

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

FINANCIAL STATEMENT AUDIT REPORT

OF

FLOYD COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
08/26/2022

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SCHEDULE OF OFFICIALS

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



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF FLOYD COUNTY, INDIANA

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Floyd 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)

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement does 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 August 4, 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

August 4, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

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

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
General	\$ 2,874,180	\$ 24,255,990	\$ 20,518,348	\$ 6,611,822
Accident Report	22,126	6,490	-	28,616
Clerk's Records Perpetuation	66,978	45,636	42,957	69,657
Community Corrections	29,345	525,519	440,529	114,335
Congressional School Principal	39,995	-	-	39,995
Sales Disclosure - County Share	13,996	20,255	5,679	28,572
Cumulative Bridge	777,602	530,845	399,647	908,800
Drug Free Community	44,640	50,192	37,306	57,526
Economic Development Fee	1,060,745	4,032,614	3,775,667	1,317,692
Emergency Planning/Right to Know	18,747	5,109	7,282	16,574
Enhanced Access	113,710	31,548	-	145,258
Firearms Training	95,095	32,481	74,070	53,506
Health	354,323	1,213,623	797,479	770,467
Identification Security Protection	94,073	21,094	44,010	71,157
Local Health Maintenance	99,624	49,785	35,336	114,073
Local Road and Street	670,449	980,072	1,227,822	422,699
Medical Care for Inmates	94,425	17,510	494	111,441
Misdemeanant	97,298	46,637	83,875	60,060
Motor Vehicle Highway	843,599	1,442,377	1,353,449	932,527
Park Nonreverting Capital	167,811	919,030	359,472	727,369
PARKS NON-REVERTING FUND	289,555	183,704	140,169	333,090
Plat Book	8,930	-	-	8,930
Promotion Of Economic Dev & Tourism	19,390	2,780	235	21,935
Rainy Day	1,844,147	1,052,835	-	2,896,982
Recorder's Records Perpetuation	430,170	274,924	272,375	432,719
Riverboat	201,758	388,558	324,226	266,090
EMPLOYEE BENEFIT SPECIAL FUND	62,175	6,375,406	6,437,581	-
Sex and Violent Offender Administration	22,232	3,875	789	25,318
Sheriff's Pension Trust	-	82,363	61,227	21,136
Storm Water Management Operating	551,419	801,941	603,543	749,817
Supplemental Public Defender Services	95,939	97,431	99,680	93,690
Surplus Tax	754,769	278,851	288,508	745,112
Surveyor's Corner Perpetuation	313,679	105,435	17,229	401,885
Tax Sale Redemption	58,846	240,429	237,932	61,343
Tax Sale Surplus	3,132,874	2,639,652	2,304,791	3,467,735
Local Health Department Trust Account	121,067	291,247	349,409	62,905
Unsafe Building	13,872	23,333	13,798	23,407
Victim Impact Program	14,872	-	-	14,872
Guardian Ad Litem	-	120,075	120,075	-
Park and Recreation	153,419	508,902	531,522	130,799
County Offender Transportation Fund	125,098	13,069	-	138,167
Statewide 911	390,404	627,427	778,704	239,127
Reassessment	356,360	362,184	282,012	436,532
Adult Probation Administrative	170,933	72,550	139,412	104,071
Juvenile Probation Administrative	5,260	-	-	5,260
Supplemental Adult Probation Services	605,606	320,473	103,750	822,329
Supplemental Juvenile Probation Services	5,113	-	-	5,113
County User Fee	253,317	166,424	203,394	216,347
Sheriff Sale Administration	118,677	7,030	-	125,707
Collection Agency Fees	161,179	-	-	161,179
Donations	6,507	1,050	-	7,557
Local Ordinance Violations Fines - County	99,830	18,458	16,825	101,463
Capital Projects	1,979,878	-	1,979,878	-
Payroll Withholding - Insurance	425,444	4,135,692	4,462,653	98,483
Payroll Withholding - Deferred Compensation	-	501,383	501,383	-
Payroll Withholding - Federal	-	1,619,103	1,619,103	-
Payroll Withholding - FICA & Medicare	272	2,681,303	2,681,546	29
Payroll Withholding - Local Tax	11	244,581	244,574	18
Payroll Withholding - PERF	10,550	2,004,328	2,003,736	11,142
Payroll Withholding - Sheriff Pension	3,896	166,093	166,080	3,909
Payroll Withholding - IN State Tax	38	528,989	523,912	5,115
Payroll Withholding - KY State Tax	-	51,170	51,170	-
Payroll Withholding - Wage Garnishments	276	19,681	19,957	-
Settlement	-	91,411,371	91,411,371	-
CVET Agency	-	276,174	276,174	-
Financial Institution Tax	-	581,906	581,906	-
State Fines and Forfeitures	101	2,250	1,779	572
Infraction Judgements	1,423	23,637	23,522	1,538
Special Death Benefit	600	7,525	7,910	215
Sales Disclosure - State Share	1,140	20,345	17,835	3,650
Coroners Training & Con't Education	1,402	17,904	17,512	1,794
Mortgage Recording Fees - State Share	1,218	14,003	14,183	1,038

