

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

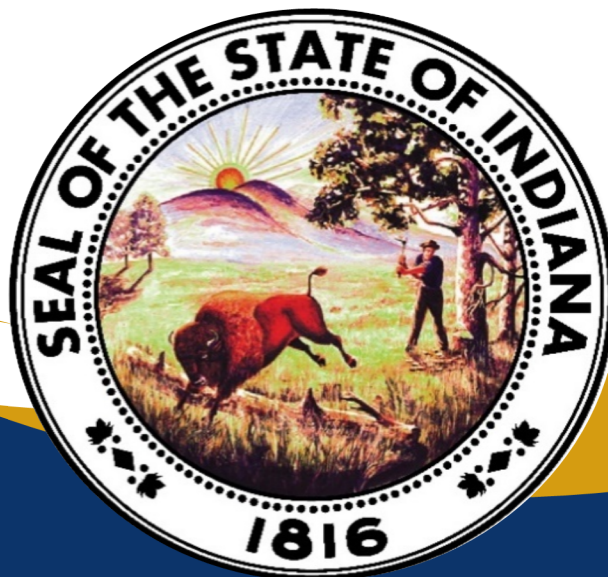
**Paul D. Joyce, CPA  
State Examiner**

FINANCIAL STATEMENT AUDIT REPORT

OF

SCOTT COUNTY, INDIANA

January 1, 2022 to December 31, 2023



**FILED**  
12/26/2024



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Tammy Stout Johnson Jennifer Rode Hamelman	01-01-22 to 12-31-22 01-01-23 to 12-31-24
County Treasurer	Missy Applegate	01-01-22 to 12-31-24
Clerk of the Circuit Court	Wendy McClain Michelle Shelton	01-01-22 to 02-24-22 02-25-22 to 12-31-24
County Sheriff	Jerry D. Goodin	01-01-22 to 12-31-24
County Recorder	Sheryl Jent	01-01-22 to 12-31-24
President of the Board of County Commissioners	Mike Jones	01-01-22 to 12-31-24
President of the County Council	Rachael Hardin Lyndi Hughbanks James R. Ward	01-01-22 to 12-31-22 01-01-23 to 12-31-23 01-01-24 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 SCOTT COUNTY, INDIANA

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

We have audited the accompanying financial statement of Scott County (County), which comprises the financial position and results of operations for the period of January 1, 2022 to December 31, 2023, and the related notes to the financial statement as listed in the Table of Contents.

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County for the period of January 1, 2022 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 statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, for the period of January 1, 2022 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 Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Responsibilities of Management for the Financial Statement***

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

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

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

In performing an audit in accordance with GAAS, we:

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

  
Beth Kelley, CPA, CFE  
Deputy State Examiner

December 11, 2024



## FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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

The County's Annual Financial 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 statement 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.



