

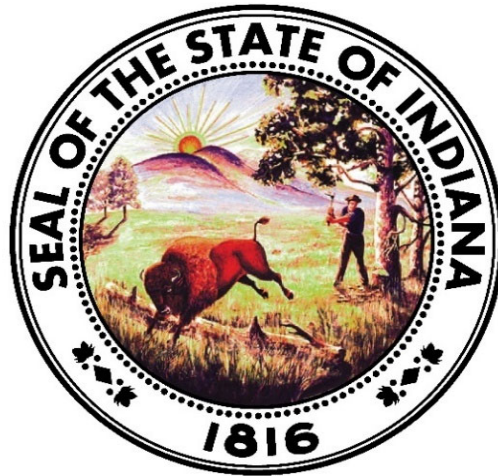
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

HANCOCK COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
06/20/2023

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	11-16
Required Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	18-55
Other Information:	
Schedule of Payables and Receivables	58
Schedule of Leases and Debt	59
Schedule of Capital Assets.....	60
Other Reports.....	61

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Debra A. Carnes	01-01-22 to 12-31-23
County Treasurer	Jane Klemme	01-01-22 to 12-31-23
Clerk of the Circuit Court	Lisa Lofgreen	01-01-22 to 12-31-23
County Sheriff	Brad Burkhart	01-01-22 to 12-31-23
County Recorder	Marcia Moore	01-01-22 to 12-31-23
President of the Board of County Commissioners	John Jessup Bill Spalding	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the County Council	William Bolander Jeannine Gray	01-01-22 to 12-31-22 01-01-23 to 12-31-23



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, 2022, 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 and for the year ended December 31, 2022, 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 and for the year ended December 31, 2022, 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 Statement* 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)

Responsibilities of Management 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 and related disclosures 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 May 30, 2023, 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

May 30, 2023

(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, 2022

Fund	Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	
County General 1001	\$ 18,114,418	\$ 21,727,824	\$ 22,618,989	\$ 17,223,253
Accident Report 1101	24,919	9,562	5,728	28,753
Bids Bonds Deposits 1108	325,363	323,596	252,582	396,377
Campaign Finance Enforcement	325	-	-	325
LIT Economic Dev(County Share)	4,585,624	1,553,677	2,115,292	4,024,009
City/Town Crt Costs 1116	1,936	12,714	12,603	2,047
Clerk's Rec Perpetuation 1119	181,229	39,840	17,623	203,446
Community Corrections Proj Inc	287,542	418,596	269,844	436,294
Community Transition Program	13,000	-	-	13,000
County Sales Disclosure 1131	52,315	32,938	19,561	65,692
Cumulative Bridge 1135	3,908,015	2,621,713	1,528,117	5,001,611
County Cum Capital Dev 1138	1,950,375	2,292,782	2,501,873	1,741,284
NASA-Drug Free Community	130,790	55,395	72,533	113,652
Economic Development 5% Fee	-	16,222	16,222	-
Electronic Map Generation 1150	21	-	-	21
EmergencyPlan/RightToKnow 1152	30,225	5,925	6,301	29,849
Extradition 1155	2,998	-	-	2,998
Firearms Training 1156	40,880	87,486	28,141	100,225
General Drain Improv 1158	992,519	196,677	176,223	1,012,973
Health 1159	511,005	896,120	565,857	841,268
Identification Security 1160	61,140	17,341	25,713	52,768
Local Road & Street 1169	660,561	1,117,010	1,010,168	767,403
LIT Public Safety-County Share	2,642,767	2,446,983	2,324,190	2,765,560
Misdemeanant 1175	66,923	33,542	47,724	52,741
Motor Vehicle Highway 1176	2,121,740	3,569,038	2,296,140	3,394,638
Auditor's Transfer Fee 1181	132,959	52,000	36,708	148,251
Rainy Day 1186	6,790,351	43,333	43,333	6,790,351
Recorder Perpetuation 1189	636,755	353,975	350,698	640,032
Sex & Violent Offender 1192	7,947	1,260	455	8,752
Solid Waste Agency 1194	40,244	17,609	-	57,853
Suppl Public Defender 1200	140,573	11,848	75,078	77,343
Surplus Tax 1201	337,712	87,423	127,874	297,261
Cornerstone Perpetuation 1202	261,474	86,705	67,860	280,319
Tax Sale Vendor Fees 1203	21,823	1,150	-	22,973
Tax Sale Redemption 1204	49,292	90,479	90,479	49,292
Tax Sale Surplus 1205	661,241	653,081	827,998	486,324
IN Local Health DeptTrustAcct	186,061	34,474	20,041	200,494
Unsafe Building 1207	2,186	-	-	2,186
CASA/GAL Services 1213	38,799	78,165	65,440	51,524
Auditors Ineligible Deduction	19,212	-	-	19,212
Elected Officials Training	94,371	17,526	10,908	100,989
County Offender Transportation	188	875	-	1,063
Statewide E911 1222	707,374	1,261,333	1,260,877	707,830
LIT Correctional Facility	5,323,935	5,501,120	4,791,122	6,033,933
Juvenile Probation 2050	15,546	14,470	14,369	15,647
Adult Probation Supp 2100	282,343	230,975	356,185	157,133
County User Fees 2500	449,782	501,532	508,256	443,058
Drainage Maintenance 2700	2,584,002	525,167	571,377	2,537,792
Health Dept Donations 4100	5,363	-	-	5,363
All Debt Service	974,020	896,504	1,203,240	667,284
Sheriff Pension Holding 5501	1	46,063	46,064	-
NonReverting Fund	-	31,623	15,728	15,895
Auto Excise Surtax 6020	136,638	2,146,720	2,136,822	146,536
County Wheel Tax 6021	8,275	281,015	275,987	13,303
CVET 6023	-	475,031	475,031	-
Delinq Weeds Assess 6041	-	7,508	7,508	-
Delinqnt Sewr Assessmnt 6042	-	61,435	61,435	-
Financial Inst Tax 6051	-	103,691	103,691	-
Fines & Forfeitures 7101	5,575	13,265	18,061	779
Infraction Judgment 7102	1,588	10,819	10,422	1,985
Overweight Vehicles 7103	-	456	456	-
Special Death Benefit 7104	590	5,545	5,030	1,105
State Sales Disclosures 7105	8,012	32,870	34,950	5,932
Coroner Educ Fees 7106	2,711	9,702	9,828	2,585
Interstate Transfer Fee 7107	63	875	813	125
State Mortgage Fee 7108	2,677	12,238	13,265	1,650

