

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

FINANCIAL STATEMENT AUDIT REPORT

OF

BOONE COUNTY, INDIANA

January 1, 2021 to December 31, 2021



**FILED**  
08/05/2022



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Debbie Morton-Crum	01-01-21 to 12-31-22
County Treasurer	Nikki Baldwin	01-01-21 to 12-31-22
Clerk of the Circuit Court	Jessica Fouts	01-01-21 to 12-31-22
County Sheriff	Michael Nielson	01-01-21 to 12-31-22
County Recorder	Debbie Ottinger	01-01-21 to 12-31-22
President of the Board of County Commissioners	Tom Santelli Jeff Wolfe	01-01-21 to 12-31-21 01-01-22 to 12-31-22
President of the County Council	Steve Jacob Elise Nieshalla	01-01-21 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 Audit of the Financial Statements**

#### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of Boone County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

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

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

#### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Management's Responsibilities for the Financial Statement***

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Required Supplementary Information**

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although, not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.


**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated July 20, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Beth Kelley, CPA, CFE  
Deputy State Examiner

July 20, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY  
INFORMATION; AND OTHER INFORMATION

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the County. It is presented as intended by the County.

BOONE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
GENERAL	\$ 7,783,177	\$ 23,081,773	\$ 20,915,846	\$ 9,949,104
SELF-INSURANCE FUND	(194,312)	6,999,237	6,990,367	(185,442)
ACCIDENT REPORT	22,626	13,479	21,107	14,998
CAMPAIGN FINANCE ENFORCEMENT	3,342	1,300	-	4,642
CITY AND TOWN COURT COSTS	290,053	12,801	-	302,854
CLERK'S RECORDS PERPETUATION	56,567	38,873	58,599	36,841
COMMUNITY CORRECTIONS	91,045	549,900	605,877	35,068
CONVENTION VIS TOURISM PROM	99,264	546,702	200,000	445,966
SALES DISCLOSURE-COUNTY SHARE	26,884	23,460	39,021	11,323
CUMULATIVE BRIDGE	2,158,047	766,609	430,847	2,493,809
CUMULATIVE CAPITAL DEVELOPMENT	926,961	2,048,379	1,942,374	1,032,966
DRUG FREE COMMUNITY	55,943	40,385	23,790	72,538
ECONOMIC DEVELOPMENT FEE	8,650	9,525	8,650	9,525
EMERG PLANNING/RIGHT TO KNOW	44,079	6,957	-	51,036
FIREARMS TRAINING-UNAPPROPRIAT	16,022	20,350	25,105	11,267
FOOD AND BEVERAGE TAX	365,700	1,092,639	928,000	530,339
GENERAL DRAIN IMPROVEMENT	184,387	306,131	184,848	305,670
HEALTH	685,675	886,988	819,582	753,081
IDENTIFICATION SECURITY PROT	100,821	19,670	37,055	83,436
LEVY EXCESS	5,532	-	5,532	-
LOCAL HEALTH MAINTENANCE	200,524	48,859	44,524	204,859
LOCAL ROAD AND STREET	506,159	671,716	570,347	607,528
LIT PUBLIC SAFETY COUNTY SHARE	1,260,296	7,339,458	5,850,376	2,749,378
MVH RESTRICTED	1,423,423	2,065,316	2,249,687	1,239,052
MISDEMEANANT	56,162	27,761	17,970	65,953
MOTOR VEHICLE HIGHWAY	654,027	2,073,245	1,748,669	978,603
PLAT BOOK	167,760	109,705	82,257	195,208
RAINY DAY	6,730,915	25,000	1,145,570	5,610,345
RECORDER'S RECORDS PERPET	521,652	372,894	167,476	727,070
RIVERBOAT	164,464	458,054	541,581	80,937
SEX AND VIOLENT OFFENDER ADMIN	20,126	4,027	6,142	18,011
SUPPL PUBLIC DEFENDER SERVICES	57,355	15,377	-	72,732
SURPLUS TAX	438,294	216,264	72,149	582,409
SURVEYOR'S CORNER PERPETUATION	53,597	98,265	15,039	136,823
TAX SALE REDEMPTION	523	119,842	119,842	523
TAX SALE SURPLUS	1,810,427	1,162,708	1,571,185	1,401,950
GUARDIAN AD LITEM	29,095	34,587	34,034	29,648
AUDITORS INELIGIBLE DEDUCTIONS	33,383	-	4,842	28,541
COUNTY ELECTED OFFICIALS TRNG	72,406	19,670	4,425	87,651
STATEWIDE 911	446,282	843,849	1,072,343	217,788
2016 COIT SPECIAL DISTRIBUTION	1,188,734	-	1,139,077	49,657
ADULT PROBATION ADMINISTRATIVE	74,210	178,344	152,196	100,358
SUPPL JUV PROBATION SRVCS FUND	72,537	5,672	9,262	68,947
SUPPL ADULT PROBATION SERVICES	51,774	38,148	60,000	29,922
ALTERNATIVE DISPUTE RESOLUTION	14,913	6,800	5,662	16,051
COUNTY USER FEE	23	8,390	7,750	663
DRAINAGE MAINTENANCE	5,629,298	926,529	469,321	6,086,506
DUI TASK FORCE	338	17,744	10,250	7,832
DONATIONS-BD HEALTH GIFT FUND	6,434	298	1,620	5,112
Parking Ordinance Violations	40	-	-	40
SHERIFF PENSION HOLDING	771,833	54,995	112,132	714,696
UNITED WAY	33	-	-	33
PAYROLL WITHHOLDING-INSURANCE	5,885	-	-	5,885
INSURANCE - HOOSIER START	(406)	109,614	109,657	(449)
CHILD SUPPORT	(55)	26,082	26,022	5
FEDERAL TAX AND UNEMPLOYMENT	(46,514)	1,171,338	1,174,804	(49,980)
FICA AND MEDICARE	(84,334)	1,972,103	1,978,508	(90,739)
COUNTY TAX	(37,473)	197,497	197,790	(37,766)
PERF	(9,903)	1,510,248	1,510,766	(10,421)
SHERIFF PENSION	77	70,140	70,015	202
STATE TAX AND UNEMPLOYMENT	(87,895)	414,836	418,835	(91,894)
CLERK COLLECTIONS	73,710	29,696	-	103,406
SETTLEMENT	(182,319)	149,925,210	149,732,230	10,661
CVET AGENCY	-	330,623	330,623	-
WEED LIEN COLLECTIONS	37,729	7,413	7,413	37,729
SEWAGE COLLECTIONS	43,948	4,535	4,535	43,948
FINANCIAL INSTITUTION TAX	-	220,640	220,640	-
STATE FINES AND FORFEITURES	15,107	12,844	26,154	1,797
INFRACTION JUDGEMENTS	160,307	162,633	217,451	105,489
SPECIAL DEATH BENEFIT	6,615	5,365	7,522	4,458
SALES DISCLOSURE - STATE SHARE	15,354	23,450	24,945	13,859
CORONERS TRAINING & CON'T ED	7,253	8,161	10,121	5,293
INTERSTATE COMP-STATE SHARE	1,350	1,615	1,990	975
MORT RECOR FEES-STATE SHARE	15,018	15,830	19,665	11,183
SEX & VIOL OFFNDR ADMIN-STATE	552	447	653	346
CHILD RESTR VIOLATIONS FINES	621	425	700	346
INHERITANCE TAX	131,394	-	-	131,394