SCOTT COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22	Receipts	Disbursements	Cash and Investments 12-31-23
County General Fund	\$ 1,576,523	\$ 8,844,567	\$ 9,108,205	\$ 1,312,885	\$ 7,298,916	\$ 9,085,208	\$ (473,407)
Election Admin Assistance	60	507	-	567	100	-	667
City & Town Court Cost	6,322	5,440	11,399	363	5,536	-	5,899
Clerk's Perpetuation Fund	39,463	15,419	7,868	47,014	13,314	7,731	52,597
Comm Corr/Proj.Income	162,777	217,951	223,502	157,226	257,515	269,972	144,769
SCCC Transition (Corr)	35,575	2,900	11,813	26,662	-	8,837	17,825
Sales Disclosure-County Share	57,153	7,560	-	64,713	5,620	-	70,333
Covered Bridge Mainte	35,902	1,850	-	37,752	1,850	30,125	9,477
Cumulative Bridge	1,006,765	461,864	113,919	1,344,710	292,325	540,397	1,096,638
Cum Building Fund	22,357	-	-	22,357	-	-	22,357
Drug Free Community	18,382	21,221	18,382	21,221	71,218	76,695	15,744
Ambulance Service	179,961	1,572,170	1,159,490	592,641	2,081,637	1,865,555	808,723
Emergency Planning	6,649	3,601	-	10,250	20	-	10,270
Firearms Training Fund	14,183	-	-	14,183	-	5,014	9,169
Health Fund	158,149	397,979	355,316	200,812	289,885	368,762	121,935
Co Id Sec Protection Act	28,822	4,831	-	33,653	3,984	-	37,637
Levy Excess Fund	46	-	-	46	-	-	46
LOCAL HEALTH MAINT (LHMF)	90,062	33,139	24,864	98,337	33,139	27,555	103,921
Local Road & Street	390,782	463,502	452,719	401,565	455,506	492,329	364,742
LIT PUBLIC SAFETY-CO	477,002	2,370,689	2,333,292	514,399	2,424,438	2,635,497	303,340
Community Misdemeanor Fund	526	30,603	30,399	730	14,119	59,463	(44,614)
Highway Fund	17,858	939,626	837,114	120,370	974,056	1,089,391	5,035
Rainy Day Fund	1,637,829	-	-	1,637,829	-	-	1,637,829
Recorder Perpetuation	114,417	92,799	27,866	179,350	77,307	26,220	230,437
Riverboat Rev Sharing	-	137,288	96,518	40,770	64,157	104,927	-
SEX AND VIOLENT OFFENDER ADMIN	1,071	-	-	1,071	-	-	1,071
Co Sh Rivrboat/Sheriff Pens	2,702	70,180	72,882	-	116,650	98,459	18,191
Public Defender Suppl	82,584	11,625	-	94,209	12,706	-	106,915
Surplus Tax Fund	27,142	22,716	22,686	27,172	6,942	28,573	5,541
Surveyor Perpetuation	93,617	24,155	15,800	101,972	19,920	55,700	66,192
Tax Sale Redemption	9,684	104,553	107,623	6,614	27,427	28,834	5,207
Tax Sale Surplus Fund	787,355	349,804	650,101	487,058	94,753	322,318	259,493
ILHDTA IN LOCAL HEALTH TRUST 1	88,847	17,475	4,583	101,739	17,475	46,477	72,737
Guardian Ad Litem/Crt	3	111,440	111,440	3	74,974	74,974	3
Ineligible Standard Deduction	778	-	-	778	-	-	778
County Elected Officials Train	25,445	4,862	243	30,064	3,999	1,647	32,416
County Offender Transportation	3,692	438	-	4,130	838	-	4,968
Statewide 911 Fund	197,719	419,076	461,568	155,227	372,054	422,756	104,525
Reassessment	60	-	-	60	-	-	60
Cemetery Fund	7,546	8,905	8,494	7,957	5,998	7,573	6,382
Drainage Maintenance	6,848	253	-	7,101	-	-	7,101
Pre-Trial Diversion	90,387	28,849	12,440	106,796	38,364	32,988	112,172
Federal Forfeiture/Sheriff Dep	266	-	-	266	-	-	266
Scott Co T.I.F.Distri	1,470,891	841,765	555,270	1,757,386	339,076	908,967	1,187,495
Courthouse Debt Srvc	10,720	-	-	10,720	-	-	10,720
Payroll Defer Comp	-	251,614	251,614	-	245,046	247,297	(2,251)
Payroll Federal	-	625,862	625,950	(88)	600,182	600,094	-
Payroll Social Security	-	488,845	488,845	-	495,718	495,718	-
Payroll Perf	-	187,124	187,124	-	191,406	191,406	-

