

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

FINANCIAL STATEMENT AUDIT REPORT

OF

BOONE COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
03/29/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Heather Myers Debbie Morton-Crum	01-01-20 to 03-06-20 03-07-20 to 12-31-22
County Treasurer	Debbie Ottinger Nikki Baldwin	01-01-20 to 12-31-20 01-01-21 to 12-31-22
Clerk of the Circuit Court	Jessica Fouts	01-01-20 to 12-31-22
County Sheriff	Michael Nielson	01-01-20 to 12-31-22
County Recorder	Nikki Baldwin Debbie Ottinger	01-01-20 to 12-31-20 01-01-21 to 12-31-22
President of the Board of County Commissioners	Don Lawson Tom Santelli Jeff Wolfe	01-01-20 to 12-31-20 01-01-21 to 12-31-21 01-01-22 to 12-31-22
President of the County Council	Steve Jacob Elise Nieshalla	01-01-20 to 04-13-21 04-14-21 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF BOONE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Boone 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 21, 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 21, 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.

BOONE 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	\$ 4,633,302	\$ 22,882,047	\$ 19,729,791	\$ 7,785,558
ACCIDENT REPORT	17,963	9,456	4,793	22,626
CAMPAIGN FINANCE ENFORCEMENT	3,040	302	-	3,342
CITY AND TOWN COURT COSTS	277,347	12,705	-	290,052
CLERK'S RECORDS PERPETUATION	72,043	36,766	52,242	56,567
COMMUNITY CORRECTIONS	49,128	576,514	534,596	91,046
CONVENTION VIS & TOURISM PROM	184,733	320,079	405,548	99,264
SALES DISCLOSURE-COUNTY SHARE	53,695	13,450	40,261	26,884
CUMULATIVE BRIDGE	1,929,050	1,121,874	892,876	2,158,048
CUMULATIVE CAPITAL DEVELOPMENT	706,160	1,889,841	1,669,040	926,961
DRUG FREE COMMUNITY	38,519	39,599	22,175	55,943
ECONOMIC DEVELOPMENT FEE	9,925	8,650	9,925	8,650
EMERG PLANNING/RIGHT TO KNOW	38,525	7,435	1,881	44,079
Extradition & Sheriff's Asst.	1,400	1,400	2,800	-
FIREARMS TRAINING-UNAPPROPRIAT	8,228	11,647	3,854	16,021
FOOD AND BEVERAGE TAX	190,546	864,431	689,277	365,700
GENERAL DRAIN IMPROVEMENT	51,144	313,562	180,320	184,386
HEALTH	562,033	1,006,856	883,215	685,674
IDENTIFICATION SECURITY PROT	107,856	18,629	25,664	100,821
LEVY EXCESS	5,532	-	-	5,532
LOCAL HEALTH MAINTENANCE	160,811	48,859	9,147	200,523
LOCAL ROAD AND STREET	250,464	594,035	338,339	506,160
LIT PUBLIC SAFETY COUNTY SHARE	991,423	7,673,254	7,404,380	1,260,297
MVH RESTRICTED	311,390	1,869,151	757,118	1,423,423
MISDEMEANANT	36,031	27,761	7,630	56,162
MOTOR VEHICLE HIGHWAY	829,918	1,909,699	2,085,590	654,027
PLAT BOOK	115,981	80,996	29,218	167,759
RAINY DAY	5,383,972	2,214,659	867,715	6,730,916
REASSESSMENT - 2015	400,212	475,310	473,155	402,367
RECORDER'S RECORDS PERPET	321,999	365,974	166,321	521,652
RIVERBOAT	51,924	458,594	346,055	164,463
SEX AND VIOLENT OFFENDER ADMIN	15,460	4,852	186	20,126
SUPPL PUBLIC DEFENDER SERVICES	43,882	13,473	-	57,355
SURPLUS TAX	494,374	-	56,080	438,294
SURVEYOR'S CORNER PERPETUATION	35,241	92,415	74,059	53,597
TAX SALE REDEMPTION	31,107	235,783	266,367	523
TAX SALE SURPLUS	2,646,066	2,169,667	3,005,305	1,810,428
GUARDIAN AD LITEM	30,998	38,680	40,582	29,096
AUDITORS INELIGIBLE DEDUCTIONS	22,752	10,855	225	33,382
COUNTY ELECTED OFFICIALS TRNG	54,738	18,689	1,022	72,405
STATEWIDE 911	443,278	1,213,348	1,210,345	446,281
2016 COIT SPECIAL DISTRIBUTION	644,530	820,771	276,567	1,188,734
ADULT PROBATION ADMINISTRATIVE	99,911	148,385	174,086	74,210
SUPPL JUV PROBATION SRVCS FUND	77,581	4,016	9,060	72,537
SUPPL ADULT PROBATION SERVICES	65,018	36,755	50,000	51,773
ALTERNATIVE DISPUTE RESOLUTION	12,411	6,873	4,370	14,914
COUNTY USER FEE	23	8,177	8,177	23
DRAINAGE MAINTENANCE	6,352,023	156,955	879,680	5,629,298
DUI TASK FORCE	10,533	15,828	26,023	338
DONATIONS-BD HEALTH GIFT FUND	6,036	3,275	2,877	6,434
Parking Ordinance Violations	40	-	-	40
PAYROLL CLEARING	764,684	111,835	104,685	771,834
UNITED WAY	-	64	31	33
PAYROLL WITHHOLDING-INSURANCE	5,885	-	-	5,885
INSURANCE - HOOSIER START	-	(73)	333	(406)
CHILD SUPPORT	-	37,427	37,482	(55)
FEDERAL TAX AND UNEMPLOYMENT	(40,570)	1,110,977	1,116,921	(46,514)
FICA AND MEDICARE	(70,611)	1,895,089	1,908,812	(84,334)
COUNTY TAX	(22,049)	186,502	201,926	(37,473)
PERF	-	1,406,599	1,416,501	(9,902)
SHERIFF PENSION	-	70,869	70,792	77
STATE TAX AND UNEMPLOYMENT	(47,291)	400,744	441,349	(87,896)
WAGE GARNISHMENTS	-	1,731	1,731	-
SHERIFF PENSION HOLDING	115,923	40,449	82,662	73,710
SETTLEMENT	604,707	135,915,806	136,702,832	(182,319)
CVET AGENCY	-	323,085	323,085	-
WEED LIEN COLLECTIONS	37,729	26,093	26,093	37,729
SEWAGE COLLECTIONS	43,948	23,958	23,958	43,948
FINANCIAL INSTITUTION TAX	-	178,604	178,604	-
HOMESTEAD CREDIT REBATE	25,585	-	25,585	-
STATE FINES AND FORFEITURES	18,880	22,230	26,003	15,107
INFRACTION JUDGEMENTS	96,264	200,264	136,221	160,307