FLOYD 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
DLGF Homestead Property Database	-	321	-	321
Sex and Violent Offender Admin - State	30	425	435	20
Child Restraint Violation Fines	11,140	11,635	457	22,318
Education Plate Fees Agency	75	1,069	1,069	75
Innkeepers Tax Collections	-	305,914	305,914	-
City/Town Ordinance Violations Fines	138,651	19,135	-	157,786
93.563 Title IV-D Incentive	236,150	26,087	9,000	253,237
93.563 Prosecutor IV-D Incentive-Post Oct '99	371,171	10,195	35,966	345,400
93.563 Clerk IV-D Incentive-Post Oct '99	140,624	24,882	8,447	157,059
Recorders Elected Official Training	79,906	21,112	9,419	91,599
COMMISSIONERS CAPITAL PROJECTS	1,538,111	3,496,031	2,368,027	2,666,115
HEALTH DEPT INSURANCE BILLING	-	61,380	-	61,380
COVID 19 CARES ACT	2,208,108	123	2,208,198	33
UNION DUES	-	7,970	-	-
RIVERBOAT AGENCY	30,093	656,339	644,644	41,788
CVET	-	-	-	-
LOCAL INCOME TAX PROPERTY TAX	294,562	2,886,142	2,959,215	221,489
STATE TRANSPORTATION FUND	-	438	-	438
LIT CERTIFIED SHARES	-	21,646,069	21,646,069	-
LIT Economic Development	-	8,658,427	8,658,427	-
2020 MHMP GRANT	-	9,000	-	9,000
CESF GRANT FUND	-	49,862	-	49,862
PROFESSIONAL SERVICES DOC GRANT	4,555	59,194	40,271	23,478
COURT INTERPRETER GRANT	-	3,018	4,068	(1,050)
SUPREME CRT JUSTICE SERV GRANT	85,606	60,000	72,604	73,002
TOURISM PROCEEDS	-	1,500,000	1,215,800	284,200
FAMILY RECOVERY PROB SOLVING	77,183	74,313	117,024	34,472
FAMILY COURT GRANT FUND	-	29,512	14,960	14,552
COVID 19	88,640	102,100	164,620	26,120
ISDH COVID RESPONSE	73,289	100,000	79,928	93,361
ALTERNATIVE DISPUTE RESOLUTION	10,000	-	-	10,000
MVH RESTRICTED	361,467	1,536,227	1,151,236	746,458
COVID V C VACCINATORS	-	40,320	32,443	7,877
AMERICAN RESCUE PLAN	-	7,625,989	752,765	6,873,224
SPECIAL CLINIC	-	23,144	22,490	654
CHILDRENS IMMUNIZATIONS	-	28,274	28,274	-
VASIA	-	50,000	50,000	-
LIT-JAIL TAX	737,783	5,922,266	5,593,994	1,066,055
JUVENILE INFORMAL ADJ FEE FUND	-	270	-	270
Odessa	1,890,116	3,757,612	3,379,887	2,267,841
ISETS-Child Support	8,424	478,812	463,367	23,869
Tiger (Commissary Activity Report)	1,049,869	1,874,041	1,714,994	1,208,916
Inmate Trust Balance Report	75,649	1,339,584	1,337,097	78,136
Treasurer After Settlement Collection	3,934,374	3,283,677	3,934,724	3,283,327
Treasurer Cash Drawer	350	-	-	350
Worker's Compensation Non-Reverting	7,842	208,113	215,955	-
FL CO Surf & Storm Water Admin F	785	-	-	785
PL Comm Surf & Storm Water Adm	1	-	-	1
Pros Drug Investigation Non Reverting	14,513	-	2,140	12,373
Floyd County Youth Service	87,459	850,271	911,248	26,482
Capital Development Tourism	-	101,971	101,971	-
Bad Checks	24,241	20	6,070	18,191
MCH Patient Fees	101	-	-	101
Child Advocacy	75	-	-	75
State Homeland Security Grant	6,733	-	-	6,733
Bio Terrorism & Public Preparedness Prog	7,484	48,299	51,030	4,753
Auditor's Ineligible Ded Non-R	41,197	25,643	54,952	11,888
Sexual Assault Grant	25,475	-	-	25,475
Prosecutor S.T.O.P. Grant	12,357	-	-	12,357
Floyd County Health	(49,974)	221,679	249,305	(77,600)
Juv Accountability Incentive	267	-	-	267
Floyd County JAG Grant	1	-	-	1
Non-Rev. Revolving Loan Fund	361,703	43,657	-	405,360
Sheriff Department Asset Forfeiture	261,683	10,272	52,040	219,915
NEW ALBANY TOWNSHIP TRUSTEE	23,235	196,642	177,361	42,516
CEDIT Homestead Credit	44,411	-	-	44,411
Co Landowners Lab Cont.	281,443	-	-	281,443
VETERANS COURT GOV GRANT	74,618	31,046	91,075	14,589
VETERANS SERVICE HORSESHOE GRANT	17	-	-	17
FY2017 GRANT-R FARRIS	31,965	131,150	121,994	41,121
COMMUNITY CORRECTIONS PROBLEM SOLVING	12,705	214,330	210,287	16,748
HMEP COMPETITIVE GRANT	-	21,500	21,500	-

