

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

FINANCIAL STATEMENT AUDIT REPORT

OF

BOONE COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
10/14/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Heather Myers Debbie Morton-Crum	01-01-19 to 03-06-20 03-07-20 to 12-31-20
County Treasurer	Debbie Ottinger	01-01-19 to 12-31-20
Clerk of the Circuit Court	Jessica Fouts	01-01-19 to 12-31-20
County Sheriff	Mike Nielsen	01-01-19 to 12-31-20
County Recorder	Nikki Baldwin	01-01-19 to 12-31-20
President of the Board of County Commissioners	Jeff Wolfe Don Lawson	01-01-19 to 12-31-19 01-01-20 to 12-31-20
President of the County Council	Steve Jacob	01-01-19 to 12-31-20



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF BOONE COUNTY, INDIANA

Report on the Financial Statement

We were engaged to audit the accompanying financial statement of Boone County (County), which comprises the financial position and results of operations for the year ended December 31, 2019, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this 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 Responsibility

Our responsibility is to express an opinion on this financial statement based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

The County did not properly maintain accounting records. We were unable to obtain sufficient competent evidential matter concerning the ending cash balances reported in the financial statement. The County's records do not permit the application of other auditing procedures to ascertain if the financial statement is fairly stated.

Disclaimer of Opinion

Because of the significance of the matter discussed in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on this financial statement.

INDEPENDENT AUDITOR'S REPORT
(Continued)


Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. 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, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated September 30, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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.


Paul D. Joyce, CPA
State Examiner

September 30, 2020

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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.

BOONE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments			Cash and Investments 12-31-19
	01-01-19	Receipts	Disbursements	
Sheriff's Inmate Trust	\$ 74,727	\$ 731,339	\$ 742,188	\$ 63,878
Clerk's Trust Account - Odyssey	1,429,501	7,660,161	6,960,951	2,128,711
GENERAL	4,216,482	20,212,798	19,791,357	4,637,923
ACCIDENT REPORT	17,696	9,628	9,362	17,962
CAMPAIGN FINANCE ENFORCEMENT	2,940	100	-	3,040
CITY AND TOWN COURT COSTS	263,072	14,275	-	277,347
CLERK'S RECORDS PERPETUATION	78,167	43,201	49,325	72,043
COMMUNITY CORRECTIONS	194,902	450,792	596,566	49,128
CONVENTION VIS & TOURISM PROM	346,396	538,337	700,000	184,733
SALES DISCLOSURE-COUNTY SHARE	81,130	12,130	39,565	53,695
CUMULATIVE BRIDGE	1,149,726	1,208,816	429,491	1,929,051
CUMULATIVE CAPITAL DEVELOPMENT	705,001	1,797,125	1,795,966	706,160
DRUG FREE COMMUNITY	22,005	50,702	34,188	38,519
ECONOMIC DEVELOPMENT FEE	6,525	20,100	16,700	9,925
EMERG PLANNING/RIGHT TO KNOW	35,147	-	2,880	32,267
Extradition & Sheriff's Asst.	1,400	-	-	1,400
FIREARMS TRAINING-UNAPPROPRIAT	1,755	23,840	17,367	8,228
FOOD AND BEVERAGE TAX	251,832	847,270	908,556	190,546
GENERAL DRAIN IMPROVEMENT	83,144	-	32,000	51,144
HEALTH	545,188	790,690	773,845	562,033
IDENTIFICATION SECURITY PROT	124,394	12,961	29,498	107,857
LEVY EXCESS	5,532	-	-	5,532
LOCAL HEALTH MAINTENANCE	137,484	48,859	25,532	160,811
LOCAL ROAD AND STREET	204,108	614,707	568,351	250,464
LIT PUBLIC SAFETY COUNTY SHARE	572,338	6,458,398	6,039,314	991,422
MVH RESTRICTED	-	2,518,245	2,206,856	311,389
MISDEMEANANT	36,325	27,761	28,055	36,031
MOTOR VEHICLE HIGHWAY	1,441,200	1,621,793	2,233,076	829,917
PLAT BOOK	55,016	66,066	5,101	115,981
RAINY DAY	4,549,641	1,036,510	202,180	5,383,971
REASSESSMENT - 2015	270,388	559,823	429,999	400,212
RECORDER'S RECORDS PERPET	243,182	249,935	171,118	321,999
RIVERBOAT	37,154	458,594	443,824	51,924
SEX AND VIOLENT OFFENDER ADMIN	15,717	3,767	4,024	15,460
SUPPL PUBLIC DEFENDER SERVICES	27,894	15,989	-	43,883
SURPLUS TAX	455,462	116,695	77,782	494,375
SURVEYOR'S CORNER PERPETUATION	47,405	64,275	76,439	35,241
TAX SALE REDEMPTION	3,240	134,415	106,548	31,107
TAX SALE SURPLUS	930,774	2,695,709	980,418	2,646,065
GUARDIAN AD LITEM	24,656	41,501	35,159	30,998
AUDITORS INELIGIBLE DEDUCTIONS	27,104	3,307	7,658	22,753
COUNTY ELECTED OFFICIALS TRNG	46,407	12,961	4,630	54,738
STATEWIDE 911	198,918	860,567	616,207	443,278
2016 COIT SPECIAL DISTRIBUTION	2,035,639	45,000	1,436,109	644,530
ADULT PROBATION ADMINISTRATIVE	102,119	194,968	197,176	99,911
JUVENILE PROBATION ADMIN	89,832	6,874	19,125	77,581
SUPPL ADULT PROBATION SERVICES	226,601	38,417	200,000	65,018
ALTERNATIVE DISPUTE RESOLUTION	12,043	6,555	6,187	12,411
COUNTY USER FEE	1,004	9,303	10,284	23
DRAINAGE MAINTENANCE	5,949,603	985,713	583,293	6,352,023
DRUG BUY MONEY	10,493	-	10,493	-
DUI TASK FORCE	-	15,401	4,868	10,533
DONATIONS-BD HEALTH GIFT FUND	4,678	3,525	2,167	6,036
Parking Ordinance Violations	40	-	-	40
PAYROLL CLEARING	372,340	5,699,324	5,487,501	584,163
PAYROLL WITHHOLDING-INSURANCE	5,885	-	-	5,885
ISETS	5,605	388,353	387,657	6,301
SHERIFF PENSION HOLDING	99,189	66,734	50,000	115,923
SETTLEMENT	55,578	125,953,634	125,404,505	604,707
CVET AGENCY	-	339,726	339,726	-
WEED LIEN COLLECTIONS	37,759	16,039	16,069	37,729

