fees	101	-	-	101
Child Advocacy	75	-	-	75
State Homeland Security Grant	6,733	-	-	6,733
Bio Terrorism & Public Preparedness Prog	(22,842)	48,541	25,746	(47)
REASSESSMENT 2009	750	-	-	750
HEALTH DEPT INSURANCE BILLING	68,272	15,527	-	83,799
DIVERSION FUND	123,336	65,906	88,548	100,694
VETERANS COURT USER FEES	4,172	3,010	3,151	4,031
Sexual Assault Grant	25,475	-	-	25,475
Prosecutor S.T.O.P. Grant	12,356	-	-	12,356
Floyd County Health	(87,056)	296,398	280,303	(70,961)
Juv Accountability Incentive	267	-	-	267
Floyd County JAG Grant	1	-	-	1
Non-Rev. Revolving Loan Fund	411,326	3,350	111,461	303,215
Sheriff's Dept. Non-Reverting	225,095	3,635	66,273	162,457
NEW ALBANY TOWNSHIP TRUSTEE	46,690	194,348	194,357	46,681
CEDIT Homestead Credit	44,411	-	-	44,411
Co Landowners Lab Cont.	281,443	-	-	281,443
LIT CERTIFIED SHARES	-	19,900,252	19,900,252	-
LIT ECONOMIC DEVELOPMENT	-	7,960,101	7,960,101	-
FOSTER CARE TITLE IV-E	5,087	17,577	7,200	15,464
2010 EMA GRANTS	-	15,464	15,464	-
2020 MHMP GRANT	(1,457)	1,457	-	-
COVID 19 CARES ACT	33	-	33	-
COVID V C VACCINATORS	70	-	-	70
AMERICAN RESCUE PLAN	10,158,534	275,550	4,700,438	5,733,646
SPECIAL CLINIC	654	-	-	654

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

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
CHILDRENS IMMUNIZATIONS	-	108,515	129,113	(20,598)
HEALTH ISSUES AND CHALLENGES	-	27,489	15,705	11,784
VETERANS COURT GOV GRANT	23,366	-	-	23,366
HOPE COURT DONATIONS	-	500	286	214
VETERANS SERVICE HORSESHOE GRANT	17	-	-	17
FY2017 GRANT-R FARRIS	9,156	121,994	130,341	809
COMMUNITY CORRECTIONS PROBLEM SOLVING	-	164,911	172,417	(7,506)
HMEP COMPETITIVE GRANT	-	11,750	11,750	-
COMMERCIAL COURT GRANT -SUP 3	39,652	102,626	82,710	59,568
HOSPITAL FUND	150,760	-	-	150,760
INTEREST FUND	-	4,232,665	4,230,268	2,397
HIGHLANDER PT/EDWARDSVILLE TIF	55,119	119,598	88,820	85,897
CLERKS ELECTION FUND	47,567	270,086	168,330	149,323
COMMISSIONERS GRANT	407,584	2,058,425	2,338,549	127,460
PROSECUTOR STATE FORFEITURE FUND	7,852	1,989	2,522	7,319
GO 365 NON REVERTING	27,389	-	8,868	18,521
COMMISSIONERS CAPITAL PROJECTS	643,315	1,997,056	1,412,221	1,228,150
SHERIFF CORRECTIONS READINESS	177	59,250	52,427	7,000
COURT INTERPRTER GRANT	39	-	-	39
TOURISM PROCEEDS	191,894	81,827	128,725	144,996
DOC ADULT PROB EMP GRANT EY	1,156	200	-	1,356
VET CRT SO IN PROBLEM SOLV EY	17,311	831	18,142	-
COMM CORRECTION ADULT EY	6,530	18,331	22,923	1,938
SHERIFF CORR READINESS EY	409	203	597	15
COMMUNITY CORRECTIONS IDOC GRANT	-	584,303	584,276	27
SUP 3 VET CRT PROBLEM SOLVING	-	10,000	10,000	-
SUP 3 FAMILY REC PROBLEM SOLVING	-	10,000	9,995	5
HEALTH DEPT SCHOOL LIASON FUND	462,425	82,500	218,912	326,013
CTY COURTHOUSE/ADMIN BUILDING CAP FUND	-	221,603	221,603	-
CTY GEN CAPITAL IMPROVEMENT FU	1,468,823	428,313	1,383,767	513,369
PROBATION ATOD GRANT	-	2,589	2,589	-
FCCC FCSOC	-	33,333	25,000	8,333
FCCC CFSIG	-	12,110	12,109	1
JAIL MENTAL HEALTH/ ADDICTION TRTMT	-	21,355	9,219	12,136
CTY ROAD-BRIDGE PROJECTS 2024	-	6,935,000	729,179	6,205,821
FC Gangs Task Force	109	-	-	109
FAMILY RECOVERY PROB SOLVING	92,022	136,677	88,544	140,155
FAMILY LAW NAVIGATION GRANT	80,078	3,937	-	84,015
FAMILY COURT GRANT FUND	3,127	-	126	3,001
COVID 19	124,648	14,361	4,444	134,565
ISDH-COVID RESPONSE	94,878	-	42,737	52,141
Comm Corr A&D Grant	688	-	-	688
INDIANA JUDICIAL "FLIP" GRANT	10,772	-	-	10,772
TREASURER NON-REVERTING	7,484	1,458	-	8,942
FLOYD CO SUBDIVISION INFRASTRUCTURE	874,184	75,160	170,019	779,325
GIS DEPARTMENT	83,807	32,447	49,656	66,598
FCCC ATOD	-	6,095	5,957	138
FL CO CURF & STORM WATER ADM F	785	-	-	785
PL COMM SURF & STORM WATER ADM	1	-	-	1
FL CO STORM WATER MANAGEMENT	665,778	849,486	862,585	652,679
Redevelopment Authority	547,927	476,938	493,622	531,243
Totals	<u>\$ 50,529,776</u>	<u>\$ 234,640,431</u>	<u>\$ 236,680,119</u>	<u>\$ 48,490,088</u>

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

FLOYD COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The Redevelopment Authority was organized by the County as a separate body corporate and politic and as an instrumentality of the County pursuant to the state statute for the purpose of financing, constructing, and leasing local public improvements to the redevelopment commission of the County. A financial burden/benefit relationship exists between the Town and the Redevelopment Authority. The Redevelopment Authority is reported as if it is a part of the County and is reported as the Redevelopment Authority fund.

