

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

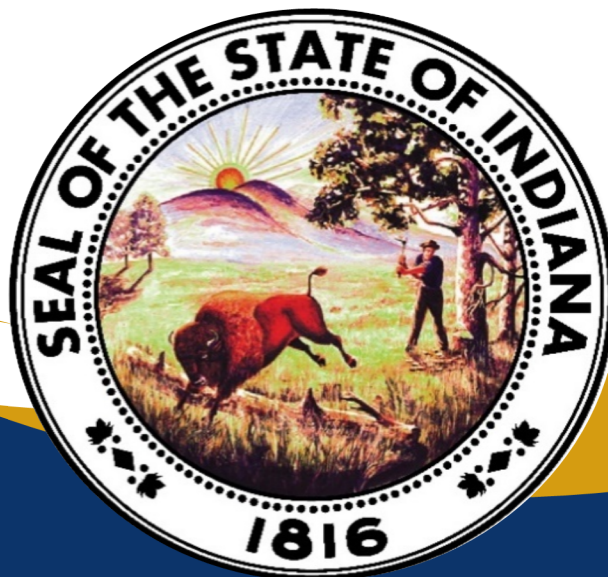
**Paul D. Joyce, CPA
State Examiner**

FINANCIAL STATEMENTS AUDIT REPORT

OF

SPENCER COUNTY, INDIANA

January 1, 2021 to December 31, 2023



FILED
12/02/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Melissa L. Bunner	01-01-21 to 12-31-24
County Treasurer	Elaine Jones	01-01-21 to 12-31-24
Clerk of the Circuit Court	Darrell Stephens	01-01-21 to 12-31-24
County Sheriff	Kelli Reinke Sherri A Heichelbech	01-01-21 to 12-31-22 01-01-23 to 12-31-24
County Recorder	Vicki Brauns	01-01-21 to 12-31-24
President of the Board of County Commissioners	Thomas Brown James Seiler Thomas Brown Heather Gries	01-01-21 to 12-31-21 01-01-22 to 12-31-22 01-01-23 to 12-31-23 01-01-24 to 12-31-24
President of the County Council	Aaron Benton Steve Haaff Aaron Benton	01-01-21 to 12-31-21 01-01-22 to 12-31-22 01-01-23 to 12-31-24



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF SPENCER COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of Spencer County (County), which comprise the financial position and results of operations for the period of January 1, 2021 to December 31, 2023, and the related notes to the financial statements 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 statements referred to above do not present fairly, the financial position and results of operations of the County for the period of January 1, 2021 to December 31, 2023, 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 statements referred to above present fairly, in all material respects, the respective financial position and results of operations of the County, for the period of January 1, 2021 to December 31, 2023, 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). 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 statements, the County prepares its financial statements 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 statements 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 Statements

Management is responsible for the preparation and fair presentation of the financial statements 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 statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 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 statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 statements.
- 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 statements.
- 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 Financial Report. The other information comprises the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, 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 statements and our auditor's report thereon. Our opinions on the basic financial statements 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 statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

November 12, 2024



FINANCIAL STATEMENTS AND ACCOMPANYING NOTES AND OTHER INFORMATION

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

The County's Annual Financial Reports 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 statements contained in this report and the financial information presented in the County's Annual Financial Reports 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.

SPENCER COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22		
After Settlement Collections	\$ 736,762	\$ 780,411	\$ 736,762	\$ 780,411	\$ 694,127	\$ 780,411	\$ 694,127		
Spencer County Inmate Trust	6,127	199,981	191,228	14,880	173,599	180,765	7,714		
Spencer County Commissary Fund	68,630	126,323	95,018	99,935	115,186	201,390	13,731		
Clerk's Trust	842,547	1,856,921	1,710,430	989,038	1,437,131	1,624,854	801,315		
Clerk ISETS	(17)	180,447	180,463	(33)	148,203	148,092	78		
Public Fund (Drug Buy Money)	3,875	-	-	3,875	-	-	3,875		
Self Insurance	68,773	1,855,781	1,901,044	23,510	2,225,225	2,243,735	5,000		
County General	7,793,816	12,115,143	9,839,230	10,069,729	10,523,383	9,651,747	10,941,365		
Accident Report	16,103	2,841	-	18,944	2,591	1,000	20,535		
Animal Control	9,231	-	-	9,231	-	-	9,231		
LIT-Economic Development	3,285,825	2,166,909	2,955,239	2,497,495	2,094,759	3,431,302	1,160,952		
City & Town Court Costs	423	7,129	7,090	462	6,222	6,226	458		
Clerk's Records Perpetuation	44,195	18,294	7,518	54,971	15,962	4,601	66,332		
Community Transition Program	5,800	-	-	5,800	-	-	5,800		
Congressional School Interest	50,295	837	1,008	50,124	168	-	50,292		
Congressional School Principal	1	-	-	1	-	-	1		
Prisoner Reimbursement For Incarceration	8,172	-	-	8,172	9,303	-	17,475		
Covered Bridge	13,117	925	-	14,042	925	-	14,967		
Cumulative Bridge	1,245,512	716,168	289,140	1,672,540	614,198	639,065	1,647,673		
Cumulative Voting System	561	-	-	561	-	561	-		
Drug Free Community	8,462	10,911	8,417	10,956	15,486	10,956	15,486		
Electronic Map Generation	3,580	-	-	3,580	-	-	3,580		
Local Emergency Plan Commission	9,010	4,645	3,351	10,304	4,824	5,166	9,962		
Enhanced Access	14,357	1,671	13,738	2,290	13,172	7,861	7,601		
Firearms Training	27,696	6,340	3,271	30,765	26,600	25,351	32,014		
Health	524,613	548,440	318,125	754,928	566,342	317,408	1,003,862		
Identification Security Protection	25,600	5,325	-	30,925	4,212	-	35,137		
Levy Excess	53,762	-	53,762	-	-	-	-		
Local Health Maintenance	156,936	33,138	8,574	181,500	33,139	38,493	176,146		
Local Road And Street	181,316	373,415	84,554	470,177	387,009	607,680	249,506		
MVH Restricted	137,641	1,683,709	1,315,744	505,606	1,753,845	1,393,948	865,503		
Medical Care For Inmates	19,737	6,938	-	26,675	7,085	-	33,760		
Misdemeanant	7,781	13,834	7,780	13,835	13,834	-	27,669		
Motor Vehicle Highway	1,211,960	1,833,778	2,277,425	768,313	1,994,251	1,685,739	1,076,825		
Plat Book	52,664	18,840	9,600	61,904	20,175	15,640	66,439		
Rainy Day	230,251	-	-	230,251	-	-	230,251		
Recorder's Records Perpetuation	232,604	121,352	29,209	324,747	112,064	58,657	378,154		
Riverboat	229,881	123,972	208,966	144,887	111,545	113,024	143,408		
Sex And Violent Offender Administration	4,580	1,377	2,306	3,651	1,450	331	4,770		
Surplus Tax	62,528	38,991	35,573	65,946	16,944	23,965	58,925		
Surveyor's Corner Perpetuation	52,918	26,620	30,000	49,538	21,055	-	70,593		
Tax Sale Fees	-	28,198	27,753	445	19,730	20,075	100		
Tax Sale Redemption	(1,265)	28,370	27,965	(860)	48,802	35,034	12,908		
Tax Sale Surplus	221,301	383,401	172,030	432,672	-	267,276	165,396		
Tobacco Settlement Local Health	180,543	16,722	4,288	192,977	16,072	9,659	199,390		
Property Maintenance	10,515	999	-	11,514	1,000	-	12,514		
Victim Impact Program	2,971	-	-	2,971	-	-	2,971		
GAL/CASA	-	37,342	37,342	-	65,444	65,444	-		
Child Advocacy	278	-	-	278	-	-	278		
Election And Registration	24,510	-	-	24,510	-	15,277	9,233		
Auditors Ineligible Deductions	29,844	-	-	29,844	-	2,154	27,690		

SPENCER COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
County Elected Officials Training	17,048	5,324	2,586	19,786	4,212	1,789	22,209
Statewide 911	301,689	391,110	217,591	475,208	409,225	209,282	675,151
Reassessment	392,935	377,632	216,772	553,795	201,480	226,785	528,490
Heritage Barn Public Safety	350	-	-	350	-	-	350
Opioid Restricted funds	-	-	-	-	59,422	-	59,422
Opioid Unrestricted fund	-	-	-	-	25,177	-	25,177
Adult Probation Administrative	43,325	34,424	7,409	70,340	36,733	9,540	97,533
Pretrial Diversion	169,191	138,896	137,430	170,657	126,443	103,899	193,201
Drain Improvement fund	134,949	105,078	135,000	105,027	-	-	105,027
General Drainage Maintenance	73,615	185,598	39,225	219,988	118,420	-	338,408
Cumulative Capital Development	170,983	272,379	211,004	232,358	278,910	247,536	263,732
Sheriff Sale Administration	11,443	4,427	1,500	14,370	5,726	1,650	18,446
Spencer County K-9 Fund	1,795	-	423	1,372	250	10	1,612
Law Enforcement	3,061	-	-	3,061	619	435	3,245
Health Clinic	62,113	2,962	940	64,135	5,381	1,610	67,906
Payroll Withholding - Insurance	155	408,591	402,339	6,407	383,224	375,870	13,761
Payroll Withholding - Other	-	100,666	100,666	-	102,195	102,195	-
Payroll Withholding - Deferred Compensation	-	65,129	65,129	-	67,898	67,898	-
Payroll Withholding - Federal	-	365,737	365,737	-	375,377	375,377	-
Payroll Withholding - FICA & Medicare	-	716,679	716,679	-	735,957	735,957	-
Payroll Withholding - Local Tax	-	38,413	38,413	-	37,096	37,096	-
Payroll Withholding - Perf	1,273	564,676	564,617	1,332	577,459	577,436	1,355
Payroll Withholding - Sheriff Pension	747	29,745	29,726	766	30,586	21,124	10,228
Payroll Withholding - State	-	144,602	144,602	-	150,496	150,496	-
Payroll Withholding - Union Dues	26	5,142	5,142	26	4,294	4,294	26
Payroll Withholding - Wage Garnishments	-	20,127	20,127	-	10,142	10,142	-
Settlement	804	23,008,847	23,008,847	804	20,522,296	20,522,296	804
CVET Agency	-	178,287	178,287	-	184,295	184,295	-
Final Excise Tax Cut Replacement Due State	-	949,105	949,105	-	907,671	907,671	-
Sewage Collections	-	37,374	37,374	-	84,952	84,952	-
Financial Institution Tax	-	46,563	46,563	-	52,617	52,617	-
Local Income Tax- Property Tax	18,782	205,210	219,045	4,947	201,948	200,721	6,174
State Fines & Forfeitures	242	1,329	593	978	1,917	1,705	1,190
Infraction Judgements	1,282	19,847	20,087	1,042	16,288	16,315	1,015
Overweight Vehicle Fines	-	899	899	-	600	-	600
Special Death Benefit	100	1,560	1,585	75	1,140	1,130	85
Sales Disclosure	12,515	10,521	6,305	16,731	14,365	14,443	16,653
Coroner's Training & Continued Education	271	1,854	2,077	48	1,298	1,269	77
Interstate Compact - State Share	25	1,713	1,550	188	1,131	1,193	126
Mortgage Recording Fees - State Share	300	3,262	3,345	217	2,473	2,350	340
Forest Restoration	-	-	302	(302)	4,191	4,191	(302)
Education Plate Fees Agency	-	150	150	-	169	-	169
Innkeepers Tax Collections	12,703	726,976	713,626	26,053	685,525	686,181	25,397
LIT Certified Shares	-	1,377,382	1,377,382	-	1,355,491	1,355,491	-
LIT Economic Development (EDIT)	-	2,637,653	2,637,653	-	2,612,265	2,595,732	16,533
County IVD Incentive	38,726	6,066	4,762	40,030	6,694	10,596	36,128
Prosecutor IVD Incentive	53,580	9,119	15,944	46,755	10,072	11,322	45,505
Clerk IVD Incentive	4,817	6,066	8,064	2,819	6,694	-	9,513
Jury Pay	13,663	4,038	-	17,701	3,619	-	21,320
County User Fee	63,803	6,167	4,912	65,058	5,264	4,572	65,750
Community Corrections 17/18	35,109	5	35,114	-	-	-	-