BOONE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
EDUCATION PLATE FEES AGENCY	244	1,350	1,425	169
LIT CERTIFIED SHARES	-	40,633,158	40,633,158	-
LIT PUBLIC SAFETY	-	20,316,579	20,316,579	-
TITLE IV-D REGULAR INCENT	57,818	15,531	24,159	49,190
93.563 PROS IV-D INC PST 10/99	89,766	23,362	-	113,128
93.563 CLRK IV-D INC PST 10/99	64,870	15,531	-	80,401
Sheriff's Inmate Trust	52,927	680,056	662,864	70,119
Sheriff's Commissary	140,570	152,746	238,509	54,807
Treasurer - Excise Taxes Collected	6,065,487	7,740,861	6,065,487	7,740,861
Treasurer - Cash Change Fund	1,000	1,000	1,000	1,000
Clerk - Trust Account Odyssey	3,467,547	8,070,478	6,200,704	5,337,321
Clerk - ISETS	17,139	240,821	256,857	1,103
Clerk - Court Ordered Interest Bearing Acc	3,577	1	-	3,578
REASSESSMENT - 2015	402,367	521,653	419,171	504,849
SHERIFF DEPT GIFT/DON FUND	11,828	8,345	6,096	14,077
BCSO YOUTH PROGRAMS	1,199	-	-	1,199
Debt Service Fund	-	1,105,539	-	1,105,539
Redevelopment Bond	570,145	529,115	498,067	601,193
Anson Bond	483,880	5,691,959	5,252,748	923,091
Anson Construction	313	313	313	313
I-65 WEST/EAST REDEV	604	-	-	604
Bond #2 0182	1,297,362	1,800,109	1,498,624	1,598,847
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	440,703	566,170	388,634	618,239
JTOWN EDA1TIF BND 2015-CAP INT	44,468	-	-	44,468
2015 A CONSTRUCTION	16	-	-	16
TX EXMPT DISPUTE RESOLUTION	110,035	110,375	116,495	103,915
COIT Bond Fund 2016	136,754	260,937	275,956	121,735
SERIES A RD & BRID IMPR. BOND	1,914,548	-	1,858,078	56,470
SERIES B RD & BRID IMPR. BOND	1,917,854	-	1,275,309	642,545
SERIES C RD & BRID IMPR. BOND	1,291,586	-	497,384	794,202
COIT Proj Fund 2016	148,327	-	148,327	-
JURY FEES	65,311	8,733	11,487	62,557
BOONE CO COURTS INTERVNT SVCS	285,713	52,737	62,767	275,683
COMM CORRECTIONS PROJ INCOME	532,421	506,899	434,190	605,130
CO CORRECTIONS FUND	288,786	215,794	261,906	242,674
INTERSTATE COMP FEES- CO SHARE	269	1,615	-	1,884
ANIMAL CONTROL	11,646	30,650	41,995	301
PROS PRE-TRIAL DIVERSION	258,384	110,893	59,024	310,253
FELONY DIVERSION PROGRAM	1,829	-	-	1,829
PROS DEFERRAL USER	150,551	88,496	134,415	104,632
PROS SPECIAL FEE	42,725	-	-	42,725
CO SHERIFF TRAINING	1,492	2,239	825	2,906
INVESTIGATION SHERIFF	2,946	1,050	3,324	672
FACT- FATAL ALCOHOL CRASH TEAM	(497)	-	-	(497)
ILLEGAL WEED CONTROL	165	-	-	165
DRUG AWARENESS	4,404	150	-	4,554
SHERIFF SIEZURE	3,267	2,093	-	5,360
DOG LEASH FUND	1,716	100	-	1,816
Boone Co Highway Dept	160,330	298,177	278,947	179,560
VETERANS AFFAIRS NON REVERTING	4,250	-	500	3,750
INSURANCE - ONE AMER STD	2,074	46,210	48,448	(164)
INSURANCE - AFLAC FLEX	2,362	27,091	26,129	3,324
INSURANCE - RELIANCE VISION	(3,629)	29,208	29,097	(3,518)
INSURANCE - RELIANCE DENTAL	(19,321)	125,314	135,088	(29,095)
INSURANCE - AUL INS COMPEN	(24,507)	23,696	45,741	(46,552)
INSURANCE - SIHO	33,483	-	-	33,483
INSURANCE - UMR HEALTH	1,005,861	8,511,897	8,095,615	1,422,143
INSURANCE - AFLAC REGULAR	1,488	16,634	14,655	3,467
INSURANCE - LORD ABBOTT	(75)	8,450	8,450	(75)
JUDGES RETIREMENT	-	2,483	2,388	95
HSA VOLUNTARY DEPOSIT	240,929	228,295	2,000	467,224
HSA VOLUNTARY SAVINGS	(202,681)	-	-	(202,681)
ECONOMIC DEVELOPMENT	233,616	12,652	89,719	156,549
EMPLOYEE HEALTH FUND	1,059,889	-	-	1,059,889
TMA- PERSONAL PROP ASSESSMENTS	40,801	-	-	40,801
COUNTY FAMILY & CHILDREN	270	-	-	270
Local Planning Council	1,474	-	-	1,474
Pilot Payment	34,724	5,795	-	40,519
SENIOR SERVICES TRANSIT SYSTEM	-	643,948	643,948	-
2020 CARES ACT - ELECTIONS	(1,215)	-	-	(1,215)
ICJA - COVID	(80,938)	938	-	(80,000)
COVID SAFETY AWARENESS	-	354,725	42,387	312,338
INDIANA CRIM JUSTICE GRANTS	14,542	-	-	14,542
COMM. CORR. CTP FUND (0549)	19,808	6,250	9,781	16,277