HANCOCK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-22			12-31-22
State Of In Sex & Violent 7111	25	140	155	10
Child Restraint/Violation Fines	-	213	150	63
Food & Beverage Tax 7201	1,415,260	1,256,554	1,968,474	703,340
Education Plate 7301	-	1,350	1,200	150
Riverboat Sharing Fund 7303	-	449,456	449,456	-
Tourism Commission 7304	26,783	726,375	717,328	35,830
93.658 Title IV E Foster Care	-	11,803	7,784	4,019
93.563 Title IV-D INCENTIVE GEN	177,688	19,065	13,275	183,478
93.563 Pros IV-D Incentive	52,173	28,680	22,235	58,618
93.563 Clerk Incentive -OLD	10,017	-	-	10,017
93.563 Clerk Incentive 10-1-99	154,372	19,065	9,465	163,972
CAR-1 Treasurer (After Settlement Collections)	1,037,817	887,351	1,037,817	887,351
CAR-1 Treasurer (After Settlement Other Sources)	2,637,849	2,646,766	2,637,849	2,646,766
CAR-1 Inmate Trust	32,196	1,910,225	1,902,889	39,532
Settlement 6000	-	112,506,723	112,506,723	-
CAR-1 Sheriff Commissary	163,068	299,963	224,588	238,443
CAR-1 ISETS (Clerk)	7,779	253,394	254,039	7,134
CAR-1 Court Trust Account	1,603,140	5,824,142	5,278,150	2,149,132
CAR-1 Sheriff	35,654	-	35,654	-
CAR-1 Tourism Commission	903,914	571,484	282,098	1,193,300
LIT Certified Shares 7330	-	27,505,607	27,505,607	-
Probation IDOC 9126	-	51,560	21,478	30,082
CommCorr FISCALGRANT 9122	-	368,542	362,589	5,953
CC Jail Treatment Services GRANT	3,781	-	3,781	-
LIT Special Purpose	2,202,654	4,125,841	3,470,346	2,858,149
MVH Restricted	882,264	2,085,264	2,203,925	763,603
Reassessment	235,160	257,529	327,085	165,604
LOIT Special Distribution	64,797	-	-	64,797
LIT PSAP	866,726	1,240,389	1,108,324	998,791
Opioid Restricted	-	337,336	-	337,336
Opioid Unrestricted	-	144,230	-	144,230
Library Ptrc/Cedit Fund 1113	834,137	-	-	834,137
ADA Drug Screen Probation 2101	22,444	8,796	12,086	19,154
RICO Forfeiture	7,329	7,001	6,795	7,535
Solid Waste Mgt District	5,918	101,323	106,729	512
Local Ordinance Violations	4,250	475	-	4,725
Allocation Fund-TIF Revenue	6,678,921	6,223,254	8,671,566	4,230,609
Debt Service Reserve/RDC	966,550	-	-	966,550
Principal /Interest /RDC	964,725	964,525	964,725	964,525
Capital Fund/RDC	15,257	-	-	15,257
2019 GO Bond Proceeds	247,778	1,585	237,643	11,720
2021 GO Bond Proceeds	5,444,808	-	339,964	5,104,844
Allocation Fund-TIF South #2	-	3,381	-	3,381
2022A GO Bond Proceeds (E911)	-	1,237,500	107,378	1,130,122
2022B GO Bond Proceeds	-	5,575,000	147,596	5,427,404
Superior I Trans 4910	1,999	2,200	1,540	2,659
Superior II Trans 4911	32	-	-	32
Circuit Crt Trans 4912	669	3,256	3,916	9
Jury Pay Fund 4913	-	13,422	13,422	-
City & Town General 4915	3,863	-	-	3,863
CommCorrections Vending 4917	58	-	-	58
Law Enforcement Vending 4918	66	-	-	66
K-9 Police Dog Fund	25,837	520	21,657	4,700
Sheriff's Misc Donation Fund	2,435	543	-	2,978
Shop With A Deputy	-	41,190	-	41,190
County Payroll 5900	391,011	9,738,669	9,865,259	264,421
Health Claims Fund 5901	702,248	3,712,367	4,013,346	401,269
Health Claims Reserve Fund	500,000	500,000	-	1,000,000
Delinqnt Stormwater 6043	-	5,625	5,625	-
Delinquent Trash	-	3,772	3,772	-
Demolition Liens	-	3,523	3,523	-
LIT Property Tax Relief	1,002,795	6,876,402	7,165,323	713,874
CAGIT CERT SHARES/PTRC 7311	894	-	894	-
LIT Public Safety	-	6,601,346	6,601,346	-
LIT Economic Development	-	2,750,561	2,750,561	-
ARPA Grant Fund	7,591,609	7,591,609	5,988,108	9,195,110

HANCOCK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-22			12-31-22
Public Hlth H1N1 Ill Fed	90	-	-	90
D.A.R.E. Fund 1142	1	-	-	1
Dept.ofTreasuryEquitableShare	30,492	-	-	30,492
Pennsy Trail Fund	19,935	24,226	7,200	36,961
Problem Solving Court Grant MH	-	6,800	-	6,800
16.575 VOCA VictimAssist	(19,732)	69,764	53,172	(3,140)
16.738 ProblemSolvingCt Grant	11,541	-	2,000	9,541
16.585 BureauOfJusticeGrant	(16,386)	105,455	88,998	71
16.738 JAG GRANT(DrugCourt)	1,955	-	-	1,955
16.575 VOCA VictimAssist2015	585	-	-	585
20.509 Hancock Area Rural Tran	-	332,152	332,152	-
93.074 MedicalReserveCorpMRC	1,250	-	1,012	238
Public Hlth Emerg H1N1 8907	51	-	-	51
Health Maint Grant 8908	167,267	49,070	42,398	173,939
BioTerrorism 8909	(15,100)	48,170	46,883	(13,813)
CommCorr FISCALGRANT 8952	7,582	-	7,559	23
State Homeland Security 8911	2,302	-	-	2,302
IDEM Grant 8912	69	-	-	69
20.608 CHIRP DUI HANCO	8,923	1,945	1,945	8,923
20.600 CHIRP OPO CITLI	2,894	1,732	1,732	2,894
Sheriff Equitable Share 8915	20,854	-	6,400	14,454
20.507 Hancock Public Trans	-	34,454	34,454	-
97.042 Emergency Mngmt 8918	122	-	9,121	(8,999)
JAIB Jobs Grant 8919	395	-	-	395
90.404 HAVA	3,293	-	689	2,604
Metro Drug Fed Grant OT 8924	53	-	-	53
16.588 STOP Grant	(67,308)	63,821	78,278	(81,765)
16.607 FedBulletproofVest	6,532	460	6,991	1
Indiana Youth Institute Grant	507	-	-	507
93.008 NACCHO GRANT	2,976	-	723	2,253
S-2015-04 Ct Alcohol DrugCrt	12	-	-	12
Operation Centipede NHTSA	1,021	-	-	1,021
Probation IDOC Grant	15,596	-	15,596	-
EHB 1387 Grant Reimbursement	399	-	-	399
CC Jail Treatment Svs GRANT 9124	-	25,200	24,275	925
IPEP Safety Grant	-	17,354	17,354	-
United Way Grant	10,000	-	9,000	1,000
CARES Act (Health Dept.)	29,874	545,761	193,688	381,947
NineStar Community Trust Grant	-	3,200	-	3,200
ARDC Grant	-	20,900	11,879	9,021
PACE State Asset Seizure Fund	39,383	4,459	-	43,842
Law Enforc Forfeiture/Seizure	51,458	9,055	-	60,513
DNR PBHCT Grant (PennsyTrail)	-	78,300	78,300	-
HC Community Foundation	16,000	8,498	3,718	20,780
DNR Next Level Trails Grant	19,214	389,490	88,471	320,233
READI Grant	-	50,000	50,000	-
HC Parenting Program Grant	-	964	964	-
TIF RDC Federal Reimbursement	18,070	-	-	18,070
Totals	<u>\$ 94,937,233</u>	<u>\$ 268,562,963</u>	<u>\$ 260,149,003</u>	<u>\$ 103,351,193</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.

