

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

FINANCIAL STATEMENT AUDIT REPORT

OF

FLOYD COUNTY, INDIANA

January 1, 2020 to December 31, 2020



**FILED**  
03/16/2022



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jacqueline Wenning	01-01-20 to 12-31-22
County Treasurer	Lois N. Endris Steve Burks	01-01-20 to 12-31-20 01-01-21 to 12-31-22
Clerk of the Circuit Court	Danita Burks	01-01-20 to 12-31-22
County Sheriff	Frank Loop	01-01-20 to 12-31-22
County Recorder	Todd Scannell Lois N. Endris	01-01-20 to 12-31-20 01-01-21 to 12-31-22
President of the Board of County Commissioners	Shawn Carruthers	01-01-20 to 12-31-22
President of the County Council	Brad Striegel Dale Bagshaw	01-01-20 to 12-31-21 01-01-22 to 12-31-22



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF FLOYD COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of Floyd County (County), which comprises the financial position and results of operations for the year ended December 31, 2020, 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 our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for 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.

***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 Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2020.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2020, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***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 March 10, 2022, 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.



Beth Kelley, CPA, CFE  
Deputy State Examiner

March 10, 2022

## 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.

FLOYD COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
General	\$ 1,196,459	\$ 21,559,075	\$ 19,881,354	\$ 2,874,180
Accident Report	15,798	6,328	-	22,126
Child Advocacy	75	-	-	75
Clerk's Records Perpetuation	54,278	38,329	25,629	66,978
Community Corrections	6,245	519,628	496,528	29,345
Congressional School Principal	39,995	-	-	39,995
Sales Disclosure - County Share	4,675	12,048	2,727	13,996
Cumulative Bridge	784,224	568,404	575,026	777,602
Drug Free Community	30,406	43,841	29,607	44,640
Economic Development Fee	572,258	4,084,621	3,596,134	1,060,745
Emergency Planning/Right to Know	15,034	5,128	1,415	18,747
Enhanced Access	91,211	22,499	-	113,710
Firearms Training	100,282	46,246	51,433	95,095
Health	271,610	898,356	815,643	354,323
Identification Security Protection	80,766	21,252	7,945	94,073
Local Health Maintenance	84,727	49,041	34,144	99,624
Local Road and Street	318,258	901,441	549,250	670,449
MVH RESTRICTED	165,342	1,280,559	1,084,434	361,467
Medical Care for Inmates	89,355	19,735	14,665	94,425
Misdemeanant	93,407	46,637	42,746	97,298
Motor Vehicle Highway	187,257	1,328,338	671,996	843,599
Park Nonreverting Capital	37,269	167,728	37,186	167,811
Parks Non-Reverting Fund	255,210	171,808	137,463	289,555
Plat Book	8,930	-	-	8,930
Promotion Of Economic Dev & Tourism	24,463	39	5,112	19,390
Rainy Day	1,944,663	-	100,516	1,844,147
Reassessment - 2009	750	-	-	750
Recorder's Records Perpetuation	459,565	278,657	308,052	430,170
Riverboat	330,135	345,464	473,841	201,758
Sex and Violent Offender Administration	19,886	3,160	814	22,232
Sheriff's Pension Trust	18,049	81,882	99,931	-
Storm Water Management Operating	483,303	775,290	707,174	551,419
Supplemental Public Defender Services	112,590	79,947	96,598	95,939
Surplus Tax	799,433	135,134	179,798	754,769
Surveyor's Corner Perpetuation	245,665	105,885	37,871	313,679
Tax Sale Redemption	29,771	413,255	384,180	58,846
Tax Sale Surplus	2,491,266	2,535,721	1,894,113	3,132,874
Local Health Department Trust Account	114,016	38,448	31,397	121,067
Unsafe Building	539	13,333	-	13,872
Victim Impact Program	14,872	-	-	14,872
Guardian Ad Litem	33,648	78,306	111,954	-
Park and Recreation	202,931	454,952	504,464	153,419
County Offender Transportation Fund	73,295	51,803	-	125,098
Statewide 911	211,928	689,447	510,971	390,404
Reassessment	391,700	251,006	287,096	355,610
LIT Jail Tax	577,838	5,097,436	4,937,491	737,783
Adult Probation Administrative	224,880	88,941	142,888	170,933
Juvenile Probation Administrative	5,260	-	-	5,260
Supplemental Adult Probation Services	394,921	294,970	84,285	605,606
Supplemental Juvenile Probation Services	5,113	-	-	5,113
County User Fee	276,185	150,548	173,416	253,317
Sheriff Sale Administration	110,477	8,200	-	118,677
Collection Agency Fees	227,043	328,641	394,505	161,179
Donations	4,617	1,890	-	6,507
Local Ordinance Violations Fines - County	97,158	15,260	12,588	99,830
Capital Projects	4,518,809	189,933	2,728,864	1,979,878
American General Insurance	208,272	3,909,332	3,692,160	425,444
Payroll Withholding - Deferred Compensation	-	467,780	467,780	-
Payroll Withholding - Federal	-	1,513,888	1,513,888	-
Payroll Withholding - FICA & Medicare	-	2,597,664	2,597,392	272
Payroll Withholding - Local Tax	-	235,510	235,499	11
Payroll Withholding - PERF	10,309	1,948,180	1,947,939	10,550
Payroll Withholding - Sheriff Pension	3,896	151,871	151,871	3,896
Payroll Withholding - State	-	532,545	532,507	38
KY State Withholding	-	20,295	20,295	-
Payroll Withholding - Wage Garnishments	269	39,415	39,408	276
Settlement	11,497	84,597,846	84,609,343	-
CVET Agency	-	269,877	269,877	-
Financial Institution Tax	-	471,041	471,041	-
Local Income Tax Property Tax	238,613	2,786,404	2,730,455	294,562
State Fines and Forfeitures	41	724	664	101
Infraction Judgements	1,840	18,738	19,155	1,423
Special Death Benefit	590	7,565	7,555	600
Sales Disclosure - State Share	835	12,028	11,723	1,140
Coroners Training & Con't Education	1,184	14,596	14,378	1,402
Mortgage Recording Fees - State Share	735	12,848	12,365	1,218
Sex and Violent Offender Admin - State	35	340	345	30
Child Restraint Violation Fines	979	10,636	475	11,140
Education Plate Fees Agency	75	1,238	1,238	75
Innkeepers Tax Collections	-	198,758	198,758	-
LIT Certified Shares	-	20,898,030	20,898,030	-
LIT Economic Development	-	8,359,212	8,359,212	-
City/Town Ordinance Violations Fines	119,652	18,999	-	138,651
93.563 Title IV-D Incentive	216,915	26,435	7,200	236,150
93.563 Prosecutor IV-D Incentive-Post Oct '99	314,067	68,829	11,725	371,171