BOONE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
SEWAGE COLLECTIONS	43,918	27,058	27,028	43,948
FINANCIAL INSTITUTION TAX	-	164,484	164,484	-
HOMESTEAD CREDIT REBATE	25,585	-	-	25,585
STATE FINES AND FORFEITURES	2,243	16,637	-	18,880
INFRACTION JUDGEMENTS	9,118	185,498	98,351	96,265
SPECIAL DEATH BENEFIT	1,090	7,625	4,365	4,350
SALES DISCLOSURE - STATE SHARE	895	12,114	6,920	6,089
CORONERS TRAINING & CON'T ED	276	6,104	3,056	3,324
INTERSTATE COMP-STATE SHARE	288	625	125	788
MORT RECOR FEES-STATE SHARE	595	9,255	5,550	4,300
Treasurer	3,137,633	5,322,120	3,137,633	5,322,120
SEX & VIOL OFFNDR ADMIN-STATE	54	419	203	270
CHILD RESTR VIOLATIONS FINES	75	921	450	546
INHERITANCE TAX	131,394	-	-	131,394
EDUCATION PLATE FEES AGENCY	38	1,425	1,369	94
LIT CERTIFIED SHARES	-	34,149,264	34,149,264	-
LIT PUBLIC SAFETY	-	17,074,633	17,074,633	-
CASH TITLE IV-D REGULAR INCENT	114,067	15,521	50,670	78,918
93.563 PROS IV-D INC PST 10/99	44,929	23,327	-	68,256
Clerk's Court Ordered Int Bearing	3,577	1	-	3,578
93.563 CLRK IV-D INC PST 10/99	35,071	15,502	-	50,573
SHERIFF DEPT GIFT/DON FUND	16,629	2,250	7,289	11,590
BCSO YOUTH PROGRAMS	619	1,875	1,295	1,199
Debt Service Fund	23,384	-	-	23,384
Redevelopment Bond	604,645	515,306	570,196	549,755
Anson Bond	3,023,025	3,246,447	5,721,584	547,888
Anson Construction	333	7	-	340
Bond #2 0182	1,599,965	43,634	38,980	1,604,619
COIT REVENUE BONDS OF 2014	9,844	-	-	9,844
JTOWN EDA1 TIF BND 2014-CONST	(156)	156	-	-
JTOWN EDA1TIF BND 2014-CAP INT	211,794	-	-	211,794
JTOWN EDA1 TIF BND 2015-CONST	410,994	399,021	341,943	468,072
JTOWN EDA1TIF BND 2015-CAP INT	44,468	-	-	44,468
CASH-2015 A CONSTRUCTION	16	-	-	16
TX EXMPT DISPUTE RESOLUTION	106,767	2,410	-	109,177
COIT Bond Fund 2016	27,505	300,064	218,422	109,147
LIT REVENUE BOND OF 2017	294,811	-	292,475	2,336
E911 REV BONDS OF 2018 PROJECT	2,723,758	1,911	2,474,165	251,504
COIT Proj Fund 2016	352,799	-	78,231	274,568
JURY FEES	77,928	10,673	22,520	66,081
BOONE CO COURTS INTERVNT SVCS	225,604	82,755	35,135	273,224
COMM CORRECTIONS PROJ INCOME	316,550	427,342	345,418	398,474
OUTPAT & ALCOHOL PREV PROG.	5,044	-	-	5,044
CO CORRECTIONS FUND	163,850	339,894	165,688	338,056
INTERSTATE COMP FEES- CO SHARE	4,246	625	4,040	831
ANIMAL CONTROL	30,000	10,000	25,010	14,990
ASSET SEIZURE & FORFEITURE	2,830	-	2,830	-
PROS PRE-TRIAL DIVERSION	151,144	82,870	16,121	217,893
FELONY DIVERSION PROGRAM	1,829	-	-	1,829
JUVENILE TASK FORCE	5,000	-	5,000	-
PROS DEFERRAL USER	89,204	154,566	125,800	117,970
PROS SPECIAL FEE	42,725	-	-	42,725
Litter Enforcement	475	-	-	475
CO SHERIFF TRAINING	14,629	2,630	12,353	4,906
INVESTIGATION SHERIFF	3,269	2,925	4,033	2,161
FACT- FATAL ALCOHOL CRASH TEAM	503	-	1,000	(497)
CHILD RESTRAINT GRANT	3	-	-	3
ILLEGAL WEED CONTROL	165	-	-	165
DRUG AWARENESS	4,250	150	97	4,303
SHERIFF SEIZURE	2,780	475	-	3,255
DOG LEASH FUND	1,225	455	-	1,680