HANCOCK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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 some funds with deficits in cash. This was a result of the timing of reimbursable grants.

Note 8. 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 2022 totaled \$3,491,500.

Note 9. Subsequent Events

The County closed on the Indiana Economic Development Revenue Bonds, Series 2023 (GDI Const Corp Project), on January 5, 2023. The purpose of the bond will be to fund the construction of infrastructure improvements. The total amount of principal to be paid is \$8,200,000.

Note 10. 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 these benefits can be obtained by contacting the County.

REQUIRED SUPPLEMENTARY INFORMATION

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	County General 1001	Accident Report 1101	Bids Bonds Deposits 1108	Campaign Finance Enforcement	LIT Economic Dev(County Share)
Cash and investments - beginning	\$ 18,114,418	\$ 24,919	\$ 325,363	\$ 325	\$ 4,585,624
Receipts:					
Taxes	16,371,867	-	-	-	-
Licenses and permits	1,191,706	-	-	-	-
Intergovernmental receipts	1,891,108	-	-	-	368,995
Charges for services	1,675,251	9,562	323,596	-	1,184,682
Fines and forfeits	178,467	-	-	-	-
Other receipts	419,425	-	-	-	-
Total receipts	<u>21,727,824</u>	<u>9,562</u>	<u>323,596</u>	<u>-</u>	<u>1,553,677</u>
Disbursements:					
Personal services	17,304,811	-	-	-	22,129
Supplies	132,963	-	-	-	-
Other services and charges	4,465,505	-	-	-	755,338
Debt service - principal and interest	-	-	-	-	-
Capital outlay	17,399	-	-	-	1,336,325
Other disbursements	698,311	5,728	252,582	-	1,500
Total disbursements	<u>22,618,989</u>	<u>5,728</u>	<u>252,582</u>	<u>-</u>	<u>2,115,292</u>
Excess (deficiency) of receipts over disbursements	<u>(891,165)</u>	<u>3,834</u>	<u>71,014</u>	<u>-</u>	<u>(561,615)</u>
Cash and investments - ending	<u>\$ 17,223,253</u>	<u>\$ 28,753</u>	<u>\$ 396,377</u>	<u>\$ 325</u>	<u>\$ 4,024,009</u>

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	City/Town Crt Costs 1116	Clerk's Rec Perpetuation 1119	Community Corrections Proj Inc	Community Transition Program	County Sales Disclosure 1131
Cash and investments - beginning	\$ 1,936	\$ 181,229	\$ 287,542	\$ 13,000	\$ 52,315
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	85	-	-	-
Charges for services	12,714	38,526	418,596	-	32,870
Fines and forfeits	-	1,229	-	-	-
Other receipts	-	-	-	-	68
Total receipts	<u>12,714</u>	<u>39,840</u>	<u>418,596</u>	<u>-</u>	<u>32,938</u>
Disbursements:					
Personal services	-	14,150	169,791	-	-
Supplies	-	-	1,951	-	-
Other services and charges	12,603	3,473	66,213	-	19,561
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	27,233	-	-
Other disbursements	-	-	4,656	-	-
Total disbursements	<u>12,603</u>	<u>17,623</u>	<u>269,844</u>	<u>-</u>	<u>19,561</u>
Excess (deficiency) of receipts over disbursements	<u>111</u>	<u>22,217</u>	<u>148,752</u>	<u>-</u>	<u>13,377</u>
Cash and investments - ending	<u>\$ 2,047</u>	<u>\$ 203,446</u>	<u>\$ 436,294</u>	<u>\$ 13,000</u>	<u>\$ 65,692</u>

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Cumulative Bridge 1135	County Cum Capital Dev 1138	NASA-Drug Free Community	Economic Development 5% Fee	Electronic Map Generation 1150
Cash and investments - beginning	\$ 3,908,015	\$ 1,950,375	\$ 130,790	\$ -	\$ 21
Receipts:					
Taxes	2,001,085	1,332,606	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	620,628	862,139	-	-	-
Charges for services	-	39,810	34,693	16,222	-
Fines and forfeits	-	-	20,702	-	-
Other receipts	-	58,227	-	-	-
Total receipts	2,621,713	2,292,782	55,395	16,222	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	3,000	-	-
Other services and charges	800,758	990,760	69,533	16,222	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	727,359	1,511,113	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,528,117	2,501,873	72,533	16,222	-
Excess (deficiency) of receipts over disbursements	1,093,596	(209,091)	(17,138)	-	-
Cash and investments - ending	\$ 5,001,611	\$ 1,741,284	\$ 113,652	\$ -	\$ 21

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	EmergencyPlan/RightToKnow 1152	Extradition 1155	Firearms Training 1156	General Drain Improv 1158
Cash and investments - beginning	\$ 30,225	\$ 2,998	\$ 40,880	\$ 992,519
Receipts:				
Taxes	-	-	-	62,804
Licenses and permits	-	-	-	-
Intergovernmental receipts	5,925	-	42,330	-
Charges for services	-	-	45,156	111,038
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	22,835
Total receipts	<u>5,925</u>	<u>-</u>	<u>87,486</u>	<u>196,677</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	1,119	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	5,182	-	-	-
Other disbursements	-	-	28,141	176,223
Total disbursements	<u>6,301</u>	<u>-</u>	<u>28,141</u>	<u>176,223</u>
Excess (deficiency) of receipts over disbursements	<u>(376)</u>	<u>-</u>	<u>59,345</u>	<u>20,454</u>
Cash and investments - ending	<u>\$ 29,849</u>	<u>\$ 2,998</u>	<u>\$ 100,225</u>	<u>\$ 1,012,973</u>