FLOYD COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
93.563 Clerk IV-D Incentive-Post Oct '99	121,723	27,661	8,760	140,624
ISHD COVID Response	-	100,000	26,711	73,289
Recorders Elected Official Training	59,256	21,267	617	79,906
Alternative Dispute Resolution	10,000	-	-	10,000
NA TOWNSHIP TRUSTEE	59,402	190,463	226,630	23,235
Commissioners Capital Projects	890,022	7,230,713	6,582,624	1,538,111
COVID 19 CARES Act Fund	-	2,523,509	315,401	2,208,108
GO365 Non Reverting Fund	13,619	12,720	-	26,339
CEDIT HOMESTEAD CREDIT FUND	44,411	-	-	44,411
RIVERBOAT AGENCY	-	617,766	587,673	30,093
EMPLOYEE BENEFIT SPECIAL FUND	-	6,372,485	6,310,311	62,174
PROFESSIONAL SERVICES DOC GRANT	-	64,575	60,020	4,555
COURT INTERPRETER GRANT	(751)	4,344	3,593	-
SUPREME COURT JUSTICE GRANT	-	120,000	34,394	85,606
FAMILY RECOVERY PROB SOLVING	31,850	113,850	68,517	77,183
COVID-19	-	210,916	122,276	88,640
Worker's Compensation Non-Reverting	-	159,626	151,784	7,842
FL CO Surf & Storm Water Admin F	785	-	-	785
PL Comm Surf & Storm Water Adm	1	-	-	1
Pros Drug Investigation Non Reverting	17,302	2,099	4,888	14,513
Pineview Purchase by Bond	207	-	207	-
Floyd County Youth Service	148,626	824,342	885,509	87,459
Capital Development Tourism	-	66,253	66,253	-
Bad Checks	24,181	60	-	24,241
MCH Patient Fees	101	-	-	101
State Homeland Security Grant	6,733	-	-	6,733
Bio Terrorism & Public Preparedness Prog	2,340	52,588	47,444	7,484
Auditor's Ineligible Ded Non-R	31,500	174,552	164,855	41,197
Sexual Assault Grant	25,475	-	-	25,475
Prosecutor S.T.O.P. Grant	(14,973)	44,082	16,752	12,357
Floyd County Health	(52,432)	257,358	254,900	(49,974)
Juv Accountability Incentive	267	-	-	267
Floyd County JAG Grant	1	-	-	1
Non-Rev. Revolving Loan Fund	194,340	183,363	16,000	361,703
Sheriff Department Asset Forfeiture	264,044	16,408	18,769	261,683
Co Landowners Lab Cont.	281,443	-	-	281,443
VETERANS COURT GOV GRANT	49,324	93,672	68,378	74,618
VETERANS SERVICE HORSESHOE GRANT	17	-	-	17
FY2017 GRANT-R FARRIS	79,478	131,150	178,663	31,965
COMMUNITY CORRECTIONS PROBLEM SOLVING	10,851	220,444	218,590	12,705
2015 SHSP COMPETITIVE GRANT	(33,637)	11,547	-	(22,090)
COMMERCIAL COURT GRANT -SUP 3	32,460	66,674	50,261	48,873
HOSPITAL FUND	-	42,769,394	25,574,534	17,194,860
INTEREST FUND	3,600,898	6,649,966	10,250,864	-
HIGHLANDER PT/EDWARDSVILLE TIF	159,390	30,449	14,912	174,927
CLERKS ELECTION FUND	39,404	258,876	272,696	25,584
JAIL TREATMENT GRANT	30,502	-	30,502	-
COMMISSIONERS GRANT	-	485,800	485,800	-
PROSECUTOR STATE FORFEITURE FUND	5,509	-	-	5,509
PROSECUTOR STATE DRUG GRANT	298	-	298	-
SHERIFF CORRECTIONS READINESS	1,516	59,250	59,838	928
COMMUNITY CORRECTIONS LEFTOVER GRANT MON	29,592	-	-	29,592
Project Income	447,213	186,786	124,959	509,040
FC Gangs Task Force	109	-	-	109
Comm Corr A&D Grant	3,063	2,467	3,342	2,188
INDIANA JUDICIAL "FLIP" GRANT	10,772	-	-	10,772
TREASURER NON-REVERTING	6,090	1,757	1,620	6,227
FLOYD CO SUBDIVISION INFRASTRUCTURE	964,387	167,291	564,917	566,761
GIS DEPARTMENT	25,501	53,432	40,029	38,904
Treasurer After-Settlement Collection	3,023,385	3,934,374	3,023,385	3,934,374
Treasurer Cash Drawer	350	-	-	350
Odyssey	1,653,216	2,891,566	2,654,666	1,890,116
ISETS Child Support	12,416	327,522	331,514	8,424
Tiger (Commissary Activity Report)	823,050	1,342,986	1,116,167	1,049,869
Inmate Trust Balance Report	64,858	854,300	843,509	75,649
<b>Totals</b>	<b>\$ 33,277,129</b>	<b>\$ 253,419,917</b>	<b>\$ 232,969,854</b>	<b>\$ 53,727,192</b>