FLOYD 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
2015 SHSP COMPETITIVE GRANT	(22,090)	22,090	-	-
COMMERCIAL COURT GRANT -SUP 3	48,873	51,116	64,921	35,068
HOSPITAL FUND	17,194,860	1,028,941	18,028,041	195,760
INTEREST FUND	-	3,558,499	3,561,946	(3,447)
HIGHLANDER PT/EDWARDSVILLE TIF	174,927	42,696	129,857	87,766
CLERKS ELECTION FUND	25,584	70,000	47,474	48,110
COMMISSIONERS GRANT	-	409,088	409,088	-
PROSECUTOR STATE FORFEITURE FUND	5,509	5,764	6,102	5,171
GO 365 NON REVERTING	26,339	37,280	28,181	35,438
SHERIFF CORRECTIONS READINESS	928	59,250	59,225	953
COMMUNITY CORRECTIONS LEFTOVER GRANT MO	29,592	-	-	29,592
Project Income	509,040	124,653	85,066	548,627
FC Gangs Task Force	109	-	-	109
Comm Corr A&D Grant	2,188	-	1,500	688
INDIANA JUDICIAL "FLIP" GRANT	10,772	-	-	10,772
TREASURER NON-REVERTING	6,227	1,892	2,630	5,489
FLOYD CO SUBDIVISION INFRASTRUCTURE	566,761	224,844	13,125	778,480
GIS DEPARTMENT	38,904	63,467	46,460	55,911
Totals	<u>\$ 53,727,193</u>	<u>\$ 227,179,733</u>	<u>\$ 232,921,139</u>	<u>\$ 47,985,787</u>

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

FLOYD COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

FLOYD 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.

FLOYD 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.

FLOYD 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.

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

FLOYD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

FLOYD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of reimbursable grant fund expenditures made by the County for which reimbursements had not been received by December 31, 2021. Additionally, the Interest Fund was negative due to the County expending more monies at year end than what was available.

Note 8. Combined Funds

Funds related to Reassessment and Reassessment-2009 were reported individually in the prior financial statement but were combined into one fund for the current financial statement.

Note 9. American Rescue Plan Act of 2021 (ARPA)

The County received funding from the American Rescue Plan Act of 2021 (ARPA). The total amount allotted to the County was \$15,251,978. The County received \$7,625,989 as of December 31, 2021, and the remaining \$7,625,989 was received in June of 2022. The funds are held in a separate fund. A plan on how the County will use the ARPA funds will be prepared and approved by the Board of County Commissioners.

OTHER INFORMATION

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

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

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

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

	General	Accident Report	Clerk's Records Perpetuation	Community Corrections	Congressional School Principal
Cash and investments - beginning	\$ 2,874,180	\$ 22,126	\$ 66,978	\$ 29,345	\$ 39,995
Receipts:					
Taxes	14,395,806	-	-	-	-
Intergovernmental receipts	2,532,052	-	-	525,009	-
Charges for services	839,688	6,490	-	-	-
Fines and forfeits	210,873	-	45,616	-	-
Other receipts	6,277,571	-	20	510	-
Total receipts	24,255,990	6,490	45,636	525,519	-
Disbursements:					
Personal services	9,486,697	-	29,887	355,664	-
Supplies	615,496	-	680	6,645	-
Other services and charges	10,262,817	-	8,857	78,220	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	134,695	-	3,533	-	-
Other disbursements	18,643	-	-	-	-
Total disbursements	20,518,348	-	42,957	440,529	-
Excess (deficiency) of receipts over disbursements	3,737,642	6,490	2,679	84,990	-
Cash and investments - ending	\$ 6,611,822	\$ 28,616	\$ 69,657	\$ 114,335	\$ 39,995

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

	Sales Disclosure - County Share	Cummulative Bridge	Drug Free Community	Economic Development Fee	Emergency Planning/Right to Know
Cash and investments - beginning	\$ 13,996	\$ 777,602	\$ 44,640	\$ 1,060,745	\$ 18,747
Receipts:					
Taxes	-	469,562	-	-	-
Intergovernmental receipts	-	54,476	-	-	5,109
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	50,192	-	-
Other receipts	20,255	6,807	-	4,032,614	-
Total receipts	20,255	530,845	50,192	4,032,614	5,109
Disbursements:					
Personal services	-	158,701	-	540,457	-
Supplies	-	-	-	178,855	-
Other services and charges	5,679	-	37,306	2,166,456	7,282
Debt service - principal and interest	-	178,406	-	204,981	-
Capital outlay	-	62,540	-	684,918	-
Other disbursements	-	-	-	-	-
Total disbursements	5,679	399,647	37,306	3,775,667	7,282
Excess (deficiency) of receipts over disbursements	14,576	131,198	12,886	256,947	(2,173)
Cash and investments - ending	\$ 28,572	\$ 908,800	\$ 57,526	\$ 1,317,692	\$ 16,574

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

	Enhanced Access	Firearms Training	Health	Identification Security Protection	Local Health Maintenance
Cash and investments - beginning	\$ 113,710	\$ 95,095	\$ 354,323	\$ 94,073	\$ 99,624
Receipts:					
Taxes	-	-	617,001	-	-
Intergovernmental receipts	-	-	37,402	-	49,785
Charges for services	-	23,356	-	21,094	-
Fines and forfeits	-	-	-	-	-
Other receipts	31,548	9,125	559,220	-	-
Total receipts	31,548	32,481	1,213,623	21,094	49,785
Disbursements:					
Personal services	-	-	761,887	-	8,704
Supplies	-	-	19,853	-	7,074
Other services and charges	-	-	15,739	44,010	19,558
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	74,070	-	-	-
Total disbursements	-	74,070	797,479	44,010	35,336
Excess (deficiency) of receipts over disbursements	31,548	(41,589)	416,144	(22,916)	14,449
Cash and investments - ending	\$ 145,258	\$ 53,506	\$ 770,467	\$ 71,157	\$ 114,073