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Health 1159	Identification Security 1160	Local Road & Street 1169	LIT Public Safety-County Share	Misdemeanant 1175
Cash and investments - beginning	\$ 511,005	\$ 61,140	\$ 660,561	\$ 2,642,767	\$ 66,923
Receipts:					
Taxes	356,095	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	38,666	-	1,117,010	-	-
Charges for services	501,282	17,341	-	2,443,507	33,542
Fines and forfeits	-	-	-	-	-
Other receipts	77	-	-	3,476	-
Total receipts	<u>896,120</u>	<u>17,341</u>	<u>1,117,010</u>	<u>2,446,983</u>	<u>33,542</u>
Disbursements:					
Personal services	517,461	-	-	393,265	-
Supplies	18,037	-	900,512	365,902	-
Other services and charges	30,359	25,713	109,656	1,426,352	47,724
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	138,671	-
Total disbursements	<u>565,857</u>	<u>25,713</u>	<u>1,010,168</u>	<u>2,324,190</u>	<u>47,724</u>
Excess (deficiency) of receipts over disbursements	<u>330,263</u>	<u>(8,372)</u>	<u>106,842</u>	<u>122,793</u>	<u>(14,182)</u>
Cash and investments - ending	<u>\$ 841,268</u>	<u>\$ 52,768</u>	<u>\$ 767,403</u>	<u>\$ 2,765,560</u>	<u>\$ 52,741</u>

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Motor Vehicle Highway 1176	Auditor's Transfer Fee 1181	Rainy Day 1186	Recorder Perpetuation 1189	Sex & Violent Offender 1192
Cash and investments - beginning	\$ 2,121,740	\$ 132,959	\$ 6,790,351	\$ 636,755	\$ 7,947
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	37,900	-	-	-	-
Intergovernmental receipts	3,511,217	-	-	-	-
Charges for services	12,863	52,000	-	351,531	1,260
Fines and forfeits	-	-	-	-	-
Other receipts	7,058	-	43,333	2,444	-
Total receipts	3,569,038	52,000	43,333	353,975	1,260
Disbursements:					
Personal services	1,183,085	36,708	43,333	233,205	-
Supplies	468,671	-	-	-	-
Other services and charges	373,166	-	-	-	455
Debt service - principal and interest	-	-	-	-	-
Capital outlay	271,218	-	-	-	-
Other disbursements	-	-	-	117,493	-
Total disbursements	2,296,140	36,708	43,333	350,698	455
Excess (deficiency) of receipts over disbursements	1,272,898	15,292	-	3,277	805
Cash and investments - ending	\$ 3,394,638	\$ 148,251	\$ 6,790,351	\$ 640,032	\$ 8,752

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Solid Waste Agency 1194	Suppl Public Defender 1200	Surplus Tax 1201	Cornerstone Perpetuation 1202	Tax Sale Vendor Fees 1203
Cash and investments - beginning	\$ 40,244	\$ 140,573	\$ 337,712	\$ 261,474	\$ 21,823
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,482	-	-	-	-
Charges for services	15,970	11,848	86,359	86,705	1,150
Fines and forfeits	-	-	-	-	-
Other receipts	157	-	1,064	-	-
Total receipts	<u>17,609</u>	<u>11,848</u>	<u>87,423</u>	<u>86,705</u>	<u>1,150</u>
Disbursements:					
Personal services	-	341	-	15,222	-
Supplies	-	-	-	941	-
Other services and charges	-	74,737	127,874	51,697	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>75,078</u>	<u>127,874</u>	<u>67,860</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>17,609</u>	<u>(63,230)</u>	<u>(40,451)</u>	<u>18,845</u>	<u>1,150</u>
Cash and investments - ending	<u>\$ 57,853</u>	<u>\$ 77,343</u>	<u>\$ 297,261</u>	<u>\$ 280,319</u>	<u>\$ 22,973</u>

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Tax Sale Redemption 1204	Tax Sale Surplus 1205	IN Local Health DeptTrustAcct	Unsafe Building 1207	CASA/GAL Services 1213
Cash and investments - beginning	\$ 49,292	\$ 661,241	\$ 186,061	\$ 2,186	\$ 38,799
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	34,474	-	78,165
Charges for services	90,479	653,081	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	90,479	653,081	34,474	-	78,165
Disbursements:					
Personal services	-	-	14,807	-	45,522
Supplies	-	-	2,934	-	3,878
Other services and charges	-	-	2,300	-	13,936
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	2,104
Other disbursements	90,479	827,998	-	-	-
Total disbursements	90,479	827,998	20,041	-	65,440
Excess (deficiency) of receipts over disbursements	-	(174,917)	14,433	-	12,725
Cash and investments - ending	\$ 49,292	\$ 486,324	\$ 200,494	\$ 2,186	\$ 51,524

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Auditors Ineligible Deduction	Elected Officials Training	County Offender Transportation	Statewide E911 1222	LIT Correctional Facility
Cash and investments - beginning	\$ 19,212	\$ 94,371	\$ 188	\$ 707,374	\$ 5,323,935
Receipts:					
Taxes	-	-	-	-	5,501,120
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	17,341	-	1,261,333	-
Fines and forfeits	-	-	875	-	-
Other receipts	-	185	-	-	-
Total receipts	-	17,526	875	1,261,333	5,501,120
Disbursements:					
Personal services	-	-	-	1,260,877	749,780
Supplies	-	-	-	-	-
Other services and charges	-	10,908	-	-	550,342
Debt service - principal and interest	-	-	-	-	3,491,000
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	10,908	-	1,260,877	4,791,122
Excess (deficiency) of receipts over disbursements	-	6,618	875	456	709,998
Cash and investments - ending	\$ 19,212	\$ 100,989	\$ 1,063	\$ 707,830	\$ 6,033,933

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Juvenile Probation 2050	Adult Probation Supp 2100	County User Fees 2500	Drainage Maintenance 2700	Health Dept Donations 4100
Cash and investments - beginning	\$ 15,546	\$ 282,343	\$ 449,782	\$ 2,584,002	\$ 5,363
Receipts:					
Taxes	-	-	-	515,796	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	21,111	9,371	-
Fines and forfeits	14,470	230,975	480,206	-	-
Other receipts	-	-	215	-	-
Total receipts	14,470	230,975	501,532	525,167	-
Disbursements:					
Personal services	14,369	226,980	239,489	-	-
Supplies	-	-	20,939	-	-
Other services and charges	-	128,495	241,855	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	334	-	-
Other disbursements	-	710	5,639	571,377	-
Total disbursements	14,369	356,185	508,256	571,377	-
Excess (deficiency) of receipts over disbursements	101	(125,210)	(6,724)	(46,210)	-
Cash and investments - ending	\$ 15,647	\$ 157,133	\$ 443,058	\$ 2,537,792	\$ 5,363