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

FLOYD COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

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

The accompanying financial statement presents the financial information for the County.

**B. Basis of Accounting**

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

**C. Cash and Investments**

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

**D. Receipts**

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

*Taxes.* Amounts received from one or more of the following: property tax, 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.

*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.

FLOYD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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).

*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.

FLOYD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**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.

FLOYD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**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.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

*Financial Report*

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

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

*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.

FLOYD 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 reimbursable grant fund expenditures made by the County for which reimbursements had not been received by December 31, 2020.

**Note 8. Combined Funds**

Funds related to MVH Restricted and Motor Vehicle Highway were reported individually in the current financial statement, but were combined into one fund for the prior financial statement.

**Note 9. Asset Purchase Agreement (Sale of Hospital)**

In 2020, the County requested the early redemption of Baptist Healthcare System promissory note originally due to mature on January 1, 2026. The County received \$44,091,961 from the early redemption.

From the proceeds \$19,700,000 was paid to the Floyd County Legacy Foundation, a charitable nonprofit organization established by the County. An amount of \$3,386,263 was paid to the Floyd Memorial Hospital Foundation, as per terms of the original hospital sales agreement requiring a percentage of the promissory note monies to be paid to a hospital foundation. The remaining proceeds were retained by the County to support various capital projects and to pay off the outstanding balance on the County's 2018 Bond Anticipation Note.

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#### 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.

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	General	Accident Report	Child Advocacy	Clerk's Records Perpetuation	Community Corrections
Cash and investments - beginning	\$ 1,196,459	\$ 15,798	\$ 75	\$ 54,278	\$ 6,245
Receipts:					
Taxes	13,937,032	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,739,848	-	-	-	519,628
Charges for services	1,132,511	6,328	-	-	-
Fines and forfeits	198,170	-	-	38,329	-
Other receipts	4,551,514	-	-	-	-
Total receipts	<u>21,559,075</u>	<u>6,328</u>	<u>-</u>	<u>38,329</u>	<u>519,628</u>
Disbursements:					
Personal services	9,381,748	-	-	19,329	410,859
Supplies	582,331	-	-	640	6,354
Other services and charges	9,765,877	-	-	3,146	73,398
Debt service - principal and interest	-	-	-	-	-
Capital outlay	145,542	-	-	-	-
Other disbursements	5,856	-	-	2,514	5,917
Total disbursements	<u>19,881,354</u>	<u>-</u>	<u>-</u>	<u>25,629</u>	<u>496,528</u>
Excess (deficiency) of receipts over disbursements	<u>1,677,721</u>	<u>6,328</u>	<u>-</u>	<u>12,700</u>	<u>23,100</u>
Cash and investments - ending	\$ <u>2,874,180</u>	\$ <u>22,126</u>	\$ <u>75</u>	\$ <u>66,978</u>	\$ <u>29,345</u>

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Drug Free Community	Economic Development Fee
Cash and investments - beginning	\$ 39,995	\$ 4,675	\$ 784,224	\$ 30,406	\$ 572,258
Receipts:					
Taxes	-	-	443,261	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	54,973	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	43,841	-
Other receipts	-	12,048	70,170	-	4,084,621
Total receipts	-	12,048	568,404	43,841	4,084,621
Disbursements:					
Personal services	-	-	181,352	-	738,738
Supplies	-	-	-	-	210,466
Other services and charges	-	2,727	8,674	29,607	2,144,732
Debt service - principal and interest	-	-	210,000	-	311,088
Capital outlay	-	-	175,000	-	191,110
Other disbursements	-	-	-	-	-
Total disbursements	-	2,727	575,026	29,607	3,596,134
Excess (deficiency) of receipts over disbursements	-	9,321	(6,622)	14,234	488,487
Cash and investments - ending	\$ 39,995	\$ 13,996	\$ 777,602	\$ 44,640	\$ 1,060,745