BOONE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
STOP DOM. VIOLENCE/PROS	-	37,023	-	37,023
VICTIMS ASSISTANCE COORD.	-	66,949	-	66,949
JUV DETENTION ALT INITIAT	29,325	56,552	58,273	27,604
COURT INTERPRETER GRANT	3,190	9,988	8,205	4,973
TOBACCO PREVENTION & CESSATION	4,402	23	1,212	3,213
BIG CITY/BIG CO ENFORCEMENT	17,669	18,068	30,356	5,381
SEATBELT GRANT	746	-	-	746
BULLET PROOF VEST GRANT	183	-	-	183
CITIES READINESS INITIATIVE	19,908	-	1,993	17,915
PUBLIC HEALTH EMERGENCY PREPAR	23,041	29,115	18,233	33,923
BOONE CO. HEALTHY COALITION	1,259	-	1,259	-
HEALTH DEPT TRUST ACCOUNT	25,329	28,170	26,866	26,633
MEDICAL RESERVE CORP (0809)	2,890	-	1,612	1,278
COMMUNITY PREPAREDNESS GRANT	3,707	-	-	3,707
Local Road and Bridge State Gr	79,925	1,007,845	1,003,145	84,625
FELONY DIVERSION PRGRM COORD	7,286	62,085	61,866	7,505
SHARPS PROGRAM GRANT	1,688	2,500	480	3,708
RAILROAD GRADE CROSSING GRANT	(18,827)	18,827	-	-
S.A.V.E GRANT	(2,687)	17,983	172	15,124
Bridge 41 Grant Fund	(31,230)	119,236	131,094	(43,088)
Bridge 154 Grant Fund	(3,001)	67,544	96,827	(32,284)
Bridge Inspection & Invento	(6,615)	6,615	-	-
BRIDGE 192 GRANT FUND	(14,426)	73,311	68,731	(9,846)
BRIDGE 202 GRANT FUND	(74,917)	77,809	2,892	-
COVID 19 IMMUNIZATION FUND	-	80,640	39,271	41,369
BYRNE JAG GRANT	-	73,582	3,367	70,215
COVID-19 VACCINE CLINICS	-	62,059	44,223	17,836
2021-2024 BRIDGE INSPECTION FU	-	-	70,530	(70,530)
COVID TESTING FUND	-	50,000	-	50,000
COVID REIMBURSEMENT	-	159,328	122,000	37,328
Family Recovery Court Grant	118,607	62,390	104,922	76,075
JUSTICE PRNTNS ADDICTIONS RESPO	117,100	65,000	7,501	174,599
Totals	<u>\$ 58,687,464</u>	<u>\$ 311,731,263</u>	<u>\$ 305,637,167</u>	<u>\$ 64,781,560</u>

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

BOONE COUNTY  
NOTES TO FINANCIAL STATEMENT

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

**A. Reporting Entity**

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

*Taxes.* Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

BOONE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Charges for services.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

*Fines and forfeits.* Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

*Other receipts.* Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

**E. Disbursements**

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

*Personal services.* Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

*Debt service - principal and interest.* Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

*Capital outlay.* Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

*Other disbursements.* Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

BOONE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*F. Interfund Transfers*

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

BOONE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

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

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

*Financial Report*

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

BOONE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

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

BOONE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of some funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2021. In addition, some funds related to payroll withholdings had disbursements that exceeded receipts for the year and a grant fund that had transaction recording errors.

**Note 8. Subsequent Events**

As of June 27, 2022, the County had received American Relief Funding in the amount of \$6,588,854.

REQUIRED SUPPLEMENTARY INFORMATION

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	GENERAL	SELF- INSURANCE FUND	ACCIDENT REPORT	CAMPAIGN FINANCE ENFORCEMENT	CITY AND TOWN COURT COSTS
Cash and investments - beginning	\$ 7,783,177	\$ (194,312)	\$ 22,626	\$ 3,342	\$ 290,053
Receipts:					
Taxes	8,875,724	-	-	-	-
Intergovernmental receipts	636,451	-	-	-	-
Charges for services	789,815	-	13,479	-	-
Fines and forfeits	-	-	-	1,300	-
Other receipts	12,779,783	6,999,237	-	-	12,801
Total receipts	23,081,773	6,999,237	13,479	1,300	12,801
Disbursements:					
Personal services	13,325,864	-	-	-	-
Supplies	191,279	-	-	-	-
Other services and charges	7,357,443	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	41,260	-	-	-	-
Other disbursements	-	6,990,367	21,107	-	-
Total disbursements	20,915,846	6,990,367	21,107	-	-
Excess (deficiency) of receipts over disbursements	2,165,927	8,870	(7,628)	1,300	12,801
Cash and investments - ending	\$ 9,949,104	\$ (185,442)	\$ 14,998	\$ 4,642	\$ 302,854

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	CLERK'S RECORDS PERPETUATION	COMMUNITY CORRECTIONS	CONVENTION VIS TOURISM PROM	SALES DISCLOSURE-COUNTY SHARE	CUMULATIVE BRIDGE
Cash and investments - beginning	\$ 56,567	\$ 91,045	\$ 99,264	\$ 26,884	\$ 2,158,047
Receipts:					
Taxes	-	-	-	-	766,609
Intergovernmental receipts	-	547,161	-	-	-
Charges for services	-	-	-	23,460	-
Fines and forfeits	-	-	-	-	-
Other receipts	38,873	2,739	546,702	-	-
Total receipts	38,873	549,900	546,702	23,460	766,609
Disbursements:					
Personal services	54,799	418,384	-	36,928	-
Supplies	-	-	-	1,798	57,266
Other services and charges	3,800	187,493	200,000	295	373,581
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	58,599	605,877	200,000	39,021	430,847
Excess (deficiency) of receipts over disbursements	(19,726)	(55,977)	346,702	(15,561)	335,762
Cash and investments - ending	\$ 36,841	\$ 35,068	\$ 445,966	\$ 11,323	\$ 2,493,809

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	CUMULATIVE CAPITAL DEVELOPMENT	DRUG FREE COMMUNITY	ECONOMIC DEVELOPMENT FEE	EMERG PLANNING/RIGHT TO KNOW	FIREARMS TRAINING-UNAPPROPRIAT
Cash and investments - beginning	\$ 926,961	\$ 55,943	\$ 8,650	\$ 44,079	\$ 16,022
Receipts:					
Taxes	2,041,185	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	6,957	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,194	40,385	9,525	-	20,350
Total receipts	2,048,379	40,385	9,525	6,957	20,350
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	80,216	23,790	-	-	25,105
Debt service - principal and interest	294,078	-	-	-	-
Capital outlay	1,568,080	-	-	-	-
Other disbursements	-	-	8,650	-	-
Total disbursements	1,942,374	23,790	8,650	-	25,105
Excess (deficiency) of receipts over disbursements	106,005	16,595	875	6,957	(4,755)
Cash and investments - ending	\$ 1,032,966	\$ 72,538	\$ 9,525	\$ 51,036	\$ 11,267