The accompanying financial statement presents the financial information for the County and the Redevelopment Authority. Although it is a legally separate entity from the County, it exists to provide services entirely or almost entirely to the County, and the Redevelopment Authority's total debt outstanding, if any, including leases, is expected to be repaid almost entirely with the resources of 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.

FLOYD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

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.

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).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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.

FLOYD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Utility operating expenses. Amounts disbursed for operating the utilities.

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.

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.

FLOYD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

FLOYD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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:

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.

FLOYD COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of reimbursable grant fund expenditures made by the County for which reimbursements had not been received by December 31, 2023. One fund had a cash balance deficit due to the disbursements for the year exceeding the receipts.

Note 8. Restatements

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

Fund	Balance as of December 31, 2022	Prior Period Adjustment	Balance as of January 1, 2023
Redevelopment Authority	\$	-	\$ 547,927
		\$ 547,927	\$ 547,927

FLOYD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 9. Combined Funds

Funds related to the Reassessment and the Reassessment 2009 funds were reported individually in the current financial statement but were combined into one fund for the prior financial statement. Funds related to the County User Fee, the Diversion Fund, and the Veterans Court User Fees funds were reported individually in the current financial statement but were combined into one fund for the prior financial statement.

Note 10. Redevelopment Authority

The Redevelopment Commission of the County has entered into a capital lease with the Floyd County Redevelopment Authority (the lessor). The lessor was organized as a separate body corporate and politic and as an instrumentality of the County pursuant to state statute for the purpose of financing, constructing, and leasing local public improvements to the Redevelopment Commission of the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2023 totaled \$323,816.

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OTHER INFORMATION

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

	AFTER SETTLEMENT COLLECTIONS	TREASURER CASH DRAWER	SHERIFFS INMATE TRUST	JAIL COMMISSARY	ISETS-Child Support
Cash and investments - beginning	\$ 2,887,562	\$ 350	\$ 82,215	\$ 899,285	\$ 19,872
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,644,984	-	1,322,695	1,668,670	434,567
Total receipts	2,644,984	-	1,322,695	1,668,670	434,567
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,887,562	-	1,302,361	1,784,692	446,483
Total disbursements	2,887,562	-	1,302,361	1,784,692	446,483
Excess (deficiency) of receipts over disbursements	(242,578)	-	20,334	(116,022)	(11,916)
Cash and investments - ending	\$ 2,644,984	\$ 350	\$ 102,549	\$ 783,263	\$ 7,956

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

	Odyssey	QE Reserve Fund	General	Accident Report	Campaign Finance Enforcement - County
Cash and investments - beginning	\$ 2,157,353	\$ 331,399	\$ 6,161,126	\$ 34,168	\$ 450
Receipts:					
Taxes	-	-	15,147,247	-	-
Intergovernmental receipts	-	-	1,369,066	-	225
Charges for services	-	-	669,868	4,120	-
Fines and forfeits	-	-	233,311	-	-
Other receipts	3,718,837	15,472	1,740,956	-	-
Total receipts	3,718,837	15,472	19,160,448	4,120	225
Disbursements:					
Personal services	-	-	14,211,211	-	-
Supplies	-	-	727,159	-	-
Other services and charges	-	-	6,431,889	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	148,908	-	-
Other disbursements	3,142,206	4,392	97,765	-	-
Total disbursements	3,142,206	4,392	21,616,932	-	-
Excess (deficiency) of receipts over disbursements	576,631	11,080	(2,456,484)	4,120	225
Cash and investments - ending	\$ 2,733,984	\$ 342,479	\$ 3,704,642	\$ 38,288	\$ 675

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

	LIT Economic Development (EDIT)	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program
Cash and investments - beginning	\$ 797,593	\$ 174,304	\$ 56,258	\$ 82,740	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	775
Charges for services	83,508	-	-	-	-
Fines and forfeits	-	18,417	42,436	-	-
Other receipts	3,662,273	-	420	-	6,000
Total receipts	3,745,781	18,417	42,856	-	6,775
Disbursements:					
Personal services	371,254	-	35,858	-	-
Supplies	5,814	-	12	-	-
Other services and charges	2,822,854	-	9,068	-	-
Debt service - principal and interest	582,619	-	-	-	-
Capital outlay	358,512	-	-	-	-
Other disbursements	-	-	-	82,740	-
Total disbursements	4,141,053	-	44,938	82,740	-
Excess (deficiency) of receipts over disbursements	(395,272)	18,417	(2,082)	(82,740)	6,775
Cash and investments - ending	\$ 402,321	\$ 192,721	\$ 54,176	\$ -	\$ 6,775