BOONE 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
SPECIAL DEATH BENEFIT	4,350	7,390	5,124	6,616
SALES DISCLOSURE - STATE SHARE	6,089	17,575	8,310	15,354
CORONERS TRAINING & CON'T ED	3,325	9,977	6,048	7,254
INTERSTATE COMP-STATE SHARE	788	938	375	1,351
MORT RECOR FEES-STATE SHARE	4,300	20,508	9,790	15,018
SEX & VIOL OFFNDR ADMIN-STATE	270	790	508	552
CHILD RESTR VIOLATIONS FINES	546	675	600	621
INHERITANCE TAX	131,394	-	-	131,394
EDUCATION PLATE FEES AGENCY	94	1,594	1,444	244
LIT CERTIFIED SHARES	-	38,442,684	38,442,684	-
LIT PUBLIC SAFETY	-	19,221,342	19,221,342	-
TITLE IV-D REGULAR INCENT	78,918	14,297	35,397	57,818
93.563 PROS IV-D INC PST 10/99	68,256	21,510	-	89,766
93.563 CLRK IV-D INC PST 10/99	50,573	14,297	-	64,870
Sheriff's Inmate Trust	63,877	482,480	493,430	52,927
Treasurer-Excise Taxes Collected	5,619,232	6,065,487	5,619,232	6,065,487
Treasurer-Cash Change Fund	1,000	1,000	1,000	1,000
Clerk-Trust Account Odyssey	2,128,411	5,895,834	4,556,698	3,467,547
Clerk-ISETS	6,300	296,703	285,864	17,139
COURT ORDERED INTEREST BEARING ACC	3,576	1	-	3,577
SHERIFF DEPT GIFT/DON FUND	11,590	670	432	11,828
BCSO YOUTH PROGRAMS	1,199	-	-	1,199
Debt Service Fund	23,384	-	23,384	-
Redevelopment Bond	549,755	535,199	514,809	570,145
Anson Bond	547,888	2,879,920	2,943,928	483,880
Anson Construction	340	2	29	313
I-65 WEST/EAST REDEV	-	604	-	604
Lease Rental	-	452,688	452,688	-
Bond #2 0182	1,116,612	259,297	40,163	1,335,746
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	468,072	482,655	510,024	440,703
JTOWN EDA1TIF BND 2015-CAP INT	44,468	-	-	44,468
2015 A CONSTRUCTION	16	-	-	16
TX EXMPT DISPUTE RESOLUTION	109,177	858	-	110,035
COIT Bond Fund 2016	109,147	264,032	236,425	136,754
LIT REVENUE BOND OF 2017	2,336	-	2,336	-
E911 REV BONDS OF 2018 PROJECT	251,505	-	-	251,505
SERIES A RD & BRID IMPR. BOND	-	2,000,000	85,452	1,914,548
SERIES B RD & BRID IMPR. BOND	-	2,000,000	82,146	1,917,854
SERIES C RD & BRID IMPR. BOND	-	1,350,000	58,414	1,291,586
COIT Proj Fund 2016	274,568	-	126,242	148,326
JURY FEES	66,080	7,265	8,034	65,311
BOONE CO COURTS INTERVNT SVCS	273,224	61,416	48,927	285,713
COMM CORRECTIONS PROJ INCOME	398,474	474,884	340,936	532,422
OUTPAT & ALCOHOL PREV PROG.	5,044	-	5,044	-
CO CORRECTIONS FUND	338,056	205,547	254,816	288,787
INTERSTATE COMP FEES- CO SHARE	831	938	1,500	269
ANIMAL CONTROL	14,990	20,276	23,620	11,646
PROS PRE-TRIAL DIVERSION	217,892	100,314	59,822	258,384
FELONY DIVERSION PROGRAM	1,829	-	-	1,829
PROS DEFERRAL USER	117,970	117,341	84,760	150,551
PROS SPECIAL FEE	42,725	-	-	42,725
Litter Enforcement	475	-	475	-
CO SHERIFF TRAINING	4,906	2,949	6,363	1,492
INVESTIGATION SHERIFF	2,161	4,225	3,440	2,946
FACT- FATAL ALCOHOL CRASH TEAM	(497)	-	-	(497)
CHILD RESTRAINT GRANT	3	-	3	-
ILLEGAL WEED CONTROL	165	-	-	165
DRUG AWARENESS	4,304	100	-	4,404
SHERIFF SIEZURE	3,255	11	-	3,266
DOG LEASH FUND	1,680	36	-	1,716
Sheriff Commissory	157,420	223,191	239,981	140,630
Boone Co Highway Dept	67,201	185,866	92,738	160,329
VETERANS AFFAIRS NON REVERTING	-	4,250	-	4,250
INSURANCE - ONE AMER STD	-	37,416	35,342	2,074
INSURANCE - AFLAC FLEX	-	28,683	26,321	2,362
INSURANCE - RELIANCE VISION	-	30,801	34,431	(3,630)
INSURANCE - RELIANCE DENTAL	-	115,904	135,225	(19,321)
INSURANCE - AUL INS COMPEN	-	19,683	44,190	(24,507)
INSURANCE - SIHO	-	153,334	119,851	33,483

