

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

FINANCIAL STATEMENT AUDIT REPORT

OF

HANCOCK COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
08/10/2022

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-10
Notes to Financial Statement	11-17
Required Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-47
Other Information:	
Schedule of Payables and Receivables	50
Schedule of Leases and Debt	51
Schedule of Capital Assets.....	52
Other Reports.....	53

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Debra A. Carnes	01-01-21 to 12-31-22
County Treasurer	Jane Klemme	01-01-21 to 12-31-22
Clerk of the Circuit Court	Lisa Lofgreen	01-01-21 to 12-31-22
County Sheriff	Brad Burkhart	01-01-21 to 12-31-22
County Recorder	Marcia Moore	01-01-21 to 12-31-22
President of the Board of County Commissioners	John Jessup	01-01-21 to 12-31-22
President of the County Council	William Bolander	01-01-21 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HANCOCK COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Hancock 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 Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 25, 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 25, 2022

(This page intentionally left blank.)

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.

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

Fund	Cash and Investments		Cash and Investments	
	01-01-21	Receipts	Disbursements	12-31-21
General Fund	\$ 16,757,901	\$ 22,969,509	\$ 21,612,992	\$ 18,114,418
Accident Report 1101	44,453	10,728	30,262	24,919
Bids Bonds Deposits 1108	310,814	104,162	89,613	325,363
Campaign Finance Enforcement	275	50	-	325
LIT Economic Dev(County Share)	3,885,799	1,446,675	746,850	4,585,624
City/Town Crt Costs 1116	1,972	11,997	12,033	1,936
Clerk's Rec Perpetuation 1119	182,646	36,162	37,579	181,229
Community Corrections Proj Inc	87,129	469,828	269,415	287,542
Community Transition Program	13,000	-	-	13,000
County Sales Disclosure 1131	34,469	25,480	7,634	52,315
Cumulative Bridge 1135	2,473,569	2,325,210	890,764	3,908,015
County Cum Capital Dev 1138	2,028,081	1,399,698	1,477,404	1,950,375
NASA-Drug Free Community	153,827	52,886	75,923	130,790
Electronic Map Generation 1150	21	-	-	21
EmergencyPlan/RightToKnow 1152	25,604	5,416	795	30,225
Extradition 1155	2,998	-	-	2,998
Firearms Training 1156	30,201	25,390	14,711	40,880
General Drain Improv 1158	870,930	241,385	119,796	992,519
Health 1159	335,997	661,481	486,473	511,005
Identification Security 1160	53,729	21,624	14,213	61,140
Local Road & Street 1169	1,216,892	1,118,281	1,674,612	660,561
LIT Public Safety-County Share	1,610,630	2,840,878	1,808,741	2,642,767
Misdemeanant 1175	52,646	32,992	18,715	66,923
Motor Vehicle Highway 1176	1,067,446	3,515,697	2,461,403	2,121,740
Auditor's Transfer Fee 1181	98,330	52,970	18,341	132,959
Rainy Day 1186	5,811,671	1,000,000	21,320	6,790,351
Recorder Perpetuation 1189	643,956	446,442	453,643	636,755
Sex & Violent Offender 1192	7,092	855	-	7,947
Solid Waste Agency 1194	36,148	14,451	10,355	40,244
Suppl Public Defender 1200	139,139	7,366	5,932	140,573
Surplus Tax 1201	289,997	149,631	101,916	337,712
Cornerstone Perpetuation 1202	202,447	108,105	49,078	261,474
Tax Sale Vendor Fees 1203	17,423	4,400	-	21,823
Tax Sale Redemption 1204	52,608	55,317	58,633	49,292
Tax Sale Surplus 1205	771,103	368,657	478,519	661,241
IN Local Health DeptTrustAcct	175,304	32,456	21,699	186,061
Unsafe Building 1207	2,186	-	-	2,186
CASA/GAL Services 1213	19,501	39,341	20,043	38,799
Auditors Ineligible Deduction	19,212	-	-	19,212
Elected Officials Training	78,270	21,624	5,523	94,371
County Offender Transportation	-	188	-	188
Statewide E911 1222	731,449	1,266,842	1,290,917	707,374
LIT Correctional Facility	3,277,068	5,020,318	2,973,451	5,323,935
Juvenile Probation 2050	9,225	20,080	13,759	15,546
Adult Probation Supp 2100	332,804	276,839	327,300	282,343
County User Fees 2500	453,255	472,116	475,589	449,782
Drainage Maintenance 2700	2,599,284	497,248	512,530	2,584,002
Health Dept Donations 4100	5,363	-	-	5,363
All Debt Service	173,779	459,109	470,674	162,214
Sheriff Pension Holding 5501	-	39,510	39,509	1
NonReverting Fund	-	2,091	2,091	-
Auto Excise Surtax 6020	-	2,255,541	2,118,904	136,637
County Wheel Tax 6021	3,755	255,643	251,123	8,275
CVET 6023	-	459,544	459,544	-
Delinq Weeds Assess 6041	-	7,402	7,402	-
Delnqnt Sewr Assessmnt 6042	-	58,176	58,176	-
Financial Inst Tax 6051	-	91,761	91,761	-
Fines & Forfeitures 7101	1,132	11,519	7,076	5,575
Infraction Judgment 7102	527	9,950	8,887	1,590
Overweight Vehicles 7103	-	90	90	-
Special Death Benefit 7104	245	3,735	3,390	590
State Sales Disclosures 7105	3,690	25,542	21,220	8,012
Coroner Educ Fees 7106	1,906	10,269	9,464	2,711
Interstate Transfer Fee 7107	875	313	1,125	63
State Mortgage Fee 7108	1,515	17,730	16,568	2,677
State Of In Sex & Violent 7111	15	95	85	25
Child RestraintViolationFines	-	25	25	-
Food & Beverage Tax 7201	748,314	1,032,750	365,804	1,415,260
Education Plate 7301	38	1,331	1,369	-
Riverboat Sharing Fund 7303	-	414,197	414,197	-
Tourism Commission 7304	14,732	567,469	555,418	26,783
93.563 TitleIV-D INCENTIVE GEN	175,556	20,062	17,930	177,688
93.563 Pros IV-D Incentive	38,274	30,195	16,296	52,173
93.563 Clerk Incentive -OLD	10,017	-	-	10,017