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	FOOD AND BEVERAGE TAX	GENERAL DRAIN IMPROVEMENT	HEALTH	IDENTIFICATION SECURITY PROT	LEVY EXCESS
Cash and investments - beginning	\$ 365,700	\$ 184,387	\$ 685,675	\$ 100,821	\$ 5,532
Receipts:					
Taxes	1,092,639	-	680,761	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	306,131	206,227	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	19,670	-
Total receipts	<u>1,092,639</u>	<u>306,131</u>	<u>886,988</u>	<u>19,670</u>	<u>-</u>
Disbursements:					
Personal services	-	-	731,271	-	-
Supplies	-	-	55,527	-	-
Other services and charges	928,000	-	32,784	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	184,848	-	37,055	5,532
Total disbursements	<u>928,000</u>	<u>184,848</u>	<u>819,582</u>	<u>37,055</u>	<u>5,532</u>
Excess (deficiency) of receipts over disbursements	<u>164,639</u>	<u>121,283</u>	<u>67,406</u>	<u>(17,385)</u>	<u>(5,532)</u>
Cash and investments - ending	<u>\$ 530,339</u>	<u>\$ 305,670</u>	<u>\$ 753,081</u>	<u>\$ 83,436</u>	<u>\$ -</u>

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	LOCAL HEALTH MAINTENANCE	LOCAL ROAD AND STREET	LIT PUBLIC SAFETY COUNTY SHARE	MVH RESTRICTED	MISDEMEANANT
Cash and investments - beginning	\$ 200,524	\$ 506,159	\$ 1,260,296	\$ 1,423,423	\$ 56,162
Receipts:					
Taxes	-	-	7,339,458	-	-
Intergovernmental receipts	48,859	-	-	-	-
Charges for services	-	655,866	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	15,850	-	2,065,316	27,761
Total receipts	48,859	671,716	7,339,458	2,065,316	27,761
Disbursements:					
Personal services	-	-	3,438,405	-	-
Supplies	-	28,340	469,404	319,804	-
Other services and charges	44,524	342,012	1,844,305	1,929,883	17,970
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	199,995	98,262	-	-
Other disbursements	-	-	-	-	-
Total disbursements	44,524	570,347	5,850,376	2,249,687	17,970
Excess (deficiency) of receipts over disbursements	4,335	101,369	1,489,082	(184,371)	9,791
Cash and investments - ending	\$ 204,859	\$ 607,528	\$ 2,749,378	\$ 1,239,052	\$ 65,953

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	MOTOR VEHICLE HIGHWAY	PLAT BOOK	RAINY DAY	RECORDER'S RECORDS PERPET	RIVERBOAT
Cash and investments - beginning	\$ 654,027	\$ 167,760	\$ 6,730,915	\$ 521,652	\$ 164,464
Receipts:					
Taxes	-	-	-	-	458,054
Intergovernmental receipts	2,072,832	-	-	-	-
Charges for services	-	64,425	-	369,215	-
Fines and forfeits	-	-	-	-	-
Other receipts	413	45,280	25,000	3,679	-
Total receipts	2,073,245	109,705	25,000	372,894	458,054
Disbursements:					
Personal services	1,289,345	42,024	-	123,416	-
Supplies	404,455	275	-	-	-
Other services and charges	54,673	39,958	1,089,465	44,060	541,581
Debt service - principal and interest	-	-	-	-	-
Capital outlay	196	-	56,105	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,748,669	82,257	1,145,570	167,476	541,581
Excess (deficiency) of receipts over disbursements	324,576	27,448	(1,120,570)	205,418	(83,527)
Cash and investments - ending	\$ 978,603	\$ 195,208	\$ 5,610,345	\$ 727,070	\$ 80,937

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	SEX AND VIOLENT OFFENDER ADMIN	SUPPL PUBLIC DEFENDER SERVICES	SURPLUS TAX	SURVEYOR'S CORNER PERPETUATION	TAX SALE REDEMPTION
Cash and investments - beginning	\$ 20,126	\$ 57,355	\$ 438,294	\$ 53,597	\$ 523
Receipts:					
Taxes	-	-	208,971	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	15,377	-	-	-
Other receipts	4,027	-	7,293	98,265	119,842
Total receipts	4,027	15,377	216,264	98,265	119,842
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	6,142	-	72,149	15,039	119,842
Total disbursements	6,142	-	72,149	15,039	119,842
Excess (deficiency) of receipts over disbursements	(2,115)	15,377	144,115	83,226	-
Cash and investments - ending	\$ 18,011	\$ 72,732	\$ 582,409	\$ 136,823	\$ 523

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	TAX SALE SURPLUS	GUARDIAN AD LITEM	AUDITORS INELIGIBLE DEDUCTIONS	COUNTY ELECTED OFFICIALS TRNG	STATEWIDE 911
Cash and investments - beginning	\$ 1,810,427	\$ 29,095	\$ 33,383	\$ 72,406	\$ 446,282
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	31,087	-	-	-
Charges for services	-	-	-	19,670	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,162,708	3,500	-	-	843,849
Total receipts	1,162,708	34,587	-	19,670	843,849
Disbursements:					
Personal services	-	-	-	-	360,222
Supplies	-	-	378	-	-
Other services and charges	-	-	4,464	4,425	209,359
Debt service - principal and interest	-	-	-	-	466,505
Capital outlay	-	-	-	-	36,257
Other disbursements	1,571,185	34,034	-	-	-
Total disbursements	1,571,185	34,034	4,842	4,425	1,072,343
Excess (deficiency) of receipts over disbursements	(408,477)	553	(4,842)	15,245	(228,494)
Cash and investments - ending	\$ 1,401,950	\$ 29,648	\$ 28,541	\$ 87,651	\$ 217,788

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	2016 COIT SPECIAL DISTRIBUTION	ADULT PROBATION ADMINISTRATIVE	SUPPL JUV PROBATION SRVCS FUND	SUPPL ADULT PROBATION SERVICES	ALTERNATIVE DISPUTE RESOLUTION
Cash and investments - beginning	\$ 1,188,734	\$ 74,210	\$ 72,537	\$ 51,774	\$ 14,913
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	178,083	5,672	-	-
Fines and forfeits	-	-	-	-	6,800
Other receipts	-	261	-	38,148	-
Total receipts	-	178,344	5,672	38,148	6,800
Disbursements:					
Personal services	-	122,030	-	60,000	-
Supplies	-	4,960	262	-	-
Other services and charges	1,139,077	22,278	9,000	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	2,928	-	-	-
Other disbursements	-	-	-	-	5,662
Total disbursements	1,139,077	152,196	9,262	60,000	5,662
Excess (deficiency) of receipts over disbursements	(1,139,077)	26,148	(3,590)	(21,852)	1,138
Cash and investments - ending	\$ 49,657	\$ 100,358	\$ 68,947	\$ 29,922	\$ 16,051