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Emergency Planning/Right to Know	Enhanced Access	Firearms Training	Health	Identification Security Protection
Cash and investments - beginning	\$ 15,034	\$ 91,211	\$ 100,282	\$ 271,610	\$ 80,766
Receipts:					
Taxes	-	-	-	576,572	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	5,128	-	-	71,465	-
Charges for services	-	-	36,726	-	21,252
Fines and forfeits	-	-	-	-	-
Other receipts	-	22,499	9,520	250,319	-
Total receipts	<u>5,128</u>	<u>22,499</u>	<u>46,246</u>	<u>898,356</u>	<u>21,252</u>
Disbursements:					
Personal services	-	-	-	769,882	-
Supplies	-	-	-	29,345	-
Other services and charges	1,415	-	-	16,416	7,945
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	51,433	-	-
Total disbursements	<u>1,415</u>	<u>-</u>	<u>51,433</u>	<u>815,643</u>	<u>7,945</u>
Excess (deficiency) of receipts over disbursements	<u>3,713</u>	<u>22,499</u>	<u>(5,187)</u>	<u>82,713</u>	<u>13,307</u>
Cash and investments - ending	\$ <u>18,747</u>	\$ <u>113,710</u>	\$ <u>95,095</u>	\$ <u>354,323</u>	\$ <u>94,073</u>

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Local Health Maintenance	Local Road and Street	MVH RESTRICTED	Medical Care for Inmates	Misdemeanant
Cash and investments - beginning	\$ 84,727	\$ 318,258	\$ 165,342	\$ 89,355	\$ 93,407
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	49,041	899,755	-	-	46,637
Charges for services	-	-	-	19,735	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,686	1,280,559	-	-
Total receipts	49,041	901,441	1,280,559	19,735	46,637
Disbursements:					
Personal services	2,220	-	560,554	-	-
Supplies	-	-	-	-	-
Other services and charges	10,747	91,059	458,312	-	42,746
Debt service - principal and interest	-	318,481	-	-	-
Capital outlay	21,177	139,710	65,568	-	-
Other disbursements	-	-	-	14,665	-
Total disbursements	34,144	549,250	1,084,434	14,665	42,746
Excess (deficiency) of receipts over disbursements	14,897	352,191	196,125	5,070	3,891
Cash and investments - ending	\$ 99,624	\$ 670,449	\$ 361,467	\$ 94,425	\$ 97,298

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Motor Vehicle Highway	Park Nonreverting Capital	Parks Non-Reverting Fund	Plat Book	Promotion Of Economic Dev & Tourism
Cash and investments - beginning	\$ 187,257	\$ 37,269	\$ 255,210	\$ 8,930	\$ 24,463
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,312,195	-	-	-	-
Charges for services	-	10,725	171,808	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	16,143	157,003	-	-	39
Total receipts	1,328,338	167,728	171,808	-	39
Disbursements:					
Personal services	537,584	-	16,156	-	-
Supplies	134,412	-	43,436	-	-
Other services and charges	-	-	32,746	-	5,112
Debt service - principal and interest	-	-	45,125	-	-
Capital outlay	-	33,271	-	-	-
Other disbursements	-	3,915	-	-	-
Total disbursements	671,996	37,186	137,463	-	5,112
Excess (deficiency) of receipts over disbursements	656,342	130,542	34,345	-	(5,073)
Cash and investments - ending	\$ 843,599	\$ 167,811	\$ 289,555	\$ 8,930	\$ 19,390

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Rainy Day	Reassessment - 2009	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration
Cash and investments - beginning	\$ 1,944,663	\$ 750	\$ 459,565	\$ 330,135	\$ 19,886
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	278,657	-	3,160
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	345,464	-
Total receipts	-	-	278,657	345,464	3,160
Disbursements:					
Personal services	-	-	181,382	-	-
Supplies	-	-	-	-	814
Other services and charges	100,516	-	-	473,841	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	126,670	-	-
Total disbursements	100,516	-	308,052	473,841	814
Excess (deficiency) of receipts over disbursements	(100,516)	-	(29,395)	(128,377)	2,346
Cash and investments - ending	\$ 1,844,147	\$ 750	\$ 430,170	\$ 201,758	\$ 22,232

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Sheriff's Pension Trust	Storm Water Management Operating	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 18,049	\$ 483,303	\$ 112,590	\$ 799,433	\$ 245,665
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	5,100	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	105,885
Fines and forfeits	-	-	44,013	-	-
Other receipts	81,882	770,190	35,934	135,134	-
Total receipts	81,882	775,290	79,947	135,134	105,885
Disbursements:					
Personal services	-	599,207	12,535	-	32,190
Supplies	-	-	-	-	-
Other services and charges	-	107,967	84,063	-	622
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	5,059
Other disbursements	99,931	-	-	179,798	-
Total disbursements	99,931	707,174	96,598	179,798	37,871
Excess (deficiency) of receipts over disbursements	(18,049)	68,116	(16,651)	(44,664)	68,014
Cash and investments - ending	\$ -	\$ 551,419	\$ 95,939	\$ 754,769	\$ 313,679

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building	Victim Impact Program
Cash and investments - beginning	\$ 29,771	\$ 2,491,266	\$ 114,016	\$ 539	\$ 14,872
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	33,925	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	413,255	2,535,721	4,523	13,333	-
Total receipts	<u>413,255</u>	<u>2,535,721</u>	<u>38,448</u>	<u>13,333</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	31,397	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	384,180	1,894,113	-	-	-
Total disbursements	<u>384,180</u>	<u>1,894,113</u>	<u>31,397</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>29,075</u>	<u>641,608</u>	<u>7,051</u>	<u>13,333</u>	<u>-</u>
Cash and investments - ending	\$ <u>58,846</u>	\$ <u>3,132,874</u>	\$ <u>121,067</u>	\$ <u>13,872</u>	\$ <u>14,872</u>