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	All Debt Service	Sheriff Pension Holding 5501	NonReverting Fund	Auto Excise Surtax 6020	County Wheel Tax 6021
Cash and investments - beginning	\$ 974,020	\$ 1	\$ -	\$ 136,638	\$ 8,275
Receipts:					
Taxes	786,301	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	79,504	-	-	2,146,720	281,015
Charges for services	-	46,063	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	30,699	-	31,623	-	-
Total receipts	896,504	46,063	31,623	2,146,720	281,015
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	2,136,822	275,987
Debt service - principal and interest	1,172,571	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	30,669	46,064	15,728	-	-
Total disbursements	1,203,240	46,064	15,728	2,136,822	275,987
Excess (deficiency) of receipts over disbursements	(306,736)	(1)	15,895	9,898	5,028
Cash and investments - ending	\$ 667,284	\$ -	\$ 15,895	\$ 146,536	\$ 13,303

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CVET 6023	Delinq Weeds Assess 6041	Delinq Sewr Assessmnt 6042	Financial Inst Tax 6051	Fines & Forfeitures 7101
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 5,575
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	475,031	-	-	103,691	-
Charges for services	-	7,508	61,435	-	11,165
Fines and forfeits	-	-	-	-	2,100
Other receipts	-	-	-	-	-
Total receipts	<u>475,031</u>	<u>7,508</u>	<u>61,435</u>	<u>103,691</u>	<u>13,265</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	475,031	7,508	61,435	103,691	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	18,061
Total disbursements	<u>475,031</u>	<u>7,508</u>	<u>61,435</u>	<u>103,691</u>	<u>18,061</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	(4,796)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 779</u>

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Infraction Judgment 7102	Overweight Vehicles 7103	Special Death Benefit 7104	State Sales Disclosures 7105	Coroner Educ Fees 7106
Cash and investments - beginning	\$ 1,588	\$ -	\$ 590	\$ 8,012	\$ 2,711
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	10,819	-	5,545	32,870	9,702
Fines and forfeits	-	456	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>10,819</u>	<u>456</u>	<u>5,545</u>	<u>32,870</u>	<u>9,702</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	10,422	456	5,030	34,950	9,828
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>10,422</u>	<u>456</u>	<u>5,030</u>	<u>34,950</u>	<u>9,828</u>
Excess (deficiency) of receipts over disbursements	<u>397</u>	<u>-</u>	<u>515</u>	<u>(2,080)</u>	<u>(126)</u>
Cash and investments - ending	<u>\$ 1,985</u>	<u>\$ -</u>	<u>\$ 1,105</u>	<u>\$ 5,932</u>	<u>\$ 2,585</u>

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Interstate Transfer Fee 7107	State Mortgage Fee 7108	State Of In Sex & Violent 7111	Child Restraint/Violation Fines
Cash and investments - beginning	\$ 63	\$ 2,677	\$ 25	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	12,238	140	-
Fines and forfeits	875	-	-	213
Other receipts	-	-	-	-
Total receipts	<u>875</u>	<u>12,238</u>	<u>140</u>	<u>213</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	813	13,265	155	150
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>813</u>	<u>13,265</u>	<u>155</u>	<u>150</u>
Excess (deficiency) of receipts over disbursements	<u>62</u>	<u>(1,027)</u>	<u>(15)</u>	<u>63</u>
Cash and investments - ending	<u>\$ 125</u>	<u>\$ 1,650</u>	<u>\$ 10</u>	<u>\$ 63</u>

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Food & Beverage Tax 7201	Education Plate 7301	Riverboat Sharing Fund 7303	Tourism Commission 7304	93.658 Title IV E Foster Care
Cash and investments - beginning	\$ 1,415,260	\$ -	\$ -	\$ 26,783	\$ -
Receipts:					
Taxes	1,254,354	-	-	726,375	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	449,456	-	11,803
Charges for services	-	1,350	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,200	-	-	-	-
Total receipts	<u>1,256,554</u>	<u>1,350</u>	<u>449,456</u>	<u>726,375</u>	<u>11,803</u>
Disbursements:					
Personal services	42,241	-	-	88,174	-
Supplies	162,964	-	-	-	-
Other services and charges	1,719,707	1,200	449,456	-	7,784
Debt service - principal and interest	-	-	-	-	-
Capital outlay	34,944	-	-	-	-
Other disbursements	8,618	-	-	629,154	-
Total disbursements	<u>1,968,474</u>	<u>1,200</u>	<u>449,456</u>	<u>717,328</u>	<u>7,784</u>
Excess (deficiency) of receipts over disbursements	<u>(711,920)</u>	<u>150</u>	<u>-</u>	<u>9,047</u>	<u>4,019</u>
Cash and investments - ending	<u>\$ 703,340</u>	<u>\$ 150</u>	<u>\$ -</u>	<u>\$ 35,830</u>	<u>\$ 4,019</u>

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	93.563 TitleIV-D INCENTIVE GEN	93.563 Pros IV-D Incentive	93.563 Clerk Incentive -OLD	93.563 Clerk Incentive 10-1-99	CAR-1 Treasurer (After Settlement Collections)
Cash and investments - beginning	\$ 177,688	\$ 52,173	\$ 10,017	\$ 154,372	\$ 1,037,817
Receipts:					
Taxes	-	-	-	-	887,351
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	19,065	28,680	-	19,065	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>19,065</u>	<u>28,680</u>	<u>-</u>	<u>19,065</u>	<u>887,351</u>
Disbursements:					
Personal services	11,794	18,235	-	244	-
Supplies	817	-	-	-	-
Other services and charges	664	4,000	-	9,221	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	1,037,817
Total disbursements	<u>13,275</u>	<u>22,235</u>	<u>-</u>	<u>9,465</u>	<u>1,037,817</u>
Excess (deficiency) of receipts over disbursements	<u>5,790</u>	<u>6,445</u>	<u>-</u>	<u>9,600</u>	<u>(150,466)</u>
Cash and investments - ending	<u>\$ 183,478</u>	<u>\$ 58,618</u>	<u>\$ 10,017</u>	<u>\$ 163,972</u>	<u>\$ 887,351</u>