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

Fund	Cash and Investments		Cash and Investments	
	01-01-21	Receipts	Disbursements	12-31-21
93.563 Clerk Incentive 10-1-99	144,403	20,062	10,093	154,372
CAR-1 Treasurer (After Settlement Collections)	852,277	1,037,817	852,277	1,037,817
CAR-1 Treasurer (After Settlement Other Sources)	2,482,184	2,637,849	2,482,184	2,637,849
CAR-1 Inmate Trust	19,468	483,024	470,296	32,196
CAR-1 Sheriff	30,783	16,527	11,656	35,654
CAR-1 Sheriff Commissary	163,106	221,772	221,810	163,068
CAR-1 ISETS (Clerk)	8,565	288,656	289,442	7,779
CAR-1 Court Trust Account	1,490,548	4,898,435	4,785,843	1,603,140
CAR-1 Tourism Commission	628,038	508,220	232,344	903,914
Settlement 6000	-	104,181,176	104,181,176	-
LIT Certified Shares 7330	-	28,568,360	28,568,360	-
LIT Special Purpose	1,257,808	4,285,254	3,340,408	2,202,654
MVH Restricted	206,389	2,453,333	1,777,458	882,264
Reassessment	213,348	239,812	218,000	235,160
LOIT Special Distribution	77,952	-	13,155	64,797
LIT PSAP	675,329	1,004,063	812,666	866,726
Library Ptrc/Cedit Fund 1113	834,137	-	-	834,137
ADA Drug Screen Probation 2101	32,212	10,453	20,221	22,444
RICO Forfeiture	3,923	3,406	-	7,329
Solid Waste Mgt District	908	67,196	62,186	5,918
Local Ordinance Violations	4,200	50	-	4,250
Allocation Fund-TIF Revenue	7,550,751	5,872,155	6,743,985	6,678,921
Debt Service Reserve/RDC	966,550	-	-	966,550
Principal /Interest /RDC	958,950	964,725	958,950	964,725
Capital Fund/RDC	15,257	-	-	15,257
2019 GO Bond Debt Payment	452,930	578,235	607,500	423,665
2019 GO Bond Proceeds	1,989,750	638	1,742,610	247,778
2021 GO Bond Debt Service	-	388,141	-	388,141
2021 GO Bond Proceeds	-	5,530,958	86,150	5,444,808
Superior I Trans 4910	3,254	2,008	3,263	1,999
Superior II Trans 4911	32	121	121	32
Circuit Crt Trans 4912	669	7,238	7,238	669
Jury Pay Fund 4913	-	11,373	11,373	-
City & Town General 4915	3,863	-	-	3,863
CommCorrectionsVending 4917	58	-	-	58
Law Enforcement Vending 4918	66	-	-	66
K-9 Police Dog Fund	25,400	3,726	3,289	25,837
Sheriff's Misc Donation Fund	2,405	105	75	2,435
County Payroll 5900	737,599	8,734,041	9,080,629	391,011
Health Claims Fund 5901	898,481	3,912,438	4,108,671	702,248
Health Claims Reserve Fund	-	500,000	-	500,000
Delinqnt Stormwater 6043	-	9,245	9,245	-
Delinquent Trash	-	5,735	5,735	-
LIT Property Tax Relief	673,580	7,142,091	6,812,876	1,002,795
LIT Certified Shares	894	-	-	894
LIT Public Safety	-	6,856,406	6,856,406	-
LIT Economic Development	-	2,856,836	2,856,836	-
ARP Grant Fund	-	7,591,609	-	7,591,609
Public Hlth H1N1 Ill Fed	90	-	-	90
D.A.R.E. Fund 1142	1	-	-	1
Dept.ofTreasuryEquitableShare	30,492	-	-	30,492
Pennsy Trail Fund	65,620	-	45,685	19,935
16.575 VOCA VictimAssist	(3,750)	37,512	53,494	(19,732)
16.738 ProblemSolvingCt Grant	11,535	2,500	2,494	11,541
16.585 BureauOfJusticeGrant	(22,842)	59,304	52,848	(16,386)
16.738 JAG GRANT(DrugCourt)	1,955	-	-	1,955
16.575 VOCA VictimAssist2015	585	-	-	585
20.509 Hancock Area Rural Tran	-	458,871	458,871	-
93.074 MedicalReserveCorpMRC	3,789	-	2,539	1,250
Public Hlth Emerg H1N1 8907	51	-	-	51
Health Maint Grant 8908	149,008	51,333	33,074	167,267
BioTerrorism 8909	(11,346)	43,124	46,878	(15,100)
CommCorr IDOC Grant	3,939	368,540	364,897	7,582
State Homeland Security 8911	2,302	-	-	2,302
IDEM Grant 8912	69	-	-	69
20.608 CHIRP DUI HANCO	8,088	1,179	344	8,923
20.600 CHIRP OPO CITLI	2,417	2,930	2,453	2,894
Sheriff Equitable Share 8915	27,254	-	6,400	20,854
97.042 Emergency Mngmt 8918	122	-	-	122
JAIB Jobs Grant 8919	395	-	-	395
90.404 HAVA	3,293	-	-	3,293
Metro Drug Fed Grant OT 8924	53	-	-	53
16.588 STOP Grant	(58,993)	58,566	66,881	(67,308)
16.607 FedBulletproofVest	10,362	4,550	8,380	6,532
Indiana Youth Institute Grant	507	-	-	507
93.008 NACCHO GRANT	9,964	-	6,988	2,976
S-2015-04 Ct Alcohol DrugGrt	12	180	180	12

HANCOCK 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
Operation Centipede NHTSA	1,021	-	-	1,021
Probation IDOC Grant	15,171	51,135	50,711	15,595
EHB 1387 Grant Reimbursement	399	-	-	399
CC Jail Treatment Svs GRANT	1,501	25,200	22,921	3,780
United Way Grant	7,500	10,000	7,500	10,000
CARES Act (Health Dept.)	-	310,480	280,606	29,874
PACE State Asset Seizure Fund	30,772	8,958	347	39,383
Law Enforc Forfeiture/Seizure	38,678	17,208	4,427	51,459
HC Community Foundation	-	16,000	-	16,000
DNR Next Level Trails Grant	-	163,730	144,516	19,214
TIF RDC Federal Reimbursement	18,070	-	-	18,070
Totals	<u>\$ 71,942,385</u>	<u>\$ 256,529,413</u>	<u>\$ 233,534,565</u>	<u>\$ 94,937,233</u>

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

HANCOCK 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.