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	COUNTY USER FEE	DRAINAGE MAINTENANCE	DUI TASK FORCE	DONATIONS-BD HEALTH GIFT FUND	Parking Ordinance Violations
Cash and investments - beginning	\$ 23	\$ 5,629,298	\$ 338	\$ 6,434	\$ 40
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	17,744	-	-
Charges for services	8,390	926,529	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	298	-
Total receipts	8,390	926,529	17,744	298	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	7,750	-	-	1,620	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	469,321	10,250	-	-
Total disbursements	7,750	469,321	10,250	1,620	-
Excess (deficiency) of receipts over disbursements	640	457,208	7,494	(1,322)	-
Cash and investments - ending	\$ 663	\$ 6,086,506	\$ 7,832	\$ 5,112	\$ 40

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	SHERIFF PENSION HOLDING	UNITED WAY	PAYROLL WITHHOLDING-INSURANCE	INSURANCE - HOOSIER START	CHILD SUPPORT
Cash and investments - beginning	\$ 771,833	\$ 33	\$ 5,885	\$ (406)	\$ (55)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	54,995	-	-	109,614	26,082
Total receipts	54,995	-	-	109,614	26,082
Disbursements:					
Personal services	109,481	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,651	-	-	109,657	26,022
Total disbursements	112,132	-	-	109,657	26,022
Excess (deficiency) of receipts over disbursements	(57,137)	-	-	(43)	60
Cash and investments - ending	\$ 714,696	\$ 33	\$ 5,885	\$ (449)	\$ 5

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	FEDERAL TAX AND UNEMPLOYMENT	FICA AND MEDICARE	COUNTY TAX	PERF	SHERIFF PENSION
Cash and investments - beginning	\$ (46,514)	\$ (84,334)	\$ (37,473)	\$ (9,903)	\$ 77
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,171,338	1,972,103	197,497	1,510,248	70,140
Total receipts	<u>1,171,338</u>	<u>1,972,103</u>	<u>197,497</u>	<u>1,510,248</u>	<u>70,140</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,174,804	1,978,508	197,790	1,510,766	70,015
Total disbursements	<u>1,174,804</u>	<u>1,978,508</u>	<u>197,790</u>	<u>1,510,766</u>	<u>70,015</u>
Excess (deficiency) of receipts over disbursements	<u>(3,466)</u>	<u>(6,405)</u>	<u>(293)</u>	<u>(518)</u>	<u>125</u>
Cash and investments - ending	<u>\$ (49,980)</u>	<u>\$ (90,739)</u>	<u>\$ (37,766)</u>	<u>\$ (10,421)</u>	<u>\$ 202</u>

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	STATE TAX AND <u>UNEMPLOYMENT</u>	CLERK COLLECTIONS	SETTLEMENT	CVET AGENCY	WEED LIEN COLLECTIONS
Cash and investments - beginning	\$ (87,895)	\$ 73,710	\$ (182,319)	\$ -	\$ 37,729
Receipts:					
Taxes	-	-	-	-	7,413
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	414,836	29,696	149,925,210	330,623	-
Total receipts	<u>414,836</u>	<u>29,696</u>	<u>149,925,210</u>	<u>330,623</u>	<u>7,413</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	418,835	-	149,732,230	330,623	7,413
Total disbursements	<u>418,835</u>	<u>-</u>	<u>149,732,230</u>	<u>330,623</u>	<u>7,413</u>
Excess (deficiency) of receipts over disbursements	<u>(3,999)</u>	<u>29,696</u>	<u>192,980</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (91,894)</u>	<u>\$ 103,406</u>	<u>\$ 10,661</u>	<u>\$ -</u>	<u>\$ 37,729</u>

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	SEWAGE COLLECTIONS	FINANCIAL INSTITUTION TAX	STATE FINES AND FORFEITURES	INFRACTION JUDGEMENTS	SPECIAL DEATH BENEFIT
Cash and investments - beginning	\$ 43,948	\$ -	\$ 15,107	\$ 160,307	\$ 6,615
Receipts:					
Taxes	4,535	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	220,640	12,844	162,633	5,365
Total receipts	<u>4,535</u>	<u>220,640</u>	<u>12,844</u>	<u>162,633</u>	<u>5,365</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,535	220,640	26,154	217,451	7,522
Total disbursements	<u>4,535</u>	<u>220,640</u>	<u>26,154</u>	<u>217,451</u>	<u>7,522</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(13,310)</u>	<u>(54,818)</u>	<u>(2,157)</u>
Cash and investments - ending	<u>\$ 43,948</u>	<u>\$ -</u>	<u>\$ 1,797</u>	<u>\$ 105,489</u>	<u>\$ 4,458</u>

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	SALES DISCLOSURE - STATE SHARE	CORONERS TRAINING & CON'T ED	INTERSTATE COMP-STATE SHARE	MORT RECOR FEES-STATE SHARE	SEX & VIOL OFFNDR ADMIN-STATE
Cash and investments - beginning	\$ 15,354	\$ 7,253	\$ 1,350	\$ 15,018	\$ 552
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	23,450	8,161	1,615	15,830	447
Total receipts	23,450	8,161	1,615	15,830	447
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	1,990	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	24,945	10,121	-	19,665	653
Total disbursements	24,945	10,121	1,990	19,665	653
Excess (deficiency) of receipts over disbursements	(1,495)	(1,960)	(375)	(3,835)	(206)
Cash and investments - ending	\$ 13,859	\$ 5,293	\$ 975	\$ 11,183	\$ 346

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	CHILD RESTR VIOLATIONS FINES	INHERITANCE TAX	EDUCATION PLATE FEES AGENCY	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY
Cash and investments - beginning	\$ 621	\$ 131,394	\$ 244	\$ -	\$ -
Receipts:					
Taxes	-	-	-	40,633,158	20,316,579
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	425	-	1,350	-	-
Total receipts	425	-	1,350	40,633,158	20,316,579
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	700	-	1,425	40,633,158	20,316,579
Total disbursements	700	-	1,425	40,633,158	20,316,579
Excess (deficiency) of receipts over disbursements	(275)	-	(75)	-	-
Cash and investments - ending	\$ 346	\$ 131,394	\$ 169	\$ -	\$ -

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	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	Sheriff's Commissary
Cash and investments - beginning	\$ 57,818	\$ 89,766	\$ 64,870	\$ 52,927	\$ 140,570
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	15,531	23,362	15,531	680,056	152,746
Total receipts	15,531	23,362	15,531	680,056	152,746
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	24,159	-	-	662,864	238,509
Total disbursements	24,159	-	-	662,864	238,509
Excess (deficiency) of receipts over disbursements	(8,628)	23,362	15,531	17,192	(85,763)
Cash and investments - ending	\$ 49,190	\$ 113,128	\$ 80,401	\$ 70,119	\$ 54,807