SPENCER COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
Probation Grant 17/18	11,665	-	11,665	-	-	-	-
Community Crossings Grant	-	140,278	140,278	-	1,294,638	1,292,518	2,120
Jail Treatment Grant	1,061	-	1,061	-	-	-	-
Community Corrections Grant 10/11	(488)	-	-	(488)	-	-	(488)
County Medical Assist To Wards	2	-	-	2	-	-	2
Welfare Health Care Indigent	77	-	-	77	-	-	77
Child Restraint Violations Fine	75	275	225	125	125	250	-
PI Community Corrections	117,565	94,061	59,184	152,442	78,382	54,059	176,765
2020 Community Corrections Grant	24,856	-	421	24,435	-	24,435	-
2020 Probation Grant	1,618	-	549	1,069	-	1,069	-
2020 Jail Treatment Grant	5,719	-	-	5,719	-	5,719	-
2020 Drug Court Grant	2,236	-	1,270	966	-	966	-
Justice Partners Grant/ Sim Opio	99,282	60,000	65,556	93,726	-	2,559	91,167
American Rescue Plan Act 2021	-	1,969,285	-	1,969,285	1,969,285	869,751	3,068,819
Commissioner Certificate Sale	-	54,503	50,977	3,526	-	200	3,326
Safety Awareness CRF Cares	-	32,392	32,392	-	-	-	-
Covid Immuniz & Vacc Child Grant	-	13,512	13,511	1	-	-	1
Covid Elc Enhancing Detect Grant	-	26,808	26,806	2	-	-	2
2021 Community Corrections Grant	-	204,157	199,130	5,027	-	1,904	3,123
2021 Cc Crpp (Drug) Grant	-	122,430	121,527	903	-	903	-
2021 Jail Treatment Grant	-	5,719	2,722	2,997	-	-	2,997
2021 Probation Grant	-	57,287	54,377	2,910	-	984	1,926
2021 Family Recovery Court Grant	-	60,000	-	60,000	-	60,000	-
2022 Tax Sale Surplus	-	-	-	-	610,072	-	610,072
Title IV-E	-	-	-	-	5,161	-	5,161
2022 Jail Treatment Grant	-	-	-	-	5,719	4,156	1,563
2022 Community Corrections Grant	-	-	-	-	210,843	203,463	7,380
2022 Drug Court	-	-	-	-	138,224	122,002	16,222
2022 Probation Grant	-	-	-	-	61,501	34,223	27,278
Co Ag Crisis School Grant	-	-	-	-	220,000	105,635	114,365
State Annual Survey Grant	-	-	-	-	1,000	1,000	-
CC Substance Abuse Grant	-	-	-	-	1,534	1,534	-
PHEP (Public Health Emergency)	-	-	-	-	30,856	11,571	19,285
Immunizations Grant 7/22-6/23	-	-	-	-	38,642	34,049	4,593
2023 Spencer County Frc Grant	-	-	-	-	16,783	-	16,783
Co Law Enforce Continuing Ed	1,451	2,900	621	3,730	2,452	240	5,942
Drug Prosecution fund	1,000	-	-	1,000	-	-	1,000
State Road Relinquish	17,679	-	-	17,679	-	-	17,679
Anderson River	11,121	-	-	11,121	-	4,100	7,021
Community Defense fund	664	-	-	664	-	-	664
Emergency Management	867	-	-	867	-	-	867
Scema Search And Rescue	4,465	200	150	4,515	-	137	4,378
Local Public Safety/Training	1,887	1,200	1,833	1,254	-	1,249	5
Immunizations Grant	(16,231)	109,540	92,644	665	57,466	58,131	-
Totals	<u>\$ 19,844,313</u>	<u>\$ 61,548,315</u>	<u>\$ 56,167,470</u>	<u>\$ 25,225,158</u>	<u>\$ 58,487,442</u>	<u>\$ 56,449,157</u>	<u>\$ 27,263,443</u>

The notes to the financial statements are an integral part of the statements.

SPENCER COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
After Settlement Collections	\$ 694,127	\$ 487,926	\$ 694,127	\$ 487,926
Spencer County Inmate Account	7,714	172,734	173,563	6,885
Spencer County Commissary Fund	13,731	113,888	88,711	38,908
Clerk's Trust	801,315	1,694,712	1,821,303	674,724
Clerk ISETS	78	182,264	180,052	2,290
Public Fund (Drug Buy Fund)	3,875	-	-	3,875
Self Insurance	5,000	1,762,050	1,613,120	153,930
County General	10,941,365	11,532,094	10,523,966	11,949,493
Accident Report	20,535	4,596	21,750	3,381
Animal Control	9,231	-	9,231	-
LIT-Economic Development	1,160,952	2,344,051	348,919	3,156,084
City & Town Court Costs	458	6,690	6,725	423
Clerk's Records Perpetuation	66,332	18,227	6,882	77,677
Community Transition Program	5,800	-	-	5,800
Congressional School Interest	50,292	200	-	50,492
Congressional School Principal	1	-	-	1
Prisoner Reimbursement For Incarceration	17,475	11,107	-	28,582
Covered Bridge	14,967	925	12,000	3,892
Cumulative Bridge	1,647,673	817,633	332,148	2,133,158
Drug Free Community	15,486	18,463	15,486	18,463
Electronic Map Generation	3,580	-	-	3,580
Local Emergency Plan Commission	9,962	4,878	4,845	9,995
Enhanced Access	7,601	37,657	16,520	28,738
Firearms Training	32,014	14,902	24,807	22,109
Health	1,003,862	163,158	330,542	836,478
Identification Security Protection	35,137	3,489	-	38,626
Local Health Maintenance	176,146	33,139	20,463	188,822
Local Road And Street	249,506	401,523	426,994	224,035
MVH Restricted	865,503	1,822,870	1,360,870	1,327,503
Medical Care For Inmates	33,760	4,829	-	38,589
Misdemeanant	27,669	12,043	-	39,712
Motor Vehicle Highway	1,076,825	1,901,341	1,565,575	1,412,591
Plat Book	66,439	15,530	18,600	63,369
Rainy Day	230,251	-	16,912	213,339
Recorder's Records Perpetuation	378,154	78,683	66,287	390,550
Riverboat	143,408	128,799	169,189	103,018
Sex And Violent Offender Administration	4,770	1,550	400	5,920
Suppmtl Public Defender Reimb	-	1,495	-	1,495
Surplus Tax	58,925	20,175	9,837	69,263
Surveyor's Corner Perpetuation	70,593	17,445	48,250	39,788
Tax Sale Fees	100	29,390	24,665	4,825
Tax Sale Redemption	12,908	53,519	58,580	7,847
Tax Sale Surplus	165,396	47,573	183,090	29,879
Tobacco Settlement Local Health	199,390	16,072	5,523	209,939
Property Maintenance	12,514	1,550	1,275	12,789
Victim Impact Program	2,971	-	-	2,971
GAL/CASA	-	31,779	28,824	2,955
Child Advocacy	278	-	-	278
Election And Registration	9,233	-	-	9,233
Auditors Ineligible Deductions	27,690	-	-	27,690

SPENCER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
County Elected Officials Training	22,209	3,489	1,640	24,058
Statewide 911	675,151	365,325	409,795	630,681
Reassessment	528,490	216,102	261,192	483,400
Heritage Barn Public Safety	350	-	-	350
Opioid Restricted Funds	59,422	16,239	53,387	22,274
Opioid Unrestricted fund	25,177	4,505	20,177	9,505
Adult Probation Administrative	97,533	44,124	9,501	132,156
Pretrial Diversion	193,201	112,746	130,456	175,491
Alternative Dispute Resolution	-	20	-	20
Drain Improvement fund	105,027	-	-	105,027
General Drainage Maintenance	338,408	83,034	89,664	331,778
Cumulative Capital Development	263,732	278,383	332,528	209,587
Sheriff Sale Administration	18,446	9,987	3,875	24,558
Spencer County K-9 Fund	1,612	20,627	15,814	6,425
Law Enforcement	3,245	5,414	1,415	7,244
Health Clinic	67,906	4,757	2,216	70,447
Payroll Withholding - Insurance	13,761	402,076	393,403	22,434
Payroll Withholding - Other	-	47,102	47,102	-
Payroll Withholding - Deferred Compensation	-	67,408	64,870	2,538
Payroll Withholding - Federal	-	406,549	391,935	14,614
Payroll Withholding - Fica & Medicare	-	584,445	569,063	15,382
Payroll Withholding - Local Tax	-	44,877	43,203	1,674
Payroll Withholding - Perf	1,355	272,061	271,387	2,029
Payroll Withholding - Sheriff Pension	10,228	36,728	22,760	24,196
Payroll Withholding - State	-	170,819	164,494	6,325
Payroll Withholding - Union Dues	26	5,273	4,925	374
Payroll Withholding - Wage Garnishments	-	10,479	9,685	794
Settlement	804	31,478,012	31,515,786	(36,970)
CVET Agency	-	191,502	189,778	1,724
Financial Institution Tax	-	45,257	44,698	559
Local Income Tax - Property Tax	6,174	222,325	217,403	11,096
State Fines & Forfeitures	1,190	4,082	2,821	2,451
Infraction Judgements	1,015	17,042	17,102	955
Overweight Vehicle Fines	600	849	1,449	-
Special Death Benefit	85	1,180	1,180	85
Sales Disclosure	16,653	14,260	9,125	21,788
Coroner's Training & Continued Education	77	1,692	1,654	115
Interstate Compact - State Share	126	1,520	1,583	63
Mortgage Recording Fees - State Share	340	1,818	2,013	145
Sex/Violent Offender Regis Fee	-	250	250	-
Forest Restoration	(302)	900	598	-
Education Plate Fees Agency	169	131	-	300
Innkeepers Tax Collection	25,397	11,984	24,615	12,766
2023 Innkeepers Tax	-	494,146	480,684	13,462
LIT Certified Shares	-	1,492,262	1,492,262	-
LIT Economic Development (EDIT)	16,533	2,841,114	2,857,647	-
County IVD Incentive	36,128	6,744	8,442	34,430
Prosecutor IVD Incentive	45,505	10,151	9,933	45,723
Clerk IVD Incentive	9,513	6,744	71	16,186
Jury Pay	21,320	6,477	-	27,797