BOONE 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
INSURANCE - UMR HEALTH	-	9,390,439	8,384,578	1,005,861
INSURANCE - AFLAC REGULAR	-	18,148	16,660	1,488
INSURANCE - LORD ABBOTT	-	8,875	8,950	(75)
JUDGES RETIREMENT	-	2,484	2,484	-
HAS VOLUNTARY DEPOSIT	-	241,221	292	240,929
HSA VOLUNTARY SAVINGS	-	11	202,692	(202,681)
ECONOMIC DEVELOPMENT	228,566	5,050	-	233,616
EMPLOYEE HEALTH FUND	1,658,555	176,984	775,650	1,059,889
TMA- PERSONAL PROP ASSESSMENTS	40,801	-	-	40,801
Indiana Housing Finance	9,500	-	9,500	-
CONV VISITOR & TOURISM INVEST	24,592	-	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	29,013	5,711	-	34,724
CORPORATION	3	-	3	-
SENIOR SERVICES TRANSIT SYSTEM	-	348,883	348,883	-
CARES ACT - COVID	-	2,173,700	2,173,700	-
2020 CARES ACT - ELECTIONS	-	13,798	15,013	(1,215)
ICJA - COVID	-	-	80,938	(80,938)
INDIANA CRIM JUSTICE GRANTS	14,542	-	-	14,542
COMM. CORR. CTP FUND (0549)	23,817	2,325	6,334	19,808
HIGH RISK MULTIPLE GRANT	2,080	-	2,080	-
STOP DOM. VIOLENCE/PROS	-	29,640	29,640	-
VICTIMS ASSISTANCE COORD.	26,777	98,412	125,189	-
JUV DETENTION ALT INITIAT	17,024	60,816	48,515	29,325
COURT INTERPRETER GRANT	(1,266)	8,905	4,450	3,189
TOBACCO PREVENTION & CESSATION	3,522	1,600	720	4,402
OWI	115	-	115	-
BIG CITY/BIG CO ENFORCEMENT	8,196	33,263	23,790	17,669
SEATBELT GRANT	746	-	-	746
BULLET PROOF VEST GRANT	4,383	4,594	8,794	183
CITIES READINESS INITIATIVE	20,178	-	270	19,908
PUBLIC HEALTH EMERGENCY PREPAR	16,952	71,338	65,248	23,042
BOONE CO. HEALTHY COALITION	1,259	-	-	1,259
HEALTH DEPT TRUST ACCOUNT	25,258	28,170	28,099	25,329
MEDICAL RESERVE CORP (0809)	3,251	-	362	2,889
COMMUNITY PREPAREDNESS GRANT	3,971	-	264	3,707
Local Road and Bridge State Gr	214,705	1,183,774	1,318,555	79,924
FELONY DIVERSION PRGRM COORD	71,422	70,074	134,210	7,286
SHARPS PROGRAM GRANT	928	3,750	2,990	1,688
RAILROAD GRADE CROSSING GRANT	-	4,600	23,428	(18,828)
S.A.V.E GRANT	16,629	-	19,316	(2,687)
Bridge 41 Grant Fund	(16,414)	84,567	99,383	(31,230)
Bridge 154 Grant Fund	(14,404)	85,483	74,079	(3,000)
Bridge Inspection & Invento	(62,465)	113,755	57,905	(6,615)
BRIDGE 192 GRANT FUND	-	101,617	116,043	(14,426)
BRIDGE 202 GRANT FUND	-	63,496	138,412	(74,916)
Family Recovery Court Grant	90,277	123,606	95,276	118,607
JUSTICE PRTNS ADDICTIONS RESPO	60,000	60,000	2,900	117,100
Totals	<u>\$ 46,560,837</u>	<u>\$ 288,959,111</u>	<u>\$ 276,345,842</u>	<u>\$ 59,174,106</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. 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.

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.

BOONE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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:

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

BOONE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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. Negative Receipts

The financial statement contains a receipt which appears as negative entry. The Insurance - Hoosier Start payroll withholding fund shows a negative receipt of \$73.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of some of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2020. In addition, some of the funds related to payroll withholdings had deficits in cash. The reasons for these funds having negative cash balances are uncertain.

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, 2020

	GENERAL	ACCIDENT REPORT	CAMPAIGN FINANCE ENFORCEMENT	CITY AND TOWN COURT COSTS	CLERK'S RECORDS PERPETUATION
Cash and investments - beginning	\$ 4,633,302	\$ 17,963	\$ 3,040	\$ 277,347	\$ 72,043
Receipts:					
Taxes	8,471,133	-	-	-	-
Intergovernmental receipts	609,648	-	-	-	-
Charges for services	653,989	9,456	-	-	-
Fines and forfeits	11,875	-	302	-	-
Other receipts	13,135,402	-	-	12,705	36,766
Total receipts	22,882,047	9,456	302	12,705	36,766
Disbursements:					
Personal services	12,151,126	-	-	-	52,242
Supplies	253,195	-	-	-	-
Other services and charges	7,288,038	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	35,610	-	-	-	-
Other disbursements	1,822	4,793	-	-	-
Total disbursements	19,729,791	4,793	-	-	52,242
Excess (deficiency) of receipts over disbursements	3,152,256	4,663	302	12,705	(15,476)
Cash and investments - ending	\$ 7,785,558	\$ 22,626	\$ 3,342	\$ 290,052	\$ 56,567

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

	COMMUNITY CORRECTIONS	CONVENTION VIS & TOURISM PROM	SALES DISCLOSURE-COUNTY SHARE	CUMULATIVE BRIDGE
Cash and investments - beginning	\$ 49,128	\$ 184,733	\$ 53,695	\$ 1,929,050
Receipts:				
Taxes	-	-	-	724,558
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	13,450	-
Fines and forfeits	-	-	-	-
Other receipts	576,514	320,079	-	397,316
Total receipts	576,514	320,079	13,450	1,121,874
Disbursements:				
Personal services	438,850	-	39,313	-
Supplies	-	-	887	138,744
Other services and charges	95,746	-	-	754,132
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	61	-
Other disbursements	-	405,548	-	-
Total disbursements	534,596	405,548	40,261	892,876
Excess (deficiency) of receipts over disbursements	41,918	(85,469)	(26,811)	228,998
Cash and investments - ending	\$ 91,046	\$ 99,264	\$ 26,884	\$ 2,158,048

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

	CUMULATIVE CAPITAL DEVELOPMENT	DRUG FREE COMMUNITY	ECONOMIC DEVELOPMENT FEE	EMERG PLANNING/RIGHT TO KNOW	Extradition & Sheriff's Asst.
Cash and investments - beginning	\$ 706,160	\$ 38,519	\$ 9,925	\$ 38,525	\$ 1,400
Receipts:					
Taxes	1,889,341	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	7,435	-
Fines and forfeits	-	-	-	-	-
Other receipts	500	39,599	8,650	-	1,400
Total receipts	1,889,841	39,599	8,650	7,435	1,400
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	22,175	-	-	-
Debt service - principal and interest	296,898	-	-	-	-
Capital outlay	809,718	-	-	1,881	-
Other disbursements	562,424	-	9,925	-	2,800
Total disbursements	1,669,040	22,175	9,925	1,881	2,800
Excess (deficiency) of receipts over disbursements	220,801	17,424	(1,275)	5,554	(1,400)
Cash and investments - ending	\$ 926,961	\$ 55,943	\$ 8,650	\$ 44,079	\$ -

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

	FIREARMS TRAINING-UNAPPROPRIAT	FOOD AND BEVERAGE TAX	GENERAL DRAIN IMPROVEMENT	HEALTH
Cash and investments - beginning	\$ 8,228	\$ 190,546	\$ 51,144	\$ 562,033
Receipts:				
Taxes	-	864,431	-	824,271
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	313,562	182,585
Fines and forfeits	-	-	-	-
Other receipts	11,647	-	-	-
Total receipts	<u>11,647</u>	<u>864,431</u>	<u>313,562</u>	<u>1,006,856</u>
Disbursements:				
Personal services	-	-	-	762,755
Supplies	-	-	-	52,620
Other services and charges	3,854	689,277	-	67,770
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	180,320	70
Total disbursements	<u>3,854</u>	<u>689,277</u>	<u>180,320</u>	<u>883,215</u>
Excess (deficiency) of receipts over disbursements	<u>7,793</u>	<u>175,154</u>	<u>133,242</u>	<u>123,641</u>
Cash and investments - ending	<u>\$ 16,021</u>	<u>\$ 365,700</u>	<u>\$ 184,386</u>	<u>\$ 685,674</u>