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Treasurer - Excise Taxes Collected	Treasurer - Cash Change Fund	Clerk- Trust Account Odyssey	Clerk- ISETS	Clerk - Court Ordered Interest Bearing Acc
Cash and investments - beginning	\$ 6,065,487	\$ 1,000	\$ 3,467,547	\$ 17,139	\$ 3,577
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,740,861	1,000	8,070,478	240,821	1
Total receipts	7,740,861	1,000	8,070,478	240,821	1
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	6,065,487	1,000	6,200,704	256,857	-
Total disbursements	6,065,487	1,000	6,200,704	256,857	-
Excess (deficiency) of receipts over disbursements	1,675,374	-	1,869,774	(16,036)	1
Cash and investments - ending	\$ 7,740,861	\$ 1,000	\$ 5,337,321	\$ 1,103	\$ 3,578

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	REASSESSMENT -	SHERIFF DEPT GIFT/DON FUND	BCSO YOUTH PROGRAMS	Debt Service Fund	Redevelopment Bond
	2015				
Cash and investments - beginning	\$ 402,367	\$ 11,828	\$ 1,199	\$ -	\$ 570,145
Receipts:					
Taxes	521,653	-	-	1,105,539	529,115
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	8,345	-	-	-
Total receipts	<u>521,653</u>	<u>8,345</u>	<u>-</u>	<u>1,105,539</u>	<u>529,115</u>
Disbursements:					
Personal services	5,000	-	-	-	-
Supplies	47,465	-	-	-	-
Other services and charges	366,706	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	6,096	-	-	498,067
Total disbursements	<u>419,171</u>	<u>6,096</u>	<u>-</u>	<u>-</u>	<u>498,067</u>
Excess (deficiency) of receipts over disbursements	<u>102,482</u>	<u>2,249</u>	<u>-</u>	<u>1,105,539</u>	<u>31,048</u>
Cash and investments - ending	<u>\$ 504,849</u>	<u>\$ 14,077</u>	<u>\$ 1,199</u>	<u>\$ 1,105,539</u>	<u>\$ 601,193</u>

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Anson Bond	Anson Construction	I-65 WEST/EAST REDEV	Bond #2 0182	COIT REVENUE BONDS OF 2014
Cash and investments - beginning	\$ 483,880	\$ 313	\$ 604	\$ 1,297,362	\$ 9,844
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,691,959	313	-	1,800,109	-
Total receipts	5,691,959	313	-	1,800,109	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,252,748	313	-	1,498,624	-
Total disbursements	5,252,748	313	-	1,498,624	-
Excess (deficiency) of receipts over disbursements	439,211	-	-	301,485	-
Cash and investments - ending	\$ 923,091	\$ 313	\$ 604	\$ 1,598,847	\$ 9,844

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	JTOWN EDA1 TIF BND <u>2014-CONST</u>	JTOWN EDA1TIF BND 2014-CAP INT	JTOWN EDA1 TIF BND <u>2015-CONST</u>	JTOWN EDA1TIF BND 2015-CAP INT	2015 A <u>CONSTRUCTION</u>
Cash and investments - beginning	\$ 156	\$ 211,794	\$ 440,703	\$ 44,468	\$ 16
Receipts:					
Taxes	-	-	565,170	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,000	-	-
Total receipts	-	-	566,170	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	388,634	-	-
Total disbursements	-	-	388,634	-	-
Excess (deficiency) of receipts over disbursements	-	-	177,536	-	-
Cash and investments - ending	\$ 156	\$ 211,794	\$ 618,239	\$ 44,468	\$ 16

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	TX EXMPT DISPUTE RESOLUTION	COIT Bond Fund 2016	SERIES A RD & BRID IMPR. BOND	SERIES B RD & BRID IMPR. BOND	SERIES C RD & BRID IMPR. BOND
Cash and investments - beginning	\$ 110,035	\$ 136,754	\$ 1,914,548	\$ 1,917,854	\$ 1,291,586
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	110,375	260,937	-	-	-
Total receipts	110,375	260,937	-	-	-
Disbursements:					
Personal services	-	1,152	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	108,169	-	-	-
Debt service - principal and interest	-	166,635	422,830	355,847	206,471
Capital outlay	-	-	-	-	-
Other disbursements	116,495	-	1,435,248	919,462	290,913
Total disbursements	116,495	275,956	1,858,078	1,275,309	497,384
Excess (deficiency) of receipts over disbursements	(6,120)	(15,019)	(1,858,078)	(1,275,309)	(497,384)
Cash and investments - ending	\$ 103,915	\$ 121,735	\$ 56,470	\$ 642,545	\$ 794,202

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	COIT Proj Fund 2016	JURY FEES	BOONE CO COURTS INTERVNT SVCS	COMM CORRECTIONS PROJ INCOME	CO CORRECTIONS FUND
Cash and investments - beginning	\$ 148,327	\$ 65,311	\$ 285,713	\$ 532,421	\$ 288,786
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	8,733	-	-	-
Other receipts	-	-	52,737	506,899	215,794
Total receipts	-	8,733	52,737	506,899	215,794
Disbursements:					
Personal services	-	-	22,247	187,055	-
Supplies	-	-	4,300	4,238	39,709
Other services and charges	-	-	36,220	234,111	10,977
Debt service - principal and interest	-	-	-	-	-
Capital outlay	148,327	-	-	8,786	211,220
Other disbursements	-	11,487	-	-	-
Total disbursements	148,327	11,487	62,767	434,190	261,906
Excess (deficiency) of receipts over disbursements	(148,327)	(2,754)	(10,030)	72,709	(46,112)
Cash and investments - ending	\$ -	\$ 62,557	\$ 275,683	\$ 605,130	\$ 242,674

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	INTERSTATE COMP FEES- CO SHARE	ANIMAL CONTROL	PROS PRE-TRIAL DIVERSION	FELONY DIVERSION PROGRAM	PROS DEFERRAL USER
Cash and investments - beginning	\$ 269	\$ 11,646	\$ 258,384	\$ 1,829	\$ 150,551
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,615	30,650	110,893	-	88,496
Total receipts	1,615	30,650	110,893	-	88,496
Disbursements:					
Personal services	-	-	-	-	25,000
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	41,995	59,024	-	109,415
Total disbursements	-	41,995	59,024	-	134,415
Excess (deficiency) of receipts over disbursements	1,615	(11,345)	51,869	-	(45,919)
Cash and investments - ending	\$ 1,884	\$ 301	\$ 310,253	\$ 1,829	\$ 104,632

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	PROS SPECIAL FEE	CO SHERIFF TRAINING	INVESTIGATION SHERIFF	FACT- FATAL ALCOHOL CRASH TEAM	ILLEGAL WEED CONTROL
Cash and investments - beginning	\$ 42,725	\$ 1,492	\$ 2,946	\$ (497)	\$ 165
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	2,239	1,050	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	2,239	1,050	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	825	3,324	-	-
Total disbursements	-	825	3,324	-	-
Excess (deficiency) of receipts over disbursements	-	1,414	(2,274)	-	-
Cash and investments - ending	\$ 42,725	\$ 2,906	\$ 672	\$ (497)	\$ 165