BOONE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Sheriff Commissary	190,050	225,667	304,600	111,117
Boone Co Highway Dept	93,462	73,429	99,689	67,202
ECONOMIC DEVELOPMENT	343,614	49,608	164,655	228,567
EMPLOYEE HEALTH FUND	876,316	4,484,469	3,551,919	1,808,866
TMA- PERSONAL PROP ASSESSMENTS	40,801	-	-	40,801
Indiana Housing Finance	9,500	-	-	9,500
CONV VISITOR & TOURISM INVEST	24,405	187	-	24,592
SURPLUS REPLACE & HMSTD (2000)	733	-	-	733
INDIANA JUDGE RETIREMENT	2	-	-	2
COUNTY FAMILY & CHILDREN	270	-	-	270
Local Planning Council	1,474	-	-	1,474
POLICE PENSION	1,127	-	-	1,127
Pilot Payment	23,259	5,754	-	29,013
CORPORATION	3	-	-	3
SENIOR SERVICES TRANSIT SYSTEM	-	302,595	302,595	-
INDIANA CRIM JUSTICE GRANTS	14,542	-	-	14,542
REASSESSMENT year 2005	187	-	187	-
COMM. CORR. CTP FUND (0549)	28,891	2,200	7,274	23,817
HIGH RISK MULTIPLE GRANT	2,080	-	-	2,080
STOP DOM. VIOLENCE/PROS	6,572	25,136	31,708	-
VICTIMS ASSISTANCE COORD.	8,545	78,134	59,901	26,778
JUV DETENTION ALT INITIAT	27,895	46,471	57,343	17,023
COURT INTERPRETER GRANT	-	6,033	7,298	(1,265)
TOBACCO PREVENTION & CESSATION	690	30,625	27,793	3,522
OWI	115	-	-	115
BIG CITY/BIG CO ENFORCEMENT	(2,005)	14,151	3,951	8,195
SEATBELT GRANT	746	-	-	746
BULLET PROOF VEST GRANT	3,444	3,649	2,710	4,383
CITIES READINESS INITIATIVE	26,447	1,019	7,288	20,178
PUBLIC HEALTH EMERGENCY PREPAR	30,613	11,916	25,577	16,952
BOONE CO. HEALTHY COALITION	1,059	200	-	1,259
HEALTH DEPT TRUST ACCOUNT	25,258	28,170	28,170	25,258
MEDICAL RESERVE CORP (0809)	3,279	-	27	3,252
COMMUNITY PREPAREDNESS GRANT	4,640	-	668	3,972
Local Road and Bridge State Gr	394,705	574,972	754,971	214,706
DRUG TASK FORCE GRANT MONEY	2,000	-	2,000	-
FELONY DIVERSION PRGRM COORD	57,098	73,500	59,130	71,468
SHARPS PROGRAM GRANT	2,084	3,000	4,156	928
S.A.V.E GRANT	-	21,293	4,664	16,629
Bridge 41 Grant Fund	-	46,048	62,462	(16,414)
Bridge 154 Grant Fund	-	32,328	46,732	(14,404)
Bridge Inspection & Invento	-	39,711	102,176	(62,465)
Family Recovery Court Grant	-	117,779	27,502	90,277
JUSTICE PRTNS ADDICTIONS RESPO	-	60,000	-	60,000
Totals	<u>\$ 44,358,683</u>	<u>\$ 254,822,726</u>	<u>\$ 252,328,108</u>	<u>\$ 46,853,301</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, certified shares (local option tax), property tax replacement credit (local option tax), county option 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 the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2019.

OTHER INFORMATION - UNAUDITED

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
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sheriff's Inmate Trust	Clerk's Trust Account - Odyssey	GENERAL	ACCIDENT REPORT	CAMPAIGN FINANCE ENFORCEMENT
Cash and investments - beginning	\$ 74,727	\$ 1,429,501	\$ 4,216,482	\$ 17,696	\$ 2,940
Receipts:					
Taxes	-	-	8,148,702	-	-
Intergovernmental receipts	-	-	796,497	-	-
Charges for services	-	-	529,644	9,628	-
Fines and forfeits	-	-	-	-	100
Other receipts	731,339	7,660,161	10,737,955	-	-
Total receipts	<u>731,339</u>	<u>7,660,161</u>	<u>20,212,798</u>	<u>9,628</u>	<u>100</u>
Disbursements:					
Personal services	-	-	12,146,220	-	-
Supplies	-	-	201,926	-	-
Other services and charges	-	-	7,360,294	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	82,917	-	-
Other disbursements	742,188	6,960,951	-	9,362	-
Total disbursements	<u>742,188</u>	<u>6,960,951</u>	<u>19,791,357</u>	<u>9,362</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(10,849)</u>	<u>699,210</u>	<u>421,441</u>	<u>266</u>	<u>100</u>
Cash and investments - ending	<u>\$ 63,878</u>	<u>\$ 2,128,711</u>	<u>\$ 4,637,923</u>	<u>\$ 17,962</u>	<u>\$ 3,040</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CITY AND TOWN COURT COSTS	CLERK'S RECORDS PERPETUATION	COMMUNITY CORRECTIONS	CONVENTION VIS & TOURISM PROM	SALES DISCLOSURE-COUNTY SHARE
Cash and investments - beginning	\$ 263,072	\$ 78,167	\$ 194,902	\$ 346,396	\$ 81,130
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	12,130
Fines and forfeits	-	-	-	-	-
Other receipts	14,275	43,201	450,792	538,337	-
Total receipts	14,275	43,201	450,792	538,337	12,130
Disbursements:					
Personal services	-	49,325	372,326	-	38,122
Supplies	-	-	9,997	-	1,023
Other services and charges	-	-	214,243	-	420
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	700,000	-
Total disbursements	-	49,325	596,566	700,000	39,565
Excess (deficiency) of receipts over disbursements	14,275	(6,124)	(145,774)	(161,663)	(27,435)
Cash and investments - ending	\$ 277,347	\$ 72,043	\$ 49,128	\$ 184,733	\$ 53,695

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CUMULATIVE BRIDGE	CUMULATIVE CAPITAL DEVELOPMENT	DRUG FREE COMMUNITY	ECONOMIC DEVELOPMENT FEE	EMERG PLANNING/RIGHT TO KNOW
Cash and investments - beginning	\$ 1,149,726	\$ 705,001	\$ 22,005	\$ 6,525	\$ 35,147
Receipts:					
Taxes	672,864	1,781,781	-	-	-
Intergovernmental receipts	535,952	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	15,344	50,702	20,100	-
Total receipts	1,208,816	1,797,125	50,702	20,100	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	75,272	-	-	-	135
Other services and charges	263,301	114,698	34,188	-	2,745
Debt service - principal and interest	-	214,647	-	-	-
Capital outlay	-	924,952	-	-	-
Other disbursements	90,918	541,669	-	16,700	-
Total disbursements	429,491	1,795,966	34,188	16,700	2,880
Excess (deficiency) of receipts over disbursements	779,325	1,159	16,514	3,400	(2,880)
Cash and investments - ending	\$ 1,929,051	\$ 706,160	\$ 38,519	\$ 9,925	\$ 32,267