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

	IDENTIFICATION SECURITY PROT	LEVY EXCESS	LOCAL HEALTH MAINTENANCE	LOCAL ROAD AND STREET	LIT PUBLIC SAFETY COUNTY SHARE
Cash and investments - beginning	\$ 107,856	\$ 5,532	\$ 160,811	\$ 250,464	\$ 991,423
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	48,859	-	7,673,254
Charges for services	-	-	-	594,035	-
Fines and forfeits	-	-	-	-	-
Other receipts	18,629	-	-	-	-
Total receipts	18,629	-	48,859	594,035	7,673,254
Disbursements:					
Personal services	-	-	35	-	3,719,311
Supplies	-	-	-	17,553	389,449
Other services and charges	-	-	-	276,299	2,100,916
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	44,487	387,309
Other disbursements	25,664	-	9,112	-	807,395
Total disbursements	25,664	-	9,147	338,339	7,404,380
Excess (deficiency) of receipts over disbursements	(7,035)	-	39,712	255,696	268,874
Cash and investments - ending	\$ 100,821	\$ 5,532	\$ 200,523	\$ 506,160	\$ 1,260,297

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

	MVH RESTRICTED	MISDEMEANANT	MOTOR VEHICLE HIGHWAY	PLAT BOOK	RAINY DAY
Cash and investments - beginning	\$ 311,390	\$ 36,031	\$ 829,918	\$ 115,981	\$ 5,383,972
Receipts:					
Taxes	-	-	548	-	-
Intergovernmental receipts	-	-	1,909,151	-	-
Charges for services	-	-	-	41,831	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,869,151	27,761	-	39,165	2,214,659
Total receipts	1,869,151	27,761	1,909,699	80,996	2,214,659
Disbursements:					
Personal services	-	-	1,412,878	-	-
Supplies	244,419	-	386,003	772	-
Other services and charges	512,699	7,630	186,689	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	467	-	274,612
Other disbursements	-	-	99,553	28,446	593,103
Total disbursements	757,118	7,630	2,085,590	29,218	867,715
Excess (deficiency) of receipts over disbursements	1,112,033	20,131	(175,891)	51,778	1,346,944
Cash and investments - ending	\$ 1,423,423	\$ 56,162	\$ 654,027	\$ 167,759	\$ 6,730,916

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

	REASSESSMENT - 2015	RECORDER'S RECORDS PERPET	RIVERBOAT	SEX AND VIOLENT OFFENDER ADMIN	SUPPL PUBLIC DEFENDER SERVICES
Cash and investments - beginning	\$ 400,212	\$ 321,999	\$ 51,924	\$ 15,460	\$ 43,882
Receipts:					
Taxes	475,310	-	458,594	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	362,246	-	-	-
Fines and forfeits	-	-	-	-	13,473
Other receipts	-	3,728	-	4,852	-
Total receipts	<u>475,310</u>	<u>365,974</u>	<u>458,594</u>	<u>4,852</u>	<u>13,473</u>
Disbursements:					
Personal services	5,000	122,593	-	-	-
Supplies	46,881	-	-	-	-
Other services and charges	377,175	-	10,524	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	44,099	43,728	335,531	186	-
Total disbursements	<u>473,155</u>	<u>166,321</u>	<u>346,055</u>	<u>186</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,155</u>	<u>199,653</u>	<u>112,539</u>	<u>4,666</u>	<u>13,473</u>
Cash and investments - ending	<u>\$ 402,367</u>	<u>\$ 521,652</u>	<u>\$ 164,463</u>	<u>\$ 20,126</u>	<u>\$ 57,355</u>

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

	SURPLUS TAX	SURVEYOR'S CORNER PERPETUATION	TAX SALE REDEMPTION	TAX SALE SURPLUS	GUARDIAN AD LITEM
Cash and investments - beginning	\$ 494,374	\$ 35,241	\$ 31,107	\$ 2,646,066	\$ 30,998
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	38,680
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	92,415	235,783	2,169,667	-
Total receipts	-	92,415	235,783	2,169,667	38,680
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	56,080	74,059	266,367	3,005,305	40,582
Total disbursements	56,080	74,059	266,367	3,005,305	40,582
Excess (deficiency) of receipts over disbursements	(56,080)	18,356	(30,584)	(835,638)	(1,902)
Cash and investments - ending	\$ 438,294	\$ 53,597	\$ 523	\$ 1,810,428	\$ 29,096

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

	AUDITORS INELIGIBLE DEDUCTIONS	COUNTY ELECTED OFFICIALS TRNG	STATEWIDE 911	2016 COIT SPECIAL DISTRIBUTION	ADULT PROBATION ADMINISTRATIVE
Cash and investments - beginning	\$ 22,752	\$ 54,738	\$ 443,278	\$ 644,530	\$ 99,911
Receipts:					
Taxes	10,855	-	-	-	-
Intergovernmental receipts	-	-	-	820,771	-
Charges for services	-	18,689	-	-	148,385
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,213,348	-	-
Total receipts	<u>10,855</u>	<u>18,689</u>	<u>1,213,348</u>	<u>820,771</u>	<u>148,385</u>
Disbursements:					
Personal services	-	-	-	-	146,090
Supplies	125	-	-	-	4,737
Other services and charges	100	1,022	653,139	276,567	22,259
Debt service - principal and interest	-	-	536,463	-	-
Capital outlay	-	-	20,743	-	1,000
Other disbursements	-	-	-	-	-
Total disbursements	<u>225</u>	<u>1,022</u>	<u>1,210,345</u>	<u>276,567</u>	<u>174,086</u>
Excess (deficiency) of receipts over disbursements	<u>10,630</u>	<u>17,667</u>	<u>3,003</u>	<u>544,204</u>	<u>(25,701)</u>
Cash and investments - ending	<u>\$ 33,382</u>	<u>\$ 72,405</u>	<u>\$ 446,281</u>	<u>\$ 1,188,734</u>	<u>\$ 74,210</u>