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	DRUG AWARENESS	SHERIFF SIEZURE	DOG LEASH FUND	Boone Co Highway Dept	VETERANS AFFAIRS NON REVERTING
Cash and investments - beginning	\$ 4,404	\$ 3,267	\$ 1,716	\$ 160,330	\$ 4,250
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	153,631	-
Other receipts	150	2,093	100	144,546	-
Total receipts	150	2,093	100	298,177	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	278,947	500
Total disbursements	-	-	-	278,947	500
Excess (deficiency) of receipts over disbursements	150	2,093	100	19,230	(500)
Cash and investments - ending	\$ 4,554	\$ 5,360	\$ 1,816	\$ 179,560	\$ 3,750

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	INSURANCE - ONE AMER STD	INSURANCE - AFLAC FLEX	INSURANCE - RELIANCE VISION	INSURANCE - RELIANCE DENTAL	INSURANCE - AUL INS COMPEN
Cash and investments - beginning	\$ 2,074	\$ 2,362	\$ (3,629)	\$ (19,321)	\$ (24,507)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	46,210	27,091	29,208	125,314	23,696
Total receipts	46,210	27,091	29,208	125,314	23,696
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	48,448	26,129	29,097	135,088	45,741
Total disbursements	48,448	26,129	29,097	135,088	45,741
Excess (deficiency) of receipts over disbursements	(2,238)	962	111	(9,774)	(22,045)
Cash and investments - ending	\$ (164)	\$ 3,324	\$ (3,518)	\$ (29,095)	\$ (46,552)

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	INSURANCE - SIHO	INSURANCE - UMR HEALTH	INSURANCE - AFLAC REGULAR	INSURANCE - LORD ABBOTT	JUDGES RETIREMENT
Cash and investments - beginning	\$ 33,483	\$ 1,005,861	\$ 1,488	\$ (75)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	8,511,897	16,634	8,450	2,483
Total receipts	-	8,511,897	16,634	8,450	2,483
Disbursements:					
Personal services	-	-	14,655	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	8,095,615	-	8,450	2,388
Total disbursements	-	8,095,615	14,655	8,450	2,388
Excess (deficiency) of receipts over disbursements	-	416,282	1,979	-	95
Cash and investments - ending	\$ 33,483	\$ 1,422,143	\$ 3,467	\$ (75)	\$ 95

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	HSA VOLUNTARY DEPOSIT	HSA VOLUNTARY SAVINGS	ECONOMIC DEVELOPMENT	EMPLOYEE HEALTH FUND	TMA- PERSONAL PROP ASSESSMENTS
Cash and investments - beginning	\$ 240,929	\$ (202,681)	\$ 233,616	\$ 1,059,889	\$ 40,801
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	228,295	-	12,652	-	-
Total receipts	228,295	-	12,652	-	-
Disbursements:					
Personal services	-	-	9,823	-	-
Supplies	-	-	79,896	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,000	-	-	-	-
Total disbursements	2,000	-	89,719	-	-
Excess (deficiency) of receipts over disbursements	226,295	-	(77,067)	-	-
Cash and investments - ending	\$ 467,224	\$ (202,681)	\$ 156,549	\$ 1,059,889	\$ 40,801

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	COUNTY FAMILY & CHILDREN	Local Planning Council	Pilot Payment	SENIOR SERVICES TRANSIT SYSTEM	2020 CARES ACT -
					ELECTIONS
Cash and investments - beginning	\$ 270	\$ 1,474	\$ 34,724	\$ -	\$ (1,215)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	5,795	643,948	-
Total receipts	-	-	5,795	643,948	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	293,435	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	350,513	-
Total disbursements	-	-	-	643,948	-
Excess (deficiency) of receipts over disbursements	-	-	5,795	-	-
Cash and investments - ending	\$ 270	\$ 1,474	\$ 40,519	\$ -	\$ (1,215)

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	ICJA - COVID	COVID SAFETY AWARENESS	INDIANA CRIM JUSTICE GRANTS	COMM. CORR. CTP FUND (0549)	STOP DOM. VIOLENCE/PROS
Cash and investments - beginning	\$ (80,938)	\$ -	\$ 14,542	\$ 19,808	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	37,023
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	938	354,725	-	6,250	-
Total receipts	<u>938</u>	<u>354,725</u>	<u>-</u>	<u>6,250</u>	<u>37,023</u>
Disbursements:					
Personal services	-	-	-	7,637	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	2,144	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	42,387	-	-	-
Total disbursements	<u>-</u>	<u>42,387</u>	<u>-</u>	<u>9,781</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>938</u>	<u>312,338</u>	<u>-</u>	<u>(3,531)</u>	<u>37,023</u>
Cash and investments - ending	<u>\$ (80,000)</u>	<u>\$ 312,338</u>	<u>\$ 14,542</u>	<u>\$ 16,277</u>	<u>\$ 37,023</u>

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	VICTIMS ASSISTANCE COORD.	JUV DETENTION ALT INITIAT	COURT INTERPRETER GRANT	TOBACCO PREVENTION & CESSATION	BIG CITY/BIG CO ENFORCEMENT
Cash and investments - beginning	\$ -	\$ 29,325	\$ 3,190	\$ 4,402	\$ 17,669
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	66,949	-	-	-	18,068
Charges for services	-	-	-	23	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	56,552	9,988	-	-
Total receipts	66,949	56,552	9,988	23	18,068
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	58,273	8,205	1,212	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	30,356
Total disbursements	-	58,273	8,205	1,212	30,356
Excess (deficiency) of receipts over disbursements	66,949	(1,721)	1,783	(1,189)	(12,288)
Cash and investments - ending	\$ 66,949	\$ 27,604	\$ 4,973	\$ 3,213	\$ 5,381

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	SEATBELT GRANT	BULLET PROOF VEST GRANT	CITIES READINESS INITIATIVE	PUBLIC HEALTH EMERGENCY PREPAR	BOONE CO. HEALTHY COALITION
Cash and investments - beginning	\$ 746	\$ 183	\$ 19,908	\$ 23,041	\$ 1,259
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	29,115	-
Total receipts	-	-	-	29,115	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	1,993	18,233	1,259
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	1,993	18,233	1,259
Excess (deficiency) of receipts over disbursements	-	-	(1,993)	10,882	(1,259)
Cash and investments - ending	\$ 746	\$ 183	\$ 17,915	\$ 33,923	\$ -