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

	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital
Cash and investments - beginning	\$ 670,449	\$ 94,425	\$ 97,298	\$ 843,599	\$ 167,811
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	976,691	-	-	1,432,665	-
Charges for services	-	17,510	46,637	-	18,550
Fines and forfeits	-	-	-	-	-
Other receipts	3,381	-	-	9,712	900,480
Total receipts	980,072	17,510	46,637	1,442,377	919,030
Disbursements:					
Personal services	-	-	-	827,512	-
Supplies	-	-	-	488,589	-
Other services and charges	98,626	-	83,875	37,348	-
Debt service - principal and interest	318,000	-	-	-	-
Capital outlay	811,196	-	-	-	357,772
Other disbursements	-	494	-	-	1,700
Total disbursements	1,227,822	494	83,875	1,353,449	359,472
Excess (deficiency) of receipts over disbursements	(247,750)	17,016	(37,238)	88,928	559,558
Cash and investments - ending	\$ 422,699	\$ 111,441	\$ 60,060	\$ 932,527	\$ 727,369

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

	PARKS NON-REVERTING FUND	Plat Book	Promotion Of Economic Dev & Tourism	Rainy Day	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 289,555	\$ 8,930	\$ 19,390	\$ 1,844,147	\$ 430,170
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	183,704	-	-	-	274,924
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	2,780	1,052,835	-
Total receipts	<u>183,704</u>	<u>-</u>	<u>2,780</u>	<u>1,052,835</u>	<u>274,924</u>
Disbursements:					
Personal services	17,903	-	-	-	220,510
Supplies	30,557	-	-	-	-
Other services and charges	48,384	-	235	-	-
Debt service - principal and interest	43,325	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	51,865
Total disbursements	<u>140,169</u>	<u>-</u>	<u>235</u>	<u>-</u>	<u>272,375</u>
Excess (deficiency) of receipts over disbursements	<u>43,535</u>	<u>-</u>	<u>2,545</u>	<u>1,052,835</u>	<u>2,549</u>
Cash and investments - ending	<u>\$ 333,090</u>	<u>\$ 8,930</u>	<u>\$ 21,935</u>	<u>\$ 2,896,982</u>	<u>\$ 432,719</u>

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

	Riverboat	EMPLOYEE BENEFIT SPECIAL FUND	Sex and Violent Offender Administration	Sheriff's Pension Trust	Storm Water Management Operating
Cash and investments - beginning	\$ 201,758	\$ 62,175	\$ 22,232	\$ -	\$ 551,419
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	3,875	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	388,558	6,375,406	-	82,363	801,941
Total receipts	388,558	6,375,406	3,875	82,363	801,941
Disbursements:					
Personal services	-	6,435,574	-	-	588,133
Supplies	-	-	-	-	-
Other services and charges	324,226	-	789	-	15,410
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	2,007	-	61,227	-
Total disbursements	324,226	6,437,581	789	61,227	603,543
Excess (deficiency) of receipts over disbursements	64,332	(62,175)	3,086	21,136	198,398
Cash and investments - ending	\$ 266,090	\$ -	\$ 25,318	\$ 21,136	\$ 749,817

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

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 95,939	\$ 754,769	\$ 313,679	\$ 58,846	\$ 3,132,874
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	105,435	-	-
Fines and forfeits	57,582	-	-	-	-
Other receipts	39,849	278,851	-	240,429	2,639,652
Total receipts	97,431	278,851	105,435	240,429	2,639,652
Disbursements:					
Personal services	13,689	-	13,634	-	-
Supplies	-	-	-	-	-
Other services and charges	85,741	-	1,105	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	2,490	-	-
Other disbursements	250	288,508	-	237,932	2,304,791
Total disbursements	99,680	288,508	17,229	237,932	2,304,791
Excess (deficiency) of receipts over disbursements	(2,249)	(9,657)	88,206	2,497	334,861
Cash and investments - ending	\$ 93,690	\$ 745,112	\$ 401,885	\$ 61,343	\$ 3,467,735

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

	Local Health Department Trust Account	Unsafe Building	Victim Impact Program	Guardian Ad Litem	Park and Recreation
Cash and investments - beginning	\$ 121,067	\$ 13,872	\$ 14,872	\$ -	\$ 153,419
Receipts:					
Taxes	-	-	-	-	447,061
Intergovernmental receipts	33,925	-	-	120,075	61,841
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	257,322	23,333	-	-	-
Total receipts	291,247	23,333	-	120,075	508,902
Disbursements:					
Personal services	-	-	-	-	361,490
Supplies	-	994	-	-	32,643
Other services and charges	33,039	12,804	-	-	137,389
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	316,370	-	-	120,075	-
Total disbursements	349,409	13,798	-	120,075	531,522
Excess (deficiency) of receipts over disbursements	(58,162)	9,535	-	-	(22,620)
Cash and investments - ending	\$ 62,905	\$ 23,407	\$ 14,872	\$ -	\$ 130,799

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

	County Offender Transportation Fund	Statewide 911	Reassessment	Adult Probation Administrative	Juvenile Probation Administrative
Cash and investments - beginning	\$ 125,098	\$ 390,404	\$ 356,360	\$ 170,933	\$ 5,260
Receipts:					
Taxes	-	-	321,279	-	-
Intergovernmental receipts	500	-	36,105	-	-
Charges for services	-	627,427	-	-	-
Fines and forfeits	-	-	-	72,550	-
Other receipts	12,569	-	4,800	-	-
Total receipts	13,069	627,427	362,184	72,550	-
Disbursements:					
Personal services	-	2,835	48,715	102,777	-
Supplies	-	-	1,000	-	-
Other services and charges	-	706,338	186,497	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	69,531	45,800	36,635	-
Other disbursements	-	-	-	-	-
Total disbursements	-	778,704	282,012	139,412	-
Excess (deficiency) of receipts over disbursements	13,069	(151,277)	80,172	(66,862)	-
Cash and investments - ending	\$ 138,167	\$ 239,127	\$ 436,532	\$ 104,071	\$ 5,260