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

	SUPPL JUV PROBATION SRVCS FUND	SUPPL ADULT PROBATION SERVICES	ALTERNATIVE DISPUTE RESOLUTION	COUNTY USER FEE	DRAINAGE MAINTENANCE
Cash and investments - beginning	\$ 77,581	\$ 65,018	\$ 12,411	\$ 23	\$ 6,352,023
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	4,016	-	-	8,177	156,955
Fines and forfeits	-	-	6,873	-	-
Other receipts	-	36,755	-	-	-
Total receipts	<u>4,016</u>	<u>36,755</u>	<u>6,873</u>	<u>8,177</u>	<u>156,955</u>
Disbursements:					
Personal services	-	50,000	-	-	-
Supplies	60	-	-	-	-
Other services and charges	9,000	-	-	8,177	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	4,370	-	879,680
Total disbursements	<u>9,060</u>	<u>50,000</u>	<u>4,370</u>	<u>8,177</u>	<u>879,680</u>
Excess (deficiency) of receipts over disbursements	<u>(5,044)</u>	<u>(13,245)</u>	<u>2,503</u>	<u>-</u>	<u>(722,725)</u>
Cash and investments - ending	<u>\$ 72,537</u>	<u>\$ 51,773</u>	<u>\$ 14,914</u>	<u>\$ 23</u>	<u>\$ 5,629,298</u>

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

	DUI TASK FORCE	DONATIONS-BD HEALTH GIFT FUND	Parking Ordinance Violations	PAYROLL CLEARING	UNITED WAY
Cash and investments - beginning	\$ 10,533	\$ 6,036	\$ 40	\$ 764,684	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	15,828	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	3,275	-	111,835	64
Total receipts	15,828	3,275	-	111,835	64
Disbursements:					
Personal services	-	-	-	40,110	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	26,023	2,877	-	64,575	31
Total disbursements	26,023	2,877	-	104,685	31
Excess (deficiency) of receipts over disbursements	(10,195)	398	-	7,150	33
Cash and investments - ending	\$ 338	\$ 6,434	\$ 40	\$ 771,834	\$ 33

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

	PAYROLL WITHHOLDING-INSURANCE	INSURANCE - HOOSIER START	CHILD SUPPORT	FEDERAL TAX AND UNEMPLOYMENT
Cash and investments - beginning	\$ 5,885	\$ -	\$ -	\$ (40,570)
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	(73)	37,427	1,110,977
Total receipts	-	(73)	37,427	1,110,977
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	333	37,482	1,116,921
Total disbursements	-	333	37,482	1,116,921
Excess (deficiency) of receipts over disbursements	-	(406)	(55)	(5,944)
Cash and investments - ending	\$ 5,885	\$ (406)	\$ (55)	\$ (46,514)

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

	FICA AND MEDICARE	COUNTY TAX	PERF	SHERIFF PENSION	STATE TAX AND UNEMPLOYMENT
Cash and investments - beginning	\$ (70,611)	\$ (22,049)	\$ -	\$ -	\$ (47,291)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,895,089	186,502	1,406,599	70,869	400,744
Total receipts	1,895,089	186,502	1,406,599	70,869	400,744
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,908,812	201,926	1,416,501	70,792	441,349
Total disbursements	1,908,812	201,926	1,416,501	70,792	441,349
Excess (deficiency) of receipts over disbursements	(13,723)	(15,424)	(9,902)	77	(40,605)
Cash and investments - ending	\$ (84,334)	\$ (37,473)	\$ (9,902)	\$ 77	\$ (87,896)

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

	WAGE GARNISHMENTS	SHERIFF PENSION HOLDING	SETTLEMENT	CVET AGENCY	WEED LIEN COLLECTIONS
Cash and investments - beginning	\$ -	\$ 115,923	\$ 604,707	\$ -	\$ 37,729
Receipts:					
Taxes	-	-	-	-	26,093
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,731	40,449	135,915,806	323,085	-
Total receipts	1,731	40,449	135,915,806	323,085	26,093
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,731	82,662	136,702,832	323,085	26,093
Total disbursements	1,731	82,662	136,702,832	323,085	26,093
Excess (deficiency) of receipts over disbursements	-	(42,213)	(787,026)	-	-
Cash and investments - ending	\$ -	\$ 73,710	\$ (182,319)	\$ -	\$ 37,729

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

	SEWAGE COLLECTIONS	FINANCIAL INSTITUTION TAX	HOMESTEAD CREDIT REBATE	STATE FINES AND FORFEITURES	INFRACTION JUDGEMENTS
Cash and investments - beginning	\$ 43,948	\$ -	\$ 25,585	\$ 18,880	\$ 96,264
Receipts:					
Taxes	23,958	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	178,604	-	22,230	200,264
Total receipts	<u>23,958</u>	<u>178,604</u>	<u>-</u>	<u>22,230</u>	<u>200,264</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	23,958	178,604	25,585	26,003	136,221
Total disbursements	<u>23,958</u>	<u>178,604</u>	<u>25,585</u>	<u>26,003</u>	<u>136,221</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(25,585)</u>	<u>(3,773)</u>	<u>64,043</u>
Cash and investments - ending	<u>\$ 43,948</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,107</u>	<u>\$ 160,307</u>

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

	SPECIAL DEATH BENEFIT	SALES DISCLOSURE - STATE SHARE	CORONERS TRAINING & CON'T ED	INTERSTATE COMP-STATE SHARE	MORT RECOR FEES-STATE SHARE
Cash and investments - beginning	\$ 4,350	\$ 6,089	\$ 3,325	\$ 788	\$ 4,300
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,390	17,575	9,977	938	20,508
Total receipts	7,390	17,575	9,977	938	20,508
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,124	8,310	6,048	375	9,790
Total disbursements	5,124	8,310	6,048	375	9,790
Excess (deficiency) of receipts over disbursements	2,266	9,265	3,929	563	10,718
Cash and investments - ending	\$ 6,616	\$ 15,354	\$ 7,254	\$ 1,351	\$ 15,018

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

	SEX & VIOL OFFNDR ADMIN-STATE	CHILD RESTR VIOLATIONS FINES	INHERITANCE TAX	EDUCATION PLATE FEES AGENCY	LIT CERTIFIED SHARES
Cash and investments - beginning	\$ 270	\$ 546	\$ 131,394	\$ 94	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	38,442,684
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	790	675	-	1,594	-
Total receipts	<u>790</u>	<u>675</u>	<u>-</u>	<u>1,594</u>	<u>38,442,684</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	508	600	-	1,444	38,442,684
Total disbursements	<u>508</u>	<u>600</u>	<u>-</u>	<u>1,444</u>	<u>38,442,684</u>
Excess (deficiency) of receipts over disbursements	<u>282</u>	<u>75</u>	<u>-</u>	<u>150</u>	<u>-</u>
Cash and investments - ending	<u>\$ 552</u>	<u>\$ 621</u>	<u>\$ 131,394</u>	<u>\$ 244</u>	<u>\$ -</u>

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

	LIT PUBLIC SAFETY	TITLE IV-D REGULAR INCENT	93.563 PROS IV-D INC PST 10/99	93.563 CLRK IV-D INC PST 10/99	Sheriff's Inmate Trust
Cash and investments - beginning	\$ -	\$ 78,918	\$ 68,256	\$ 50,573	\$ 63,877
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	19,221,342	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	14,297	21,510	14,297	482,480
Total receipts	19,221,342	14,297	21,510	14,297	482,480
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	19,221,342	35,397	-	-	493,430
Total disbursements	19,221,342	35,397	-	-	493,430
Excess (deficiency) of receipts over disbursements	-	(21,100)	21,510	14,297	(10,950)
Cash and investments - ending	\$ -	\$ 57,818	\$ 89,766	\$ 64,870	\$ 52,927