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

	Congressional School Principal	Convention Visitor and Tourism Promotion	Sales Disclosure - County Share	Cumulative Bridge	Drug Free Community
Cash and investments - beginning	\$ 39,995	\$ 10,130	\$ 41,176	\$ 491,236	\$ 57,988
Receipts:					
Taxes	-	-	-	567,968	-
Intergovernmental receipts	-	-	-	6,411	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	33,708
Other receipts	-	184,486	19,400	3,985	-
Total receipts	-	184,486	19,400	578,364	33,708
Disbursements:					
Personal services	-	-	-	200,066	-
Supplies	-	-	-	-	-
Other services and charges	-	-	5,846	148,940	47,315
Debt service - principal and interest	-	-	-	140,925	-
Capital outlay	-	-	-	-	-
Other disbursements	-	194,616	-	-	-
Total disbursements	-	194,616	5,846	489,931	47,315
Excess (deficiency) of receipts over disbursements	-	(10,130)	13,554	88,433	(13,607)
Cash and investments - ending	\$ 39,995	\$ -	\$ 54,730	\$ 579,669	\$ 44,381

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

	Emergency Planning/Right to Know	Enhanced Access	Firearms Training	Health	Identification Security Protection
Cash and investments - beginning	\$ 22,153	\$ 170,704	\$ 83,828	\$ 737,350	\$ 80,328
Receipts:					
Taxes	-	-	-	633,658	-
Intergovernmental receipts	17,432	-	-	7,982	-
Charges for services	-	-	-	-	12,850
Fines and forfeits	-	-	-	-	-
Other receipts	-	40,072	43,646	558,931	-
Total receipts	<u>17,432</u>	<u>40,072</u>	<u>43,646</u>	<u>1,200,571</u>	<u>12,850</u>
Disbursements:					
Personal services	-	-	-	1,087,018	-
Supplies	-	-	-	70,966	-
Other services and charges	18,964	-	-	35,455	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	3,379	13,287	-
Total disbursements	<u>18,964</u>	<u>-</u>	<u>3,379</u>	<u>1,206,726</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,532)</u>	<u>40,072</u>	<u>40,267</u>	<u>(6,155)</u>	<u>12,850</u>
Cash and investments - ending	<u>\$ 20,621</u>	<u>\$ 210,776</u>	<u>\$ 124,095</u>	<u>\$ 731,195</u>	<u>\$ 93,178</u>

FLOYD 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	MVH-Restricted	Medical Care for Inmates	Misdemeanant
Cash and investments - beginning	\$ 130,152	\$ 655,192	\$ 1,142,922	\$ 132,107	\$ 109,692
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	1,033,131	1,761,164	-	49,416
Charges for services	48,859	-	-	9,096	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	268,035	-	-	-
Total receipts	48,859	1,301,166	1,761,164	9,096	49,416
Disbursements:					
Personal services	-	-	672,716	-	-
Supplies	-	-	-	-	-
Other services and charges	22,152	201,035	1,712,913	-	76,134
Debt service - principal and interest	-	326,975	-	-	-
Capital outlay	-	986,992	-	-	-
Other disbursements	-	-	-	25,623	-
Total disbursements	22,152	1,515,002	2,385,629	25,623	76,134
Excess (deficiency) of receipts over disbursements	26,707	(213,836)	(624,465)	(16,527)	(26,718)
Cash and investments - ending	\$ 156,859	\$ 441,356	\$ 518,457	\$ 115,580	\$ 82,974

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

	Motor Vehicle Highway	Park Nonreverting Capital	Park Nonreverting Operating	Plat Book	Promotion Of Economic Dev & Tourism
Cash and investments - beginning	\$ 765,911	\$ 127,972	\$ 300,147	\$ 8,930	\$ 15,519
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	1,570,821	-	-	-	-
Charges for services	-	22,000	369,878	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	33,716	1,975	-	-	14,873
Total receipts	1,604,537	23,975	369,878	-	14,873
Disbursements:					
Personal services	1,360,706	-	37,987	-	-
Supplies	579,886	-	50,039	-	-
Other services and charges	222,883	-	82,557	-	10,848
Debt service - principal and interest	-	-	44,606	-	-
Capital outlay	-	1,054	-	-	-
Other disbursements	-	1,254	4,275	-	-
Total disbursements	2,163,475	2,308	219,464	-	10,848
Excess (deficiency) of receipts over disbursements	(558,938)	21,667	150,414	-	4,025
Cash and investments - ending	\$ 206,973	\$ 149,639	\$ 450,561	\$ 8,930	\$ 19,544

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

	Rainy Day	Recorder's Records Perpetuation	Riverboat Revenue Sharing	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ 2,806,982	\$ 503,586	\$ -	\$ 29,144	\$ 24,302	\$ 106,204
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	337,092	-	2,880	-	-
Fines and forfeits	-	-	-	-	-	45,135
Other receipts	1,097,158	-	636,992	-	97,433	32,849
Total receipts	1,097,158	337,092	636,992	2,880	97,433	77,984
Disbursements:						
Personal services	-	255,081	-	-	-	18,938
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	88	-	72,371
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	67,690	636,992	-	24,302	150
Total disbursements	-	322,771	636,992	88	24,302	91,459
Excess (deficiency) of receipts over disbursements	1,097,158	14,321	-	2,792	73,131	(13,475)
Cash and investments - ending	\$ 3,904,140	\$ 517,907	\$ -	\$ 31,936	\$ 97,433	\$ 92,729