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Extradition & Sheriff's Asst.	FIREARMS TRAINING-UNAPPROPRIAT	FOOD AND BEVERAGE TAX	GENERAL DRAIN IMPROVEMENT
Cash and investments - beginning	\$ 1,400	\$ 1,755	\$ 251,832	\$ 83,144
Receipts:				
Taxes	-	-	847,270	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	23,840	-	-
Total receipts	-	23,840	847,270	-
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	17,367	908,556	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	32,000
Total disbursements	-	17,367	908,556	32,000
Excess (deficiency) of receipts over disbursements	-	6,473	(61,286)	(32,000)
Cash and investments - ending	\$ 1,400	\$ 8,228	\$ 190,546	\$ 51,144

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	HEALTH	IDENTIFICATION SECURITY PROT	LEVY EXCESS	LOCAL HEALTH MAINTENANCE	LOCAL ROAD AND STREET
Cash and investments - beginning	\$ 545,188	\$ 124,394	\$ 5,532	\$ 137,484	\$ 204,108
Receipts:					
Taxes	581,576	-	-	-	-
Intergovernmental receipts	-	-	-	48,859	-
Charges for services	209,114	-	-	-	614,707
Fines and forfeits	-	-	-	-	-
Other receipts	-	12,961	-	-	-
Total receipts	<u>790,690</u>	<u>12,961</u>	<u>-</u>	<u>48,859</u>	<u>614,707</u>
Disbursements:					
Personal services	670,760	-	-	-	-
Supplies	56,763	-	-	-	25,000
Other services and charges	46,322	-	-	-	418,351
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	125,000
Other disbursements	-	29,498	-	25,532	-
Total disbursements	<u>773,845</u>	<u>29,498</u>	<u>-</u>	<u>25,532</u>	<u>568,351</u>
Excess (deficiency) of receipts over disbursements	<u>16,845</u>	<u>(16,537)</u>	<u>-</u>	<u>23,327</u>	<u>46,356</u>
Cash and investments - ending	<u>\$ 562,033</u>	<u>\$ 107,857</u>	<u>\$ 5,532</u>	<u>\$ 160,811</u>	<u>\$ 250,464</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	LIT PUBLIC SAFETY COUNTY SHARE	MVH RESTRICTED	MISDEMEANANT	MOTOR VEHICLE HIGHWAY	PLAT BOOK
Cash and investments - beginning	\$ 572,338	\$ -	\$ 36,325	\$ 1,441,200	\$ 55,016
Receipts:					
Taxes	-	-	-	120	-
Intergovernmental receipts	6,458,398	-	-	1,621,126	-
Charges for services	-	-	-	-	40,151
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,518,245	27,761	547	25,915
Total receipts	6,458,398	2,518,245	27,761	1,621,793	66,066
Disbursements:					
Personal services	3,672,789	-	-	1,470,094	-
Supplies	508,262	417,262	-	451,975	519
Other services and charges	1,263,508	1,789,594	28,055	203,610	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	582,755	-	-	175	-
Other disbursements	12,000	-	-	107,222	4,582
Total disbursements	6,039,314	2,206,856	28,055	2,233,076	5,101
Excess (deficiency) of receipts over disbursements	419,084	311,389	(294)	(611,283)	60,965
Cash and investments - ending	\$ 991,422	\$ 311,389	\$ 36,031	\$ 829,917	\$ 115,981

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	RAINY DAY	REASSESSMENT - 2015	RECORDER'S RECORDS PERPET	RIVERBOAT	SEX AND VIOLENT OFFENDER ADMIN
Cash and investments - beginning	\$ 4,549,641	\$ 270,388	\$ 243,182	\$ 37,154	\$ 15,717
Receipts:					
Taxes	-	559,823	-	458,594	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	247,140	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,036,510	-	2,795	-	3,767
Total receipts	1,036,510	559,823	249,935	458,594	3,767
Disbursements:					
Personal services	-	5,000	119,137	-	-
Supplies	-	47,741	-	-	-
Other services and charges	202,180	377,258	-	108,293	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	51,981	335,531	4,024
Total disbursements	202,180	429,999	171,118	443,824	4,024
Excess (deficiency) of receipts over disbursements	834,330	129,824	78,817	14,770	(257)
Cash and investments - ending	\$ 5,383,971	\$ 400,212	\$ 321,999	\$ 51,924	\$ 15,460