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	HEALTH DEPT TRUST ACCOUNT	MEDICAL RESERVE CORP (0809)	COMMUNITY PREPAREDNESS GRANT	Local Road and Bridge State Gr	FELONY DIVERSION PRGRM COORD
Cash and investments - beginning	\$ 25,329	\$ 2,890	\$ 3,707	\$ 79,925	\$ 7,286
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	28,170	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	1,007,845	62,085
Total receipts	28,170	-	-	1,007,845	62,085
Disbursements:					
Personal services	-	-	-	-	59,127
Supplies	-	-	-	-	-
Other services and charges	26,866	1,612	-	1,003,145	2,739
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	26,866	1,612	-	1,003,145	61,866
Excess (deficiency) of receipts over disbursements	1,304	(1,612)	-	4,700	219
Cash and investments - ending	\$ 26,633	\$ 1,278	\$ 3,707	\$ 84,625	\$ 7,505

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	SHARPS PROGRAM GRANT	RAILROAD GRADE CROSSING GRANT	S.A.V.E GRANT	Bridge 41 Grant Fund	Bridge 154 Grant Fund
Cash and investments - beginning	\$ 1,688	\$ (18,827)	\$ (2,687)	\$ (31,230)	\$ (3,001)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,500	18,827	17,983	119,236	67,544
Total receipts	2,500	18,827	17,983	119,236	67,544
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	480	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	172	131,094	96,827
Total disbursements	480	-	172	131,094	96,827
Excess (deficiency) of receipts over disbursements	2,020	18,827	17,811	(11,858)	(29,283)
Cash and investments - ending	\$ 3,708	\$ -	\$ 15,124	\$ (43,088)	\$ (32,284)

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Bridge Inspection & Invento	BRIDGE 192 GRANT FUND	BRIDGE 202 GRANT FUND	COVID 19 IMMUNIZATION FUND
Cash and investments - beginning	\$ (6,615)	\$ (14,426)	\$ (74,917)	\$ -
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	6,615	73,311	77,809	80,640
Total receipts	<u>6,615</u>	<u>73,311</u>	<u>77,809</u>	<u>80,640</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	39,271
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	68,731	2,892	-
Total disbursements	<u>-</u>	<u>68,731</u>	<u>2,892</u>	<u>39,271</u>
Excess (deficiency) of receipts over disbursements	<u>6,615</u>	<u>4,580</u>	<u>74,917</u>	<u>41,369</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (9,846)</u>	<u>\$ -</u>	<u>\$ 41,369</u>

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	BYRNE JAG GRANT	COVID-19 VACCINE CLINICS	2021-2024 BRIDGE INSPECTION FU	COVID TESTING FUND
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	73,582	62,059	-	50,000
Total receipts	<u>73,582</u>	<u>62,059</u>	<u>-</u>	<u>50,000</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	44,223	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	3,367	-	70,530	-
Total disbursements	<u>3,367</u>	<u>44,223</u>	<u>70,530</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>70,215</u>	<u>17,836</u>	<u>(70,530)</u>	<u>50,000</u>
Cash and investments - ending	<u>\$ 70,215</u>	<u>\$ 17,836</u>	<u>\$ (70,530)</u>	<u>\$ 50,000</u>

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	COVID REIMBURSEMENT	Family Recovery Court Grant	JUSTICE PRTNS ADDICTIONS RESPO	Totals
Cash and investments - beginning	\$ -	\$ 118,607	\$ 117,100	\$ 58,687,464
Receipts:				
Taxes	-	-	-	85,146,563
Intergovernmental receipts	-	-	-	3,476,174
Charges for services	-	-	-	3,605,401
Fines and forfeits	-	-	-	185,841
Other receipts	159,328	62,390	65,000	219,317,284
Total receipts	<u>159,328</u>	<u>62,390</u>	<u>65,000</u>	<u>311,731,263</u>
Disbursements:				
Personal services	-	33,104	-	20,476,969
Supplies	-	2,090	-	1,711,446
Other services and charges	-	69,728	7,501	18,896,923
Debt service - principal and interest	-	-	-	1,912,846
Capital outlay	-	-	-	2,371,416
Other disbursements	122,000	-	-	260,267,567
Total disbursements	<u>122,000</u>	<u>104,922</u>	<u>7,501</u>	<u>305,637,167</u>
Excess (deficiency) of receipts over disbursements	<u>37,328</u>	<u>(42,532)</u>	<u>57,499</u>	<u>6,094,096</u>
Cash and investments - ending	<u>\$ 37,328</u>	<u>\$ 76,075</u>	<u>\$ 174,599</u>	<u>\$ 64,781,560</u>

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OTHER INFORMATION

BOONE COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
BCI CAPITAL INC	BODY SCANNER	\$ 34,496	02/26/20	02/26/23
DEERE CREDIT	HIGHWAY GRADER	53,084	03/10/21	03/10/26
DEERE CREDIT	HIGHWAY LOADER	96,205	04/20/20	04/20/22
DEERE CREDIT	HIGHWAY GRADER	53,084	03/10/21	03/10/26
DEERE CREDIT	HIGHWAY GRADER	53,084	03/10/21	03/10/26
DEERE CREDIT	HIGHWAY GRADER	53,084	03/10/21	03/10/26
Total governmental activities		<u>308,541</u>		
Total of annual lease payments		<u>\$ 308,541</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	BRIDGE/ROAD IMPROVEMENT NOTE OF 2020 SERIES A	\$ 1,620,000	\$ 210,795
Revenue bonds	BRIDGE/ROAD IMPROVEMENT NOTE OF 2020 SERIES B	1,685,000	176,429
Revenue bonds	BRIDGE/ROAD IMPROVEMENT NOTE OF 2020 SERIES C	1,170,000	101,408
Revenue bonds	COIT Revenue Bonds of 2014	5,495,000	538,394
Revenue bonds	E911 Revenue and Refunding Revenue Bonds of 2018	2,655,000	398,278
Revenue bonds	Economic Development Revenue Bond Series 2015A	170,000	11,050
Revenue bonds	Economic Development Revenue Bonds Series 2015B	740,000	48,100
Revenue bonds	LIT Revenue Bond of 2017	2,530,000	300,953
Revenue bonds	Redevelopment District Bonds of 2013	5,500,000	357,500
Revenue bonds	Redevelopment District Tax Increment Capital Apprec 2008	1,892,761	1,085,000
Revenue bonds	Redevelopment District Tax Increment Refunding Revenue Bonds 2015/2016	16,860,000	2,107,538
Revenue bonds	Tax Increment Revenue Bonds 2016	2,980,000	392,246
Revenue bonds	Tax Increment Revenue Bonds of 2014 (Jamestown)	2,570,000	248,630
Revenue bonds	Tax Increment Revenue Bonds of 2015	830,000	73,819
Revenue bonds	Taxable County Option Income Tax Revenue Bonds of 2016	1,330,000	163,740
Total governmental activities		<u>48,027,761</u>	<u>6,213,880</u>
Totals		<u>\$ 48,027,761</u>	<u>\$ 6,213,880</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/>.