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

HANCOCK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

HANCOCK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

HANCOCK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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.

HANCOCK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

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.

HANCOCK COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains four funds with deficits in cash. This was the result of the timing of reimbursable grants.

Note 8. Restatements

For the year ended December 31, 2021, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2020	Prior Period Adjustment	Balance as of January 1, 2021
LIT Correctional Facility	\$ 2,430,070	\$ 846,998	\$ 3,277,068

Note 9. Holding Corporation

The County has entered into a capital lease with the Hancock County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2021 totaled \$2,615,500.

Note 10. Subsequent Events

A construction contract with WSP was approved for \$2,498,600 on January 20, 2022. This contract was approved through the Community Crossing Grant received by the County, which covers 80 percent of the contract expenses.

A construction contract with Duncan Robertson was approved for \$855,124 on January 20, 2022, for the Bridge 57 project.

Next Level Trails Grant was approved for \$525,286 on February 9, 2022.

The unit entered into an agreement with DLZ Indiana, LLC for consulting on DES #2003034 for \$945,380 on February 1, 2022, and will be funded through the RDC.

HANCOCK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Resolution 2022-3-11, approving the issuance of the Hancock County, Indiana General Obligation Bonds, Series 2022A, in the aggregate principal amount not to exceed \$1,250,000, for the purpose of paying all or any portion of the costs of the construction and equipping of improvements to the Emergency Management Center and related facilities, was passed on March 29, 2022.

Note 11. Other Postemployment Benefits

The County provides to eligible retirees and their spouses the following benefits: health, dental, vision, and life insurance. These benefits pose a liability to the County for this year and in future years. Information regarding the benefits can be obtained by contacting the County.

(This page intentionally left blank.)

REQUIRED SUPPLEMENTARY INFORMATION

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

	General Fund	Accident Report 1101	Bids Bonds Deposits 1108	Campaign Finance Enforcement	LIT Economic Dev.(County Share)	City/Town Crt Costs 1116
Cash and investments - beginning	\$ 16,757,901	\$ 44,453	\$ 310,814	\$ 275	\$ 3,885,799	\$ 1,972
Receipts:						
Taxes	16,906,566	-	-	-	-	-
Licenses and permits	1,397,625	-	-	-	-	-
Intergovernmental receipts	1,691,028	-	-	-	91,045	-
Charges for services	1,827,827	10,728	104,162	50	1,355,630	11,997
Fines and forfeits	162,799	-	-	-	-	-
Other receipts	983,664	-	-	-	-	-
Total receipts	<u>22,969,509</u>	<u>10,728</u>	<u>104,162</u>	<u>50</u>	<u>1,446,675</u>	<u>11,997</u>
Disbursements:						
Personal services	15,288,666	-	-	-	-	-
Supplies	113,886	-	-	-	-	-
Other services and charges	4,494,072	-	-	-	395,299	12,033
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	344,051	-
Other disbursements	1,716,368	30,262	89,613	-	7,500	-
Total disbursements	<u>21,612,992</u>	<u>30,262</u>	<u>89,613</u>	<u>-</u>	<u>746,850</u>	<u>12,033</u>
Excess (deficiency) of receipts over disbursements	<u>1,356,517</u>	<u>(19,534)</u>	<u>14,549</u>	<u>50</u>	<u>699,825</u>	<u>(36)</u>
Cash and investments - ending	<u>\$ 18,114,418</u>	<u>\$ 24,919</u>	<u>\$ 325,363</u>	<u>\$ 325</u>	<u>\$ 4,585,624</u>	<u>\$ 1,936</u>

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

	Clerk's Rec Perpetuation 1119	Community Corrections Proj Inc	Community Transition Program	County Sales Disclosure 1131	Cumulative Bridge 1135	County Cum Capital Dev 1138
Cash and investments - beginning	\$ 182,646	\$ 87,129	\$ 13,000	\$ 34,469	\$ 2,473,569	\$ 2,028,081
Receipts:						
Taxes	-	-	-	-	1,849,274	1,231,281
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	87	-	-	-	475,936	168,393
Charges for services	35,022	468,308	-	25,475	-	-
Fines and forfeits	1,053	-	-	-	-	-
Other receipts	-	1,520	-	5	-	24
Total receipts	36,162	469,828	-	25,480	2,325,210	1,399,698
Disbursements:						
Personal services	15,434	130,735	-	-	-	-
Supplies	-	1,329	-	-	393	-
Other services and charges	3,248	105,238	-	7,634	296,161	59,460
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	26,364	-	-	594,210	1,417,944
Other disbursements	18,897	5,749	-	-	-	-
Total disbursements	37,579	269,415	-	7,634	890,764	1,477,404
Excess (deficiency) of receipts over disbursements	(1,417)	200,413	-	17,846	1,434,446	(77,706)
Cash and investments - ending	\$ 181,229	\$ 287,542	\$ 13,000	\$ 52,315	\$ 3,908,015	\$ 1,950,375