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

	Treasurer-Excise Taxes Collected	Treasurer-Cash Change Fund	Clerk-Trust Account Odyssey	Clerk-ISETS	COURT ORDERED INTEREST BEARING ACC
Cash and investments - beginning	\$ 5,619,232	\$ 1,000	\$ 2,128,411	\$ 6,300	\$ 3,576
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,065,487	1,000	5,895,834	296,703	1
Total receipts	<u>6,065,487</u>	<u>1,000</u>	<u>5,895,834</u>	<u>296,703</u>	<u>1</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,619,232	1,000	4,556,698	285,864	-
Total disbursements	<u>5,619,232</u>	<u>1,000</u>	<u>4,556,698</u>	<u>285,864</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>446,255</u>	<u>-</u>	<u>1,339,136</u>	<u>10,839</u>	<u>1</u>
Cash and investments - ending	<u>\$ 6,065,487</u>	<u>\$ 1,000</u>	<u>\$ 3,467,547</u>	<u>\$ 17,139</u>	<u>\$ 3,577</u>

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

	SHERIFF DEPT GIFT/DON FUND	BCSO YOUTH PROGRAMS	Debt Service Fund	Redevelopment Bond	Anson Bond
Cash and investments - beginning	\$ 11,590	\$ 1,199	\$ 23,384	\$ 549,755	\$ 547,888
Receipts:					
Taxes	-	-	-	535,199	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	670	-	-	-	2,879,920
Total receipts	670	-	-	535,199	2,879,920
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	432	-	23,384	514,809	2,943,928
Total disbursements	432	-	23,384	514,809	2,943,928
Excess (deficiency) of receipts over disbursements	238	-	(23,384)	20,390	(64,008)
Cash and investments - ending	\$ 11,828	\$ 1,199	\$ -	\$ 570,145	\$ 483,880

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

	Anson Construction	I-65 WEST/EAST REDEV	Lease Rental	Bond #2 0182	COIT REVENUE BONDS OF 2014
Cash and investments - beginning	\$ 340	\$ -	\$ -	\$ 1,116,612	\$ 9,844
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2	604	452,688	259,297	-
Total receipts	2	604	452,688	259,297	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	29	-	452,688	40,163	-
Total disbursements	29	-	452,688	40,163	-
Excess (deficiency) of receipts over disbursements	(27)	604	-	219,134	-
Cash and investments - ending	\$ 313	\$ 604	\$ -	\$ 1,335,746	\$ 9,844

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

	JTOWN EDA1 TIF BND 2014-CONST	JTOWN EDA1TIF BND 2014-CAP INT	JTOWN EDA1 TIF BND 2015-CONST	JTOWN EDA1TIF BND 2015-CAP INT	2015 A CONSTRUCTION
Cash and investments - beginning	\$ 156	\$ 211,794	\$ 468,072	\$ 44,468	\$ 16
Receipts:					
Taxes	-	-	481,655	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,000	-	-
Total receipts	-	-	482,655	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	510,024	-	-
Total disbursements	-	-	510,024	-	-
Excess (deficiency) of receipts over disbursements	-	-	(27,369)	-	-
Cash and investments - ending	\$ 156	\$ 211,794	\$ 440,703	\$ 44,468	\$ 16

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

	TX EXMPT DISPUTE RESOLUTION	COIT Bond Fund 2016	LIT REVENUE BOND OF 2017	E911 REV BONDS OF 2018 PROJECT	SERIES A RD & BRID IMPR. BOND
Cash and investments - beginning	\$ 109,177	\$ 109,147	\$ 2,336	\$ 251,505	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	858	264,032	-	-	2,000,000
Total receipts	858	264,032	-	-	2,000,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	2,326	-	-	-
Other services and charges	-	64,824	-	-	-
Debt service - principal and interest	-	169,275	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	2,336	-	85,452
Total disbursements	-	236,425	2,336	-	85,452
Excess (deficiency) of receipts over disbursements	858	27,607	(2,336)	-	1,914,548
Cash and investments - ending	\$ 110,035	\$ 136,754	\$ -	\$ 251,505	\$ 1,914,548

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

	SERIES B RD & BRID IMPR. BOND	SERIES C RD & BRID IMPR. BOND	COIT Proj Fund 2016	JURY FEES	BOONE CO COURTS INTERVNT SVCS
Cash and investments - beginning	\$ -	\$ -	\$ 274,568	\$ 66,080	\$ 273,224
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	7,265	-
Other receipts	2,000,000	1,350,000	-	-	61,416
Total receipts	2,000,000	1,350,000	-	7,265	61,416
Disbursements:					
Personal services	-	-	-	-	19,236
Supplies	-	-	-	-	2,375
Other services and charges	-	-	-	-	27,316
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	126,242	-	-
Other disbursements	82,146	58,414	-	8,034	-
Total disbursements	82,146	58,414	126,242	8,034	48,927
Excess (deficiency) of receipts over disbursements	1,917,854	1,291,586	(126,242)	(769)	12,489
Cash and investments - ending	\$ 1,917,854	\$ 1,291,586	\$ 148,326	\$ 65,311	\$ 285,713

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

	COMM CORRECTIONS PROJ INCOME	OUTPAT & ALCOHOL PREV PROG.	CO CORRECTIONS FUND	INTERSTATE COMP FEES- CO SHARE	ANIMAL CONTROL
Cash and investments - beginning	\$ 398,474	\$ 5,044	\$ 338,056	\$ 831	\$ 14,990
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	474,884	-	205,547	938	20,276
Total receipts	474,884	-	205,547	938	20,276
Disbursements:					
Personal services	160,785	-	-	-	-
Supplies	6,863	-	42,048	-	-
Other services and charges	156,815	-	3,375	1,500	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	7,362	-	209,394	-	-
Other disbursements	9,111	5,044	(1)	-	23,620
Total disbursements	340,936	5,044	254,816	1,500	23,620
Excess (deficiency) of receipts over disbursements	133,948	(5,044)	(49,269)	(562)	(3,344)
Cash and investments - ending	\$ 532,422	\$ -	\$ 288,787	\$ 269	\$ 11,646