FLOYD 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	Local Health Department Trust Account	Unsafe Building
Cash and investments - beginning	\$ 861,661	\$ 422,115	\$ 62,920	\$ 3,019,492	\$ 77,838	\$ 17,361
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	64,250	-	-	34,671	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	730,503	-	126,573	2,114,151	-	42,142
Total receipts	730,503	64,250	126,573	2,114,151	34,671	42,142
Disbursements:						
Personal services	-	31,245	-	-	-	-
Supplies	-	-	-	-	1,089	2,486
Other services and charges	-	39,892	-	-	13,036	16,485
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	10,144	-	-	43,920	-
Other disbursements	361,467	-	179,420	2,504,658	-	-
Total disbursements	361,467	81,281	179,420	2,504,658	58,045	18,971
Excess (deficiency) of receipts over disbursements	369,036	(17,031)	(52,847)	(390,507)	(23,374)	23,171
Cash and investments - ending	\$ 1,230,697	\$ 405,084	\$ 10,073	\$ 2,628,985	\$ 54,464	\$ 40,532

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

	Victim Impact Program	Guardian Ad Litem	Court Appointed Special Advocate (CASA)	Auditors Ineligible Deductions	County Elected Officials Training	Park and Recreation
Cash and investments - beginning	\$ 14,872	\$ -	\$ -	\$ 1,182	\$ 89,526	\$ 249,632
Receipts:						
Taxes	-	-	-	-	-	711,716
Intergovernmental receipts	-	133,725	50,000	-	-	9,813
Charges for services	-	-	-	-	12,850	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	183	42
Total receipts	-	133,725	50,000	-	13,033	721,571
Disbursements:						
Personal services	-	-	-	-	-	546,682
Supplies	-	-	-	-	-	44,774
Other services and charges	-	-	-	-	15,449	202,052
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	133,725	50,000	900	-	-
Total disbursements	-	133,725	50,000	900	15,449	793,508
Excess (deficiency) of receipts over disbursements	-	-	-	(900)	(2,416)	(71,937)
Cash and investments - ending	\$ 14,872	\$ -	\$ -	\$ 282	\$ 87,110	\$ 177,695

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

	County Offender Transportation Fund	Statewide 911	Reassessment	LIT Correctional/Rehabilitation Facilities
Cash and investments - beginning	\$ 13,248	\$ 25,824	\$ 477,313	\$ 896,850
Receipts:				
Taxes	-	-	131,479	5,308,846
Intergovernmental receipts	-	-	3,313	-
Charges for services	-	637,768	-	283,145
Fines and forfeits	5,665	-	-	-
Other receipts	24,442	-	179,916	36,240
Total receipts	<u>30,107</u>	<u>637,768</u>	<u>314,708</u>	<u>5,628,231</u>
Disbursements:				
Personal services	-	-	27,405	4,724,079
Supplies	-	-	-	519,453
Other services and charges	1,947	571,949	208,504	725,261
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	47,174	431,660
Other disbursements	2,272	-	-	-
Total disbursements	<u>4,219</u>	<u>571,949</u>	<u>283,083</u>	<u>6,400,453</u>
Excess (deficiency) of receipts over disbursements	<u>25,888</u>	<u>65,819</u>	<u>31,625</u>	<u>(772,222)</u>
Cash and investments - ending	<u>\$ 39,136</u>	<u>\$ 91,643</u>	<u>\$ 508,938</u>	<u>\$ 124,628</u>

FLOYD 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	Adult Probation Administrative	Supplemental Adult Probation Services	Alternative Dispute Resolution
Cash and investments - beginning	\$ 592,699	\$ 253,864	\$ 66,457	\$ 1,097,336	\$ 10,000
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	164,729	45,424	-	5,870	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	59,205	289,575	-
Other receipts	-	-	15	2,493	-
Total receipts	164,729	45,424	59,220	297,938	-
Disbursements:					
Personal services	12,541	-	87,768	20,965	-
Supplies	-	-	-	9,919	-
Other services and charges	109,000	-	-	83,146	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	25,300	28,828	-
Other disbursements	-	-	-	1,548	-
Total disbursements	121,541	-	113,068	144,406	-
Excess (deficiency) of receipts over disbursements	43,188	45,424	(53,848)	153,532	-
Cash and investments - ending	\$ 635,887	\$ 299,288	\$ 12,609	\$ 1,250,868	\$ 10,000

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

	County User Fee	Sheriff Sale Administration	Collection Agency Fees	Donations	Local Ordinance Violations Fines - County
Cash and investments - beginning	\$ 202,201	\$ 78,294	\$ 161,179	\$ 2,334	\$ 99,306
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	11,424	2,000	-	-	1,755
Fines and forfeits	1,716	-	-	-	12,840
Other receipts	87,969	-	-	1,700	-
Total receipts	101,109	2,000	-	1,700	14,595
Disbursements:					
Personal services	-	-	-	-	-
Supplies	38	-	-	-	-
Other services and charges	2,436	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	103,395	-	161,179	-	16,864
Total disbursements	105,869	-	161,179	-	16,864
Excess (deficiency) of receipts over disbursements	(4,760)	2,000	(161,179)	1,700	(2,269)
Cash and investments - ending	\$ 197,441	\$ 80,294	\$ -	\$ 4,034	\$ 97,037

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

	Debt Service	Payroll Withholding - Insurance	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax
Cash and investments - beginning	\$ -	\$ 139,659	\$ -	\$ -	\$ 28	\$ 18
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	2,072	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	645,306	6,868,494	407,081	2,011,279	3,126,166	287,408
Total receipts	647,378	6,868,494	407,081	2,011,279	3,126,166	287,408
Disbursements:						
Personal services	-	3,077,817	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	64,024	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	276,557	3,751,176	407,081	2,011,279	3,126,166	287,374
Total disbursements	276,557	6,893,017	407,081	2,011,279	3,126,166	287,374
Excess (deficiency) of receipts over disbursements	370,821	(24,523)	-	-	-	34
Cash and investments - ending	\$ 370,821	\$ 115,136	\$ -	\$ -	\$ 28	\$ 52