SPENCER COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
County User Fee	65,750	5,426	5,751	65,425
Community Crossings Grant	2,120	1,532,615	1,534,735	-
Community Corrections Grant 10/11	(488)	488	-	-
County Medical Assist To Wards	2	-	2	-
Welfare Health Care Indigent	77	-	77	-
Child Restraint Violations Fine	-	75	75	-
PI Community Corrections	176,765	109,112	32,591	253,286
Justice Partners Grant/ Sim Opio	91,167	-	91,166	1
American Rescue Plan Act 2021	3,068,819	-	2,009,162	1,059,657
Commissioner Certificate Sale	3,326	-	-	3,326
Covid Immuniz & Vacc Child Gt	1	-	-	1
Covid Elc Enhancing Detect Gt	2	-	-	2
2021 Community Corrections Grant	3,123	284,545	288,728	(1,060)
2021 Cc Crpp (Drug) Grant	-	132,675	137,377	(4,702)
2021 Jail Treatment Grant	2,997	4,574	3,332	4,239
2021 Probation Grant	1,926	-	-	1,926
2021 Family Recovery Court Grant	-	60,000	60,000	-
2022 Tax Sale Surplus	610,072	267,786	583,172	294,686
Title IV-E	5,161	7,776	5,441	7,496
2022 Jail Treatment Grant	1,563	-	-	1,563
2022 Community Corrections Grant	7,380	-	5,226	2,154
2022 Drug Court	16,222	-	2,174	14,048
2022 Probation Grant	27,278	-	-	27,278
Co Ag Crisis School Grant	114,365	27,500	102,421	39,444
State Annual Survey Grant	-	1,000	1,000	-
Cc Substance Abuse Grant	-	2,000	1,908	92
Phep (Public Health Emergency)	19,285	25,000	24,943	19,342
Immunizations Grant 7/22-6/23	4,593	67,723	59,313	13,003
2023 Spencer County Frc Grant	16,783	52,961	58,174	11,570
Co Law Enforce Continuing Ed	5,942	1,824	630	7,136
Drug Prosecution Fund	1,000	-	-	1,000
Rockport City Police	-	1,590	1,590	-
State Road Relinquish	17,679	-	-	17,679
Anderson River	7,021	-	-	7,021
Community Defense Fund	664	-	-	664
Emergency Management	867	-	-	867
Scema Search And Rescue	4,378	-	208	4,170
Local Public Safety/Training	5	-	-	5
Safe Haven Baby Box Donation	-	12,949	-	12,949
2022 Latcf	-	100,000	50,000	50,000
23-24 Grt Sotoxa Mobile Device	-	36,355	36,355	-
35558 Community Good Grant	-	35,768	-	35,768
Totals	\$ 27,263,443	\$ 66,843,702	\$ 65,519,163	\$ 28,587,982

The notes to the financial statements are an integral part of the statements.

SPENCER COUNTY
NOTES TO FINANCIAL STATEMENTS

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 statements present the financial information for the County.

B. Basis of Accounting

The financial statements are 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 statements. 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.

SPENCER COUNTY
NOTES TO FINANCIAL STATEMENTS
(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).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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 statements. 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.

SPENCER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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.

SPENCER COUNTY
NOTES TO FINANCIAL STATEMENTS
(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 statements. 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.

SPENCER COUNTY
NOTES TO FINANCIAL STATEMENTS
(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 statements. 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 statements. 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.

SPENCER COUNTY
NOTES TO FINANCIAL STATEMENTS
(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 statements contain some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2023. All other funds are the results of disbursements in excess of available funds.

Note 8. Restatements

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

Fund	Balance as of December 31, 2020	Prior Period Adjustments	Balance as of January 1, 2021
Spencer County K-9 fund	\$ -	\$ 1,795	\$ 1,795
Public Fund (Drug Buy Money)	-	3,875	3,875

Note 9. Settlement Fund

The County changed its financial software company during 2023, resulting in a change to how the County's semiannual settlement transactions were reported. The County's Settlement fund receipts and disbursements reflected an increase over prior years, due to the County processing the settlement directly through the Settlement fund instead of the County's share being reported in the individual funds that were to receive the distributions. There was no major increase in the overall settlement amount over prior years.



OTHER INFORMATION

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

	After Settlement Collections	Spencer County Inmate Trust	Spencer County Commissary Fund	Clerk's Trust	Clerk ISETS	Public Fund (Drug Buy Money)	Self Insurance	County General	Accident Report	Animal Control
Cash and investments - beginning	\$ 736,762	\$ 6,127	\$ 68,630	\$ 842,547	\$ (17)	\$ 3,875	\$ 68,773	\$ 7,793,816	\$ 16,103	\$ 9,231
Receipts:										
Taxes	-	-	-	-	-	-	-	9,423,211	-	-
Licenses and permits	-	-	-	-	-	-	-	11,474	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	48,231	-	-
Charges for services	-	-	-	-	-	-	-	215,621	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	780,411	199,981	126,323	1,856,921	180,447	-	1,855,781	2,416,606	2,841	-
Total receipts	780,411	199,981	126,323	1,856,921	180,447	-	1,855,781	12,115,143	2,841	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	5,984,079	-	-
Supplies	-	-	-	-	-	-	-	195,365	-	-
Other services and charges	-	-	-	-	-	-	-	2,782,996	-	-
Capital outlay	-	-	-	-	-	-	-	146,505	-	-
Other disbursements	736,762	191,228	95,018	1,710,430	180,463	-	1,901,044	730,285	-	-
Total disbursements	736,762	191,228	95,018	1,710,430	180,463	-	1,901,044	9,839,230	-	-
Excess (deficiency) of receipts over (under) disbursements	43,649	8,753	31,305	146,491	(16)	-	(45,263)	2,275,913	2,841	-
Cash and investments - ending	\$ 780,411	\$ 14,880	\$ 99,935	\$ 989,038	\$ (33)	\$ 3,875	\$ 23,510	\$ 10,069,729	\$ 18,944	\$ 9,231

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

	LIT-Economic Development	City & Town Court Costs	Clerk's Records Perpetuation	Community Transition Program	Congressional School Interest	Congressional School Principal	Prisoner Reimbursement For Incarceration	Covered Bridge	Cumulative Bridge	Cumulative Voting System
Cash and investments - beginning	\$ 3,285,825	\$ 423	\$ 44,195	\$ 5,800	\$ 50,295	\$ 1	\$ 8,172	\$ 13,117	\$ 1,245,512	\$ 561
Receipts:										
Taxes	-	-	-	-	-	-	-	-	629,887	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	3,015	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	2,166,909	7,129	18,294	-	837	-	-	925	83,266	-
Total receipts	2,166,909	7,129	18,294	-	837	-	-	925	716,168	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	82,199	-
Other services and charges	-	-	-	-	-	-	-	-	205,369	-
Capital outlay	-	-	-	-	-	-	-	-	1,572	-
Other disbursements	2,955,239	7,090	7,518	-	1,008	-	-	-	-	-
Total disbursements	2,955,239	7,090	7,518	-	1,008	-	-	-	289,140	-
Excess (deficiency) of receipts over (under) disbursements	(788,330)	39	10,776	-	(171)	-	-	925	427,028	-
Cash and investments - ending	\$ 2,497,495	\$ 462	\$ 54,971	\$ 5,800	\$ 50,124	\$ 1	\$ 8,172	\$ 14,042	\$ 1,672,540	\$ 561

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

	Drug Free Community	Electronic Map Generation	Local Emergency Plan Commission	Enhanced Access	Firearms Training	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road And Street
Cash and investments - beginning	\$ 8,462	\$ 3,580	\$ 9,010	\$ 14,357	\$ 27,696	\$ 524,613	\$ 25,600	\$ 53,762	\$ 156,936	\$ 181,316
Receipts:										
Taxes	-	-	-	-	-	375,832	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,799	-	-	-	373,415
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	10,911	-	4,645	1,671	6,340	170,809	5,325	-	33,138	-
Total receipts	10,911	-	4,645	1,671	6,340	548,440	5,325	-	33,138	373,415
Disbursements:										
Personal services	-	-	-	-	-	284,451	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	1,709	84,554
Other services and charges	-	-	-	-	-	33,674	-	-	6,865	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	8,417	-	3,351	13,738	3,271	-	-	53,762	-	-
Total disbursements	8,417	-	3,351	13,738	3,271	318,125	-	53,762	8,574	84,554
Excess (deficiency) of receipts over (under) disbursements	2,494	-	1,294	(12,067)	3,069	230,315	5,325	(53,762)	24,564	288,861
Cash and investments - ending	\$ 10,956	\$ 3,580	\$ 10,304	\$ 2,290	\$ 30,765	\$ 754,928	\$ 30,925	\$ -	\$ 181,500	\$ 470,177

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

	MVH Restricted	Medical Care For Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex And Violent Offender Administration	Surplus Tax
Cash and investments - beginning	\$ 137,641	\$ 19,737	\$ 7,781	\$ 1,211,960	\$ 52,664	\$ 230,251	\$ 232,604	\$ 229,881	\$ 4,580	\$ 62,528
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,683,709	-	-	1,683,896	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	6,938	13,834	149,882	18,840	-	121,352	123,972	1,377	38,991
Total receipts	1,683,709	6,938	13,834	1,833,778	18,840	-	121,352	123,972	1,377	38,991
Disbursements:										
Personal services	373,892	-	-	937,363	-	-	22,524	-	-	-
Supplies	834,826	-	-	580,755	-	-	-	-	-	-
Other services and charges	107,026	-	-	336,953	9,600	-	-	61,078	-	-
Capital outlay	-	-	7,780	422,354	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	6,685	147,888	2,306	35,573
Total disbursements	1,315,744	-	7,780	2,277,425	9,600	-	29,209	208,966	2,306	35,573
Excess (deficiency) of receipts over (under) disbursements	367,965	6,938	6,054	(443,647)	9,240	-	92,143	(84,994)	(929)	3,418
Cash and investments - ending	\$ 505,606	\$ 26,675	\$ 13,835	\$ 768,313	\$ 61,904	\$ 230,251	\$ 324,747	\$ 144,887	\$ 3,651	\$ 65,946