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CAR-1 Treasurer (After Settlement Other Sources)	CAR-1 Inmate Trust	Settlement 6000	CAR-1 Sheriff Commissary	CAR-1 ISETS (Clerk)
Cash and investments - beginning	\$ 2,637,849	\$ 32,196	\$ -	\$ 163,068	\$ 7,779
Receipts:					
Taxes	2,646,766	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,910,225	112,506,723	299,963	253,394
Total receipts	<u>2,646,766</u>	<u>1,910,225</u>	<u>112,506,723</u>	<u>299,963</u>	<u>253,394</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,637,849	1,902,889	112,506,723	224,588	254,039
Total disbursements	<u>2,637,849</u>	<u>1,902,889</u>	<u>112,506,723</u>	<u>224,588</u>	<u>254,039</u>
Excess (deficiency) of receipts over disbursements	<u>8,917</u>	<u>7,336</u>	<u>-</u>	<u>75,375</u>	<u>(645)</u>
Cash and investments - ending	<u>\$ 2,646,766</u>	<u>\$ 39,532</u>	<u>\$ -</u>	<u>\$ 238,443</u>	<u>\$ 7,134</u>

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CAR-1 Court Trust Account	CAR-1 Sheriff	CAR-1 Tourism Commission	LIT Certified Shares 7330	Probation IDOC 9126
Cash and investments - beginning	\$ 1,603,140	\$ 35,654	\$ 903,914	\$ -	\$ -
Receipts:					
Taxes	-	-	-	27,505,607	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	35,964
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,824,142	-	571,484	-	15,596
Total receipts	5,824,142	-	571,484	27,505,607	51,560
Disbursements:					
Personal services	-	-	-	-	21,478
Supplies	-	-	-	-	-
Other services and charges	-	-	-	27,505,607	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,278,150	35,654	282,098	-	-
Total disbursements	5,278,150	35,654	282,098	27,505,607	21,478
Excess (deficiency) of receipts over disbursements	545,992	(35,654)	289,386	-	30,082
Cash and investments - ending	\$ 2,149,132	\$ -	\$ 1,193,300	\$ -	\$ 30,082

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CommCorr FISCALGRANT 9122	CC Jail Treatment Services GRANT	LIT Special Purpose	MVH Restricted	Reassessment
Cash and investments - beginning	\$ -	\$ 3,781	\$ 2,202,654	\$ 882,264	\$ 235,160
Receipts:					
Taxes	-	-	4,125,841	-	232,331
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	367,517	-	-	2,085,218	25,198
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,025	-	-	46	-
Total receipts	368,542	-	4,125,841	2,085,264	257,529
Disbursements:					
Personal services	299,036	-	-	1,120,142	284,211
Supplies	26,774	3,517	-	1,062,683	450
Other services and charges	36,779	-	3,470,346	21,100	42,424
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	264	-	-	-
Total disbursements	362,589	3,781	3,470,346	2,203,925	327,085
Excess (deficiency) of receipts over disbursements	5,953	(3,781)	655,495	(118,661)	(69,556)
Cash and investments - ending	\$ 5,953	\$ -	\$ 2,858,149	\$ 763,603	\$ 165,604

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LOIT Special Distribution	LIT PSAP	Opioid Restricted	Opioid Unrestricted	Library Ptrc/Cedit Fund 1113
Cash and investments - beginning	\$ 64,797	\$ 866,726	\$ -	\$ -	\$ 834,137
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	1,100,224	337,336	144,230	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	140,165	-	-	-
Total receipts	-	1,240,389	337,336	144,230	-
Disbursements:					
Personal services	-	564,934	-	-	-
Supplies	-	3,669	-	-	-
Other services and charges	-	423,498	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	116,223	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	1,108,324	-	-	-
Excess (deficiency) of receipts over disbursements	-	132,065	337,336	144,230	-
Cash and investments - ending	\$ 64,797	\$ 998,791	\$ 337,336	\$ 144,230	\$ 834,137

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	ADA Drug Screen Probation 2101	RICO Forfeiture	Solid Waste Mgt District	Local Ordinance Violations	Allocation Fund-TIF Revenue
Cash and investments - beginning	\$ 22,444	\$ 7,329	\$ 5,918	\$ 4,250	\$ 6,678,921
Receipts:					
Taxes	-	-	-	-	5,341,959
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	858,333
Charges for services	8,796	-	-	475	-
Fines and forfeits	-	7,001	-	-	-
Other receipts	-	-	101,323	-	22,962
Total receipts	8,796	7,001	101,323	475	6,223,254
Disbursements:					
Personal services	10,901	-	-	-	-
Supplies	1,185	6,795	990	-	-
Other services and charges	-	-	100,971	-	1,143,284
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	6,563,757
Other disbursements	-	-	4,768	-	964,525
Total disbursements	12,086	6,795	106,729	-	8,671,566
Excess (deficiency) of receipts over disbursements	(3,290)	206	(5,406)	475	(2,448,312)
Cash and investments - ending	\$ 19,154	\$ 7,535	\$ 512	\$ 4,725	\$ 4,230,609

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Debt Service Reserve/RDC	Principal /Interest /RDC	Capital Fund/RDC	2019 GO Bond Proceeds	2021 GO Bond Proceeds
Cash and investments - beginning	\$ 966,550	\$ 964,725	\$ 15,257	\$ 247,778	\$ 5,444,808
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	964,525	-	1,585	-
Total receipts	-	964,525	-	1,585	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	219,802	339,964
Debt service - principal and interest	-	964,725	-	-	-
Capital outlay	-	-	-	17,841	-
Other disbursements	-	-	-	-	-
Total disbursements	-	964,725	-	237,643	339,964
Excess (deficiency) of receipts over disbursements	-	(200)	-	(236,058)	(339,964)
Cash and investments - ending	\$ 966,550	\$ 964,525	\$ 15,257	\$ 11,720	\$ 5,104,844

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Allocation Fund-TIF South #2	2022A GO Bond Proceeds (E911)	2022B GO Bond Proceeds	Superior I Trans 4910	Superior II Trans 4911
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,999	\$ 32
Receipts:					
Taxes	3,381	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	1,237,500	5,575,000	2,200	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>3,381</u>	<u>1,237,500</u>	<u>5,575,000</u>	<u>2,200</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	1,540	-
Supplies	-	-	-	-	-
Other services and charges	-	55,750	128,345	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	51,628	19,251	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>107,378</u>	<u>147,596</u>	<u>1,540</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,381</u>	<u>1,130,122</u>	<u>5,427,404</u>	<u>660</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,381</u>	<u>\$ 1,130,122</u>	<u>\$ 5,427,404</u>	<u>\$ 2,659</u>	<u>\$ 32</u>