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

	NASA-Drug Free Community	Electronic Map Generation 1150	EmergencyPlan/ RightToKnow 1152	Extradition 1155	Firearms Training 1156	General Drain Improv 1158
Cash and investments - beginning	\$ 153,827	\$ 21	\$ 25,604	\$ 2,998	\$ 30,201	\$ 870,930
Receipts:						
Taxes	-	-	-	-	-	89,490
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	5,416	-	-	-
Charges for services	33,419	-	-	-	25,390	150,293
Fines and forfeits	19,226	-	-	-	-	-
Other receipts	241	-	-	-	-	1,602
Total receipts	52,886	-	5,416	-	25,390	241,385
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	75,923	-	795	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	14,711	119,796
Total disbursements	75,923	-	795	-	14,711	119,796
Excess (deficiency) of receipts over disbursements	(23,037)	-	4,621	-	10,679	121,589
Cash and investments - ending	\$ 130,790	\$ 21	\$ 30,225	\$ 2,998	\$ 40,880	\$ 992,519

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

	Health 1159	Identification Security 1160	Local Road & Street 1169	LIT Public Safety-County Share	Misdemeanant 1175	Motor Vehicle Highway 1176
Cash and investments - beginning	\$ 335,997	\$ 53,729	\$ 1,216,892	\$ 1,610,630	\$ 52,646	\$ 1,067,446
Receipts:						
Taxes	325,645	-	-	-	-	-
Licenses and permits	-	-	-	-	-	54,250
Intergovernmental receipts	37,865	-	1,115,145	-	-	3,444,248
Charges for services	297,969	21,624	3,136	2,838,414	32,992	13,372
Fines and forfeits	-	-	-	-	-	-
Other receipts	2	-	-	2,464	-	3,827
Total receipts	<u>661,481</u>	<u>21,624</u>	<u>1,118,281</u>	<u>2,840,878</u>	<u>32,992</u>	<u>3,515,697</u>
Disbursements:						
Personal services	446,190	-	-	219,637	-	1,142,814
Supplies	16,472	-	1,590,507	331,966	-	840,335
Other services and charges	23,811	14,213	84,105	1,257,138	18,715	469,178
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	9,076
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>486,473</u>	<u>14,213</u>	<u>1,674,612</u>	<u>1,808,741</u>	<u>18,715</u>	<u>2,461,403</u>
Excess (deficiency) of receipts over disbursements	<u>175,008</u>	<u>7,411</u>	<u>(556,331)</u>	<u>1,032,137</u>	<u>14,277</u>	<u>1,054,294</u>
Cash and investments - ending	<u>\$ 511,005</u>	<u>\$ 61,140</u>	<u>\$ 660,561</u>	<u>\$ 2,642,767</u>	<u>\$ 66,923</u>	<u>\$ 2,121,740</u>

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

	Auditor's Transfer Fee 1181	Rainy Day 1186	Recorder Perpetuation 1189	Sex & Violent Offender 1192	Solid Waste Agency 1194	Suppl Public Defender 1200
Cash and investments - beginning	\$ 98,330	\$ 5,811,671	\$ 643,956	\$ 7,092	\$ 36,148	\$ 139,139
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	52,970	-	446,282	855	14,451	7,366
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,000,000	160	-	-	-
Total receipts	52,970	1,000,000	446,442	855	14,451	7,366
Disbursements:						
Personal services	18,341	21,320	204,075	-	-	5,932
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	10,355	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	249,568	-	-	-
Total disbursements	18,341	21,320	453,643	-	10,355	5,932
Excess (deficiency) of receipts over disbursements	34,629	978,680	(7,201)	855	4,096	1,434
Cash and investments - ending	\$ 132,959	\$ 6,790,351	\$ 636,755	\$ 7,947	\$ 40,244	\$ 140,573

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

	Surplus Tax 1201	Cornerstone Perpetuation 1202	Tax Sale Vendor Fees 1203	Tax Sale Redemption 1204	Tax Sale Surplus 1205	IN Local Health DeptTrustAcct
Cash and investments - beginning	\$ 289,997	\$ 202,447	\$ 17,423	\$ 52,608	\$ 771,103	\$ 175,304
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	16,228
Charges for services	149,631	108,105	4,400	55,317	368,657	16,228
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>149,631</u>	<u>108,105</u>	<u>4,400</u>	<u>55,317</u>	<u>368,657</u>	<u>32,456</u>
Disbursements:						
Personal services	-	10,891	-	-	-	14,809
Supplies	-	1,377	-	-	-	4,018
Other services and charges	101,916	28,331	-	-	-	2,872
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	8,479	-	-	-	-
Other disbursements	-	-	-	58,633	478,519	-
Total disbursements	<u>101,916</u>	<u>49,078</u>	<u>-</u>	<u>58,633</u>	<u>478,519</u>	<u>21,699</u>
Excess (deficiency) of receipts over disbursements	<u>47,715</u>	<u>59,027</u>	<u>4,400</u>	<u>(3,316)</u>	<u>(109,862)</u>	<u>10,757</u>
Cash and investments - ending	<u>\$ 337,712</u>	<u>\$ 261,474</u>	<u>\$ 21,823</u>	<u>\$ 49,292</u>	<u>\$ 661,241</u>	<u>\$ 186,061</u>

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

	Unsafe Building 1207	CASA/GAL Services 1213	Auditors Ineligible Deduction	Elected Officials Training	County Offender Transportation	Statewide E911 1222
Cash and investments - beginning	\$ 2,186	\$ 19,501	\$ 19,212	\$ 78,270	\$ -	\$ 731,449
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	39,341	-	-	-	-
Charges for services	-	-	-	21,624	-	1,266,842
Fines and forfeits	-	-	-	-	125	-
Other receipts	-	-	-	-	63	-
Total receipts	-	39,341	-	21,624	188	1,266,842
Disbursements:						
Personal services	-	15,870	-	-	-	1,290,917
Supplies	-	2,089	-	-	-	-
Other services and charges	-	2,084	-	5,523	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	20,043	-	5,523	-	1,290,917
Excess (deficiency) of receipts over disbursements	-	19,298	-	16,101	188	(24,075)
Cash and investments - ending	\$ 2,186	\$ 38,799	\$ 19,212	\$ 94,371	\$ 188	\$ 707,374