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

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settlement Local Health	Property Maintenance	Victim Impact Program	GAL/CASA	Child Advocacy	Election And Registration
Cash and investments - beginning	\$ 52,918	\$ -	\$ (1,265)	\$ 221,301	\$ 180,543	\$ 10,515	\$ 2,971	\$ -	\$ 278	\$ 24,510
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	26,620	28,198	28,370	383,401	16,722	999	-	37,342	-	-
Total receipts	26,620	28,198	28,370	383,401	16,722	999	-	37,342	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	1,961	-	-	-	-	-
Other services and charges	30,000	-	-	-	2,327	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	27,753	27,965	172,030	-	-	-	37,342	-	-
Total disbursements	30,000	27,753	27,965	172,030	4,288	-	-	37,342	-	-
Excess (deficiency) of receipts over (under) disbursements	(3,380)	445	405	211,371	12,434	999	-	-	-	-
Cash and investments - ending	\$ 49,538	\$ 445	\$ (860)	\$ 432,672	\$ 192,977	\$ 11,514	\$ 2,971	\$ -	\$ 278	\$ 24,510

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

	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Reassessment	Heritage Barn Public Safety	Opioid Restricted funds	Opioid Unrestricted fund	Adult Probation Administrative	Pretrial Diversion	Drain Improvement fund
Cash and investments - beginning	\$ 29,844	\$ 17,048	\$ 301,689	\$ 392,935	\$ 350	\$ -	\$ -	\$ 43,325	\$ 169,191	\$ 134,949
Receipts:										
Taxes	-	-	-	375,832	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,800	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	5,324	391,110	-	-	-	34,424	138,896	105,078	-
Total receipts	-	5,324	391,110	377,632	-	-	34,424	138,896	105,078	-
Disbursements:										
Personal services	-	-	127,661	107,350	-	-	-	-	92,823	-
Supplies	-	-	675	3,998	-	-	-	-	4,737	-
Other services and charges	-	-	77,827	104,130	-	-	6,861	35,332	-	-
Capital outlay	-	-	11,428	1,294	-	-	548	4,538	-	-
Other disbursements	-	2,586	-	-	-	-	-	-	-	135,000
Total disbursements	-	2,586	217,591	216,772	-	-	7,409	137,430	135,000	-
Excess (deficiency) of receipts over (under) disbursements	-	2,738	173,519	160,860	-	-	27,015	1,466	(29,922)	-
Cash and investments - ending	\$ 29,844	\$ 19,786	\$ 475,208	\$ 553,795	\$ 350	\$ -	\$ 70,340	\$ 170,657	\$ 105,027	\$ -

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

	General Drainage Maintenance	Cumulative Capital Development	Sheriff Sale Administration	Spencer County K-9 Fund	Law Enforcement	Health Clinic	Payroll Withholding - Insurance	Payroll Withholding - Other	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal
Cash and investments - beginning	\$ 73,615	\$ 170,983	\$ 11,443	\$ 1,795	\$ 3,061	\$ 62,113	\$ 155	\$ -	\$ -	\$ -
Receipts:										
Taxes	50,598	270,851	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,297	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	135,000	231	4,427	-	-	2,962	408,591	100,666	65,129	365,737
Total receipts	185,598	272,379	4,427	-	-	2,962	408,591	100,666	65,129	365,737
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	89,427	-	-	-	-	-	-	-	-
Capital outlay	-	121,577	-	-	-	-	-	-	-	-
Other disbursements	39,225	-	1,500	423	-	940	402,339	100,666	65,129	365,737
Total disbursements	39,225	211,004	1,500	423	-	940	402,339	100,666	65,129	365,737
Excess (deficiency) of receipts over (under) disbursements	146,373	61,375	2,927	(423)	-	2,022	6,252	-	-	-
Cash and investments - ending	\$ 219,988	\$ 232,358	\$ 14,370	\$ 1,372	\$ 3,061	\$ 64,135	\$ 6,407	\$ -	\$ -	\$ -

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

	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - Perf	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Payroll Withholding - Union Dues	Payroll Withholding - Wage Garnishments	Settlement	CVET Agency
Cash and investments - beginning	\$ -	\$ -	\$ 1,273	\$ 747	\$ -	\$ 26	\$ -	\$ 804	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	716,679	38,413	564,676	29,745	144,602	5,142	20,127	23,008,847	178,287
Total receipts	716,679	38,413	564,676	29,745	144,602	5,142	20,127	23,008,847	178,287
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	716,679	38,413	564,617	29,726	144,602	5,142	20,127	23,008,847	178,287
Total disbursements	716,679	38,413	564,617	29,726	144,602	5,142	20,127	23,008,847	178,287
Excess (deficiency) of receipts over (under) disbursements	-	-	59	19	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 1,332	\$ 766	\$ -	\$ 26	\$ -	\$ 804	\$ -

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

	Final Excise Tax Cut Replacement Due State	Sewage Collections	Financial Institution Tax	Local Income Tax- Property Tax	State Fines & Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 18,782	\$ 242	\$ 1,282	\$ -	\$ 100	\$ 12,515
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,329	19,847	899	1,560	10,521
Other receipts	949,105	37,374	46,563	205,210	-	-	-	-	-
Total receipts	949,105	37,374	46,563	205,210	1,329	19,847	899	1,560	10,521
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	949,105	37,374	46,563	219,045	593	20,087	899	1,585	6,305
Total disbursements	949,105	37,374	46,563	219,045	593	20,087	899	1,585	6,305
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(13,835)	736	(240)	-	(25)	4,216
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 4,947	\$ 978	\$ 1,042	\$ -	\$ 75	\$ 16,731

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

	Coroner's Training & Continued Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Forest Restoration	Education Plate Fees Agency	Innkeepers Tax Collections	LIT Certified Shares	LIT Economic Development (EDIT)	County IVD Incentive	Prosecutor IVD Incentive
Cash and investments - beginning	\$ 271	\$ 25	\$ 300	\$ -	\$ -	\$ 12,703	\$ -	\$ -	\$ 38,726	\$ 53,580
Receipts:										
Taxes	-	-	-	-	-	726,976	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	1,377,382	2,637,653	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	1,854	1,713	3,262	-	-	-	-	-	-	-
Other receipts	-	-	-	-	150	-	-	-	6,066	9,119
Total receipts	<u>1,854</u>	<u>1,713</u>	<u>3,262</u>	<u>-</u>	<u>150</u>	<u>726,976</u>	<u>1,377,382</u>	<u>2,637,653</u>	<u>6,066</u>	<u>9,119</u>
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	2,077	1,550	3,345	302	150	713,626	1,377,382	2,637,653	4,762	15,944
Total disbursements	<u>2,077</u>	<u>1,550</u>	<u>3,345</u>	<u>302</u>	<u>150</u>	<u>713,626</u>	<u>1,377,382</u>	<u>2,637,653</u>	<u>4,762</u>	<u>15,944</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(223)</u>	<u>163</u>	<u>(83)</u>	<u>(302)</u>	<u>-</u>	<u>13,350</u>	<u>-</u>	<u>-</u>	<u>1,304</u>	<u>(6,825)</u>
Cash and investments - ending	<u>\$ 48</u>	<u>\$ 188</u>	<u>\$ 217</u>	<u>\$ (302)</u>	<u>\$ -</u>	<u>\$ 26,053</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,030</u>	<u>\$ 46,755</u>

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

	Clerk IVD Incentive	Jury Pay	County User Fee	Community Corrections 17/18	Probation Grant 17/18	Community Crossings Grant	Jail Treatment Grant	Community Corrections Grant 10/11	County Medical Assist To Wards	Welfare Health Care Indigent
Cash and investments - beginning	\$ 4,817	\$ 13,663	\$ 63,803	\$ 35,109	\$ 11,665	\$ -	\$ 1,061	\$ (488)	\$ 2	\$ 77
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	6,066	4,038	6,167	5	-	140,278	-	-	-	-
Total receipts	6,066	4,038	6,167	5	-	140,278	-	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	8,064	-	4,912	35,114	11,665	140,278	1,061	-	-	-
Total disbursements	8,064	-	4,912	35,114	11,665	140,278	1,061	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(1,998)	4,038	1,255	(35,109)	(11,665)	-	(1,061)	-	-	-
Cash and investments - ending	\$ 2,819	\$ 17,701	\$ 65,058	\$ -	\$ -	\$ -	\$ -	\$ (488)	\$ 2	\$ 77

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

	Child Restraint Violations Fine	PI Community Corrections	2020 Community Corrections Grant	2020 Probation Grant	2020 Jail Treatment Grant	2020 Drug Court Grant	Justice Partners Grant/ Sim Opio	American Rescue Plan Act 2021	Commissioner Certificate Sale	Safety Awareness CRF Cares
Cash and investments - beginning	\$ 75	\$ 117,565	\$ 24,856	\$ 1,618	\$ 5,719	\$ 2,236	\$ 99,282	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	275	-	-	-	-	-	-	-	-	-
Other receipts	-	94,061	-	-	-	-	60,000	1,969,285	54,503	32,392
Total receipts	275	94,061	-	-	-	-	60,000	1,969,285	54,503	32,392
Disbursements:										
Personal services	-	3,214	421	549	-	1,270	355	-	-	-
Supplies	-	3,293	-	-	-	-	-	-	-	-
Other services and charges	-	41,679	-	-	-	-	65,201	-	-	-
Capital outlay	-	10,998	-	-	-	-	-	-	-	-
Other disbursements	225	-	-	-	-	-	-	-	50,977	32,392
Total disbursements	225	59,184	421	549	-	1,270	65,556	-	50,977	32,392
Excess (deficiency) of receipts over (under) disbursements	50	34,877	(421)	(549)	-	(1,270)	(5,556)	1,969,285	3,526	-
Cash and investments - ending	\$ 125	\$ 152,442	\$ 24,435	\$ 1,069	\$ 5,719	\$ 966	\$ 93,726	\$ 1,969,285	\$ 3,526	\$ -

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

	Covid Immuniz & Vacc Child Grant	Covid Elc Enhancing Detect Grant	2021 Community Corrections Grant	2021 Cc Crrp (Drug) Grant	2021 Jail Treatment Grant	2021 Probation Grant	2021 Family Recovery Court Grant	2022 Tax Sale Surplus	Title IV-E	2022 Jail Treatment Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	13,512	26,808	204,157	122,430	5,719	57,287	60,000	-	-	-
Total receipts	13,512	26,808	204,157	122,430	5,719	57,287	60,000	-	-	-
Disbursements:										
Personal services	12,103	14,944	137,397	121,527	-	54,377	-	-	-	-
Supplies	-	-	14,233	-	-	-	-	-	-	-
Other services and charges	-	-	47,500	-	2,722	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	1,408	11,862	-	-	-	-	-	-	-	-
Total disbursements	13,511	26,806	199,130	121,527	2,722	54,377	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	1	2	5,027	903	2,997	2,910	60,000	-	-	-
Cash and investments - ending	\$ 1	\$ 2	\$ 5,027	\$ 903	\$ 2,997	\$ 2,910	\$ 60,000	\$ -	\$ -	\$ -