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Circuit Crt Trans 4912	Jury Pay Fund 4913	City & Town General 4915	CommCorrectionsVending 4917
Cash and investments - beginning	\$ 669	\$ -	\$ 3,863	\$ 58
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	3,256	4,378	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	9,044	-	-
Total receipts	<u>3,256</u>	<u>13,422</u>	<u>-</u>	<u>-</u>
Disbursements:				
Personal services	3,916	-	-	-
Supplies	-	-	-	-
Other services and charges	-	13,422	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>3,916</u>	<u>13,422</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(660)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ 3,863</u>	<u>\$ 58</u>

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Law Enforcement Vending 4918	K-9 Police Dog Fund	Sheriff's Misc Donation Fund	Shop With A Deputy	County Payroll 5900
Cash and investments - beginning	\$ 66	\$ 25,837	\$ 2,435	\$ -	\$ 391,011
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	520	543	41,190	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	9,738,669
Total receipts	-	520	543	41,190	9,738,669
Disbursements:					
Personal services	-	-	-	-	2,536,295
Supplies	-	-	-	-	-
Other services and charges	-	21,657	-	-	123,334
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	7,205,630
Total disbursements	-	21,657	-	-	9,865,259
Excess (deficiency) of receipts over disbursements	-	(21,137)	543	41,190	(126,590)
Cash and investments - ending	\$ 66	\$ 4,700	\$ 2,978	\$ 41,190	\$ 264,421

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Health Claims Fund 5901	Health Claims Reserve Fund	Delinqnt Stormwater 6043	Delinquent Trash	Demolition Liens
Cash and investments - beginning	\$ 702,248	\$ 500,000	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	5,625	3,772	3,523
Fines and forfeits	-	-	-	-	-
Other receipts	3,712,367	500,000	-	-	-
Total receipts	<u>3,712,367</u>	<u>500,000</u>	<u>5,625</u>	<u>3,772</u>	<u>3,523</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	4,013,346	-	5,625	3,772	3,523
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>4,013,346</u>	<u>-</u>	<u>5,625</u>	<u>3,772</u>	<u>3,523</u>
Excess (deficiency) of receipts over disbursements	<u>(300,979)</u>	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 401,269</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT Property Tax Relief	CAGIT CERT SHARES/PTRC 7311	LIT Public Safety	LIT Economic Development	ARPA Grant Fund
Cash and investments - beginning	\$ 1,002,795	\$ 894	\$ -	\$ -	\$ 7,591,609
Receipts:					
Taxes	6,876,402	-	6,601,346	2,750,561	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	7,591,609
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>6,876,402</u>	<u>-</u>	<u>6,601,346</u>	<u>2,750,561</u>	<u>7,591,609</u>
Disbursements:					
Personal services	-	-	-	-	5,787
Supplies	-	-	-	-	1,899
Other services and charges	7,165,323	-	6,601,346	2,750,561	5,980,422
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	894	-	-	-
Total disbursements	<u>7,165,323</u>	<u>894</u>	<u>6,601,346</u>	<u>2,750,561</u>	<u>5,988,108</u>
Excess (deficiency) of receipts over disbursements	<u>(288,921)</u>	<u>(894)</u>	<u>-</u>	<u>-</u>	<u>1,603,501</u>
Cash and investments - ending	<u>\$ 713,874</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,195,110</u>

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Public Hlth H1N1 III Fed	D.A.R.E. Fund 1142	Dept.ofTreasuryEquitableShare	Pennsy Trail Fund
Cash and investments - beginning	\$ 90	\$ 1	\$ 30,492	\$ 19,935
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	24,226
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	-	-	-	24,226
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	7,200
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	-	-	-	7,200
Excess (deficiency) of receipts over disbursements	-	-	-	17,026
Cash and investments - ending	\$ 90	\$ 1	\$ 30,492	\$ 36,961

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Problem Solving Court Grant MH	16.575 VOCA VictimAssist	16.738 ProblemSolvingCt Grant	16.585 BureauOfJusticeGrant
Cash and investments - beginning	\$ -	\$ (19,732)	\$ 11,541	\$ (16,386)
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	6,800	69,764	-	105,438
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	17
Total receipts	<u>6,800</u>	<u>69,764</u>	<u>-</u>	<u>105,455</u>
Disbursements:				
Personal services	-	53,172	-	56,187
Supplies	-	-	-	23,368
Other services and charges	-	-	2,000	9,443
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>-</u>	<u>53,172</u>	<u>2,000</u>	<u>88,998</u>
Excess (deficiency) of receipts over disbursements	<u>6,800</u>	<u>16,592</u>	<u>(2,000)</u>	<u>16,457</u>
Cash and investments - ending	<u>\$ 6,800</u>	<u>\$ (3,140)</u>	<u>\$ 9,541</u>	<u>\$ 71</u>

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	16.738 JAG GRANT(DrugCourt)	16.575 VOCA VictimAssist2015	20.509 Hancock Area Rural Tran	93.074 MedicalReserveCorpMRC
Cash and investments - beginning	\$ 1,955	\$ 585	\$ -	\$ 1,250
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	332,152	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	-	-	332,152	-
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	332,152	1,012
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	-	-	332,152	1,012
Excess (deficiency) of receipts over disbursements	-	-	-	(1,012)
Cash and investments - ending	\$ 1,955	\$ 585	\$ -	\$ 238

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Public Hlth Emerg H1N1 8907	Health Maint Grant 8908	BioTerrorism 8909	CommCorr FISCALGRANT 8952	State Homeland Security 8911
Cash and investments - beginning	\$ 51	\$ 167,267	\$ (15,100)	\$ 7,582	\$ 2,302
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	48,859	48,170	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	211	-	-	-
Total receipts	-	49,070	48,170	-	-
Disbursements:					
Personal services	-	35,952	21,883	-	-
Supplies	-	5,024	-	6,534	-
Other services and charges	-	1,422	25,000	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	1,025	-
Total disbursements	-	42,398	46,883	7,559	-
Excess (deficiency) of receipts over disbursements	-	6,672	1,287	(7,559)	-
Cash and investments - ending	\$ 51	\$ 173,939	\$ (13,813)	\$ 23	\$ 2,302

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	IDEM Grant 8912	20.608 CHIRP DUI HANCO	20.600 CHIRP OPO CITLI	Sheriff Equitable Share 8915	20.507 Hancock Public Trans
Cash and investments - beginning	\$ 69	\$ 8,923	\$ 2,894	\$ 20,854	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,945	1,732	-	34,454
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	1,945	1,732	-	34,454
Disbursements:					
Personal services	-	1,945	1,545	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	187	6,400	34,454
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	1,945	1,732	6,400	34,454
Excess (deficiency) of receipts over disbursements	-	-	-	(6,400)	-
Cash and investments - ending	\$ 69	\$ 8,923	\$ 2,894	\$ 14,454	\$ -