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

	Payroll Withholding - PERF	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Payroll Withholding - Union Dues	Payroll Withholding - Wage Garnishments	Settlement
Cash and investments - beginning	\$ 11,548	\$ 3,909	\$ 4,766	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,356,234	169,100	662,079	10,824	31,579	102,430,536
Total receipts	2,356,234	169,100	662,079	10,824	31,579	102,430,536
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,355,514	169,100	662,052	10,824	31,579	102,430,536
Total disbursements	2,355,514	169,100	662,052	10,824	31,579	102,430,536
Excess (deficiency) of receipts over disbursements	720	-	27	-	-	-
Cash and investments - ending	\$ 12,268	\$ 3,909	\$ 4,793	\$ -	\$ -	\$ -

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

	CVET Agency	Financial Institution Tax	Local Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ -	\$ 234,631	\$ 72	\$ 1,019	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	296,646	565,576	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	305	-	2
Other receipts	-	-	2,653,367	854	16,182	-
Total receipts	296,646	565,576	2,653,367	1,159	16,182	2
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	2,830,547	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	296,646	565,576	-	1,165	17,201	2
Total disbursements	296,646	565,576	2,830,547	1,165	17,201	2
Excess (deficiency) of receipts over disbursements	-	-	(177,180)	(6)	(1,019)	-
Cash and investments - ending	\$ -	\$ -	\$ 57,451	\$ 66	\$ -	\$ -

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

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ 465	\$ 1,570	\$ 1,292	\$ 30,668	\$ 468	\$ 40
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	19,340	-	-	6,875	320
Fines and forfeits	-	-	-	5,610	-	-
Other receipts	5,885	-	16,860	-	-	-
Total receipts	5,885	19,340	16,860	5,610	6,875	320
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,350	20,500	18,152	36,278	6,850	360
Total disbursements	6,350	20,500	18,152	36,278	6,850	360
Excess (deficiency) of receipts over disbursements	(465)	(1,160)	(1,292)	(30,668)	25	(40)
Cash and investments - ending	\$ -	\$ 410	\$ -	\$ -	\$ 493	\$ -

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

	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat	Innkeepers Tax Collections	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 32,975	\$ 75	\$ 151,677	\$ 30,390	\$ 273,141	\$ 327,984
Receipts:						
Taxes	-	-	-	553,457	-	-
Intergovernmental receipts	-	1,144	55,782	-	25,872	38,917
Charges for services	-	-	-	-	-	-
Fines and forfeits	9,958	-	-	-	-	1,011
Other receipts	-	-	320,905	-	-	-
Total receipts	<u>9,958</u>	<u>1,144</u>	<u>376,687</u>	<u>553,457</u>	<u>25,872</u>	<u>39,928</u>
Disbursements:						
Personal services	-	-	-	-	-	40,993
Supplies	-	-	-	-	-	-
Other services and charges	-	-	33,857	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	425	1,238	-	583,846	7,200	26,500
Total disbursements	<u>425</u>	<u>1,238</u>	<u>33,857</u>	<u>583,846</u>	<u>7,200</u>	<u>67,493</u>
Excess (deficiency) of receipts over disbursements	<u>9,533</u>	<u>(94)</u>	<u>342,830</u>	<u>(30,389)</u>	<u>18,672</u>	<u>(27,565)</u>
Cash and investments - ending	<u>\$ 42,508</u>	<u>\$ (19)</u>	<u>\$ 494,507</u>	<u>\$ 1</u>	<u>\$ 291,813</u>	<u>\$ 300,419</u>

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

	93.563 Clerk IV-D Incentive-Post Oct '99	LATCF FUND	PROJECT INCOME	PROJECT INCOME - 2	93.354 WORKFORCE DEVELOPMENT
Cash and investments - beginning	\$ 175,655	\$ -	\$ 535,892	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	100,000	-	-	82,500
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	25,872	-	116,059	648,917	-
Total receipts	<u>25,872</u>	<u>100,000</u>	<u>116,059</u>	<u>648,917</u>	<u>82,500</u>
Disbursements:					
Personal services	-	-	38,157	126,559	-
Supplies	-	-	8,780	12,379	-
Other services and charges	-	-	6,025	54,797	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	2,270	6,031	-
Other disbursements	8,656	-	596,719	-	-
Total disbursements	<u>8,656</u>	<u>-</u>	<u>651,951</u>	<u>199,766</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>17,216</u>	<u>100,000</u>	<u>(535,892)</u>	<u>449,151</u>	<u>82,500</u>
Cash and investments - ending	<u>\$ 192,871</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 449,151</u>	<u>\$ 82,500</u>

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

	Worker's Compensation Non-Reverting	Health Insurance Non Reverting	Pros Drug Investigation Non Reverting	Floyd County Youth Service	Bad Checks
Cash and investments - beginning	\$ -	\$ -	\$ 5,032	\$ 35,994	\$ 8,624
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	50,462	-
Charges for services	-	-	-	811,209	-
Fines and forfeits	-	-	-	-	-
Other receipts	274,637	7,111,693	-	24,002	-
Total receipts	<u>274,637</u>	<u>7,111,693</u>	<u>-</u>	<u>885,673</u>	<u>-</u>
Disbursements:					
Personal services	-	7,111,693	-	895,621	-
Supplies	-	-	-	12,141	-
Other services and charges	-	-	-	33,777	5,522
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	2,772	-	-
Other disbursements	274,637	-	-	-	-
Total disbursements	<u>274,637</u>	<u>7,111,693</u>	<u>2,772</u>	<u>941,539</u>	<u>5,522</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(2,772)</u>	<u>(55,866)</u>	<u>(5,522)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,260</u>	<u>\$ (19,872)</u>	<u>\$ 3,102</u>