SCOTT COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22	Receipts	Disbursements	Cash and Investments 12-31-23
Payroll Property Tax Withho	-	9,571	9,571	-	8,493	8,177	316
Payroll Police Pension	-	28,497	28,497	-	28,348	28,348	-
Payroll State Gross	5,720	252,381	260,708	(2,607)	249,928	249,928	(2,607)
Settlement Balance	-	23,069,280	23,069,279	1	24,389,757	24,386,660	3,098
Comm Vehicle Excise Tax	-	59,072	59,072	-	61,382	61,382	-
Financial Instit Tax	-	167,036	167,036	-	143,670	143,669	1
Fines & Forfeitures	-	-	-	-	265	265	-
Infraction Judgements	1,233	11,180	11,620	793	10,012	4,714	6,091
Special Death Benefit	115	2,190	2,055	250	2,030	1,045	1,235
Sales Disclosure Fund	930	7,560	7,910	580	5,620	2,710	3,490
Coroners Perpetuation	320	3,042	3,173	189	2,886	1,460	1,615
Interstate Compact Fee	-	438	438	-	813	313	500
Mortgage Fee Fund	248	2,470	2,558	160	1,923	928	1,155
SEX/VIOLENT OFFEND ADMIN-STATE	-	200	200	-	-	-	-
Child Restraint	-	285	285	-	250	125	125
Education License Pla	-	263	244	19	319	-	338
Innkeepers Tax Fund	-	275,429	275,429	-	530,837	230,896	299,941
Title IV-D Incentive	132,923	13,005	6,844	139,084	12,948	7,364	144,668
Prosec.IV-D Incent #2	107,608	19,571	11,348	115,831	19,474	16,904	118,401
Clerk IV-D Incent #2	135,498	13,005	6,584	141,919	12,948	6,000	148,867
PHEP 2022/23 CFDA 93.069	-	-	4,871	(4,871)	33,410	28,873	(334)
After Settlement Collections	860,850	910,047	860,850	910,047	697,949	910,047	697,949
Sheriff's Inmate Trust Fund	88,704	1,014,672	1,026,049	77,327	1,031,114	987,764	120,677
Clerk's Trust	1,237,332	2,081,028	2,033,292	1,285,068	2,168,037	1,840,090	1,613,015
Prosecutor's Check Deception Program	7,357	-	-	7,357	-	-	7,357
Scott County Visitor's Commission	461,406	276,272	284,019	453,659	19,328	472,987	-
Prosecutor's Investigation Fund	3,248	669	145	3,772	846	886	3,732
Sheriff Commissary	30,624	513,010	498,857	44,777	413,750	382,658	75,869
Sheriff's Evidence	61,530	12,884	11,769	62,645	9,310	13,652	58,303
LIT-SPECIAL PURPOSE	1,536,109	1,215,086	1,201,036	1,550,159	1,235,169	1,145,340	1,639,988
MVH Restricted	522,246	925,561	727,472	720,335	958,885	941,750	737,470
2015 New Reassessment	416,665	18,745	196,338	239,072	140,411	180,346	199,137
Opioid Restricted Funds	-	459,296	-	459,296	115,255	438,958	135,593
Opioid Unrestricted Funds	-	111,530	-	111,530	1,370	25,000	87,900
Co.Cum.Capt.Developmt	28,189	147,983	130,283	45,889	113,507	132,157	27,239
Probation Users Fee	98,812	113,611	110,000	102,423	123,413	110,000	115,836
Scott Co.Alcohol&Drug	29,882	63,907	60,000	33,789	57,114	60,000	30,903
Probat.Informatl Adj	29,195	330	-	29,525	565	-	30,090
Prob Admin Fee Fund	22,438	22,612	20,000	25,050	21,913	20,000	26,963
Drainage Board Users Fee	29,763	-	1,200	28,563	-	1,500	27,063
Scott County Central TIF Dist	-	1,531	846	685	1,412	-	2,097
Sasco Waste Managemen	-	40,211	58,691	(18,480)	58,475	39,995	-
Jury Pay Fund	6,021	1,891	2,828	5,084	4,674	4,360	5,398
Infraction Deferral Fund	31,776	16,271	5,617	42,430	10,010	9,319	43,121
Federal Assets Forfeiture-Pros	2,078	-	-	2,078	-	-	2,078
DOC Reimbursement	3,570	-	-	3,570	-	-	3,570
Scott County Hospital Reserve	26,732	-	-	26,732	10,239	12,764	24,207
Sheriff Cont Ed Fund	2,663	204	-	2,867	-	-	2,867
Vehicle Accident Fund	1,295	2,542	-	3,837	2,096	4,667	1,266