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

	LIT Correctional Facility	Juvenile Probation 2050	Adult Probation Supp 2100	County User Fees 2500	Drainage Maintenance 2700	Health Dept Donations 4100
Cash and investments - beginning	\$ 3,277,068	\$ 9,225	\$ 332,804	\$ 453,255	\$ 2,599,284	\$ 5,363
Receipts:						
Taxes	2,928,519	-	-	-	488,407	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,091,799	6,185	151,527	10,515	8,841	-
Fines and forfeits	-	13,895	125,312	461,041	-	-
Other receipts	-	-	-	560	-	-
Total receipts	<u>5,020,318</u>	<u>20,080</u>	<u>276,839</u>	<u>472,116</u>	<u>497,248</u>	<u>-</u>
Disbursements:						
Personal services	357,951	13,339	173,572	232,105	-	-
Supplies	-	-	-	18,174	-	-
Other services and charges	-	-	152,750	218,665	-	-
Debt service - principal and interest	2,615,500	-	-	-	-	-
Capital outlay	-	-	-	180	-	-
Other disbursements	-	420	978	6,465	512,530	-
Total disbursements	<u>2,973,451</u>	<u>13,759</u>	<u>327,300</u>	<u>475,589</u>	<u>512,530</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,046,867</u>	<u>6,321</u>	<u>(50,461)</u>	<u>(3,473)</u>	<u>(15,282)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,323,935</u>	<u>\$ 15,546</u>	<u>\$ 282,343</u>	<u>\$ 449,782</u>	<u>\$ 2,584,002</u>	<u>\$ 5,363</u>

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

	All Debt Service	Sheriff Pension Holding 5501	NonReverting Fund	Auto Excise Surtax 6020	County Wheel Tax 6021	CVET 6023
Cash and investments - beginning	\$ 173,779	\$ -	\$ -	\$ -	\$ 3,755	\$ -
Receipts:						
Taxes	255,060	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	27,538	-	-	1,447,184	255,643	229,765
Charges for services	-	39,510	-	808,357	-	229,779
Fines and forfeits	-	-	-	-	-	-
Other receipts	176,511	-	2,091	-	-	-
Total receipts	<u>459,109</u>	<u>39,510</u>	<u>2,091</u>	<u>2,255,541</u>	<u>255,643</u>	<u>459,544</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	2,118,904	251,123	459,544
Debt service - principal and interest	470,674	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	39,509	2,091	-	-	-
Total disbursements	<u>470,674</u>	<u>39,509</u>	<u>2,091</u>	<u>2,118,904</u>	<u>251,123</u>	<u>459,544</u>
Excess (deficiency) of receipts over disbursements	<u>(11,565)</u>	<u>1</u>	<u>-</u>	<u>136,637</u>	<u>4,520</u>	<u>-</u>
Cash and investments - ending	<u>\$ 162,214</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 136,637</u>	<u>\$ 8,275</u>	<u>\$ -</u>

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

	Delinq Weeds Assess 6041	Delinqt Sewr Assessmnt 6042	Financial Inst Tax 6051	Fines & Forfeitures 7101	Infraction Judgment 7102	Overweight Vehicles 7103
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,132	\$ 527	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	91,761	-	-	-
Charges for services	7,402	58,176	-	10,295	7,611	-
Fines and forfeits	-	-	-	1,224	2,339	90
Other receipts	-	-	-	-	-	-
Total receipts	<u>7,402</u>	<u>58,176</u>	<u>91,761</u>	<u>11,519</u>	<u>9,950</u>	<u>90</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	7,402	58,176	91,761	-	8,887	90
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	7,076	-	-
Total disbursements	<u>7,402</u>	<u>58,176</u>	<u>91,761</u>	<u>7,076</u>	<u>8,887</u>	<u>90</u>
Excess (deficiency) of receipts over disbursements	-	-	-	4,443	1,063	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,575</u>	<u>\$ 1,590</u>	<u>\$ -</u>

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

	Special Death Benefit 7104	State Sales Disclosures 7105	Coroner Educ Fees 7106	Interstate Transfer Fee 7107	State Mortgage Fee 7108	State Of In Sex & Violent 7111
Cash and investments - beginning	\$ 245	\$ 3,690	\$ 1,906	\$ 875	\$ 1,515	\$ 15
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	3,735	25,505	10,269	188	17,730	95
Fines and forfeits	-	-	-	125	-	-
Other receipts	-	37	-	-	-	-
Total receipts	3,735	25,542	10,269	313	17,730	95
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,390	21,220	9,464	1,125	16,568	85
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,390	21,220	9,464	1,125	16,568	85
Excess (deficiency) of receipts over disbursements	345	4,322	805	(812)	1,162	10
Cash and investments - ending	\$ 590	\$ 8,012	\$ 2,711	\$ 63	\$ 2,677	\$ 25

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

	Child Restraint/Violation Fines	Food & Beverage Tax 7201	Education Plate 7301	Riverboat Sharing Fund 7303	Tourism Commission 7304	93.563 Title IV-D INCENTIVE GEN
Cash and investments - beginning	\$ -	\$ 748,314	\$ 38	\$ -	\$ 14,732	\$ 175,556
Receipts:						
Taxes	-	584,399	-	-	434,975	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	414,197	-	-
Charges for services	-	448,351	1,331	-	132,494	20,062
Fines and forfeits	25	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	25	1,032,750	1,331	414,197	567,469	20,062
Disbursements:						
Personal services	-	63,777	-	-	83,225	10,858
Supplies	-	5,500	-	-	-	138
Other services and charges	25	169,463	1,369	414,197	-	6,934
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	120,000	-	-	-	-
Other disbursements	-	7,064	-	-	472,193	-
Total disbursements	25	365,804	1,369	414,197	555,418	17,930
Excess (deficiency) of receipts over disbursements	-	666,946	(38)	-	12,051	2,132
Cash and investments - ending	\$ -	\$ 1,415,260	\$ -	\$ -	\$ 26,783	\$ 177,688