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

	2022 Community Corrections Grant	2022 Drug Court	2022 Probation Grant	Co Ag Crisis School Grant	State Annual Survey Grant	CC Substance Abuse Grant	PHEP (Public Health Emergency)	Immunizations Grant 7/22-6/23	2023 Spencer County Frc Grant	Co Law Enforce Continuing Ed
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,451
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	2,900
Total receipts	-	-	-	-	-	-	-	-	-	2,900
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	621
Total disbursements	-	-	-	-	-	-	-	-	-	621
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	-	-	-	2,279
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,730

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

	Drug Prosecution fund	State Road Relinquish	Anderson River	Community Defense fund	Emergency Management	Scema Search And Rescue	Local Public Safety/Training	Immunizations Grant	Totals
Cash and investments - beginning	\$ 1,000	\$ 17,679	\$ 11,121	\$ 664	\$ 867	\$ 4,465	\$ 1,887	\$ (16,231)	\$ 19,844,313
Receipts:									
Taxes	-	-	-	-	-	-	-	-	11,853,187
Licenses and permits	-	-	-	-	-	-	-	-	11,474
Intergovernmental receipts	-	-	-	-	-	-	-	-	7,812,197
Charges for services	-	-	-	-	-	-	-	-	215,621
Fines and forfeits	-	-	-	-	-	-	-	-	41,260
Other receipts	-	-	-	-	-	200	1,200	109,540	41,614,576
Total receipts	-	-	-	-	-	200	1,200	109,540	61,548,315
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	8,276,300
Supplies	-	-	-	-	-	-	-	-	1,808,305
Other services and charges	-	-	-	-	-	-	-	-	4,046,567
Capital outlay	-	-	-	-	-	-	-	-	728,594
Other disbursements	-	-	-	-	-	150	1,833	92,644	41,307,704
Total disbursements	-	-	-	-	-	150	1,833	92,644	56,167,470
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	50	(633)	16,896	5,380,845
Cash and investments - ending	\$ 1,000	\$ 17,679	\$ 11,121	\$ 664	\$ 867	\$ 4,515	\$ 1,254	\$ 665	\$ 25,225,158

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

	After Settlement Collections	Spencer County Inmate Trust	Spencer County Commissary Fund	Clerk's Trust	Clerk ISETS	Public Fund (Drug Buy Money)	Self Insurance	County General	Accident Report	Animal Control
Cash and investments - beginning	\$ 780,411	\$ 14,880	\$ 99,935	\$ 989,038	\$ (33)	\$ 3,875	\$ 23,510	\$ 10,069,729	\$ 18,944	\$ 9,231
Receipts:										
Taxes	-	-	-	-	-	-	-	8,566,111	-	-
Licenses and permits	-	-	-	-	-	-	-	10,909	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	49,897	-	-
Charges for services	-	-	-	-	-	-	-	214,324	-	-
Fines and forfeits	-	-	-	-	-	-	-	16	-	-
Other receipts	694,127	173,599	115,186	1,437,131	148,203	-	2,225,225	1,682,126	2,591	-
Total receipts	694,127	173,599	115,186	1,437,131	148,203	-	2,225,225	10,523,383	2,591	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	6,114,515	-	-
Supplies	-	-	-	-	-	-	-	195,668	-	-
Other services and charges	-	-	-	-	-	-	-	2,516,535	-	-
Capital outlay	-	-	-	-	-	-	-	187,765	-	-
Other disbursements	780,411	180,765	201,390	1,624,854	148,092	-	2,243,735	637,264	1,000	-
Total disbursements	780,411	180,765	201,390	1,624,854	148,092	-	2,243,735	9,651,747	1,000	-
Excess (deficiency) of receipts over (under) disbursements	(86,284)	(7,166)	(86,204)	(187,723)	111	-	(18,510)	871,636	1,591	-
Cash and investments - ending	\$ 694,127	\$ 7,714	\$ 13,731	\$ 801,315	\$ 78	\$ 3,875	\$ 5,000	\$ 10,941,365	\$ 20,535	\$ 9,231

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

	LIT-Economic Development	City & Town Court Costs	Clerk's Records Perpetuation	Community Transition Program	Congressional School Interest	Congressional School Principal	Prisoner Reimbursement For Incarceration	Covered Bridge	Cumulative Bridge	Cumulative Voting System
Cash and investments - beginning	\$ 2,497,495	\$ 462	\$ 54,971	\$ 5,800	\$ 50,124	\$ 1	\$ 8,172	\$ 14,042	\$ 1,672,540	\$ 561
Receipts:										
Taxes	-	-	-	-	-	-	-	-	611,135	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	3,063	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	2,094,759	6,222	15,962	-	168	-	9,303	925	-	-
Total receipts	2,094,759	6,222	15,962	-	168	-	9,303	925	614,198	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	219,840	-
Other services and charges	-	-	-	-	-	-	-	-	419,225	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	3,431,302	6,226	4,601	-	-	-	-	-	-	561
Total disbursements	3,431,302	6,226	4,601	-	-	-	-	-	639,065	561
Excess (deficiency) of receipts over (under) disbursements	(1,336,543)	(4)	11,361	-	168	-	9,303	925	(24,867)	(561)
Cash and investments - ending	\$ 1,160,952	\$ 458	\$ 66,332	\$ 5,800	\$ 50,292	\$ 1	\$ 17,475	\$ 14,967	\$ 1,647,673	\$ -

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

	Drug Free Community	Electronic Map Generation	Local Emergency Plan Commission	Enhanced Access	Firearms Training	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road And Street
Cash and investments - beginning	\$ 10,956	\$ 3,580	\$ 10,304	\$ 2,290	\$ 30,765	\$ 754,928	\$ 30,925	\$ -	\$ 181,500	\$ 470,177
Receipts:										
Taxes	-	-	-	-	-	321,864	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,965	-	-	-	387,009
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	15,486	-	4,824	13,172	26,600	242,513	4,212	-	33,139	-
Total receipts	15,486	-	4,824	13,172	26,600	566,342	4,212	-	33,139	387,009
Disbursements:										
Personal services	-	-	-	-	-	280,396	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	1,829	607,680
Other services and charges	-	-	-	-	-	37,012	-	-	15,848	-
Capital outlay	-	-	-	-	-	-	-	-	20,816	-
Other disbursements	10,956	-	5,166	7,861	25,351	-	-	-	-	-
Total disbursements	10,956	-	5,166	7,861	25,351	317,408	-	-	38,493	607,680
Excess (deficiency) of receipts over (under) disbursements	4,530	-	(342)	5,311	1,249	248,934	4,212	-	(5,354)	(220,671)
Cash and investments - ending	\$ 15,486	\$ 3,580	\$ 9,962	\$ 7,601	\$ 32,014	\$ 1,003,862	\$ 35,137	\$ -	\$ 176,146	\$ 249,506

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

	MVH Restricted	Medical Care For Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex And Violent Offender Administration	Surplus Tax
Cash and investments - beginning	\$ 505,606	\$ 26,675	\$ 13,835	\$ 768,313	\$ 61,904	\$ 230,251	\$ 324,747	\$ 144,887	\$ 3,651	\$ 65,946
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	100	-	-	-	-	-	-
Intergovernmental receipts	1,753,845	-	-	1,753,845	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	7,085	13,834	240,306	20,175	-	112,064	111,545	1,450	16,944
Total receipts	1,753,845	7,085	13,834	1,994,251	20,175	-	112,064	111,545	1,450	16,944
Disbursements:										
Personal services	443,500	-	-	842,588	-	-	27,436	-	-	-
Supplies	900,454	-	-	398,047	-	-	-	-	-	-
Other services and charges	49,994	-	-	279,056	15,600	-	-	68,445	-	-
Capital outlay	-	-	-	166,048	-	-	-	-	-	-
Other disbursements	-	-	-	-	40	-	31,221	44,579	331	23,965
Total disbursements	1,393,948	-	-	1,685,739	15,640	-	58,657	113,024	331	23,965
Excess (deficiency) of receipts over (under) disbursements	359,897	7,085	13,834	308,512	4,535	-	53,407	(1,479)	1,119	(7,021)
Cash and investments - ending	\$ 865,503	\$ 33,760	\$ 27,669	\$ 1,076,825	\$ 66,439	\$ 230,251	\$ 378,154	\$ 143,408	\$ 4,770	\$ 58,925

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

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settlement Local Health	Property Maintenance	Victim Impact Program	GAL/CASA	Child Advocacy	Election And Registration
Cash and investments - beginning	\$ 49,538	\$ 445	\$ (860)	\$ 432,672	\$ 192,977	\$ 11,514	\$ 2,971	\$ -	\$ 278	\$ 24,510
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	21,055	19,730	48,802	-	16,072	1,000	-	65,444	-	-
Total receipts	21,055	19,730	48,802	-	16,072	1,000	-	65,444	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	2,457	-	-	-	-	-
Other services and charges	-	-	-	-	7,202	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	20,075	35,034	267,276	-	-	-	65,444	-	15,277
Total disbursements	-	20,075	35,034	267,276	9,659	-	-	65,444	-	15,277
Excess (deficiency) of receipts over (under) disbursements	21,055	(345)	13,768	(267,276)	6,413	1,000	-	-	-	(15,277)
Cash and investments - ending	\$ 70,593	\$ 100	\$ 12,908	\$ 165,396	\$ 199,390	\$ 12,514	\$ 2,971	\$ -	\$ 278	\$ 9,233

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

	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Reassessment	Heritage Barn Public Safety	Opioid Restricted funds	Opioid Unrestricted fund	Adult Probation Administrative	Pretrial Diversion	Drain Improvement fund
Cash and investments - beginning	\$ 29,844	\$ 19,786	\$ 475,208	\$ 553,795	\$ 350	\$ -	\$ -	\$ 70,340	\$ 170,657	\$ 105,027
Receipts:										
Taxes	-	-	-	199,637	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,843	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	4,212	409,225	-	-	59,422	25,177	36,733	126,443	-
Total receipts	-	4,212	409,225	201,480	-	59,422	25,177	36,733	126,443	-
Disbursements:										
Personal services	-	-	111,040	91,326	-	-	-	-	61,566	-
Supplies	-	-	2,348	3,974	-	-	-	-	4,222	-
Other services and charges	2,154	-	84,185	129,842	-	-	-	8,798	34,894	-
Capital outlay	-	-	11,709	1,643	-	-	-	742	3,217	-
Other disbursements	-	1,789	-	-	-	-	-	-	-	-
Total disbursements	2,154	1,789	209,282	226,785	-	-	-	9,540	103,899	-
Excess (deficiency) of receipts over (under) disbursements	(2,154)	2,423	199,943	(25,305)	-	59,422	25,177	27,193	22,544	-
Cash and investments - ending	\$ 27,690	\$ 22,209	\$ 675,151	\$ 528,490	\$ 350	\$ 59,422	\$ 25,177	\$ 97,533	\$ 193,201	\$ 105,027