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	SUPPL PUBLIC DEFENDER SERVICES	SURPLUS TAX	SURVEYOR'S CORNER PERPETUATION	TAX SALE REDEMPTION	TAX SALE SURPLUS
Cash and investments - beginning	\$ 27,894	\$ 455,462	\$ 47,405	\$ 3,240	\$ 930,774
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	15,989	-	-	-	-
Other receipts	-	116,695	64,275	134,415	2,695,709
Total receipts	<u>15,989</u>	<u>116,695</u>	<u>64,275</u>	<u>134,415</u>	<u>2,695,709</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	77,782	76,439	106,548	980,418
Total disbursements	<u>-</u>	<u>77,782</u>	<u>76,439</u>	<u>106,548</u>	<u>980,418</u>
Excess (deficiency) of receipts over disbursements	<u>15,989</u>	<u>38,913</u>	<u>(12,164)</u>	<u>27,867</u>	<u>1,715,291</u>
Cash and investments - ending	<u>\$ 43,883</u>	<u>\$ 494,375</u>	<u>\$ 35,241</u>	<u>\$ 31,107</u>	<u>\$ 2,646,065</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	GUARDIAN AD LITEM	AUDITORS INELIGIBLE DEDUCTIONS	COUNTY ELECTED OFFICIALS TRNG	STATEWIDE 911	2016 COIT SPECIAL DISTRIBUTION
Cash and investments - beginning	\$ 24,656	\$ 27,104	\$ 46,407	\$ 198,918	\$ 2,035,639
Receipts:					
Taxes	-	3,307	-	-	-
Intergovernmental receipts	39,658	-	-	-	45,000
Charges for services	-	-	12,961	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,843	-	-	860,567	-
Total receipts	<u>41,501</u>	<u>3,307</u>	<u>12,961</u>	<u>860,567</u>	<u>45,000</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	332,322
Other services and charges	-	1,964	4,630	594,305	1,103,787
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	21,902	-
Other disbursements	35,159	5,694	-	-	-
Total disbursements	<u>35,159</u>	<u>7,658</u>	<u>4,630</u>	<u>616,207</u>	<u>1,436,109</u>
Excess (deficiency) of receipts over disbursements	<u>6,342</u>	<u>(4,351)</u>	<u>8,331</u>	<u>244,360</u>	<u>(1,391,109)</u>
Cash and investments - ending	<u>\$ 30,998</u>	<u>\$ 22,753</u>	<u>\$ 54,738</u>	<u>\$ 443,278</u>	<u>\$ 644,530</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	ADULT PROBATION ADMINISTRATIVE	JUVENILE PROBATION ADMIN	SUPPL ADULT PROBATION SERVICES	ALTERNATIVE DISPUTE RESOLUTION	COUNTY USER FEE
Cash and investments - beginning	\$ 102,119	\$ 89,832	\$ 226,601	\$ 12,043	\$ 1,004
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	192,855	6,874	-	-	9,303
Fines and forfeits	-	-	-	6,270	-
Other receipts	2,113	-	38,417	285	-
Total receipts	194,968	6,874	38,417	6,555	9,303
Disbursements:					
Personal services	149,497	-	75,000	-	-
Supplies	6,284	330	-	-	-
Other services and charges	38,395	18,795	-	-	10,284
Debt service - principal and interest	-	-	-	-	-
Capital outlay	3,000	-	-	-	-
Other disbursements	-	-	125,000	6,187	-
Total disbursements	197,176	19,125	200,000	6,187	10,284
Excess (deficiency) of receipts over disbursements	(2,208)	(12,251)	(161,583)	368	(981)
Cash and investments - ending	\$ 99,911	\$ 77,581	\$ 65,018	\$ 12,411	\$ 23

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	DRAINAGE MAINTENANCE	DRUG BUY MONEY	DUI TASK FORCE	DONATIONS-BD HEALTH GIFT FUND	Parking Ordinance Violations
Cash and investments - beginning	\$ 5,949,603	\$ 10,493	\$ -	\$ 4,678	\$ 40
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	15,401	-	-
Charges for services	985,627	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	86	-	-	3,525	-
Total receipts	985,713	-	15,401	3,525	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	583,293	10,493	4,868	2,167	-
Total disbursements	583,293	10,493	4,868	2,167	-
Excess (deficiency) of receipts over disbursements	402,420	(10,493)	10,533	1,358	-
Cash and investments - ending	\$ 6,352,023	\$ -	\$ 10,533	\$ 6,036	\$ 40

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	PAYROLL CLEARING	PAYROLL WITHHOLDING-INSURANCE	ISETS	SHERIFF PENSION HOLDING
Cash and investments - beginning	\$ 372,340	\$ 5,885	\$ 5,605	\$ 99,189
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	5,699,324	-	388,353	66,734
Total receipts	5,699,324	-	388,353	66,734
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	5,487,501	-	387,657	50,000
Total disbursements	5,487,501	-	387,657	50,000
Excess (deficiency) of receipts over disbursements	211,823	-	696	16,734
Cash and investments - ending	\$ 584,163	\$ 5,885	\$ 6,301	\$ 115,923

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	SETTLEMENT	CVET AGENCY	WEED LIEN COLLECTIONS	SEWAGE COLLECTIONS	FINANCIAL INSTITUTION TAX
Cash and investments - beginning	\$ 55,578	\$ -	\$ 37,759	\$ 43,918	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	125,953,634	339,726	16,039	27,058	164,484
Total receipts	125,953,634	339,726	16,039	27,058	164,484
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	125,404,505	339,726	16,069	27,028	164,484
Total disbursements	125,404,505	339,726	16,069	27,028	164,484
Excess (deficiency) of receipts over disbursements	549,129	-	(30)	30	-
Cash and investments - ending	\$ 604,707	\$ -	\$ 37,729	\$ 43,948	\$ -

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	HOMESTEAD CREDIT REBATE	STATE FINES AND FORFEITURES	INFRACTION JUDGEMENTS	SPECIAL DEATH BENEFIT	SALES DISCLOSURE - STATE SHARE
Cash and investments - beginning	\$ 25,585	\$ 2,243	\$ 9,118	\$ 1,090	\$ 895
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	16,637	185,498	7,625	12,114
Total receipts	-	16,637	185,498	7,625	12,114
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	98,351	4,365	6,920
Total disbursements	-	-	98,351	4,365	6,920
Excess (deficiency) of receipts over disbursements	-	16,637	87,147	3,260	5,194
Cash and investments - ending	\$ 25,585	\$ 18,880	\$ 96,265	\$ 4,350	\$ 6,089

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CORONERS TRAINING & CONT ED	INTERSTATE COMP-STATE SHARE	MORT RECOR FEES-STATE SHARE	Treasurer	SEX & VIOL OFFNDR ADMIN-STATE
Cash and investments - beginning	\$ 276	\$ 288	\$ 595	\$ 3,137,633	\$ 54
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,104	625	9,255	5,322,120	419
Total receipts	6,104	625	9,255	5,322,120	419
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,056	125	5,550	3,137,633	203
Total disbursements	3,056	125	5,550	3,137,633	203
Excess (deficiency) of receipts over disbursements	3,048	500	3,705	2,184,487	216
Cash and investments - ending	\$ 3,324	\$ 788	\$ 4,300	\$ 5,322,120	\$ 270