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

	93.563 Pros IV-D Incentive	93.563 Clerk Incentive -OLD	93.563 Clerk Incentive 10-1-99	CAR-1 Treasurer (After Settlement Collections)	CAR-1 Treasurer (After Settlement Other Sources)	CAR-1 Inmate Trust
Cash and investments - beginning	\$ 38,274	\$ 10,017	\$ 144,403	\$ 852,277	\$ 2,482,184	\$ 19,468
Receipts:						
Taxes	-	-	-	1,037,817	2,637,849	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	30,195	-	20,062	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	483,024
Total receipts	<u>30,195</u>	<u>-</u>	<u>20,062</u>	<u>1,037,817</u>	<u>2,637,849</u>	<u>483,024</u>
Disbursements:						
Personal services	16,246	-	1,093	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	50	-	9,000	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	852,277	2,482,184	470,296
Total disbursements	<u>16,296</u>	<u>-</u>	<u>10,093</u>	<u>852,277</u>	<u>2,482,184</u>	<u>470,296</u>
Excess (deficiency) of receipts over disbursements	<u>13,899</u>	<u>-</u>	<u>9,969</u>	<u>185,540</u>	<u>155,665</u>	<u>12,728</u>
Cash and investments - ending	<u>\$ 52,173</u>	<u>\$ 10,017</u>	<u>\$ 154,372</u>	<u>\$ 1,037,817</u>	<u>\$ 2,637,849</u>	<u>\$ 32,196</u>

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

	CAR-1 Sheriff	CAR-1 Sheriff Commissary	CAR-1 ISETS (Clerk)	CAR-1 Court Trust Account	CAR-1 Tourism Commission	Settlement 6000
Cash and investments - beginning	\$ 30,783	\$ 163,106	\$ 8,565	\$ 1,490,548	\$ 628,038	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	16,527	221,772	288,656	4,898,435	508,220	104,181,176
Total receipts	16,527	221,772	288,656	4,898,435	508,220	104,181,176
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	11,656	221,810	289,442	4,785,843	232,344	104,181,176
Total disbursements	11,656	221,810	289,442	4,785,843	232,344	104,181,176
Excess (deficiency) of receipts over disbursements	4,871	(38)	(786)	112,592	275,876	-
Cash and investments - ending	\$ 35,654	\$ 163,068	\$ 7,779	\$ 1,603,140	\$ 903,914	\$ -

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

	LIT Certified Shares 7330	LIT Special Purpose	MVH Restricted	Reassessment	LOIT Special Distribution	LIT PSAP
Cash and investments - beginning	\$ -	\$ 1,257,808	\$ 206,389	\$ 213,348	\$ 77,952	\$ 675,329
Receipts:						
Taxes	-	2,716,405	-	132,228	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,453,333	107,584	-	-
Charges for services	-	1,568,849	-	-	-	1,004,063
Fines and forfeits	-	-	-	-	-	-
Other receipts	28,568,360	-	-	-	-	-
Total receipts	28,568,360	4,285,254	2,453,333	239,812	-	1,004,063
Disbursements:						
Personal services	-	-	1,000,392	163,361	-	345,783
Supplies	-	-	767,732	-	13,155	4,877
Other services and charges	28,568,360	3,340,408	9,334	54,639	-	399,874
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	62,132
Total disbursements	28,568,360	3,340,408	1,777,458	218,000	13,155	812,666
Excess (deficiency) of receipts over disbursements	-	944,846	675,875	21,812	(13,155)	191,397
Cash and investments - ending	\$ -	\$ 2,202,654	\$ 882,264	\$ 235,160	\$ 64,797	\$ 866,726

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

	Library Ptrc/Cedit Fund 1113	ADA Drug Screen Probation 2101	RICO Forfeiture	Solid Waste Mgt District	Local Ordinance Violations	Allocation Fund-TIF Revenue
Cash and investments - beginning	\$ 834,137	\$ 32,212	\$ 3,923	\$ 908	\$ 4,200	\$ 7,550,751
Receipts:						
Taxes	-	-	-	-	-	4,258,431
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	4,768	-	1,605,491
Charges for services	-	10,453	1,409	-	50	-
Fines and forfeits	-	-	1,997	-	-	-
Other receipts	-	-	-	62,428	-	8,233
Total receipts	-	10,453	3,406	67,196	50	5,872,155
Disbursements:						
Personal services	-	18,057	-	-	-	-
Supplies	-	2,164	-	889	-	-
Other services and charges	-	-	-	61,297	-	274,370
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	5,504,890
Other disbursements	-	-	-	-	-	964,725
Total disbursements	-	20,221	-	62,186	-	6,743,985
Excess (deficiency) of receipts over disbursements	-	(9,768)	3,406	5,010	50	(871,830)
Cash and investments - ending	\$ 834,137	\$ 22,444	\$ 7,329	\$ 5,918	\$ 4,250	\$ 6,678,921

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

	Debt Service Reserve/RDC	Principal /Interest /RDC	Capital Fund/RDC	2019 GO Bond Debt Payment	2019 GO Bond Proceeds	2021 GO Bond Debt Service
Cash and investments - beginning	\$ 966,550	\$ 958,950	\$ 15,257	\$ 452,930	\$ 1,989,750	\$ -
Receipts:						
Taxes	-	-	-	521,868	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	56,367	-	-
Charges for services	-	-	-	-	-	388,141
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	964,725	-	-	638	-
Total receipts	-	964,725	-	578,235	638	388,141
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,553,716	-
Debt service - principal and interest	-	958,950	-	607,500	-	-
Capital outlay	-	-	-	-	188,894	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	958,950	-	607,500	1,742,610	-
Excess (deficiency) of receipts over disbursements	-	5,775	-	(29,265)	(1,741,972)	388,141
Cash and investments - ending	\$ 966,550	\$ 964,725	\$ 15,257	\$ 423,665	\$ 247,778	\$ 388,141