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Guardian Ad Litem	Park and Recreation	County Offender Transportation Fund	Statewide 911	Reassessment
Cash and investments - beginning	\$ 33,648	\$ 202,931	\$ 73,295	\$ 211,928	\$ 391,700
Receipts:					
Taxes	-	395,796	-	-	223,297
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	78,306	59,156	125	-	27,709
Charges for services	-	-	-	596,946	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	51,678	92,501	-
Total receipts	<u>78,306</u>	<u>454,952</u>	<u>51,803</u>	<u>689,447</u>	<u>251,006</u>
Disbursements:					
Personal services	-	351,508	-	12,783	58,132
Supplies	-	34,701	-	-	842
Other services and charges	-	118,255	-	498,188	133,812
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	94,310
Other disbursements	111,954	-	-	-	-
Total disbursements	<u>111,954</u>	<u>504,464</u>	<u>-</u>	<u>510,971</u>	<u>287,096</u>
Excess (deficiency) of receipts over disbursements	<u>(33,648)</u>	<u>(49,512)</u>	<u>51,803</u>	<u>178,476</u>	<u>(36,090)</u>
Cash and investments - ending	\$ -	\$ 153,419	\$ 125,098	\$ 390,404	\$ 355,610

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	LIT Jail Tax	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services
Cash and investments - beginning	\$ 577,838	\$ 224,880	\$ 5,260	\$ 394,921	\$ 5,113
Receipts:					
Taxes	4,672,278	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,467	-
Charges for services	-	-	-	1,249	-
Fines and forfeits	-	71,797	-	283,158	-
Other receipts	425,158	17,144	-	8,096	-
Total receipts	5,097,436	88,941	-	294,970	-
Disbursements:					
Personal services	3,835,493	70,805	-	-	-
Supplies	451,881	-	-	21,790	-
Other services and charges	650,117	1,000	-	58,879	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	71,083	-	2,896	-
Other disbursements	-	-	-	720	-
Total disbursements	4,937,491	142,888	-	84,285	-
Excess (deficiency) of receipts over disbursements	159,945	(53,947)	-	210,685	-
Cash and investments - ending	\$ 737,783	\$ 170,933	\$ 5,260	\$ 605,606	\$ 5,113

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	County User Fee	Sheriff Sale Administration	Collection Agency Fees	Donations	Local Ordinance Violations Fines - County
Cash and investments - beginning	\$ 276,185	\$ 110,477	\$ 227,043	\$ 4,617	\$ 97,158
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	16,275	8,200	328,641	-	1,831
Fines and forfeits	134,273	-	-	-	13,429
Other receipts	-	-	-	1,890	-
Total receipts	150,548	8,200	328,641	1,890	15,260
Disbursements:					
Personal services	107,383	-	-	-	-
Supplies	930	-	-	-	-
Other services and charges	38,533	-	394,505	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	7,895	-	-	-	-
Other disbursements	18,675	-	-	-	12,588
Total disbursements	173,416	-	394,505	-	12,588
Excess (deficiency) of receipts over disbursements	(22,868)	8,200	(65,864)	1,890	2,672
Cash and investments - ending	\$ 253,317	\$ 118,677	\$ 161,179	\$ 6,507	\$ 99,830

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Capital Projects	American General Insurance	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare
Cash and investments - beginning	\$ 4,518,809	\$ 208,272	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	189,933	3,909,332	467,780	1,513,888	2,597,664
Total receipts	<u>189,933</u>	<u>3,909,332</u>	<u>467,780</u>	<u>1,513,888</u>	<u>2,597,664</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	444,030	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	2,284,834	-	-	-	-
Other disbursements	-	3,692,160	467,780	1,513,888	2,597,392
Total disbursements	<u>2,728,864</u>	<u>3,692,160</u>	<u>467,780</u>	<u>1,513,888</u>	<u>2,597,392</u>
Excess (deficiency) of receipts over disbursements	<u>(2,538,931)</u>	<u>217,172</u>	<u>-</u>	<u>-</u>	<u>272</u>
Cash and investments - ending	\$ <u>1,979,878</u>	\$ <u>425,444</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>272</u>

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	KY State Withholding
Cash and investments - beginning	\$ -	\$ 10,309	\$ 3,896	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	235,510	1,948,180	151,871	532,545	20,295
Total receipts	235,510	1,948,180	151,871	532,545	20,295
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	235,499	1,947,939	151,871	532,507	20,295
Total disbursements	235,499	1,947,939	151,871	532,507	20,295
Excess (deficiency) of receipts over disbursements	11	241	-	38	-
Cash and investments - ending	\$ 11	\$ 10,550	\$ 3,896	\$ 38	\$ -

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Payroll Withholding - Wage Garnishments	Settlement	CVET Agency	Financial Institution Tax	Local Income Tax Property Tax
Cash and investments - beginning	\$ 269	\$ 11,497	\$ -	\$ -	\$ 238,613
Receipts:					
Taxes	-	72,081,371	-	-	2,574,028
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	10,263,059	269,877	471,041	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	39,415	2,253,416	-	-	212,376
Total receipts	39,415	84,597,846	269,877	471,041	2,786,404
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	39,408	84,609,343	269,877	471,041	2,730,455
Total disbursements	39,408	84,609,343	269,877	471,041	2,730,455
Excess (deficiency) of receipts over disbursements	7	(11,497)	-	-	55,949
Cash and investments - ending	\$ 276	\$ -	\$ -	\$ -	\$ 294,562