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

	General Drainage Maintenance	Cumulative Capital Development	Sheriff Sale Administration	Spencer County K-9 Fund	Law Enforcement	Health Clinic	Payroll Withholding - Insurance	Payroll Withholding - Other	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal
Cash and investments - beginning	\$ 219,988	\$ 232,358	\$ 14,370	\$ 1,372	\$ 3,061	\$ 64,135	\$ 6,407	\$ -	\$ -	\$ -
Receipts:										
Taxes	68,420	236,305	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,390	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	50,000	41,215	5,726	250	619	5,381	383,224	102,195	67,898	375,377
Total receipts	118,420	278,910	5,726	250	619	5,381	383,224	102,195	67,898	375,377
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	113,633	-	-	-	-	-	-	-	-
Capital outlay	-	133,903	-	-	-	-	-	-	-	-
Other disbursements	-	-	1,650	10	435	1,610	375,870	102,195	67,898	375,377
Total disbursements	-	247,536	1,650	10	435	1,610	375,870	102,195	67,898	375,377
Excess (deficiency) of receipts over (under) disbursements	118,420	31,374	4,076	240	184	3,771	7,354	-	-	-
Cash and investments - ending	\$ 338,408	\$ 263,732	\$ 18,446	\$ 1,612	\$ 3,245	\$ 67,906	\$ 13,761	\$ -	\$ -	\$ -

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

	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - Perf	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Payroll Withholding - Union Dues	Payroll Withholding - Wage Garnishments	Settlement	CVET Agency
Cash and investments - beginning	\$ -	\$ -	\$ 1,332	\$ 766	\$ -	\$ 26	\$ -	\$ 804	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	735,957	37,096	577,459	30,586	150,496	4,294	10,142	20,522,296	184,295
Total receipts	<u>735,957</u>	<u>37,096</u>	<u>577,459</u>	<u>30,586</u>	<u>150,496</u>	<u>4,294</u>	<u>10,142</u>	<u>20,522,296</u>	<u>184,295</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	735,957	37,096	577,436	21,124	150,496	4,294	10,142	20,522,296	184,295
Total disbursements	<u>735,957</u>	<u>37,096</u>	<u>577,436</u>	<u>21,124</u>	<u>150,496</u>	<u>4,294</u>	<u>10,142</u>	<u>20,522,296</u>	<u>184,295</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	23	9,462	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 1,355	\$ 10,228	\$ -	\$ 26	\$ -	\$ 804	\$ -

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

	Final Excise Tax Cut <u>Replacement Due State</u>	Sewage Collections	Financial Institution Tax	Local Income Tax- Property Tax	State Fines & Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 4,947	\$ 978	\$ 1,042	\$ -	\$ 75	\$ 16,731
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,917	16,288	600	1,140	-
Other receipts	907,671	84,952	52,617	201,948	-	-	-	-	14,365
Total receipts	907,671	84,952	52,617	201,948	1,917	16,288	600	1,140	14,365
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	907,671	84,952	52,617	200,721	1,705	16,315	-	1,130	14,443
Total disbursements	907,671	84,952	52,617	200,721	1,705	16,315	-	1,130	14,443
Excess (deficiency) of receipts over (under) disbursements	-	-	-	1,227	212	(27)	600	10	(78)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 6,174	\$ 1,190	\$ 1,015	\$ 600	\$ 85	\$ 16,653

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

	Coroner's Training & Continued Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Forest Restoration	Education Plate Fees Agency	Innkeepers Tax Collections	LIT Certified Shares	LIT Economic Development (EDIT)	County IVD Incentive	Prosecutor IVD Incentive
Cash and investments - beginning	\$ 48	\$ 188	\$ 217	\$ (302)	\$ -	\$ 26,053	\$ -	\$ -	\$ 40,030	\$ 46,755
Receipts:										
Taxes	-	-	-	-	-	685,525	1,355,491	2,612,265	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	1,298	1,131	2,473	-	-	-	-	-	-	-
Other receipts	-	-	-	4,191	169	-	-	-	6,694	10,072
Total receipts	1,298	1,131	2,473	4,191	169	685,525	1,355,491	2,612,265	6,694	10,072
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	1,269	1,193	2,350	4,191	-	686,181	1,355,491	2,595,732	10,596	11,322
Total disbursements	1,269	1,193	2,350	4,191	-	686,181	1,355,491	2,595,732	10,596	11,322
Excess (deficiency) of receipts over (under) disbursements	29	(62)	123	-	169	(656)	-	16,533	(3,902)	(1,250)
Cash and investments - ending	\$ 77	\$ 126	\$ 340	\$ (302)	\$ 169	\$ 25,397	\$ -	\$ 16,533	\$ 36,128	\$ 45,505

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

	Clerk IVD Incentive	Jury Pay	County User Fee	Community Corrections 17/18	Probation Grant 17/18	Community Crossings Grant	Jail Treatment Grant	Community Corrections Grant 10/11	County Medical Assist To Wards	Welfare Health Care Indigent
Cash and investments - beginning	\$ 2,819	\$ 17,701	\$ 65,058	\$ -	\$ -	\$ -	\$ -	\$ (488)	\$ 2	\$ 77
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	6,694	3,619	5,264	-	-	1,294,638	-	-	-	-
Total receipts	6,694	3,619	5,264	-	-	1,294,638	-	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	4,572	-	-	1,292,518	-	-	-	-
Total disbursements	-	-	4,572	-	-	1,292,518	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	6,694	3,619	692	-	-	2,120	-	-	-	-
Cash and investments - ending	\$ 9,513	\$ 21,320	\$ 65,750	\$ -	\$ -	\$ 2,120	\$ -	\$ (488)	\$ 2	\$ 77

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

	Child Restraint Violations Fine	PI Community Corrections	2020 Community Corrections Grant	2020 Probation Grant	2020 Jail Treatment Grant	2020 Drug Court Grant	Justice Partners Grant/ Sim Opio	American Rescue Plan Act 2021	Commissioner Certificate Sale	Safety Awareness CRF Cares
Cash and investments - beginning	\$ 125	\$ 152,442	\$ 24,435	\$ 1,069	\$ 5,719	\$ 966	\$ 93,726	\$ 1,969,285	\$ 3,526	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	125	-	-	-	-	-	-	-	-	-
Other receipts	-	78,382	-	-	-	-	-	1,969,285	-	-
Total receipts	125	78,382	-	-	-	-	-	1,969,285	-	-
Disbursements:										
Personal services	-	16,904	24,435	-	-	-	459	-	-	-
Supplies	-	7,507	-	-	-	-	-	-	-	-
Other services and charges	-	22,109	-	-	4,819	-	2,100	-	-	-
Capital outlay	-	7,539	-	-	900	-	-	-	-	-
Other disbursements	250	-	-	1,069	-	966	-	869,751	200	-
Total disbursements	250	54,059	24,435	1,069	5,719	966	2,559	869,751	200	-
Excess (deficiency) of receipts over (under) disbursements	(125)	24,323	(24,435)	(1,069)	(5,719)	(966)	(2,559)	1,099,534	(200)	-
Cash and investments - ending	\$ -	\$ 176,765	\$ -	\$ -	\$ -	\$ -	\$ 91,167	\$ 3,068,819	\$ 3,326	\$ -

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

	Covid Immuniz & Vacc Child Grant	Covid Elc Enhancing Detect Grant	2021 Community Corrections Grant	2021 Cc Crrp (Drug) Grant	2021 Jail Treatment Grant	2021 Probation Grant	2021 Family Recovery Court Grant	2022 Tax Sale Surplus	Title IV-E	2022 Jail Treatment Grant
Cash and investments - beginning	\$ 1	\$ 2	\$ 5,027	\$ 903	\$ 2,997	\$ 2,910	\$ 60,000	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	610,072	5,161	5,719
Total receipts	-	-	-	-	-	-	-	610,072	5,161	5,719
Disbursements:										
Personal services	-	-	1,904	903	-	984	60,000	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	4,156
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	1,904	903	-	984	60,000	-	-	4,156
Excess (deficiency) of receipts over (under) disbursements	-	-	(1,904)	(903)	-	(984)	(60,000)	610,072	5,161	1,563
Cash and investments - ending	\$ 1	\$ 2	\$ 3,123	\$ -	\$ 2,997	\$ 1,926	\$ -	\$ 610,072	\$ 5,161	\$ 1,563

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

	2022 Community Corrections Grant	2022 Drug Court	2022 Probation Grant	Co Ag Crisis School Grant	State Annual Survey Grant	CC Substance Abuse Grant	PHEP (Public Health Emergency)	Immunizations Grant 7/22-6/23	2023 Spencer County Frc Grant	Co Law Enforce Continuing Ed
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,730
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	210,843	138,224	61,501	220,000	1,000	1,534	30,856	38,642	16,783	2,452
Total receipts	210,843	138,224	61,501	220,000	1,000	1,534	30,856	38,642	16,783	2,452
Disbursements:										
Personal services	168,698	118,749	34,223	3,101	-	-	-	22,334	-	-
Supplies	1,715	787	-	54,696	-	1,534	-	583	-	-
Other services and charges	33,050	2,466	-	-	-	-	11,571	4,900	-	-
Capital outlay	-	-	-	47,838	1,000	-	-	6,232	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	240
Total disbursements	203,463	122,002	34,223	105,635	1,000	1,534	11,571	34,049	-	240
Excess (deficiency) of receipts over (under) disbursements	7,380	16,222	27,278	114,365	-	-	19,285	4,593	16,783	2,212
Cash and investments - ending	\$ 7,380	\$ 16,222	\$ 27,278	\$ 114,365	\$ -	\$ -	\$ 19,285	\$ 4,593	\$ 16,783	\$ 5,942

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

	Drug Prosecution fund	State Road Relinquish	Anderson River	Community Defense fund	Emergency Management	Scema Search And Rescue	Local Public Safety/Training	Immunizations Grant	Totals
Cash and investments - beginning	\$ 1,000	\$ 17,679	\$ 11,121	\$ 664	\$ 867	\$ 4,515	\$ 1,254	\$ 665	\$ 25,225,158
Receipts:									
Taxes	-	-	-	-	-	-	-	-	14,656,753
Licenses and permits	-	-	-	-	-	-	-	-	11,009
Intergovernmental receipts	-	-	-	-	-	-	-	-	3,952,857
Charges for services	-	-	-	-	-	-	-	-	214,324
Fines and forfeits	-	-	-	-	-	-	-	-	24,988
Other receipts	-	-	-	-	-	-	-	57,466	39,627,511
Total receipts	-	-	-	-	-	-	-	57,466	58,487,442
Disbursements:									
Personal services	-	-	-	-	-	-	-	22,447	8,447,508
Supplies	-	-	-	-	-	-	-	13,767	2,417,108
Other services and charges	-	-	-	-	-	-	-	2,665	3,870,259
Capital outlay	-	-	-	-	-	-	-	-	589,352
Other disbursements	-	-	4,100	-	-	137	1,249	19,252	41,124,930
Total disbursements	-	-	4,100	-	-	137	1,249	58,131	56,449,157
Excess (deficiency) of receipts over (under) disbursements	-	-	(4,100)	-	-	(137)	(1,249)	(665)	2,038,285
Cash and investments - ending	\$ 1,000	\$ 17,679	\$ 7,021	\$ 664	\$ 867	\$ 4,378	\$ 5	\$ -	\$ 27,263,443