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

	PROS PRE-TRIAL DIVERSION	FELONY DIVERSION PROGRAM	PROS DEFERRAL USER	PROS SPECIAL FEE	Litter Enforcement
Cash and investments - beginning	\$ 217,892	\$ 1,829	\$ 117,970	\$ 42,725	\$ 475
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	100,314	-	117,341	-	-
Total receipts	100,314	-	117,341	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	475
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	59,822	-	84,760	-	-
Total disbursements	59,822	-	84,760	-	475
Excess (deficiency) of receipts over disbursements	40,492	-	32,581	-	(475)
Cash and investments - ending	\$ 258,384	\$ 1,829	\$ 150,551	\$ 42,725	\$ -

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

	CO SHERIFF TRAINING	INVESTIGATION SHERIFF	FACT- FATAL ALCOHOL CRASH TEAM	CHILD RESTRAINT GRANT	ILLEGAL WEED CONTROL
Cash and investments - beginning	\$ 4,906	\$ 2,161	\$ (497)	\$ 3	\$ 165
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	2,949	4,225	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>2,949</u>	<u>4,225</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	6,363	3,440	-	3	-
Total disbursements	<u>6,363</u>	<u>3,440</u>	<u>-</u>	<u>3</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(3,414)</u>	<u>785</u>	<u>-</u>	<u>(3)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,492</u>	<u>\$ 2,946</u>	<u>\$ (497)</u>	<u>\$ -</u>	<u>\$ 165</u>

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

	DRUG AWARENESS	SHERIFF SIEZURE	DOG LEASH FUND	Sheriff Commissory	Boone Co Highway Dept
Cash and investments - beginning	\$ 4,304	\$ 3,255	\$ 1,680	\$ 157,420	\$ 67,201
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	180,602
Other receipts	100	11	36	223,191	5,264
Total receipts	100	11	36	223,191	185,866
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	239,981	92,738
Total disbursements	-	-	-	239,981	92,738
Excess (deficiency) of receipts over disbursements	100	11	36	(16,790)	93,128
Cash and investments - ending	\$ 4,404	\$ 3,266	\$ 1,716	\$ 140,630	\$ 160,329

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

	VETERANS AFFAIRS NON REVERTING	INSURANCE - ONE AMER STD	INSURANCE - AFLAC FLEX	INSURANCE - RELIANCE VISION	INSURANCE - RELIANCE DENTAL
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,250	37,416	28,683	30,801	115,904
Total receipts	4,250	37,416	28,683	30,801	115,904
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	35,342	26,321	34,431	135,225
Total disbursements	-	35,342	26,321	34,431	135,225
Excess (deficiency) of receipts over disbursements	4,250	2,074	2,362	(3,630)	(19,321)
Cash and investments - ending	\$ 4,250	\$ 2,074	\$ 2,362	\$ (3,630)	\$ (19,321)

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

	INSURANCE - AUL INS COMPEN	INSURANCE - SIHO	INSURANCE - UMR HEALTH	INSURANCE - AFLAC REGULAR	INSURANCE - LORD ABBOTT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	19,683	153,334	9,390,439	18,148	8,875
Total receipts	19,683	153,334	9,390,439	18,148	8,875
Disbursements:					
Personal services	-	-	-	16,660	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	44,190	119,851	8,384,578	-	8,950
Total disbursements	44,190	119,851	8,384,578	16,660	8,950
Excess (deficiency) of receipts over disbursements	(24,507)	33,483	1,005,861	1,488	(75)
Cash and investments - ending	\$ (24,507)	\$ 33,483	\$ 1,005,861	\$ 1,488	\$ (75)

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

	JUDGES RETIREMENT	HAS VOLUNTARY DEPOSIT	HSA VOLUNTARY SAVINGS	ECONOMIC DEVELOPMENT	EMPLOYEE HEALTH FUND
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 228,566	\$ 1,658,555
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,484	241,221	11	5,050	176,984
Total receipts	2,484	241,221	11	5,050	176,984
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,484	292	202,692	-	775,650
Total disbursements	2,484	292	202,692	-	775,650
Excess (deficiency) of receipts over disbursements	-	240,929	(202,681)	5,050	(598,666)
Cash and investments - ending	\$ -	\$ 240,929	\$ (202,681)	\$ 233,616	\$ 1,059,889

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

	TMA- PERSONAL PROP ASSESSMENTS	Indiana Housing Finance	CONV VISITOR & TOURISM INVEST	SURPLUS REPLACE & HMSTD (2000)	INDIANA JUDGE RETIREMENT
Cash and investments - beginning	\$ 40,801	\$ 9,500	\$ 24,592	\$ 733	\$ 2
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	9,500	24,592	733	-
Total disbursements	-	9,500	24,592	733	-
Excess (deficiency) of receipts over disbursements	-	(9,500)	(24,592)	(733)	-
Cash and investments - ending	\$ 40,801	\$ -	\$ -	\$ -	\$ 2

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

	COUNTY FAMILY & CHILDREN	Local Planning Council	POLICE PENSION	Pilot Payment	CORPORATION
Cash and investments - beginning	\$ 270	\$ 1,474	\$ 1,127	\$ 29,013	\$ 3
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	5,711	-
Total receipts	-	-	-	5,711	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	1,127	-	3
Total disbursements	-	-	1,127	-	3
Excess (deficiency) of receipts over disbursements	-	-	(1,127)	5,711	(3)
Cash and investments - ending	\$ 270	\$ 1,474	\$ -	\$ 34,724	\$ -

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

	SENIOR SERVICES TRANSIT SYSTEM	CARES ACT - COVID	2020 CARES ACT - ELECTIONS	ICJA - COVID	INDIANA CRIM JUSTICE GRANTS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 14,542
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	348,883	2,173,700	13,798	-	-
Total receipts	348,883	2,173,700	13,798	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	618,404	15,013	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	348,883	1,555,296	-	80,938	-
Total disbursements	348,883	2,173,700	15,013	80,938	-
Excess (deficiency) of receipts over disbursements	-	-	(1,215)	(80,938)	-
Cash and investments - ending	\$ -	\$ -	\$ (1,215)	\$ (80,938)	\$ 14,542

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

	COMM. CORR. CTP FUND (0549)	HIGH RISK MULTIPLE GRANT	STOP DOM. VIOLENCE/PROS	VICTIMS ASSISTANCE COORD.	JUV DETENTION ALT INITIAT
Cash and investments - beginning	\$ 23,817	\$ 2,080	\$ -	\$ 26,777	\$ 17,024
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	29,640	98,412	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,325	-	-	-	60,816
Total receipts	2,325	-	29,640	98,412	60,816
Disbursements:					
Personal services	6,334	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	48,515
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	2,080	29,640	125,189	-
Total disbursements	6,334	2,080	29,640	125,189	48,515
Excess (deficiency) of receipts over disbursements	(4,009)	(2,080)	-	(26,777)	12,301
Cash and investments - ending	\$ 19,808	\$ -	\$ -	\$ -	\$ 29,325