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

	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	County User Fee	Sheriff Sale Administration	Collection Agency Fees
Cash and investments - beginning	\$ 605,606	\$ 5,113	\$ 253,317	\$ 118,677	\$ 161,179
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	5,095	-	19,326	7,030	-
Fines and forfeits	315,029	-	146,948	-	-
Other receipts	349	-	150	-	-
Total receipts	320,473	-	166,424	7,030	-
Disbursements:					
Personal services	-	-	82,366	-	-
Supplies	13,614	-	1,697	-	-
Other services and charges	60,105	-	52,505	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	29,831	-	3,074	-	-
Other disbursements	200	-	63,752	-	-
Total disbursements	103,750	-	203,394	-	-
Excess (deficiency) of receipts over disbursements	216,723	-	(36,970)	7,030	-
Cash and investments - ending	\$ 822,329	\$ 5,113	\$ 216,347	\$ 125,707	\$ 161,179

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

	Donations	Local Ordinance Violations Fines - County	Capital Projects	Payroll Withholding - Insurance	Payroll Withholding - Deferred Compensation
Cash and investments - beginning	\$ 6,507	\$ 99,830	\$ 1,979,878	\$ 425,444	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	2,726	-	-	-
Fines and forfeits	-	15,732	-	-	-
Other receipts	1,050	-	-	4,135,692	501,383
Total receipts	1,050	18,458	-	4,135,692	501,383
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	348,790	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	635,328	-	-
Other disbursements	-	16,825	995,760	4,462,653	501,383
Total disbursements	-	16,825	1,979,878	4,462,653	501,383
Excess (deficiency) of receipts over disbursements	1,050	1,633	(1,979,878)	(326,961)	-
Cash and investments - ending	\$ 7,557	\$ 101,463	\$ -	\$ 98,483	\$ -

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

	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - Sheriff Pension
Cash and investments - beginning	\$ -	\$ 272	\$ 11	\$ 10,550	\$ 3,896
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,619,103	2,681,303	244,581	2,004,328	166,093
Total receipts	1,619,103	2,681,303	244,581	2,004,328	166,093
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,619,103	2,681,546	244,574	2,003,736	166,080
Total disbursements	1,619,103	2,681,546	244,574	2,003,736	166,080
Excess (deficiency) of receipts over disbursements	-	(243)	7	592	13
Cash and investments - ending	\$ -	\$ 29	\$ 18	\$ 11,142	\$ 3,909

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

	Payroll Withholding - IN State Tax	Payroll Withholding - KY State Tax	Payroll Withholding - Wage Garnishments	Settlement	CVET Agency
Cash and investments - beginning	\$ 38	\$ -	\$ 276	\$ -	\$ -
Receipts:					
Taxes	-	-	-	79,519,971	-
Intergovernmental receipts	-	-	-	10,587,574	276,174
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	528,989	51,170	19,681	1,303,826	-
Total receipts	528,989	51,170	19,681	91,411,371	276,174
Disbursements:					
Personal services	523,912	51,170	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	19,957	91,411,371	276,174
Total disbursements	523,912	51,170	19,957	91,411,371	276,174
Excess (deficiency) of receipts over disbursements	5,077	-	(276)	-	-
Cash and investments - ending	\$ 5,115	\$ -	\$ -	\$ -	\$ -

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

	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ 101	\$ 1,423	\$ 600	\$ 1,140
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	581,906	-	-	-	-
Charges for services	-	-	-	-	20,255
Fines and forfeits	-	776	-	-	-
Other receipts	-	1,474	23,637	7,525	90
Total receipts	581,906	2,250	23,637	7,525	20,345
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	581,906	1,779	23,522	7,910	17,835
Total disbursements	581,906	1,779	23,522	7,910	17,835
Excess (deficiency) of receipts over disbursements	-	471	115	(385)	2,510
Cash and investments - ending	\$ -	\$ 572	\$ 1,538	\$ 215	\$ 3,650

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

	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Sex and Violent Offender Admin - State	Child Restraint Violation Fines
Cash and investments - beginning	\$ 1,402	\$ 1,218	\$ -	\$ 30	\$ 11,140
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	14,003	-	425	-
Fines and forfeits	-	-	-	-	11,635
Other receipts	17,904	-	321	-	-
Total receipts	17,904	14,003	321	425	11,635
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	17,512	14,183	-	435	457
Total disbursements	17,512	14,183	-	435	457
Excess (deficiency) of receipts over disbursements	392	(180)	321	(10)	11,178
Cash and investments - ending	\$ 1,794	\$ 1,038	\$ 321	\$ 20	\$ 22,318

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

	Education Plate Fees Agency	Innkeepers Tax Collections	City/Town Ordinance Violations Fines	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 75	\$ -	\$ 138,651	\$ 236,150	\$ 371,171
Receipts:					
Taxes	-	305,914	-	-	-
Intergovernmental receipts	1,069	-	-	26,087	10,195
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	19,135	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>1,069</u>	<u>305,914</u>	<u>19,135</u>	<u>26,087</u>	<u>10,195</u>
Disbursements:					
Personal services	-	-	-	-	3,448
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,069	305,914	-	9,000	32,518
Total disbursements	<u>1,069</u>	<u>305,914</u>	<u>-</u>	<u>9,000</u>	<u>35,966</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>19,135</u>	<u>17,087</u>	<u>(25,771)</u>
Cash and investments - ending	<u>\$ 75</u>	<u>\$ -</u>	<u>\$ 157,786</u>	<u>\$ 253,237</u>	<u>\$ 345,400</u>