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

	2021 GO Bond Proceeds	Superior I Trans 4910	Superior II Trans 4911	Circuit Crt Trans 4912	Jury Pay Fund 4913	City & Town General 4915
Cash and investments - beginning	\$ -	\$ 3,254	\$ 32	\$ 669	\$ -	\$ 3,863
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	5,530,958	2,008	121	7,238	3,815	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	7,558	-
Total receipts	<u>5,530,958</u>	<u>2,008</u>	<u>121</u>	<u>7,238</u>	<u>11,373</u>	<u>-</u>
Disbursements:						
Personal services	-	3,263	121	7,238	-	-
Supplies	-	-	-	-	-	-
Other services and charges	86,150	-	-	-	11,373	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>86,150</u>	<u>3,263</u>	<u>121</u>	<u>7,238</u>	<u>11,373</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,444,808</u>	<u>(1,255)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,444,808</u>	<u>\$ 1,999</u>	<u>\$ 32</u>	<u>\$ 669</u>	<u>\$ -</u>	<u>\$ 3,863</u>

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

	CommCorrections Vending 4917	Law Enforcement Vending 4918	K-9 Police Dog Fund	Sheriff's Misc Donation Fund	County Payroll 5900	Health Claims Fund 5901
Cash and investments - beginning	\$ 58	\$ 66	\$ 25,400	\$ 2,405	\$ 737,599	\$ 898,481
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	3,726	105	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	8,734,041	3,912,438
Total receipts	-	-	3,726	105	8,734,041	3,912,438
Disbursements:						
Personal services	-	-	-	-	2,262,022	-
Supplies	-	-	-	75	-	-
Other services and charges	-	-	3,289	-	-	4,108,671
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	6,818,607	-
Total disbursements	-	-	3,289	75	9,080,629	4,108,671
Excess (deficiency) of receipts over disbursements	-	-	437	30	(346,588)	(196,233)
Cash and investments - ending	\$ 58	\$ 66	\$ 25,837	\$ 2,435	\$ 391,011	\$ 702,248

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

	Health Claims Reserve Fund	Delinqnt Stormwater 6043	Delinquent Trash	LIT Property Tax Relief	LIT Certified Shares	LIT Public Safety
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 673,580	\$ 894	\$ -
Receipts:						
Taxes	-	-	-	4,527,342	-	4,346,247
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	9,245	5,735	2,614,749	-	2,510,159
Fines and forfeits	-	-	-	-	-	-
Other receipts	500,000	-	-	-	-	-
Total receipts	500,000	9,245	5,735	7,142,091	-	6,856,406
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	9,245	5,735	6,812,876	-	6,856,406
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	9,245	5,735	6,812,876	-	6,856,406
Excess (deficiency) of receipts over disbursements	500,000	-	-	329,215	-	-
Cash and investments - ending	\$ 500,000	\$ -	\$ -	\$ 1,002,795	\$ 894	\$ -

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

	LIT Economic Development	ARP Grant Fund	Public Hlth H1N1 III Fed	D.A.R.E. Fund 1142	Dept.ofTreasury EquitableShare	Pennsy Trail Fund
Cash and investments - beginning	\$ -	\$ -	\$ 90	\$ 1	\$ 30,492	\$ 65,620
Receipts:						
Taxes	1,810,936	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	7,591,609	-	-	-	-
Charges for services	1,045,900	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>2,856,836</u>	<u>7,591,609</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,856,836	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	45,685
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>2,856,836</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,685</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>7,591,609</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(45,685)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 7,591,609</u>	<u>\$ 90</u>	<u>\$ 1</u>	<u>\$ 30,492</u>	<u>\$ 19,935</u>

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

	16.575 VOCA VictimAssist	16.738 Problem SolvingCt Grant	16.585 BureauOf JusticeGrant	16.738 JAG GRANT(DrugCourt)	16.575 VOCA VictimAssist2015	20,509 Hancock Area Rural Tran
Cash and investments - beginning	\$ (3,750)	\$ 11,535	\$ (22,842)	\$ 1,955	\$ 585	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	37,512	2,500	51,422	-	-	354,454
Charges for services	-	-	7,137	-	-	104,417
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	745	-	-	-
Total receipts	<u>37,512</u>	<u>2,500</u>	<u>59,304</u>	<u>-</u>	<u>-</u>	<u>458,871</u>
Disbursements:						
Personal services	53,494	-	39,865	-	-	-
Supplies	-	-	3,006	-	-	-
Other services and charges	-	2,494	9,977	-	-	458,871
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>53,494</u>	<u>2,494</u>	<u>52,848</u>	<u>-</u>	<u>-</u>	<u>458,871</u>
Excess (deficiency) of receipts over disbursements	<u>(15,982)</u>	<u>6</u>	<u>6,456</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (19,732)</u>	<u>\$ 11,541</u>	<u>\$ (16,386)</u>	<u>\$ 1,955</u>	<u>\$ 585</u>	<u>\$ -</u>

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

	93.074 MedicalReserve CorpMRC	Public Hlth Emerg H1N1 8907	Health Maint Grant 8908	BioTerrorism 8909	CommCorr IDOC Grant	State Homeland Security 8911
Cash and investments - beginning	\$ 3,789	\$ 51	\$ 149,008	\$ (11,346)	\$ 3,939	\$ 2,302
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	24,430	43,124	214,982	-
Charges for services	-	-	24,430	-	153,558	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	2,473	-	-	-
Total receipts	-	-	51,333	43,124	368,540	-
Disbursements:						
Personal services	-	-	26,153	21,878	297,037	-
Supplies	-	-	4,443	-	31,217	-
Other services and charges	2,539	-	2,478	25,000	36,643	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,539	-	33,074	46,878	364,897	-
Excess (deficiency) of receipts over disbursements	(2,539)	-	18,259	(3,754)	3,643	-
Cash and investments - ending	\$ 1,250	\$ 51	\$ 167,267	\$ (15,100)	\$ 7,582	\$ 2,302