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	After Settlement Collections	Spencer County Inmate Account	Spencer County Commissary Fund	Clerk's Trust	Clerk ISETS	Public Fund (Drug Buy Fund)	Self Insurance	County General	Accident Report	Animal Control
Cash and investments - beginning	\$ 694,127	\$ 7,714	\$ 13,731	\$ 801,315	\$ 78	\$ 3,875	\$ 5,000	\$ 10,941,365	\$ 20,535	\$ 9,231
Receipts:										
Taxes	-	-	-	-	-	-	-	9,733,294	-	-
Licenses and permits	-	-	-	-	-	-	-	69,363	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	53,564	-	-
Charges for services	-	-	-	-	-	-	-	287,958	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	487,926	172,734	113,888	1,694,712	182,264	-	1,762,050	1,387,915	4,596	-
Total receipts	487,926	172,734	113,888	1,694,712	182,264	-	1,762,050	11,532,094	4,596	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	6,162,188	-	-
Supplies	-	-	-	-	-	-	-	231,880	-	-
Other services and charges	-	-	-	-	-	-	-	3,182,699	-	-
Capital outlay	-	-	-	-	-	-	-	937,149	21,750	9,231
Other disbursements	694,127	173,563	88,711	1,821,303	180,052	-	1,613,120	10,050	-	-
Total disbursements	694,127	173,563	88,711	1,821,303	180,052	-	1,613,120	10,523,966	21,750	9,231
Excess (deficiency) of receipts over (under) disbursements	(206,201)	(829)	25,177	(126,591)	2,212	-	148,930	1,008,128	(17,154)	(9,231)
Cash and investments - ending	\$ 487,926	\$ 6,885	\$ 38,908	\$ 674,724	\$ 2,290	\$ 3,875	\$ 153,930	\$ 11,949,493	\$ 3,381	\$ -

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT-Economic Development	City & Town Court Costs	Clerk's Records Perpetuation	Community Transition Program	Congressional School Interest	Congressional School Principal	Prisoner Reimbursement For Incarceration	Covered Bridge	Cumulative Bridge	Drug Free Community
Cash and investments - beginning	\$ 1,160,952	\$ 458	\$ 66,332	\$ 5,800	\$ 50,292	\$ 1	\$ 17,475	\$ 14,967	\$ 1,647,673	\$ 15,486
Receipts:										
Taxes	-	-	-	-	-	-	-	-	704,878	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	4,052	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	2,344,051	6,690	18,227	-	200	-	11,107	925	108,703	18,463
Total receipts	2,344,051	6,690	18,227	-	200	-	11,107	925	817,633	18,463
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	133,881	-
Other services and charges	-	-	-	-	-	-	-	-	198,267	-
Capital outlay	(2,508,728)	6,725	6,882	-	-	-	-	12,000	-	15,486
Other disbursements	2,857,647	-	-	-	-	-	-	-	-	-
Total disbursements	348,919	6,725	6,882	-	-	-	-	12,000	332,148	15,486
Excess (deficiency) of receipts over (under) disbursements	1,995,132	(35)	11,345	-	200	-	11,107	(11,075)	485,485	2,977
Cash and investments - ending	\$ 3,156,084	\$ 423	\$ 77,677	\$ 5,800	\$ 50,492	\$ 1	\$ 28,582	\$ 3,892	\$ 2,133,158	\$ 18,463

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Electronic Map Generation	Local Emergency Plan Commission	Enhanced Access	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road And Street	MVH Restricted	Medical Care For Inmates
Cash and investments - beginning	\$ 3,580	\$ 9,962	\$ 7,601	\$ 32,014	\$ 1,003,862	\$ 35,137	\$ 176,146	\$ 249,506	\$ 865,503	\$ 33,760
Receipts:										
Taxes	-	-	-	-	23,496	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	84,551	-	-	401,523	1,822,870	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	4,878	37,657	14,902	55,111	3,489	33,139	-	-	4,829
Total receipts	-	4,878	37,657	14,902	163,158	3,489	33,139	401,523	1,822,870	4,829
Disbursements:										
Personal services	-	-	-	-	322,441	-	-	-	441,016	-
Supplies	-	-	-	-	-	-	1,866	426,994	856,573	-
Other services and charges	-	-	-	-	8,101	-	15,940	-	63,281	-
Capital outlay	-	4,845	16,520	24,807	-	-	2,657	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	4,845	16,520	24,807	330,542	-	20,463	426,994	1,360,870	-
Excess (deficiency) of receipts over (under) disbursements	-	33	21,137	(9,905)	(167,384)	3,489	12,676	(25,471)	462,000	4,829
Cash and investments - ending	\$ 3,580	\$ 9,995	\$ 28,738	\$ 22,109	\$ 836,478	\$ 38,626	\$ 188,822	\$ 224,035	\$ 1,327,503	\$ 38,589

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex And Violent Offender Administration	Suppmtl Public Defender Reimb	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 27,669	\$ 1,076,825	\$ 66,439	\$ 230,251	\$ 378,154	\$ 143,408	\$ 4,770	\$ -	\$ 58,925	\$ 70,593
Receipts:										
Taxes	-	-	-	-	-	-	-	-	20,175	-
Licenses and permits	-	12,213	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,822,870	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	50	-	-
Other receipts	12,043	66,258	15,530	-	78,683	128,799	1,550	1,445	-	17,445
Total receipts	12,043	1,901,341	15,530	-	78,683	128,799	1,550	1,495	20,175	17,445
Disbursements:										
Personal services	-	803,491	86,071	-	30,206	-	-	-	-	-
Supplies	-	360,694	3,859	-	-	-	-	-	-	250
Other services and charges	-	289,363	54,525	-	-	81,165	-	-	-	48,000
Capital outlay	-	112,027	4,601	16,912	36,081	54,603	400	-	9,837	-
Other disbursements	-	-	(130,456)	-	-	33,421	-	-	-	-
Total disbursements	-	1,565,575	18,600	16,912	66,287	169,189	400	-	9,837	48,250
Excess (deficiency) of receipts over (under) disbursements	12,043	335,766	(3,070)	(16,912)	12,396	(40,390)	1,150	1,495	10,338	(30,805)
Cash and investments - ending	\$ 39,712	\$ 1,412,591	\$ 63,369	\$ 213,339	\$ 390,550	\$ 103,018	\$ 5,920	\$ 1,495	\$ 69,263	\$ 39,788

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settlement Local Health	Property Maintenance	Victim Impact Program	GAL/CASA	Child Advocacy	Election And Registration	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 100	\$ 12,908	\$ 165,396	\$ 199,390	\$ 12,514	\$ 2,971	\$ -	\$ 278	\$ 9,233	\$ 27,690
Receipts:										
Taxes	29,490	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	(100)	53,519	47,573	16,072	1,550	-	31,779	-	-	-
Total receipts	29,390	53,519	47,573	16,072	1,550	-	31,779	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	1,043	-	-	-	-	-	-
Other services and charges	-	-	-	4,480	1,275	-	-	-	-	-
Capital outlay	24,665	58,580	766,262	-	-	-	-	-	-	-
Other disbursements	-	-	(583,172)	-	-	-	28,824	-	-	-
Total disbursements	24,665	58,580	183,090	5,523	1,275	-	28,824	-	-	-
Excess (deficiency) of receipts over (under) disbursements	4,725	(5,061)	(135,517)	10,549	275	-	2,955	-	-	-
Cash and investments - ending	\$ 4,825	\$ 7,847	\$ 29,879	\$ 209,939	\$ 12,789	\$ 2,971	\$ 2,955	\$ 278	\$ 9,233	\$ 27,690

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	County Elected Officials Training	Statewide 911	Reassessment	Heritage Barn Public Safety	Opioid Restricted Funds	Opioid Unrestricted fund	Adult Probation Administrative	Pretrial Diversion	Alternative Dispute Resolution	Drain Improvement fund
Cash and investments - beginning	\$ 22,209	\$ 675,151	\$ 528,490	\$ 350	\$ 59,422	\$ 25,177	\$ 97,533	\$ 193,201	\$ -	\$ 105,027
Receipts:										
Taxes	-	-	209,114	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,202	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	44,124	-	-	-
Other receipts	3,489	365,325	5,786	-	16,239	4,505	-	112,746	20	-
Total receipts	3,489	365,325	216,102	-	16,239	4,505	44,124	112,746	20	-
Disbursements:										
Personal services	-	294,420	111,008	-	-	-	-	86,071	-	-
Supplies	-	2,498	4,535	-	-	-	-	3,859	-	-
Other services and charges	-	55,252	145,649	-	49,422	20,177	6,233	35,925	-	-
Capital outlay	1,640	57,625	-	-	3,965	-	3,268	4,601	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,640	409,795	261,192	-	53,387	20,177	9,501	130,456	-	-
Excess (deficiency) of receipts over (under) disbursements	1,849	(44,470)	(45,090)	-	(37,148)	(15,672)	34,623	(17,710)	20	-
Cash and investments - ending	\$ 24,058	\$ 630,681	\$ 483,400	\$ 350	\$ 22,274	\$ 9,505	\$ 132,156	\$ 175,491	\$ 20	\$ 105,027

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	General Drainage Maintenance	Cumulative Capital Development	Sheriff Sale Administration	Spencer County K-9 Fund	Law Enforcement	Health Clinic	Payroll Withholding - Insurance	Payroll Withholding - Other	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal
Cash and investments - beginning	\$ 338,408	\$ 263,732	\$ 18,446	\$ 1,612	\$ 3,245	\$ 67,906	\$ 13,761	\$ -	\$ -	\$ -
Receipts:										
Taxes	83,034	272,553	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,567	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	4,263	9,987	20,627	5,414	4,757	402,076	47,102	67,408	406,549
Total receipts	83,034	278,383	9,987	20,627	5,414	4,757	402,076	47,102	67,408	406,549
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	285,382	-	-	-	-	-	-	-	-
Capital outlay	89,664	47,146	3,875	15,814	1,415	2,216	-	-	-	-
Other disbursements	-	-	-	-	-	-	393,403	47,102	64,870	391,935
Total disbursements	89,664	332,528	3,875	15,814	1,415	2,216	393,403	47,102	64,870	391,935
Excess (deficiency) of receipts over (under) disbursements	(6,630)	(54,145)	6,112	4,813	3,999	2,541	8,673	-	2,538	14,614
Cash and investments - ending	\$ 331,778	\$ 209,587	\$ 24,558	\$ 6,425	\$ 7,244	\$ 70,447	\$ 22,434	\$ -	\$ 2,538	\$ 14,614