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

	93.563 Clerk IV-D Incentive-Post Oct '99	Recorders Elected Official Training	COMMISSIONERS CAPITAL PROJECTS	HEALTH DEPT INSURANCE BILLING	COVID 19 CARES ACT
Cash and investments - beginning	\$ 140,624	\$ 79,906	\$ 1,538,111	\$ -	\$ 2,208,108
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	21,094	-	490	-
Fines and forfeits	21	-	-	-	-
Other receipts	24,861	18	3,496,031	60,890	123
Total receipts	24,882	21,112	3,496,031	61,380	123
Disbursements:					
Personal services	6	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	9,419	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	8,441	-	2,368,027	-	2,208,198
Total disbursements	8,447	9,419	2,368,027	-	2,208,198
Excess (deficiency) of receipts over disbursements	16,435	11,693	1,128,004	61,380	(2,208,075)
Cash and investments - ending	\$ 157,059	\$ 91,599	\$ 2,666,115	\$ 61,380	\$ 33

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

	UNION DUES	RIVERBOAT AGENCY	CVET	LOCAL INCOME TAX PROPERTY TAX	STATE TRANSPORTATION FUND
Cash and investments - beginning	\$ -	\$ 30,093	\$ -	\$ 294,562	\$ -
Receipts:					
Taxes	-	-	-	2,886,142	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,970	656,339	-	-	438
Total receipts	7,970	656,339	-	2,886,142	438
Disbursements:					
Personal services	7,970	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	644,644	-	2,959,215	-
Total disbursements	7,970	644,644	-	2,959,215	-
Excess (deficiency) of receipts over disbursements	-	11,695	-	(73,073)	438
Cash and investments - ending	\$ -	\$ 41,788	\$ -	\$ 221,489	\$ 438

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

	LIT CERTIFIED SHARES	LIT Economic Development	2020 MHMP GRANT	CESF GRANT FUND	PROFESSIONAL SERVICES DOC GRANT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 4,555
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	21,646,069	8,658,427	9,000	49,862	59,194
Total receipts	21,646,069	8,658,427	9,000	49,862	59,194
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	21,646,069	8,658,427	-	-	40,271
Total disbursements	21,646,069	8,658,427	-	-	40,271
Excess (deficiency) of receipts over disbursements	-	-	9,000	49,862	18,923
Cash and investments - ending	\$ -	\$ -	\$ 9,000	\$ 49,862	\$ 23,478

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

	COURT INTERPRETER GRANT	SUPREME CRT JUSTICE SERV GRANT	TOURISM PROCEEDS	FAMILY RECOVERY PROB SOLVING	FAMILY COURT GRANT FUND
Cash and investments - beginning	\$ -	\$ 85,606	\$ -	\$ 77,183	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,018	60,000	1,500,000	74,313	29,512
Total receipts	3,018	60,000	1,500,000	74,313	29,512
Disbursements:					
Personal services	-	-	-	89,816	-
Supplies	-	-	-	8,310	-
Other services and charges	4,068	-	-	17,298	14,960
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	1,600	-
Other disbursements	-	72,604	1,215,800	-	-
Total disbursements	4,068	72,604	1,215,800	117,024	14,960
Excess (deficiency) of receipts over disbursements	(1,050)	(12,604)	284,200	(42,711)	14,552
Cash and investments - ending	\$ (1,050)	\$ 73,002	\$ 284,200	\$ 34,472	\$ 14,552

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

	COVID 19	ISDH COVID RESPONSE	ALTERNATIVE DISPUTE RESOLUTION	MVH RESTRICTED	COVID V C VACCINATORS
Cash and investments - beginning	\$ 88,640	\$ 73,289	\$ 10,000	\$ 361,467	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,536,227	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	102,100	100,000	-	-	40,320
Total receipts	102,100	100,000	-	1,536,227	40,320
Disbursements:					
Personal services	118,466	-	-	608,108	-
Supplies	46,154	-	-	-	-
Other services and charges	-	79,928	-	442,850	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	100,278	-
Other disbursements	-	-	-	-	32,443
Total disbursements	164,620	79,928	-	1,151,236	32,443
Excess (deficiency) of receipts over disbursements	(62,520)	20,072	-	384,991	7,877
Cash and investments - ending	\$ 26,120	\$ 93,361	\$ 10,000	\$ 746,458	\$ 7,877

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

	AMERICAN RESCUE PLAN	SPECIAL CLINIC	CHILDRENS IMMUNIZATIONS	VASIA	LIT-JAIL TAX
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 737,783
Receipts:					
Taxes	-	-	-	-	5,922,266
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,625,989	23,144	28,274	50,000	-
Total receipts	7,625,989	23,144	28,274	50,000	5,922,266
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	5,593,994
Other disbursements	752,765	22,490	28,274	50,000	-
Total disbursements	752,765	22,490	28,274	50,000	5,593,994
Excess (deficiency) of receipts over disbursements	6,873,224	654	-	-	328,272
Cash and investments - ending	\$ 6,873,224	\$ 654	\$ -	\$ -	\$ 1,066,055