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CHILD RESTR VIOLATIONS FINES	INHERITANCE TAX	EDUCATION PLATE FEES AGENCY	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY
Cash and investments - beginning	\$ 75	\$ 131,394	\$ 38	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	34,149,264	17,074,633
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	921	-	1,425	-	-
Total receipts	<u>921</u>	<u>-</u>	<u>1,425</u>	<u>34,149,264</u>	<u>17,074,633</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	450	-	1,369	34,149,264	17,074,633
Total disbursements	<u>450</u>	<u>-</u>	<u>1,369</u>	<u>34,149,264</u>	<u>17,074,633</u>
Excess (deficiency) of receipts over disbursements	<u>471</u>	<u>-</u>	<u>56</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 546</u>	<u>\$ 131,394</u>	<u>\$ 94</u>	<u>\$ -</u>	<u>\$ -</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CASH TITLE IV-D REGULAR INCENT	93.563 PROS IV-D INC PST 10/99	Clerk's Court Ordered Int Bearing	93.563 CLRK IV-D INC PST 10/99	SHERIFF DEPT GIFT/DON FUND
Cash and investments - beginning	\$ 114,067	\$ 44,929	\$ 3,577	\$ 35,071	\$ 16,629
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	15,521	23,327	1	15,502	2,250
Total receipts	15,521	23,327	1	15,502	2,250
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	50,670	-	-	-	7,289
Total disbursements	50,670	-	-	-	7,289
Excess (deficiency) of receipts over disbursements	(35,149)	23,327	1	15,502	(5,039)
Cash and investments - ending	\$ 78,918	\$ 68,256	\$ 3,578	\$ 50,573	\$ 11,590

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	BCSO YOUTH PROGRAMS	Debt Service Fund	Redevelopment Bond	Anson Bond	Anson Construction
Cash and investments - beginning	\$ 619	\$ 23,384	\$ 604,645	\$ 3,023,025	\$ 333
Receipts:					
Taxes	-	-	515,306	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,875	-	-	3,246,447	7
Total receipts	1,875	-	515,306	3,246,447	7
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,295	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	570,196	5,721,584	-
Total disbursements	1,295	-	570,196	5,721,584	-
Excess (deficiency) of receipts over disbursements	580	-	(54,890)	(2,475,137)	7
Cash and investments - ending	\$ 1,199	\$ 23,384	\$ 549,755	\$ 547,888	\$ 340

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Bond #2 0182	COIT REVENUE BONDS OF 2014	JTOWN EDA1 TIF BND 2014-CONST	JTOWN EDA1TIF BND 2014-CAP INT	JTOWN EDA1 TIF BND 2015-CONST
Cash and investments - beginning	\$ 1,599,965	\$ 9,844	\$ (156)	\$ 211,794	\$ 410,994
Receipts:					
Taxes	-	-	-	-	398,021
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	43,634	-	156	-	1,000
Total receipts	43,634	-	156	-	399,021
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	38,980	-	-	-	341,943
Total disbursements	38,980	-	-	-	341,943
Excess (deficiency) of receipts over disbursements	4,654	-	156	-	57,078
Cash and investments - ending	\$ 1,604,619	\$ 9,844	\$ -	\$ 211,794	\$ 468,072

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	JTOWN EDA1TIF BND 2015-CAP INT	CASH-2015 A CONSTRUCTION	TX EXMPT DISPUTE RESOLUTION	COIT Bond Fund 2016	LIT REVENUE BOND OF 2017
Cash and investments - beginning	\$ 44,468	\$ 16	\$ 106,767	\$ 27,505	\$ 294,811
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	2,410	300,064	-
Total receipts	-	-	2,410	300,064	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	3,447	-
Other services and charges	-	-	-	48,389	-
Debt service - principal and interest	-	-	-	166,493	-
Capital outlay	-	-	-	93	-
Other disbursements	-	-	-	-	292,475
Total disbursements	-	-	-	218,422	292,475
Excess (deficiency) of receipts over disbursements	-	-	2,410	81,642	(292,475)
Cash and investments - ending	\$ 44,468	\$ 16	\$ 109,177	\$ 109,147	\$ 2,336

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	E911 REV BONDS OF 2018 PROJECT	COIT Proj Fund 2016	JURY FEES	BOONE CO COURTS INTERVNT SVCS	COMM CORRECTIONS PROJ INCOME
Cash and investments - beginning	\$ 2,723,758	\$ 352,799	\$ 77,928	\$ 225,604	\$ 316,550
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	10,673	-	-
Other receipts	1,911	-	-	82,755	427,342
Total receipts	1,911	-	10,673	82,755	427,342
Disbursements:					
Personal services	-	-	-	22,755	125,172
Supplies	-	-	-	8,278	4,759
Other services and charges	2,474,165	-	-	4,102	168,318
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	78,231	-	-	43,498
Other disbursements	-	-	22,520	-	3,671
Total disbursements	2,474,165	78,231	22,520	35,135	345,418
Excess (deficiency) of receipts over disbursements	(2,472,254)	(78,231)	(11,847)	47,620	81,924
Cash and investments - ending	\$ 251,504	\$ 274,568	\$ 66,081	\$ 273,224	\$ 398,474

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	OUTPUT & ALCOHOL PREV PROG.	CO CORRECTIONS FUND	INTERSTATE COMP FEES- CO SHARE	ANIMAL CONTROL	ASSET SEIZURE & FORFEITURE
Cash and investments - beginning	\$ 5,044	\$ 163,850	\$ 4,246	\$ 30,000	\$ 2,830
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	339,894	625	10,000	-
Total receipts	-	339,894	625	10,000	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	37,013	-	-	-
Other services and charges	-	8,676	4,040	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	119,999	-	-	-
Other disbursements	-	-	-	25,010	2,830
Total disbursements	-	165,688	4,040	25,010	2,830
Excess (deficiency) of receipts over disbursements	-	174,206	(3,415)	(15,010)	(2,830)
Cash and investments - ending	\$ 5,044	\$ 338,056	\$ 831	\$ 14,990	\$ -