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education
Cash and investments - beginning	\$ 41	\$ 1,840	\$ 590	\$ 835	\$ 1,184
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	12,028	-
Fines and forfeits	-	-	-	-	-
Other receipts	724	18,738	7,565	-	14,596
Total receipts	724	18,738	7,565	12,028	14,596
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	664	19,155	7,555	11,723	14,378
Total disbursements	664	19,155	7,555	11,723	14,378
Excess (deficiency) of receipts over disbursements	60	(417)	10	305	218
Cash and investments - ending	\$ 101	\$ 1,423	\$ 600	\$ 1,140	\$ 1,402

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Education Plate Fees Agency	Innkeepers Tax Collections
Cash and investments - beginning	\$ 735	\$ 35	\$ 979	\$ 75	\$ -
Receipts:					
Taxes	-	-	-	-	198,758
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,238	-
Charges for services	12,848	340	-	-	-
Fines and forfeits	-	-	10,636	-	-
Other receipts	-	-	-	-	-
Total receipts	12,848	340	10,636	1,238	198,758
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	12,365	345	475	1,238	198,758
Total disbursements	12,365	345	475	1,238	198,758
Excess (deficiency) of receipts over disbursements	483	(5)	10,161	-	-
Cash and investments - ending	\$ 1,218	\$ 30	\$ 11,140	\$ 75	\$ -

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	LIT Certified Shares	LIT Economic Development	City/Town Ordinance Violations Fines	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ 119,652	\$ 216,915	\$ 314,067
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	20,898,030	8,359,212	-	26,435	68,829
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	18,999	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>20,898,030</u>	<u>8,359,212</u>	<u>18,999</u>	<u>26,435</u>	<u>68,829</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	20,898,030	8,359,212	-	7,200	11,725
Total disbursements	<u>20,898,030</u>	<u>8,359,212</u>	<u>-</u>	<u>7,200</u>	<u>11,725</u>
Excess (deficiency) of receipts over disbursements	-	-	18,999	19,235	57,104
Cash and investments - ending	\$ -	\$ -	\$ 138,651	\$ 236,150	\$ 371,171

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	93.563 Clerk IV-D Incentive-Post Oct '99	ISHD COVID Response	Recorders Elected Official Training	Alternative Dispute Resolution	NA TOWNSHIP TRUSTEE
Cash and investments - beginning	\$ 121,723	\$ -	\$ 59,256	\$ 10,000	\$ 59,402
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	21,252	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	27,661	100,000	15	-	190,463
Total receipts	27,661	100,000	21,267	-	190,463
Disbursements:					
Personal services	8	-	-	-	226,630
Supplies	-	-	-	-	-
Other services and charges	-	26,711	617	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	8,752	-	-	-	-
Total disbursements	8,760	26,711	617	-	226,630
Excess (deficiency) of receipts over disbursements	18,901	73,289	20,650	-	(36,167)
Cash and investments - ending	\$ 140,624	\$ 73,289	\$ 79,906	\$ 10,000	\$ 23,235

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Commissioners Capital Projects	COVID 19 CARES Act Fund	GO365 Non Reverting Fund	CEDIT HOMESTEAD CREDIT FUND	RIVERBOAT AGENCY
Cash and investments - beginning	\$ 890,022	\$ -	\$ 13,619	\$ 44,411	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,230,713	2,523,509	12,720	-	617,766
Total receipts	7,230,713	2,523,509	12,720	-	617,766
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	862,430	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	5,720,194	-	-	-	-
Other disbursements	-	315,401	-	-	587,673
Total disbursements	6,582,624	315,401	-	-	587,673
Excess (deficiency) of receipts over disbursements	648,089	2,208,108	12,720	-	30,093
Cash and investments - ending	\$ 1,538,111	\$ 2,208,108	\$ 26,339	\$ 44,411	\$ 30,093

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	EMPLOYEE BENEFIT SPECIAL FUND	PROFESSIONAL SERVICES DOC GRANT	COURT INTERPRETER GRANT	SUPREME COURT JUSTICE GRANT	FAMILY RECOVERY PROB SOLVING
Cash and investments - beginning	\$ -	\$ -	\$ (751)	\$ -	\$ 31,850
Receipts:					
Taxes	-	64,575	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,372,485	-	4,344	120,000	113,850
Total receipts	<u>6,372,485</u>	<u>64,575</u>	<u>4,344</u>	<u>120,000</u>	<u>113,850</u>
Disbursements:					
Personal services	6,310,311	58,551	-	26,039	60,244
Supplies	-	769	-	3,921	2,384
Other services and charges	-	700	3,193	2,065	4,589
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	2,369	1,300
Other disbursements	-	-	400	-	-
Total disbursements	<u>6,310,311</u>	<u>60,020</u>	<u>3,593</u>	<u>34,394</u>	<u>68,517</u>
Excess (deficiency) of receipts over disbursements	<u>62,174</u>	<u>4,555</u>	<u>751</u>	<u>85,606</u>	<u>45,333</u>
Cash and investments - ending	<u>\$ 62,174</u>	<u>\$ 4,555</u>	<u>\$ -</u>	<u>\$ 85,606</u>	<u>\$ 77,183</u>