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

	MCH Patient Fees	Child Advocacy	State Homeland Security Grant	Bio Terrorism & Public Preparedness Prog	REASSESSMENT 2009
Cash and investments - beginning	\$ 101	\$ 75	\$ 6,733	\$ (22,842)	\$ 750
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	48,541	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	48,541	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	4,596	-
Other services and charges	-	-	-	21,150	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	25,746	-
Excess (deficiency) of receipts over disbursements	-	-	-	22,795	-
Cash and investments - ending	\$ 101	\$ 75	\$ 6,733	\$ (47)	\$ 750

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

	HEALTH DEPT INSURANCE BILLING	DIVERSION FUND	VETERANS COURT USER FEES	Sexual Assault Grant	Prosecutor S.T.O.P. Grant	Floyd County Health
Cash and investments - beginning	\$ 68,272	\$ 123,336	\$ 4,172	\$ 25,475	\$ 12,356	\$ (87,056)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	296,398
Charges for services	15,527	-	3,010	-	-	-
Fines and forfeits	-	65,906	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	15,527	65,906	3,010	-	-	296,398
Disbursements:						
Personal services	-	-	-	-	-	261,747
Supplies	-	2,617	3,151	-	-	8,987
Other services and charges	-	81,285	-	-	-	9,569
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	4,646	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	88,548	3,151	-	-	280,303
Excess (deficiency) of receipts over disbursements	15,527	(22,642)	(141)	-	-	16,095
Cash and investments - ending	\$ 83,799	\$ 100,694	\$ 4,031	\$ 25,475	\$ 12,356	\$ (70,961)

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

	Juv Accountability Incentive	Floyd County JAG Grant	Non-Rev. Revolving Loan Fund	Sheriff's Dept. Non-Reverting	NEW ALBANY TOWNSHIP TRUSTEE
Cash and investments - beginning	\$ 267	\$ 1	\$ 411,326	\$ 225,095	\$ 46,690
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	3,635	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	3,350	-	194,348
Total receipts	-	-	3,350	3,635	194,348
Disbursements:					
Personal services	-	-	-	-	194,357
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	111,461	-	-
Other disbursements	-	-	-	66,273	-
Total disbursements	-	-	111,461	66,273	194,357
Excess (deficiency) of receipts over disbursements	-	-	(108,111)	(62,638)	(9)
Cash and investments - ending	\$ 267	\$ 1	\$ 303,215	\$ 162,457	\$ 46,681

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

	CEDIT Homestead Credit	Co Landowners Lab Cont.	LIT CERTIFIED SHARES	LIT ECONOMIC DEVELOPMENT	FOSTER CARE TITLE IV-E
Cash and investments - beginning	\$ 44,411	\$ 281,443	\$ -	\$ -	\$ 5,087
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	19,900,252	7,960,101	17,577
Total receipts	-	-	19,900,252	7,960,101	17,577
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	19,900,252	-	7,200
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	7,960,101	-
Total disbursements	-	-	19,900,252	7,960,101	7,200
Excess (deficiency) of receipts over disbursements	-	-	-	-	10,377
Cash and investments - ending	\$ 44,411	\$ 281,443	\$ -	\$ -	\$ 15,464

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

	2010 EMA GRANTS	2020 MHMP GRANT	COVID 19 CARES ACT	COVID V C VACCINATORS	AMERICAN RESCUE PLAN
Cash and investments - beginning	\$ -	\$ (1,457)	\$ 33	\$ 70	\$ 10,158,534
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	15,464	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,457	-	-	275,550
Total receipts	15,464	1,457	-	-	275,550
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	2,734,013
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	1,916,425
Other disbursements	15,464	-	33	-	50,000
Total disbursements	15,464	-	33	-	4,700,438
Excess (deficiency) of receipts over disbursements	-	1,457	(33)	-	(4,424,888)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 70	\$ 5,733,646

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

	SPECIAL CLINIC	CHILDRENS IMMUNIZATIONS	HEALTH ISSUES AND CHALLENGES	VETERANS COURT GOV GRANT	HOPE COURT DONATIONS
Cash and investments - beginning	\$ 654	\$ -	\$ -	\$ 23,366	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	27,489	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	108,515	-	-	500
Total receipts	-	108,515	27,489	-	500
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	122,682	5,138	-	286
Other services and charges	-	-	10,567	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	100	-	-	-
Other disbursements	-	6,331	-	-	-
Total disbursements	-	129,113	15,705	-	286
Excess (deficiency) of receipts over disbursements	-	(20,598)	11,784	-	214
Cash and investments - ending	\$ 654	\$ (20,598)	\$ 11,784	\$ 23,366	\$ 214

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

	VETERANS SERVICE HORSESHOE GRANT	FY2017 GRANT-R FARRIS	COMMUNITY CORRECTIONS PROBLEM SOLVING	HMEP COMPETITIVE GRANT	COMMERCIAL COURT GRANT -SUP 3
Cash and investments - beginning	\$ 17	\$ 9,156	\$ -	\$ -	\$ 39,652
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	121,994	9,944	11,750	102,626
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	154,967	-	-
Total receipts	-	121,994	164,911	11,750	102,626
Disbursements:					
Personal services	-	112,849	152,264	-	40,279
Supplies	-	15,978	-	-	-
Other services and charges	-	1,514	10,059	-	39,659
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	10,094	11,750	2,772
Total disbursements	-	130,341	172,417	11,750	82,710
Excess (deficiency) of receipts over disbursements	-	(8,347)	(7,506)	-	19,916
Cash and investments - ending	\$ 17	\$ 809	\$ (7,506)	\$ -	\$ 59,568