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

	JUVENILE INFORMAL ADJ FEE FUND	Odessa	ISETS-Child Support	Tiger (Commissary Activity Report)	Inmate Trust Balance Report
Cash and investments - beginning	\$ -	\$ 1,890,116	\$ 8,424	\$ 1,049,869	\$ 75,649
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	270	3,757,612	478,812	1,874,041	1,339,584
Total receipts	270	3,757,612	478,812	1,874,041	1,339,584
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	3,379,887	463,367	1,714,994	1,337,097
Total disbursements	-	3,379,887	463,367	1,714,994	1,337,097
Excess (deficiency) of receipts over disbursements	270	377,725	15,445	159,047	2,487
Cash and investments - ending	\$ 270	\$ 2,267,841	\$ 23,869	\$ 1,208,916	\$ 78,136

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

	Treasurer After Settlement Collection	Treasurer Cash Drawer	Worker's Compensation Non-Reverting	FL CO Surf & Storm Water Admin F	PL Comm Surf & Storm Water Adm
Cash and investments - beginning	\$ 3,934,374	\$ 350	\$ 7,842	\$ 785	\$ 1
Receipts:					
Taxes	1,472,570	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,811,107	-	208,113	-	-
Total receipts	<u>3,283,677</u>	<u>-</u>	<u>208,113</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,934,724	-	215,955	-	-
Total disbursements	<u>3,934,724</u>	<u>-</u>	<u>215,955</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(651,047)</u>	<u>-</u>	<u>(7,842)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,283,327</u>	<u>\$ 350</u>	<u>\$ -</u>	<u>\$ 785</u>	<u>\$ 1</u>

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

	Pros Drug Investigation Non Reverting	Floyd County Youth Service	Capital Development Tourism	Bad Checks	MCH Patient Fees
Cash and investments - beginning	\$ 14,513	\$ 87,459	\$ -	\$ 24,241	\$ 101
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	69,852	-	-	-
Charges for services	-	776,356	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	4,063	101,971	20	-
Total receipts	-	850,271	101,971	20	-
Disbursements:					
Personal services	-	871,106	-	-	-
Supplies	-	8,684	-	-	-
Other services and charges	1,512	31,059	-	4,956	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	628	53	-	1,114	-
Other disbursements	-	346	101,971	-	-
Total disbursements	2,140	911,248	101,971	6,070	-
Excess (deficiency) of receipts over disbursements	(2,140)	(60,977)	-	(6,050)	-
Cash and investments - ending	\$ 12,373	\$ 26,482	\$ -	\$ 18,191	\$ 101

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

	Child Advocacy	State Homeland Security Grant	Bio Terrorism & Public Preparedness Prog	Auditor's Ineligible Ded Non-R	Sexual Assault Grant
Cash and investments - beginning	\$ 75	\$ 6,733	\$ 7,484	\$ 41,197	\$ 25,475
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	48,299	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	25,643	-
Total receipts	-	-	48,299	25,643	-
Disbursements:					
Personal services	-	-	38,240	1,258	-
Supplies	-	-	10,915	609	-
Other services and charges	-	-	1,875	53,085	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	51,030	54,952	-
Excess (deficiency) of receipts over disbursements	-	-	(2,731)	(29,309)	-
Cash and investments - ending	\$ 75	\$ 6,733	\$ 4,753	\$ 11,888	\$ 25,475

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

	Prosecutor S.T.O.P. Grant	Floyd County Health	Juv Accountability Incentive	Floyd County JAG Grant	Non-Rev. Revolving Loan Fund
Cash and investments - beginning	\$ 12,357	\$ (49,974)	\$ 267	\$ 1	\$ 361,703
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	221,679	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	43,657
Total receipts	-	221,679	-	-	43,657
Disbursements:					
Personal services	-	235,738	-	-	-
Supplies	-	5,298	-	-	-
Other services and charges	-	8,269	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	249,305	-	-	-
Excess (deficiency) of receipts over disbursements	-	(27,626)	-	-	43,657
Cash and investments - ending	\$ 12,357	\$ (77,600)	\$ 267	\$ 1	\$ 405,360

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

	Sheriff Department Asset Forfeiture	NEW ALBANY TOWNSHIP TRUSTEE	CEDIT Homestead Credit	Co Landowners Lab Cont.	VETERANS COURT GOV GRANT
Cash and investments - beginning	\$ 261,683	\$ 23,235	\$ 44,411	\$ 281,443	\$ 74,618
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	31,046
Charges for services	10,272	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	196,642	-	-	-
Total receipts	10,272	196,642	-	-	31,046
Disbursements:					
Personal services	-	177,361	-	-	45,301
Supplies	-	-	-	-	10,039
Other services and charges	-	-	-	-	34,134
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	1,601
Other disbursements	52,040	-	-	-	-
Total disbursements	52,040	177,361	-	-	91,075
Excess (deficiency) of receipts over disbursements	(41,768)	19,281	-	-	(60,029)
Cash and investments - ending	\$ 219,915	\$ 42,516	\$ 44,411	\$ 281,443	\$ 14,589