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	COVID-19	Worker's Compensation Non-Reverting	FL CO Surf & Storm Water Admin F	PL Comm Surf & Storm Water Adm	Pros Drug Investigation Non Reverting
Cash and investments - beginning	\$ -	\$ -	\$ 785	\$ 1	\$ 17,302
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	210,916	159,626	-	-	2,099
Total receipts	<u>210,916</u>	<u>159,626</u>	<u>-</u>	<u>-</u>	<u>2,099</u>
Disbursements:					
Personal services	79,741	-	-	-	-
Supplies	41,865	-	-	-	-
Other services and charges	670	-	-	-	4,888
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	151,784	-	-	-
Total disbursements	<u>122,276</u>	<u>151,784</u>	<u>-</u>	<u>-</u>	<u>4,888</u>
Excess (deficiency) of receipts over disbursements	<u>88,640</u>	<u>7,842</u>	<u>-</u>	<u>-</u>	<u>(2,789)</u>
Cash and investments - ending	<u>\$ 88,640</u>	<u>\$ 7,842</u>	<u>\$ 785</u>	<u>\$ 1</u>	<u>\$ 14,513</u>

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Pineview Purchase by Bond	Floyd County Youth Service	Capital Development Tourism	Bad Checks	MCH Patient Fees
Cash and investments - beginning	\$ 207	\$ 148,626	\$ -	\$ 24,181	\$ 101
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	64,125	-	-	-
Charges for services	-	758,872	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,345	66,253	60	-
Total receipts	-	824,342	66,253	60	-
Disbursements:					
Personal services	-	842,009	-	-	-
Supplies	-	13,041	-	-	-
Other services and charges	-	30,418	-	-	-
Debt service - principal and interest	207	-	-	-	-
Capital outlay	-	41	-	-	-
Other disbursements	-	-	66,253	-	-
Total disbursements	207	885,509	66,253	-	-
Excess (deficiency) of receipts over disbursements	(207)	(61,167)	-	60	-
Cash and investments - ending	\$ -	\$ 87,459	\$ -	\$ 24,241	\$ 101

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	State Homeland Security Grant	Bio Terrorism & Public Preparedness Prog	Auditor's Ineligible Ded Non-R	Sexual Assault Grant	Prosecutor S.T.O.P. Grant
Cash and investments - beginning	\$ 6,733	\$ 2,340	\$ 31,500	\$ 25,475	\$ (14,973)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	44,082
Charges for services	-	52,588	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	174,552	-	-
Total receipts	-	52,588	174,552	-	44,082
Disbursements:					
Personal services	-	11,398	114	-	16,752
Supplies	-	4,121	-	-	-
Other services and charges	-	24,289	164,741	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	7,636	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	47,444	164,855	-	16,752
Excess (deficiency) of receipts over disbursements	-	5,144	9,697	-	27,330
Cash and investments - ending	\$ 6,733	\$ 7,484	\$ 41,197	\$ 25,475	\$ 12,357

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Floyd County Health	Juv Accountability Incentive	Floyd County JAG Grant	Non-Rev. Revolving Loan Fund	Sheriff Department Asset Forfeiture
Cash and investments - beginning	\$ (52,432)	\$ 267	\$ 1	\$ 194,340	\$ 264,044
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	257,358	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	183,363	16,408
Total receipts	257,358	-	-	183,363	16,408
Disbursements:					
Personal services	235,758	-	-	-	-
Supplies	9,987	-	-	-	-
Other services and charges	9,155	-	-	16,000	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	18,769
Total disbursements	254,900	-	-	16,000	18,769
Excess (deficiency) of receipts over disbursements	2,458	-	-	167,363	(2,361)
Cash and investments - ending	\$ (49,974)	\$ 267	\$ 1	\$ 361,703	\$ 261,683

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Co Landowners Lab Cont.	VETERANS COURT GOV GRANT	VETERANS SERVICE HORSESHOE GRANT	FY2017 GRANT-R FARRIS	COMMUNITY CORRECTIONS PROBLEM SOLVING
Cash and investments - beginning	\$ 281,443	\$ 49,324	\$ 17	\$ 79,478	\$ 10,851
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	93,672	-	131,150	220,444
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	93,672	-	131,150	220,444
Disbursements:					
Personal services	-	50,760	-	98,185	126,922
Supplies	-	9,969	-	1,000	18,778
Other services and charges	-	6,250	-	-	67,299
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	1,399	-	-	-
Other disbursements	-	-	-	79,478	5,591
Total disbursements	-	68,378	-	178,663	218,590
Excess (deficiency) of receipts over disbursements	-	25,294	-	(47,513)	1,854
Cash and investments - ending	\$ 281,443	\$ 74,618	\$ 17	\$ 31,965	\$ 12,705

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	2015 SHSP COMPETITIVE GRANT	COMMERCIAL COURT GRANT -SUP 3	HOSPITAL FUND	INTEREST FUND	HIGHLANDER PT/EDWARDSVILLE TIF
Cash and investments - beginning	\$ (33,637)	\$ 32,460	\$ -	\$ 3,600,898	\$ 159,390
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	11,547	66,674	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	42,769,394	6,649,966	30,449
Total receipts	11,547	66,674	42,769,394	6,649,966	30,449
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	50,261	3,654,969	10,250,864	14,912
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	21,919,565	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	50,261	25,574,534	10,250,864	14,912
Excess (deficiency) of receipts over disbursements	11,547	16,413	17,194,860	(3,600,898)	15,537
Cash and investments - ending	\$ (22,090)	\$ 48,873	\$ 17,194,860	\$ -	\$ 174,927

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	CLERKS ELECTION FUND	JAIL TREATMENT GRANT	COMMISSIONERS GRANT	PROSECUTOR STATE FORFEITURE FUND
Cash and investments - beginning	\$ 39,404	\$ 30,502	\$ -	\$ 5,509
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	485,800	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	258,876	-	-	-
Total receipts	258,876	-	485,800	-
Disbursements:				
Personal services	-	-	-	-
Supplies	-	202	-	-
Other services and charges	216,002	884	485,800	-
Debt service - principal and interest	-	-	-	-
Capital outlay	56,694	600	-	-
Other disbursements	-	28,816	-	-
Total disbursements	272,696	30,502	485,800	-
Excess (deficiency) of receipts over disbursements	(13,820)	(30,502)	-	-
Cash and investments - ending	\$ 25,584	\$ -	\$ -	\$ 5,509