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	97.042 Emergency Mngmt 8918	JAIB Jobs Grant 8919	90.404 HAVA	Metro Drug Fed Grant OT 8924	16.588 STOP Grant
Cash and investments - beginning	\$ 122	\$ 395	\$ 3,293	\$ 53	\$ (67,308)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	63,821
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,821</u>
Disbursements:					
Personal services	-	-	-	-	78,278
Supplies	-	-	-	-	-
Other services and charges	-	-	689	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	9,121	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>9,121</u>	<u>-</u>	<u>689</u>	<u>-</u>	<u>78,278</u>
Excess (deficiency) of receipts over disbursements	<u>(9,121)</u>	<u>-</u>	<u>(689)</u>	<u>-</u>	<u>(14,457)</u>
Cash and investments - ending	<u>\$ (8,999)</u>	<u>\$ 395</u>	<u>\$ 2,604</u>	<u>\$ 53</u>	<u>\$ (81,765)</u>

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	16.607 FedBulletproofVest	Indiana Youth Institute Grant	93.008 NACCHO GRANT	S-2015-04 Ct Alcohol DrugCrt	Operation Centipede NHTSA
Cash and investments - beginning	\$ 6,532	\$ 507	\$ 2,976	\$ 12	\$ 1,021
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	460	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	460	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	723	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	6,991	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	6,991	-	723	-	-
Excess (deficiency) of receipts over disbursements	(6,531)	-	(723)	-	-
Cash and investments - ending	\$ 1	\$ 507	\$ 2,253	\$ 12	\$ 1,021

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Probation IDOC Grant	EHB 1387 Grant Reimbursement	CC Jail Treatment Svs GRANT 9124	IPEP Safety Grant	United Way Grant
Cash and investments - beginning	\$ 15,596	\$ 399	\$ -	\$ -	\$ 10,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	24,936	-	-
Charges for services	-	-	-	17,354	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	264	-	-
Total receipts	-	-	25,200	17,354	-
Disbursements:					
Personal services	-	-	21,183	-	-
Supplies	-	-	1,017	274	-
Other services and charges	-	-	575	17,080	9,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	15,596	-	1,500	-	-
Total disbursements	15,596	-	24,275	17,354	9,000
Excess (deficiency) of receipts over disbursements	(15,596)	-	925	-	(9,000)
Cash and investments - ending	\$ -	\$ 399	\$ 925	\$ -	\$ 1,000

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CARES Act (Health Dept.)	NineStar Community Trust Grant	ARDC Grant	PACE State Asset Seizure Fund
Cash and investments - beginning	\$ 29,874	\$ -	\$ -	\$ 39,383
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	545,761	-	-	-
Charges for services	-	3,200	20,900	4,459
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	545,761	3,200	20,900	4,459
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	193,688	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	11,879	-
Other disbursements	-	-	-	-
Total disbursements	193,688	-	11,879	-
Excess (deficiency) of receipts over disbursements	352,073	3,200	9,021	4,459
Cash and investments - ending	\$ 381,947	\$ 3,200	\$ 9,021	\$ 43,842

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Law Enforc Forfeiture/Seizure	DNR PBHCT Grant (PennsyTrail)	HC Community Foundation	DNR Next Level Trails Grant
Cash and investments - beginning	\$ 51,458	\$ -	\$ 16,000	\$ 19,214
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	78,300	-	389,490
Charges for services	-	-	-	-
Fines and forfeits	9,055	-	-	-
Other receipts	-	-	8,498	-
Total receipts	9,055	78,300	8,498	389,490
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	3,718	88,471
Debt service - principal and interest	-	-	-	-
Capital outlay	-	78,300	-	-
Other disbursements	-	-	-	-
Total disbursements	-	78,300	3,718	88,471
Excess (deficiency) of receipts over disbursements	9,055	-	4,780	301,019
Cash and investments - ending	\$ 60,513	\$ -	\$ 20,780	\$ 320,233

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	READI Grant	HC Parenting Program Grant	TIF RDC Federal Reimbursement	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 18,070	\$ 94,937,233
Receipts:				
Taxes	-	-	-	85,879,948
Licenses and permits	-	-	-	1,229,606
Intergovernmental receipts	-	-	-	24,835,365
Charges for services	50,000	-	-	18,465,142
Fines and forfeits	-	-	-	946,624
Other receipts	-	964	-	137,206,278
Total receipts	<u>50,000</u>	<u>964</u>	<u>-</u>	<u>268,562,963</u>
Disbursements:				
Personal services	-	-	-	27,764,398
Supplies	-	964	-	3,228,652
Other services and charges	50,000	-	-	76,697,644
Debt service - principal and interest	-	-	-	5,628,296
Capital outlay	-	-	-	10,808,202
Other disbursements	-	-	-	136,021,811
Total disbursements	<u>50,000</u>	<u>964</u>	<u>-</u>	<u>260,149,003</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,413,960</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,070</u>	<u>\$ 103,351,193</u>

(This page intentionally left blank.)

OTHER INFORMATION

HANCOCK COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 506,200</u>	<u>\$ 107,719</u>

HANCOCK COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Hancock County Building Corporation	County Jail	\$ 2,827,500	10/17/2019	2/1/2040
Hancock County Building Corporation	Jail Administrative Office	644,000	12/17/2020	8/1/2025
Lyn O'Neal	Public Defenders Office	<u>24,000</u>	1/1/2022	12/31/2023
Total governmental activities		<u>3,495,500</u>		
Total of annual lease payments		<u>\$ 3,495,500</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	General Obligation Bonds Series 2022A	\$ 1,250,000	\$ 120,000
General obligation bonds	General Obligation Bonds Series 2022B	5,575,000	-
General obligation bonds	GO Bonds of 2019	3,960,000	-
General obligation bonds	GO Bonds of 2021	5,575,000	550,000
Revenue bonds	Economic Development Revenue Bonds of 2020 (HRH Project)	22,100,000	525,000
Revenue bonds	Economic Development Revenue Bonds of 2020 (Ninestar Project)	3,700,000	-
Revenue bonds	Economic Development Revenue Bonds Series 2022 (HRH Project)	8,500,000	-
Revenue bonds	Redevelopment District Refunding Bonds of 2017	<u>6,235,000</u>	<u>-</u>
Total governmental activities		<u>56,895,000</u>	<u>1,195,000</u>
Totals		<u>\$ 56,895,000</u>	<u>\$ 1,195,000</u>

HANCOCK COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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	201,071,347
Buildings	46,847,856
Improvements other than buildings	275,329
Machinery, equipment, and vehicles	<u>8,808,443</u>
Total governmental activities	<u>262,013,907</u>
Total capital assets	<u><u>\$ 262,013,907</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/>.