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	PROS PRE-TRIAL DIVERSION	FELONY DIVERSION PROGRAM	JUVENILE TASK FORCE	PROS DEFERRAL USER	PROS SPECIAL FEE
Cash and investments - beginning	\$ 151,144	\$ 1,829	\$ 5,000	\$ 89,204	\$ 42,725
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	82,870	-	-	154,566	-
Total receipts	82,870	-	-	154,566	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	16,121	-	5,000	125,800	-
Total disbursements	16,121	-	5,000	125,800	-
Excess (deficiency) of receipts over disbursements	66,749	-	(5,000)	28,766	-
Cash and investments - ending	\$ 217,893	\$ 1,829	\$ -	\$ 117,970	\$ 42,725

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Litter Enforcement	CO SHERIFF TRAINING	INVESTIGATION SHERIFF	FACT- FATAL ALCOHOL CRASH TEAM	CHILD RESTRAINT GRANT
Cash and investments - beginning	\$ 475	\$ 14,629	\$ 3,269	\$ 503	\$ 3
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	2,630	2,925	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	2,630	2,925	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	1,000	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	12,353	4,033	-	-
Total disbursements	-	12,353	4,033	1,000	-
Excess (deficiency) of receipts over disbursements	-	(9,723)	(1,108)	(1,000)	-
Cash and investments - ending	\$ 475	\$ 4,906	\$ 2,161	\$ (497)	\$ 3

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	ILLEGAL WEED CONTROL	DRUG AWARENESS	SHERIFF SEIZURE	DOG LEASH FUND	Sheriff Commissary
Cash and investments - beginning	\$ 165	\$ 4,250	\$ 2,780	\$ 1,225	\$ 190,050
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	150	475	455	225,667
Total receipts	-	150	475	455	225,667
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	97	-	-	304,600
Total disbursements	-	97	-	-	304,600
Excess (deficiency) of receipts over disbursements	-	53	475	455	(78,933)
Cash and investments - ending	\$ 165	\$ 4,303	\$ 3,255	\$ 1,680	\$ 111,117

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Boone Co Highway Dept	ECONOMIC DEVELOPMENT	EMPLOYEE HEALTH FUND	TMA- PERSONAL PROP ASSESSMENTS	Indiana Housing Finance
Cash and investments - beginning	\$ 93,462	\$ 343,614	\$ 876,316	\$ 40,801	\$ 9,500
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	29,319	-	-	-	-
Other receipts	44,110	49,608	4,484,469	-	-
Total receipts	73,429	49,608	4,484,469	-	-
Disbursements:					
Personal services	-	164,655	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	99,689	-	3,551,919	-	-
Total disbursements	99,689	164,655	3,551,919	-	-
Excess (deficiency) of receipts over disbursements	(26,260)	(115,047)	932,550	-	-
Cash and investments - ending	\$ 67,202	\$ 228,567	\$ 1,808,866	\$ 40,801	\$ 9,500

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CONV VISITOR & TOURISM INVEST	SURPLUS REPLACE & HMSTD (2000)	INDIANA JUDGE RETIREMENT	COUNTY FAMILY & CHILDREN	Local Planning Council
Cash and investments - beginning	\$ 24,405	\$ 733	\$ 2	\$ 270	\$ 1,474
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	187	-	-	-	-
Total receipts	187	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	187	-	-	-	-
Cash and investments - ending	\$ 24,592	\$ 733	\$ 2	\$ 270	\$ 1,474

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	POLICE PENSION	Pilot Payment	CORPORATION	SENIOR SERVICES TRANSIT SYSTEM	INDIANA CRIM JUSTICE GRANTS
Cash and investments - beginning	\$ 1,127	\$ 23,259	\$ 3	\$ -	\$ 14,542
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	5,754	-	302,595	-
Total receipts	-	5,754	-	302,595	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	302,595	-
Total disbursements	-	-	-	302,595	-
Excess (deficiency) of receipts over disbursements	-	5,754	-	-	-
Cash and investments - ending	\$ 1,127	\$ 29,013	\$ 3	\$ -	\$ 14,542

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	REASSESSMENT year 2005	COMM. CORR. CTP FUND (0549)	HIGH RISK MULTIPLE GRANT	STOP DOM. VIOLENCE/PROS	VICTIMS ASSISTANCE COORD.
Cash and investments - beginning	\$ 187	\$ 28,891	\$ 2,080	\$ 6,572	\$ 8,545
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	25,136	78,134
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,200	-	-	-
Total receipts	-	2,200	-	25,136	78,134
Disbursements:					
Personal services	-	7,274	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	187	-	-	31,708	59,901
Total disbursements	187	7,274	-	31,708	59,901
Excess (deficiency) of receipts over disbursements	(187)	(5,074)	-	(6,572)	18,233
Cash and investments - ending	\$ -	\$ 23,817	\$ 2,080	\$ -	\$ 26,778

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	JUV DETENTION ALT INITIAT	COURT INTERPRETER GRANT	TOBACCO PREVENTION & CESSATION	OWI	BIG CITY/BIG CO ENFORCEMENT
Cash and investments - beginning	\$ 27,895	\$ -	\$ 690	\$ 115	\$ (2,005)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	14,151
Charges for services	-	-	30,625	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	46,471	6,033	-	-	-
Total receipts	46,471	6,033	30,625	-	14,151
Disbursements:					
Personal services	-	-	9	-	-
Supplies	-	-	-	-	-
Other services and charges	57,343	7,298	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	27,784	-	3,951
Total disbursements	57,343	7,298	27,793	-	3,951
Excess (deficiency) of receipts over disbursements	(10,872)	(1,265)	2,832	-	10,200
Cash and investments - ending	\$ 17,023	\$ (1,265)	\$ 3,522	\$ 115	\$ 8,195