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	PROSECUTOR STATE DRUG GRANT	SHERIFF CORRECTIONS READINESS	COMMUNITY CORRECTIONS LEFTOVER GRANT MON	Project Income	FC Gangs Task Force
Cash and investments - beginning	\$ 298	\$ 1,516	\$ 29,592	\$ 447,213	\$ 109
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	59,250	-	178,748	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	8,038	-
Other receipts	-	-	-	-	-
Total receipts	-	59,250	-	186,786	-
Disbursements:					
Personal services	-	-	-	29,236	-
Supplies	298	2,072	-	690	-
Other services and charges	-	53,766	-	9,349	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	4,000	-	84,919	-
Other disbursements	-	-	-	765	-
Total disbursements	298	59,838	-	124,959	-
Excess (deficiency) of receipts over disbursements	(298)	(588)	-	61,827	-
Cash and investments - ending	\$ -	\$ 928	\$ 29,592	\$ 509,040	\$ 109

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Comm Corr A&D Grant	INDIANA JUDICIAL "FLIP" GRANT	TREASURER NON-REVERTING	FLOYD CO SUBDIVISION INFRASTRUCTURE
Cash and investments - beginning	\$ 3,063	\$ 10,772	\$ 6,090	\$ 964,387
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	2,467	-	-	-
Charges for services	-	-	1,757	167,291
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	2,467	-	1,757	167,291
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	3,342	-	-	564,917
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	1,620	-
Other disbursements	-	-	-	-
Total disbursements	3,342	-	1,620	564,917
Excess (deficiency) of receipts over disbursements	(875)	-	137	(397,626)
Cash and investments - ending	\$ 2,188	\$ 10,772	\$ 6,227	\$ 566,761

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	GIS DEPARTMENT	Treasurer After-Settlement Collection	Treasurer Cash Drawer	Odyssey
Cash and investments - beginning	\$ 25,501	\$ 3,023,385	\$ 350	\$ 1,653,216
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	53,432	3,934,374	-	2,891,566
Total receipts	<u>53,432</u>	<u>3,934,374</u>	<u>-</u>	<u>2,891,566</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	40,029	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	3,023,385	-	2,654,666
Total disbursements	<u>40,029</u>	<u>3,023,385</u>	<u>-</u>	<u>2,654,666</u>
Excess (deficiency) of receipts over disbursements	<u>13,403</u>	<u>910,989</u>	<u>-</u>	<u>236,900</u>
Cash and investments - ending	\$ <u>38,904</u>	\$ <u>3,934,374</u>	\$ <u>350</u>	\$ <u>1,890,116</u>

FLOYD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	ISETS Child Support	Tiger (Commissary Activity Report)	Inmate Trust Balance Report	Totals
Cash and investments - beginning	\$ 12,416	\$ 823,050	\$ 64,858	\$ 33,277,129
Receipts:				
Taxes	-	-	-	95,166,968
Licenses and permits	-	-	-	5,100
Intergovernmental receipts	-	-	-	46,873,396
Charges for services	-	1,342,986	-	5,109,891
Fines and forfeits	-	-	-	864,683
Other receipts	327,522	-	854,300	105,399,879
Total receipts	<u>327,522</u>	<u>1,342,986</u>	<u>854,300</u>	<u>253,419,917</u>
Disbursements:				
Personal services	-	-	-	26,052,498
Supplies	-	-	-	1,627,039
Other services and charges	-	-	-	32,399,494
Debt service - principal and interest	-	-	-	884,901
Capital outlay	-	-	-	31,037,792
Other disbursements	331,514	1,116,167	843,509	140,968,130
Total disbursements	<u>331,514</u>	<u>1,116,167</u>	<u>843,509</u>	<u>232,969,854</u>
Excess (deficiency) of receipts over disbursements	<u>(3,992)</u>	<u>226,819</u>	<u>10,791</u>	<u>20,450,063</u>
Cash and investments - ending	<u>\$ 8,424</u>	<u>\$ 1,049,869</u>	<u>\$ 75,649</u>	<u>\$ 53,727,192</u>

FLOYD COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 5,128,349</u>	<u>\$ -</u>

FLOYD COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: NA FC Bldg Authority	Bldg Lease	\$ 1,001,896	1/1/2021	12/31/2021
Total of annual lease payments		<u>\$ 1,001,896</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Bridge Bond	\$ 160,000	\$ 65,800
General obligation bonds	County Bridge Improvements Bonds Series 2015	1,645,000	134,276
General obligation bonds	Parks Department Bond	1,000,000	103,325
General obligation bonds	Pineview Building Purchase	1,045,000	140,381
General obligation bonds	Road Improvement Bond Series 2014	2,980,000	337,314
Notes and loans payable	Criminal Justice Ctr Bank Anticipation Notes - 2018	14,870,000	16,084,136
Revenue bonds	Tax increment Revenue Bonds - 2018	795,000	117,965
Total governmental activities		<u>22,495,000</u>	<u>16,983,197</u>
Totals		<u>\$ 22,495,000</u>	<u>\$ 16,983,197</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/>.