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

	VETERANS SERVICE HORSESHOE GRANT	FY2017 GRANT-R FARRIS	COMMUNITY CORRECTIONS PROBLEM SOLVING	HMEP COMPETITIVE GRANT	2015 SHSP COMPETITIVE GRANT
Cash and investments - beginning	\$ 17	\$ 31,965	\$ 12,705	\$ -	\$ (22,090)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	131,150	214,330	21,500	22,090
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	131,150	214,330	21,500	22,090
Disbursements:					
Personal services	-	114,012	124,763	-	-
Supplies	-	6,982	10,586	-	-
Other services and charges	-	1,000	74,938	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	21,500	-
Total disbursements	-	121,994	210,287	21,500	-
Excess (deficiency) of receipts over disbursements	-	9,156	4,043	-	22,090
Cash and investments - ending	\$ 17	\$ 41,121	\$ 16,748	\$ -	\$ -

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

	COMMERCIAL COURT GRANT -SUP 3	HOSPITAL FUND	INTEREST FUND	HIGHLANDER PT/EDWARDSVILLE TIF	CLERKS ELECTION FUND
Cash and investments - beginning	\$ 48,873	\$ 17,194,860	\$ -	\$ 174,927	\$ 25,584
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	51,116	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,028,941	3,558,499	42,696	70,000
Total receipts	51,116	1,028,941	3,558,499	42,696	70,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	64,921	15,891,470	220,000	129,857	47,474
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	30,901	-	-	-
Other disbursements	-	2,105,670	3,341,946	-	-
Total disbursements	64,921	18,028,041	3,561,946	129,857	47,474
Excess (deficiency) of receipts over disbursements	(13,805)	(16,999,100)	(3,447)	(87,161)	22,526
Cash and investments - ending	\$ 35,068	\$ 195,760	\$ (3,447)	\$ 87,766	\$ 48,110

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

	COMMISSIONERS GRANT	PROSECUTOR STATE FORFEITURE FUND	GO 365 NON REVERTING	SHERIFF CORRECTIONS READINESS	COMMUNITY CORRECTIONS LEFTOVER GRANT MON
Cash and investments - beginning	\$ -	\$ 5,509	\$ 26,339	\$ 928	\$ 29,592
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	409,088	-	-	59,250	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	5,764	-	-	-
Other receipts	-	-	37,280	-	-
Total receipts	<u>409,088</u>	<u>5,764</u>	<u>37,280</u>	<u>59,250</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	28,181	3,941	-
Other services and charges	-	-	-	55,284	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	409,088	-	-	-	-
Other disbursements	-	6,102	-	-	-
Total disbursements	<u>409,088</u>	<u>6,102</u>	<u>28,181</u>	<u>59,225</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	(338)	9,099	25	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 5,171</u>	<u>\$ 35,438</u>	<u>\$ 953</u>	<u>\$ 29,592</u>

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

	Project Income	FC Gangs Task Force	Comm Corr A&D Grant	INDIANA JUDICIAL "FLIP" GRANT
Cash and investments - beginning	\$ 509,040	\$ 109	\$ 2,188	\$ 10,772
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	121,400	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	3,253	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>124,653</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:				
Personal services	16,995	-	-	-
Supplies	580	-	1,500	-
Other services and charges	53,318	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	11,552	-	-	-
Other disbursements	2,621	-	-	-
Total disbursements	<u>85,066</u>	<u>-</u>	<u>1,500</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>39,587</u>	<u>-</u>	<u>(1,500)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 548,627</u>	<u>\$ 109</u>	<u>\$ 688</u>	<u>\$ 10,772</u>

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

	FLOYD CO			
	TREASURER NON-REVERTING	SUBDIVISION INFRASTRUCTURE	GIS DEPARTMENT	Totals
Cash and investments - beginning	\$ 6,227	\$ 566,761	\$ 38,904	\$ 53,727,193
Receipts:				
Taxes	-	-	-	106,357,572
Intergovernmental receipts	-	-	-	20,237,368
Charges for services	1,892	224,844	-	3,320,797
Fines and forfeits	-	-	-	955,106
Other receipts	-	-	63,467	96,308,890
Total receipts	<u>1,892</u>	<u>224,844</u>	<u>63,467</u>	<u>227,179,733</u>
Disbursements:				
Personal services	-	-	-	23,084,805
Supplies	240	-	-	1,539,716
Other services and charges	2,210	13,125	46,460	32,182,600
Debt service - principal and interest	-	-	-	744,712
Capital outlay	180	-	-	9,028,332
Other disbursements	-	-	-	166,340,974
Total disbursements	<u>2,630</u>	<u>13,125</u>	<u>46,460</u>	<u>232,921,139</u>
Excess (deficiency) of receipts over disbursements	<u>(738)</u>	<u>211,719</u>	<u>17,007</u>	<u>(5,741,406)</u>
Cash and investments - ending	<u>\$ 5,489</u>	<u>\$ 778,480</u>	<u>\$ 55,911</u>	<u>\$ 47,985,787</u>

FLOYD 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>\$ 1,784,914</u>	<u>\$ -</u>

FLOYD COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: NA FC Bldg Authority	Bldg Lease	\$ 1,335,949	1/1/2021	12/31/2021
Total of annual lease payments		<u>\$ 1,335,949</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	Bridge Bond	\$ 100,000	\$ 65,000
General obligation bonds	County Bridge Improvements Bonds Series 2015	1,565,000	90,000
General obligation bonds	Parks Department Bond	940,000	65,000
General obligation bonds	Pineview Building Purchase	955,000	70,000
General obligation bonds	Road Improvement Bond Series 2014	2,770,000	210,000
Revenue bonds	Tax increment Revenue Bonds - 2018	<u>705,000</u>	<u>90,000</u>
Total governmental activities		<u>7,035,000</u>	<u>590,000</u>
Totals		<u>\$ 7,035,000</u>	<u>\$ 590,000</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/>.