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

	HOSPITAL FUND	INTEREST FUND	HIGHLANDER PT/EDWARDSVILLE TIF	CLERKS ELECTION FUND	COMMISSIONERS GRANT
Cash and investments - beginning	\$ 150,760	\$ -	\$ 55,119	\$ 47,567	\$ 407,584
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,058,425
Charges for services	-	-	-	71,006	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	4,232,665	119,598	199,080	-
Total receipts	-	4,232,665	119,598	270,086	2,058,425
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	4,230,268	88,820	168,330	1,512,817
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	825,732
Other disbursements	-	-	-	-	-
Total disbursements	-	4,230,268	88,820	168,330	2,338,549
Excess (deficiency) of receipts over disbursements	-	2,397	30,778	101,756	(280,124)
Cash and investments - ending	\$ 150,760	\$ 2,397	\$ 85,897	\$ 149,323	\$ 127,460

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

	PROSECUTOR STATE FORFEITURE FUND	GO 365 NON REVERTING	COMMISSIONERS CAPITAL PROJECTS	SHERIFF CORRECTIONS READINESS	COURT INTERPRTER GRANT
Cash and investments - beginning	\$ 7,852	\$ 27,389	\$ 643,315	\$ 177	\$ 39
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	59,250	-
Charges for services	-	-	250,000	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,989	-	1,747,056	-	-
Total receipts	1,989	-	1,997,056	59,250	-
Disbursements:					
Personal services	-	-	-	50,022	-
Supplies	-	8,868	-	1,510	-
Other services and charges	2,300	-	475,412	895	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	222	-	936,809	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,522	8,868	1,412,221	52,427	-
Excess (deficiency) of receipts over disbursements	(533)	(8,868)	584,835	6,823	-
Cash and investments - ending	\$ 7,319	\$ 18,521	\$ 1,228,150	\$ 7,000	\$ 39

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

	TOURISM PROCEEDS	DOC ADULT PROB EMP GRANT EY	VET CRT SO IN PROBLEM SOLV EY	COMM CORRECTION ADULT EY	SHERIFF CORR READINESS EY
Cash and investments - beginning	\$ 191,894	\$ 1,156	\$ 17,311	\$ 6,530	\$ 409
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	200	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	81,827	-	831	18,331	203
Total receipts	81,827	200	831	18,331	203
Disbursements:					
Personal services	-	-	13,218	-	-
Supplies	-	-	1	-	297
Other services and charges	25,071	-	4,923	22,923	300
Debt service - principal and interest	103,654	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	128,725	-	18,142	22,923	597
Excess (deficiency) of receipts over disbursements	(46,898)	200	(17,311)	(4,592)	(394)
Cash and investments - ending	\$ 144,996	\$ 1,356	\$ -	\$ 1,938	\$ 15

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

	COMMUNITY CORRECTIONS IDOC GRANT	SUP 3 VET CRT PROBLEM SOLVING	SUP 3 FAMILY REC PROBLEM SOLVING	HEALTH DEPT SCHOOL LIASON FUND
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 462,425
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	519,794	10,000	10,000	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	64,509	-	-	82,500
Total receipts	584,303	10,000	10,000	82,500
Disbursements:				
Personal services	501,977	-	-	-
Supplies	-	-	2,495	130,837
Other services and charges	82,299	10,000	7,500	88,075
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	584,276	10,000	9,995	218,912
Excess (deficiency) of receipts over disbursements	27	-	5	(136,412)
Cash and investments - ending	\$ 27	\$ -	\$ 5	\$ 326,013

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

	CTY COURTHOUSE/ADMIN BUILDING CAP FUND	CTY GEN CAPITAL IMPROVEMENT FU	PROBATION ATOD GRANT	FCCC FCSOC
Cash and investments - beginning	\$ -	\$ 1,468,823	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	-	-	2,589	33,333
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	221,603	428,313	-	-
Total receipts	<u>221,603</u>	<u>428,313</u>	<u>2,589</u>	<u>33,333</u>
Disbursements:				
Personal services	-	-	-	25,000
Supplies	-	-	-	-
Other services and charges	221,603	-	2,589	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	1,383,767	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>221,603</u>	<u>1,383,767</u>	<u>2,589</u>	<u>25,000</u>
Excess (deficiency) of receipts over disbursements	-	(955,454)	-	8,333
Cash and investments - ending	<u>\$ -</u>	<u>\$ 513,369</u>	<u>\$ -</u>	<u>\$ 8,333</u>

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

	FCCC CFSIG	JAIL MENTAL HEALTH/ ADDICTION TRTMT	CTY ROAD-BRIDGE PROJECTS 2024	FC Gangs Task Force
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 109
Receipts:				
Taxes	-	-	6,935,000	-
Intergovernmental receipts	12,110	21,355	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>12,110</u>	<u>21,355</u>	<u>6,935,000</u>	<u>-</u>
Disbursements:				
Personal services	-	9,219	-	-
Supplies	2,209	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	9,900	-	729,179	-
Other disbursements	-	-	-	-
Total disbursements	<u>12,109</u>	<u>9,219</u>	<u>729,179</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1</u>	<u>12,136</u>	<u>6,205,821</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1</u>	<u>\$ 12,136</u>	<u>\$ 6,205,821</u>	<u>\$ 109</u>