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

	IDEM Grant 8912	20.608 CHIRP DUI HANCO	20.600 CHIRP OPO CITLI	Sheriff Equitable Share 8915	97.042 Emergency Mngmt 8918
Cash and investments - beginning	\$ 69	\$ 8,088	\$ 2,417	\$ 27,254	\$ 122
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,179	2,930	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	1,179	2,930	-	-
Disbursements:					
Personal services	-	206	1,964	-	-
Supplies	-	-	-	-	-
Other services and charges	-	138	489	6,400	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	344	2,453	6,400	-
Excess (deficiency) of receipts over disbursements	-	835	477	(6,400)	-
Cash and investments - ending	\$ 69	\$ 8,923	\$ 2,894	\$ 20,854	\$ 122

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

	JAIB Jobs Grant 8919	90,404 HAVA	Metro Drug Fed Grant OT 8924	16,588 STOP Grant	16,607 Fed Bulletproof Vest
Cash and investments - beginning	\$ 395	\$ 3,293	\$ 53	\$ (58,993)	\$ 10,362
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	58,566	4,550
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	58,566	4,550
Disbursements:					
Personal services	-	-	-	66,881	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	8,380
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	66,881	8,380
Excess (deficiency) of receipts over disbursements	-	-	-	(8,315)	(3,830)
Cash and investments - ending	\$ 395	\$ 3,293	\$ 53	\$ (67,308)	\$ 6,532

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

	Indiana Youth Institute Grant	93.008 NACCHO GRANT	S-2015-04 Ct Alcohol DrugGrt	Operation Centipede NHTSA	Probation IDOC Grant
Cash and investments - beginning	\$ 507	\$ 9,964	\$ 12	\$ 1,021	\$ 15,171
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	29,829
Charges for services	-	-	-	-	21,306
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	180	-	-
Total receipts	-	-	180	-	51,135
Disbursements:					
Personal services	-	-	-	-	50,711
Supplies	-	-	-	-	-
Other services and charges	-	6,988	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	180	-	-
Total disbursements	-	6,988	180	-	50,711
Excess (deficiency) of receipts over disbursements	-	(6,988)	-	-	424
Cash and investments - ending	\$ 507	\$ 2,976	\$ 12	\$ 1,021	\$ 15,595

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

	EHB 1387 Grant Reimbursement	CC Jail Treatment Svs GRANT	United Way Grant	CARES Act (Health Dept.)	PACE State Asset Seizure Fund
Cash and investments - beginning	\$ 399	\$ 1,501	\$ 7,500	\$ -	\$ 30,772
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	14,700	-	210,480	-
Charges for services	-	10,500	10,000	100,000	8,265
Fines and forfeits	-	-	-	-	693
Other receipts	-	-	-	-	-
Total receipts	-	25,200	10,000	310,480	8,958
Disbursements:					
Personal services	-	21,183	-	-	-
Supplies	-	1,738	-	-	-
Other services and charges	-	-	7,500	280,606	347
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	22,921	7,500	280,606	347
Excess (deficiency) of receipts over disbursements	-	2,279	2,500	29,874	8,611
Cash and investments - ending	\$ 399	\$ 3,780	\$ 10,000	\$ 29,874	\$ 39,383

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

	Law Enforc Forfeiture/Seizure	HC Community Foundation	DNR Next Level Trails Grant	TIF RDC Federal Reimbursement	Totals
Cash and investments - beginning	\$ 38,678	\$ -	\$ -	\$ 18,070	\$ 71,942,385
Receipts:					
Taxes	-	-	-	-	47,082,739
Licenses and permits	-	-	-	-	1,451,875
Intergovernmental receipts	-	-	163,730	-	22,584,360
Charges for services	-	-	-	-	29,054,887
Fines and forfeits	17,208	-	-	-	807,152
Other receipts	-	16,000	-	-	155,548,400
Total receipts	17,208	16,000	163,730	-	256,529,413
Disbursements:					
Personal services	-	-	-	-	24,157,406
Supplies	-	-	-	-	3,755,480
Other services and charges	4,427	-	144,516	-	67,490,288
Debt service - principal and interest	-	-	-	-	4,652,624
Capital outlay	-	-	-	-	8,268,153
Other disbursements	-	-	-	-	125,210,614
Total disbursements	4,427	-	144,516	-	233,534,565
Excess (deficiency) of receipts over disbursements	12,781	16,000	19,214	-	22,994,848
Cash and investments - ending	\$ 51,459	\$ 16,000	\$ 19,214	\$ 18,070	\$ 94,937,233

(This page intentionally left blank.)

OTHER INFORMATION

HANCOCK COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 419,745</u>	<u>\$ 118,525</u>

HANCOCK COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Hancock County Building Corporation	County Jail	\$ 2,559,000	10/17/2019	2/1/2040
Hancock County Building Corporation	Jail Administrative Office	<u>932,000</u>	12/17/2020	8/1/2025
Total governmental activities		<u>3,491,000</u>		
Total of annual lease payments		<u>\$ 3,491,000</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	GO Bond 2011	\$ 65,000	\$ 65,000
General obligation bonds	GO Bond 2015	-	-
General obligation bonds	GO Bonds of 2019	4,490,000	530,000
General obligation bonds	GO Bonds of 2021	5,575,000	-
Revenue bonds	Economic Development Revenue Bonds of 2020 (HRH Project)	22,100,000	-
Revenue bonds	Economic Development Revenue Bonds of 2020 (Ninestar Project)	3,700,000	-
Revenue bonds	Redevelopment District Refunding Bonds of 2017	6,950,000	715,000
Revenue bonds	Revenue Bond of 2011 Purchase of Enhanced 911 AT & T	<u>65,000</u>	<u>65,000</u>
Total governmental activities		<u>42,945,000</u>	<u>1,375,000</u>
Totals		<u>\$ 42,945,000</u>	<u>\$ 1,375,000</u>

HANCOCK COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2021

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

	Ending Balance
Governmental activities:	
Land	\$ 5,010,932
Infrastructure	216,832,114
Buildings	5,003,254
Improvements other than buildings	186,958
Machinery, equipment, and vehicles	<u>7,728,006</u>
Total governmental activities	<u>234,761,264</u>
Total capital assets	<u><u>\$ 234,761,264</u></u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.