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

	COURT INTERPRETER GRANT	TOBACCO PREVENTION & CESSATION	OWI	BIG CITY/BIG CO ENFORCEMENT	SEATBELT GRANT
Cash and investments - beginning	\$ (1,266)	\$ 3,522	\$ 115	\$ 8,196	\$ 746
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	33,263	-
Charges for services	-	1,600	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	8,905	-	-	-	-
Total receipts	8,905	1,600	-	33,263	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	4,450	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	720	115	23,790	-
Total disbursements	4,450	720	115	23,790	-
Excess (deficiency) of receipts over disbursements	4,455	880	(115)	9,473	-
Cash and investments - ending	\$ 3,189	\$ 4,402	\$ -	\$ 17,669	\$ 746

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

	BULLET PROOF VEST GRANT	CITIES READINESS INITIATIVE	PUBLIC HEALTH EMERGENCY PREPAR	BOONE CO. HEALTHY COALITION	HEALTH DEPT TRUST ACCOUNT
Cash and investments - beginning	\$ 4,383	\$ 20,178	\$ 16,952	\$ 1,259	\$ 25,258
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	4,594	-	-	-	-
Charges for services	-	-	-	-	28,170
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	71,338	-	-
Total receipts	4,594	-	71,338	-	28,170
Disbursements:					
Personal services	-	-	1,590	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	8,794	270	63,658	-	28,099
Total disbursements	8,794	270	65,248	-	28,099
Excess (deficiency) of receipts over disbursements	(4,200)	(270)	6,090	-	71
Cash and investments - ending	\$ 183	\$ 19,908	\$ 23,042	\$ 1,259	\$ 25,329

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

	MEDICAL RESERVE CORP (0809)	COMMUNITY PREPAREDNESS GRANT	Local Road and Bridge State Gr	FELONY DIVERSION PRGRM COORD	SHARPS PROGRAM GRANT
Cash and investments - beginning	\$ 3,251	\$ 3,971	\$ 214,705	\$ 71,422	\$ 928
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,183,774	70,074	3,750
Total receipts	-	-	1,183,774	70,074	3,750
Disbursements:					
Personal services	-	-	-	59,130	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	2,990
Capital outlay	-	-	-	-	-
Other disbursements	362	264	1,318,555	75,080	-
Total disbursements	362	264	1,318,555	134,210	2,990
Excess (deficiency) of receipts over disbursements	(362)	(264)	(134,781)	(64,136)	760
Cash and investments - ending	\$ 2,889	\$ 3,707	\$ 79,924	\$ 7,286	\$ 1,688

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

	RAILROAD GRADE CROSSING GRANT	S.A.V.E GRANT	Bridge 41 Grant Fund	Bridge 154 Grant Fund	Bridge Inspection & Invento
Cash and investments - beginning	\$ -	\$ 16,629	\$ (16,414)	\$ (14,404)	\$ (62,465)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,600	-	84,567	85,483	113,755
Total receipts	4,600	-	84,567	85,483	113,755
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	23,428	19,316	99,383	74,079	57,905
Total disbursements	23,428	19,316	99,383	74,079	57,905
Excess (deficiency) of receipts over disbursements	(18,828)	(19,316)	(14,816)	11,404	55,850
Cash and investments - ending	\$ (18,828)	\$ (2,687)	\$ (31,230)	\$ (3,000)	\$ (6,615)

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

	BRIDGE 192 GRANT FUND	BRIDGE 202 GRANT FUND	Family Recovery Court Grant	JUSTICE PRTNS ADDICTIONS RESPO	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 90,277	\$ 60,000	\$ 46,560,837
Receipts:					
Taxes	-	-	-	-	14,785,946
Intergovernmental receipts	-	-	123,606	-	69,069,732
Charges for services	-	-	-	-	2,551,755
Fines and forfeits	-	-	-	-	220,390
Other receipts	101,617	63,496	-	60,000	202,331,288
Total receipts	101,617	63,496	123,606	60,000	288,959,111
Disbursements:					
Personal services	-	-	20,536	-	19,224,574
Supplies	-	-	2,257	-	1,591,314
Other services and charges	-	-	72,063	2,700	14,378,638
Debt service - principal and interest	-	-	-	-	1,005,626
Capital outlay	-	-	-	-	1,918,886
Other disbursements	116,043	138,412	420	200	238,226,804
Total disbursements	116,043	138,412	95,276	2,900	276,345,842
Excess (deficiency) of receipts over disbursements	(14,426)	(74,916)	28,330	57,100	12,613,269
Cash and investments - ending	\$ (14,426)	\$ (74,916)	\$ 118,607	\$ 117,100	\$ 59,174,106

BOONE 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>\$ 3,246,952</u>	<u>\$ -</u>

BOONE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date
Governmental activities:			
DEERE CREDIT	HIGHWAY LOADER	\$ 96,205	4/20/2020
GOVERNMENT CAPITAL CORP	BODY SCANNER	<u>34,496</u>	2/19/2019
Total governmental activities		<u>130,701</u>	
Total of annual lease payments		<u>\$ 130,701</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	5,850,000	539,119
Revenue bonds	Tax Increment Revenue Bonds of 2014 (Jamestown)	2,740,000	252,328
Revenue bonds	Tax Increment Revenue Bonds of 2015	885,000	79,988
Revenue bonds	Economic Development Revenue Bond Series 2015A	170,000	11,050
Revenue bonds	Redevelopment District Tax Increment Refunding Revenue Bonds 2015	8,300,000	1,274,980
Revenue bonds	Economic Development Revenue Bonds Series 2015B	740,000	48,100
Revenue bonds	Redevelopment District Tax Increment Refund Revenue Bond 2016	9,720,000	874,100
Revenue bonds	Tax Increment Revenue Bonds 2016	3,300,000	397,845
Revenue bonds	Taxable County Option Income Tax Revenue Bonds of 2016	1,450,000	166,635
Revenue bonds	LIT Revenue Bond of 2017	2,770,000	294,078
Revenue bonds	BRIDGE/ROAD IMPROVEMENT NOTE OF 2020 SERIES A	2,000,000	210,133
Revenue bonds	BRIDGE/ROAD IMPROVEMENT NOTE OF 2020 SERIES B	2,000,000	177,858
Revenue bonds	BRIDGE/ROAD IMPROVEMENT NOTE OF 2020 SERIES C	1,350,000	104,186
Revenue bonds	E911 Revenue and Refunding Revenue Bonds of 2018	3,040,000	466,505
Revenue bonds	Redevelopment District Tax Increment Capital Apprec 2008	2,364,407	1,050,000
Notes and loans payable	Interact CAD 911 Loan	<u>74,528</u>	<u>75,496</u>
Total governmental activities		<u>52,253,935</u>	<u>6,379,901</u>
Totals		<u>\$ 52,253,935</u>	<u>\$ 6,379,901</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/>.