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

	FAMILY RECOVERY PROB SOLVING	FAMILY LAW NAVIGATION GRANT	FAMILY COURT GRANT FUND	COVID 19
Cash and investments - beginning	\$ 92,022	\$ 80,078	\$ 3,127	\$ 124,648
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	135,932	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	745	3,937	-	14,361
Total receipts	<u>136,677</u>	<u>3,937</u>	<u>-</u>	<u>14,361</u>
Disbursements:				
Personal services	73,340	-	-	-
Supplies	3,816	-	-	-
Other services and charges	11,388	-	126	4,444
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>88,544</u>	<u>-</u>	<u>126</u>	<u>4,444</u>
Excess (deficiency) of receipts over disbursements	<u>48,133</u>	<u>3,937</u>	<u>(126)</u>	<u>9,917</u>
Cash and investments - ending	<u>\$ 140,155</u>	<u>\$ 84,015</u>	<u>\$ 3,001</u>	<u>\$ 134,565</u>

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

	ISDH-COVID RESPONSE	Comm Corr A&D Grant	INDIANA JUDICIAL "FLIP" GRANT	TREASURER NON-REVERTING
Cash and investments - beginning	\$ 94,878	\$ 688	\$ 10,772	\$ 7,484
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	1,458
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	-	-	-	1,458
Disbursements:				
Personal services	-	-	-	-
Supplies	6,682	-	-	-
Other services and charges	36,055	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	42,737	-	-	-
Excess (deficiency) of receipts over disbursements	(42,737)	-	-	1,458
Cash and investments - ending	\$ 52,141	\$ 688	\$ 10,772	\$ 8,942

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

	FLOYD CO SUBDIVISION INFRASTRUCTURE	GIS DEPARTMENT	FCCC ATOD	FL CO CURF & STORM WATER ADM F
Cash and investments - beginning	\$ 874,184	\$ 83,807	\$ -	\$ 785
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	-	-	6,095	-
Charges for services	75,160	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	32,447	-	-
Total receipts	<u>75,160</u>	<u>32,447</u>	<u>6,095</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	5,957	-
Other services and charges	170,019	49,656	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>170,019</u>	<u>49,656</u>	<u>5,957</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(94,859)</u>	<u>(17,209)</u>	<u>138</u>	<u>-</u>
Cash and investments - ending	<u>\$ 779,325</u>	<u>\$ 66,598</u>	<u>\$ 138</u>	<u>\$ 785</u>

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

	PL COMM SURF & STORM WATER ADM	FL CO STORM WATER MANAGEMENT	Redevelopment Authority	Totals
Cash and investments - beginning	\$ 1	\$ 665,778	\$ 547,927	\$ 50,529,776
Receipts:				
Taxes	-	-	-	29,989,371
Intergovernmental receipts	-	-	-	10,875,527
Charges for services	-	-	-	3,941,584
Fines and forfeits	-	-	-	824,800
Other receipts	-	849,486	476,938	189,009,149
Total receipts	-	849,486	476,938	234,640,431
Disbursements:				
Personal services	-	607,380	-	37,034,012
Supplies	-	-	-	2,371,042
Other services and charges	-	-	-	46,970,099
Debt service - principal and interest	-	-	-	1,198,779
Capital outlay	-	-	-	8,011,806
Other disbursements	-	255,205	493,622	141,094,381
Total disbursements	-	862,585	493,622	236,680,119
Excess (deficiency) of receipts over disbursements	-	(13,099)	(16,684)	(2,039,688)
Cash and investments - ending	\$ 1	\$ 652,679	\$ 531,243	\$ 48,490,088

FLOYD COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 3,947,351	\$ -
Storm Water	<u>-</u>	<u>-</u>
Totals	<u>\$ 3,947,351</u>	<u>\$ -</u>

FLOYD COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
NA FC Building Authority	City-County Lease Agreement	\$ 1,596,505	1/1/2024	1/1/2025
Floyd County Redevelopment Authority	Novaparke Project	711,000	8/1/2023	2/1/1941
US Bancorp Government Leasing and Finance	Vehicles and Misc. Equipment	<u>130,075</u>	5/1/2021	5/1/2026
Total governmental activities		<u>2,437,580</u>		
Total of annual lease payments		<u>\$ 2,437,580</u>		

Type	Description of Debt	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	County Bridge Improvements Bonds Series 2015	\$ 1,385,000	\$ 95,000
General obligation bonds	General Obligation Bond Series 2022	1,050,000	515,000
General obligation bonds	Road Improvement Bond Series 2014	2,330,000	230,000
Revenue bonds	Economic Development Income Tax Revenue Bond Series 2022	1,534,000	292,000
Revenue bonds	Parks Department Bond	810,000	70,000
Revenue bonds	Pineview Building Purchase	835,000	80,000
Revenue bonds	Tax increment Revenue Bonds - 2018	520,000	100,000
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2021	<u>1,400,000</u>	<u>60,000</u>
Total governmental activities		<u>9,864,000</u>	<u>1,442,000</u>
Redevelopment Authority activities:			
General obligation bonds	Novaparke Project	<u>9,925,000</u>	<u>440,000</u>
Total redevelopment authority activities		<u>9,925,000</u>	<u>440,000</u>
Totals		<u>\$ 19,789,000</u>	<u>\$ 1,882,000</u>

FLOYD COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2023

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 2,394,000
Infrastructure	20,704,738
Buildings	32,109,221
Improvements other than buildings	6,243,293
Machinery, equipment, and vehicles	9,329,543
Books and Other	<u>151,524</u>
Total governmental activities	<u>70,932,319</u>
Total capital assets	<u><u>\$ 70,932,319</u></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/>.