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	SEATBELT GRANT	BULLET PROOF VEST GRANT	CITIES READINESS INITIATIVE	PUBLIC HEALTH EMERGENCY PREPAR	BOONE CO. HEALTHY COALITION
Cash and investments - beginning	\$ 746	\$ 3,444	\$ 26,447	\$ 30,613	\$ 1,059
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	3,649	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,019	11,916	200
Total receipts	-	3,649	1,019	11,916	200
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	2,710	7,288	25,577	-
Total disbursements	-	2,710	7,288	25,577	-
Excess (deficiency) of receipts over disbursements	-	939	(6,269)	(13,661)	200
Cash and investments - ending	\$ 746	\$ 4,383	\$ 20,178	\$ 16,952	\$ 1,259

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	HEALTH DEPT TRUST ACCOUNT	MEDICAL RESERVE CORP (0809)	COMMUNITY PREPAREDNESS GRANT	Local Road and Bridge State Gr	DRUG TASK FORCE GRANT MONEY
Cash and investments - beginning	\$ 25,258	\$ 3,279	\$ 4,640	\$ 394,705	\$ 2,000
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	28,170	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	574,972	-
Total receipts	28,170	-	-	574,972	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	2,000
Capital outlay	-	-	-	-	-
Other disbursements	28,170	27	668	754,971	-
Total disbursements	28,170	27	668	754,971	2,000
Excess (deficiency) of receipts over disbursements	-	(27)	(668)	(179,999)	(2,000)
Cash and investments - ending	\$ 25,258	\$ 3,252	\$ 3,972	\$ 214,706	\$ -

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	FELONY DIVERSION PRGRM COORD	SHARPS PROGRAM GRANT	S.A.V.E GRANT	Bridge 41 Grant Fund	Bridge 154 Grant Fund
Cash and investments - beginning	\$ 57,098	\$ 2,084	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	46,048	32,328
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	73,500	3,000	21,293	-	-
Total receipts	<u>73,500</u>	<u>3,000</u>	<u>21,293</u>	<u>46,048</u>	<u>32,328</u>
Disbursements:					
Personal services	59,130	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	4,156	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	4,664	62,462	46,732
Total disbursements	<u>59,130</u>	<u>4,156</u>	<u>4,664</u>	<u>62,462</u>	<u>46,732</u>
Excess (deficiency) of receipts over disbursements	<u>14,370</u>	<u>(1,156)</u>	<u>16,629</u>	<u>(16,414)</u>	<u>(14,404)</u>
Cash and investments - ending	<u>\$ 71,468</u>	<u>\$ 928</u>	<u>\$ 16,629</u>	<u>\$ (16,414)</u>	<u>\$ (14,404)</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Bridge Inspection & Invento	Family Recovery Court Grant	JUSTICE PRTNS ADDICTIONS RESPO	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 44,358,683
Receipts:				
Taxes	-	-	-	13,967,364
Intergovernmental receipts	39,711	117,779	-	61,141,724
Charges for services	-	-	-	2,934,484
Fines and forfeits	-	-	-	62,351
Other receipts	-	-	60,000	176,716,803
Total receipts	39,711	117,779	60,000	254,822,726
Disbursements:				
Personal services	-	3,895	-	19,151,160
Supplies	-	2,150	-	2,190,458
Other services and charges	-	21,457	-	17,921,226
Debt service - principal and interest	-	-	-	387,296
Capital outlay	-	-	-	1,982,522
Other disbursements	102,176	-	-	210,695,446
Total disbursements	102,176	27,502	-	252,328,108
Excess (deficiency) of receipts over disbursements	(62,465)	90,277	60,000	2,494,618
Cash and investments - ending	\$ (62,465)	\$ 90,277	\$ 60,000	\$ 46,853,301

BOONE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,990,806</u>	<u>\$ -</u>

BOONE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
GOVERNMENT CAPITAL CORP	BODY SCANNER	\$ 34,496	2/19/2019	3/19/2023
Putnam Industries; INC	Sharp Business Systems of Indiana	<u>23,672</u>	11/1/2015	1/1/2021
Total governmental activities		<u>58,168</u>		
Total of annual lease payments		<u>\$ 58,168</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue Bonds	Redevelopment District Bonds of 2013	\$ 5,500,000	\$ 357,500
Revenue Bonds	COIT Revenue Bonds of 2014	6,195,000	539,544
Revenue Bonds	Tax Increment Revenue Bonds of 2014 (Jamestown)	2,900,000	245,425
Revenue Bonds	Tax Increment Revenue Bonds of 2015	920,000	60,594
Revenue Bonds	Economic Development Revenue Bond Series 2015A	170,000	11,050
Revenue Bonds	Redevelopment District Tax Increment Refunding Revenue Bonds 2015	9,250,000	1,274,540
Revenue Bonds	Economic Development Revenue Bonds Series 2015B	740,000	48,100
Revenue Bonds	Redevelopment District Tax Increment Refund Revenue Bond 2016	10,160,000	842,200
Revenue Bonds	Tax Increment Revenue Bonds 2016	3,610,000	392,809
Revenue Bonds	Taxable County Option Income Tax Revenue Bonds of 2016	1,570,000	169,275
Revenue Bonds	LIT Revenue Bond of 2017	3,010,000	296,898
Revenue Bonds	Redevelopment District Tax Increment Capital Apprec 2008	2,832,887	980,000
Revenue Bonds	E911 Revenue and Refunding Revenue Bonds of 2018	3,485,000	536,462
Notes and Loans Payable	Interact CAD 911 Loan	<u>220,750</u>	<u>150,991</u>
Total governmental activities		<u>50,563,637</u>	<u>5,905,388</u>
Totals		<u>\$ 50,563,637</u>	<u>\$ 5,905,388</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/>.