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Payroll Withholding - Fica & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - Perf	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Payroll Withholding - Union Dues	Payroll Withholding - Wage Garnishments	Settlement	CVET Agency	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ -	\$ 1,355	\$ 10,228	\$ -	\$ 26	\$ -	\$ 804	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	31,462,782	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	95,743	22,491
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	584,445	44,877	272,061	36,728	170,819	5,273	10,479	15,230	95,759	22,766
Total receipts	584,445	44,877	272,061	36,728	170,819	5,273	10,479	31,478,012	191,502	45,257
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	260,909	-	-	-	-	31,513,504	-	-
Other disbursements	569,063	43,203	10,478	22,760	164,494	4,925	9,685	2,282	189,778	44,698
Total disbursements	569,063	43,203	271,387	22,760	164,494	4,925	9,685	31,515,786	189,778	44,698
Excess (deficiency) of receipts over (under) disbursements	15,382	1,674	674	13,968	6,325	348	794	(37,774)	1,724	559
Cash and investments - ending	\$ 15,382	\$ 1,674	\$ 2,029	\$ 24,196	\$ 6,325	\$ 374	\$ 794	\$ (36,970)	\$ 1,724	\$ 559

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Local Income Tax -	State Fines & Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure	Coroner's Training & Continued Education	Interstate Compact - State Share	Mortgage Recording Fees -
	Property Tax							State Share	State Share
Cash and investments - beginning	\$ 6,174	\$ 1,190	\$ 1,015	\$ 600	\$ 85	\$ 16,653	\$ 77	\$ 126	\$ 340
Receipts:									
Taxes	-	-	-	-	-	14,260	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	3,801	16,237	849	555	-	-	-	-
Other receipts	222,325	281	805	-	625	-	1,692	1,520	1,818
Total receipts	222,325	4,082	17,042	849	1,180	14,260	1,692	1,520	1,818
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	217,403	2,821	17,102	-	1,180	9,125	1,654	1,583	2,013
Other disbursements	-	-	-	1,449	-	-	-	-	-
Total disbursements	217,403	2,821	17,102	1,449	1,180	9,125	1,654	1,583	2,013
Excess (deficiency) of receipts over (under) disbursements	4,922	1,261	(60)	(600)	-	5,135	38	(63)	(195)
Cash and investments - ending	\$ 11,096	\$ 2,451	\$ 955	\$ -	\$ 85	\$ 21,788	\$ 115	\$ 63	\$ 145

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sex/Violent Offender Regis Fee	Forest Restoration	Education Plate Fees Agency	Innkeepers Tax Collection	2023 Innkeepers Tax	LIT Certified Shares	LIT Economic Development (EDIT)	County IVD Incentive	Prosecutor IVD Incentive
Cash and investments - beginning	\$ -	\$ (302)	\$ 169	\$ 25,397	\$ -	\$ -	\$ 16,533	\$ 36,128	\$ 45,505
Receipts:									
Taxes	-	598	-	-	494,146	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	2,841,114	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	250	302	131	11,984	-	1,492,262	-	6,744	10,151
Total receipts	250	900	131	11,984	494,146	1,492,262	2,841,114	6,744	10,151
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	250	598	-	24,615	-	-	-	8,442	9,933
Other disbursements	-	-	-	-	480,684	1,492,262	2,857,647	-	-
Total disbursements	250	598	-	24,615	480,684	1,492,262	2,857,647	8,442	9,933
Excess (deficiency) of receipts over (under) disbursements	-	302	131	(12,631)	13,462	-	(16,533)	(1,698)	218
Cash and investments - ending	\$ -	\$ -	\$ 300	\$ 12,766	\$ 13,462	\$ -	\$ -	\$ 34,430	\$ 45,723

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Clerk IVD Incentive	Jury Pay	County User Fee	Community Crossings Grant	Community Corrections Grant 10/11	County Medical Assist To Wards	Welfare Health Care Indigent	Child Restraint Violations Fine	PI Community Corrections
Cash and investments - beginning	\$ 9,513	\$ 21,320	\$ 65,750	\$ 2,120	\$ (488)	\$ 2	\$ 77	\$ -	\$ 176,765
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	6,477	-	-	109,112	-	-	75	-
Other receipts	6,744	-	5,426	1,532,615	(108,624)	-	-	-	109,112
Total receipts	6,744	6,477	5,426	1,532,615	488	-	-	75	109,112
Disbursements:									
Personal services	-	-	-	-	215,178	-	-	-	16,426
Supplies	-	-	-	-	20,999	-	-	-	4,203
Other services and charges	-	-	-	-	(236,177)	-	-	-	11,962
Capital outlay	71	-	5,751	1,534,735	-	-	-	75	-
Other disbursements	-	-	-	-	-	2	77	-	-
Total disbursements	71	-	5,751	1,534,735	-	2	77	75	32,591
Excess (deficiency) of receipts over (under) disbursements	6,673	6,477	(325)	(2,120)	488	(2)	(77)	-	76,521
Cash and investments - ending	\$ 16,186	\$ 27,797	\$ 65,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 253,286

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Justice Partners Grant/ Sim Opio	American Rescue Plan Act 2021	Commissioner Certificate Sale	Covid Immuniz & Vacc Child Gt	Covid Elc Enhancing Detect Gt	2021 Community Corrections Grant	2021 Cc Crrp (Drug) Grant	2021 Jail Treatment Grant	2021 Probation Grant
Cash and investments - beginning	\$ 91,167	\$ 3,068,819	\$ 3,326	\$ 1	\$ 2	\$ 3,123	\$ -	\$ 2,997	\$ 1,926
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	284,545	132,675	4,574	-
Total receipts	-	-	-	-	-	284,545	132,675	4,574	-
Disbursements:									
Personal services	1,119	-	-	-	-	211,895	107,159	-	-
Supplies	-	-	-	-	-	3,588	8,077	-	-
Other services and charges	-	33,233	-	-	-	73,245	22,141	3,332	-
Capital outlay	90,047	1,780,149	-	-	-	-	-	-	-
Other disbursements	-	195,780	-	-	-	-	-	-	-
Total disbursements	91,166	2,009,162	-	-	-	288,728	137,377	3,332	-
Excess (deficiency) of receipts over (under) disbursements	(91,166)	(2,009,162)	-	-	-	(4,183)	(4,702)	1,242	-
Cash and investments - ending	\$ 1	\$ 1,059,657	\$ 3,326	\$ 1	\$ 2	\$ (1,060)	\$ (4,702)	\$ 4,239	\$ 1,926

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	2021 Family Recovery Court Grant	2022 Tax Sale Surplus	Title IV-E	2022 Jail Treatment Grant	2022 Community Corrections Grant	2022 Drug Court	2022 Probation Grant	Co Ag Crisis School Grant	State Annual Survey Grant
Cash and investments - beginning	\$ -	\$ 610,072	\$ 5,161	\$ 1,563	\$ 7,380	\$ 16,222	\$ 27,278	\$ 114,365	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	60,000	267,786	7,776	-	-	-	-	27,500	1,000
Total receipts	60,000	267,786	7,776	-	-	-	-	27,500	1,000
Disbursements:									
Personal services	81,985	-	5,441	-	4,117	2,119	-	1,008	-
Supplies	-	-	-	-	403	35	-	357	1,000
Other services and charges	-	-	-	-	706	20	-	-	-
Capital outlay	(21,985)	-	-	-	-	-	-	101,056	-
Other disbursements	-	583,172	-	-	-	-	-	-	-
Total disbursements	60,000	583,172	5,441	-	5,226	2,174	-	102,421	1,000
Excess (deficiency) of receipts over (under) disbursements	-	(315,386)	2,335	-	(5,226)	(2,174)	-	(74,921)	-
Cash and investments - ending	\$ -	\$ 294,686	\$ 7,496	\$ 1,563	\$ 2,154	\$ 14,048	\$ 27,278	\$ 39,444	\$ -

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Cc Substance Abuse Grant	Phep (Public Health Emergency)	Immunizations Grant 7/22-6/23	2023 Spencer County Frc Grant	Co Law Enforce Continuing Ed	Drug Prosecution Fund	Rockport City Police	State Road Relinquish	Anderson River
Cash and investments - beginning	\$ -	\$ 19,285	\$ 4,593	\$ 16,783	\$ 5,942	\$ 1,000	\$ -	\$ 17,679	\$ 7,021
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	2,000	25,000	67,723	52,961	1,824	-	1,590	-	-
Total receipts	2,000	25,000	67,723	52,961	1,824	-	1,590	-	-
Disbursements:									
Personal services	-	-	38,464	43,514	-	134,157	-	-	-
Supplies	1,908	-	4,978	5,970	-	(134,842)	-	-	-
Other services and charges	-	24,943	11,840	8,690	-	685	1,590	-	-
Capital outlay	-	-	4,031	-	630	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	1,908	24,943	59,313	58,174	630	-	1,590	-	-
Excess (deficiency) of receipts over (under) disbursements	92	57	8,410	(5,213)	1,194	-	-	-	-
Cash and investments - ending	\$ 92	\$ 19,342	\$ 13,003	\$ 11,570	\$ 7,136	\$ 1,000	\$ -	\$ 17,679	\$ 7,021

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Community Defense Fund	Emergency Management	Scema Search And Rescue	Local Public Safety/Training	Safe Haven Baby Box Donation	2022 Latcf	23-24 Grt Sotoxa Mobile Device	35558 Community Good Grant	Totals
Cash and investments - beginning	\$ 664	\$ 867	\$ 4,378	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ 27,263,443
Receipts:									
Taxes	-	-	-	-	-	-	-	-	43,047,820
Licenses and permits	-	-	-	-	-	-	-	-	81,576
Intergovernmental receipts	-	-	-	-	-	-	-	-	7,151,547
Charges for services	-	-	-	-	-	-	-	-	287,958
Fines and forfeits	-	-	-	-	-	-	-	-	181,280
Other receipts	-	-	-	-	12,949	100,000	36,355	35,768	16,093,521
Total receipts	-	-	-	-	12,949	100,000	36,355	35,768	66,843,702
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	9,199,494
Supplies	-	-	-	-	-	-	-	-	1,944,608
Other services and charges	-	-	-	-	-	-	-	-	4,501,346
Capital outlay	-	-	208	-	-	50,000	36,355	-	35,516,776
Other disbursements	-	-	-	-	-	-	-	-	14,356,939
Total disbursements	-	-	208	-	-	50,000	36,355	-	65,519,163
Excess (deficiency) of receipts over (under) disbursements	-	-	(208)	-	12,949	50,000	-	35,768	1,324,539
Cash and investments - ending	\$ 664	\$ 867	\$ 4,170	\$ 5	\$ 12,949	\$ 50,000	\$ -	\$ 35,768	\$ 28,587,982

SPENCER COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 941,658</u>	<u>\$ 749,211</u>

SPENCER COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

Description of Debt		Ending	Principal Due
Type	Purpose	Principal	Within One
		Balance	Year
Governmental activities:			
Notes and Loans Payable	2020 G4500 Chevy Ambulance Chassis	\$ 33,897	\$ 33,897
Total governmental activities		\$ 33,897	\$ 33,897

SPENCER COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2023

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 4,237,433
Infrastructure	122,876,132
Buildings	3,094,085
Machinery, equipment, and vehicles	<u>8,545,410</u>
Total governmental activities	<u>138,753,060</u>
Total capital assets	<u><u>\$ 138,753,060</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/>.