SCOTT COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22	Receipts	Disbursements	Cash and Investments 12-31-23
Vehicle ID Num Check Fund	27	-	-	27	-	-	27
Law Enforcement Fund	4,305	1,365	-	5,670	3,591	-	9,261
Law Enforcemnt Educati	8,732	3,135	2,308	9,559	3,261	2,045	10,775
201 Finger Print Fund	1,201	140	-	1,341	30	-	1,371
Payroll CAGIT	-	159,214	192,054	(32,840)	162,797	162,797	(32,840)
Payroll Fund	-	200	200	-	3,106	4,706	(1,600)
Payroll United Way	-	-	-	-	155	-	155
Payroll Cancer Ins	(11,969)	83,762	75,108	(3,315)	100,765	88,052	9,398
Payroll Group Health Ins	25,555	270,015	250,586	44,984	255,190	228,119	72,055
Payroll Life Ins	(10,550)	21,432	20,056	(9,174)	21,945	18,295	(5,524)
Humana Ancillary Ins	-	-	-	-	426	-	426
Payroll Security Mutual Life	(5,421)	16,411	15,042	(4,052)	14,675	14,471	(3,848)
Payroll Medicare	-	115,578	115,578	-	117,325	117,325	-
Payroll Training Fees	-	1,380	1,380	-	17,391	17,391	-
Payroll Garn Scott Co Clerk	-	-	-	-	571	571	-
Payroll YMCA	9	1,071	1,071	9	1,125	1,125	9
Payroll-Garnishment State	-	11,812	11,812	-	10,944	10,944	-
Payroll E-Loan Pmt	-	35,610	35,610	-	36,360	36,630	(270)
Payroll Federal Bankruptcy	-	1,589	1,589	-	3,756	3,756	-
Payroll Garnishment Clark	-	-	-	-	272	272	-
LIT-PROPERTY TAX RELIEF	61,161	765,362	770,178	56,345	787,391	793,627	50,109
LIT CERTIFIED SHARES	-	1,957,780	1,957,780	-	2,022,363	2,022,363	-
LIT PUBLIC SAFETY	-	1,218,119	1,218,119	-	1,267,542	1,267,542	-
CEDIT Homestead Cr Fund	9,654	-	-	9,654	-	-	9,654
Pre-Disaster Mit 97.047	-	-	-	-	-	15,098	(15,098)
COVID Testing 2021/2022	26,437	57,000	21,000	62,437	-	23,497	38,940
PHEP-21/22 93.069	(43,186)	91,939	43,556	5,197	-	-	5,197
COVID 19 Vaccine Admin Fee	116,569	200,084	22,099	294,554	175,756	3,059	467,251
COVID 19 Phase 3 Grant	(27,778)	27,778	-	-	-	-	-
Co Ag for Emerg Response	-	110,000	32,497	77,503	110,000	22,054	165,449
Foster Care-Title IV-E	-	2,314	-	2,314	-	-	2,314
Coop Agr for Emergency Resp	-	1,000	-	1,000	600	1,031	569
CARES Provider Relief Fund	17,678	-	(150)	17,828	-	-	17,828
COVID Testing Site-Health Dept	22,514	50,000	3,579	68,935	-	-	68,935
CARES-Safety Awareness Ed	14,372	-	-	14,372	-	-	14,372
ARP Grant Fund	2,318,525	2,318,525	650,991	3,986,059	-	1,453,112	2,532,947
FEMA JAIL CLEANING	5,832	-	-	5,832	-	-	5,832
Comm Corrections Grant	16,906	368,391	330,811	54,486	-	-	54,486
Community Corrections	7,720	-	-	7,720	379,028	386,113	635
Health Preparedness 2013-2014	529	-	-	529	-	-	529
Homeland Security Gt.	4,381	-	-	4,381	-	-	4,381
Violence Agnst Women	(48,435)	19,636	40,000	(68,799)	26,724	23,802	(65,877)
DRUG INTERDICTION OFFICER 2	55,238	-	-	55,238	-	-	55,238
Drug Interdiction Officer	9,787	-	-	9,787	-	-	9,787
H1N1 2009 Swine Flu Dist	1,920	-	-	1,920	-	-	1,920
Edward Byrne Memorial Grant	13	-	-	13	-	-	13
Immunization Grant 2010	42	-	-	42	-	-	42
Operation Pullover	338	-	-	338	-	-	338
Title 3 Require Match/Hava	2,598	-	-	2,598	-	-	2,598

SCOTT COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22	Receipts	Disbursements	Cash and Investments 12-31-23
NACCHO AWARD	(951)	-	-	(951)	6,000	-	5,049
Scott County Sheriff K-9 Fund	432	-	-	432	20,600	14,951	6,081
Narcotic Officer Fund	63,798	80,544	78,145	66,197	107,647	65,379	108,465
HIV OUTBREAK 2015	24,786	-	7,082	17,704	-	-	17,704
HIV-STATE REIMBURSEMENT	(8,647)	-	(8,647)	-	-	-	-
COPS GRANT	-	-	45,373	(45,373)	-	28,708	(74,081)
Immunization Grant 2016	168	-	-	168	-	-	168
STOP Grant (Sheriff)	(8,223)	-	-	(8,223)	-	46	(8,269)
CRI-Cities Readiness	17,054	-	-	17,054	-	-	17,054
EBOLA-HEALTH DEPT	56	-	-	56	-	-	56
IMMUNIZATION 2018/2019	(1,166)	-	-	(1,166)	-	-	(1,166)
STOP Grant 2018/2019	26,443	-	-	26,443	-	-	26,443
SSP Support 2019	(3,404)	-	-	(3,404)	3,404	-	-
HIV Care Coordination 2019/20	(624)	-	-	(624)	624	-	-
SHERIFF SCCF GRT 2019	5,930	-	-	5,930	-	-	5,930
Sheriff Inmate Housing	16,831	17,400	34,527	(296)	18,675	19,740	(1,361)
Immunization 2019/20	4,324	-	-	4,324	-	-	4,324
IMMUNIZATION 20/21	(16,678)	54,194	13,978	23,538	-	18,117	5,421
HIV CC 20/21 (2)	25,764	78,206	66,140	37,830	-	44,828	(6,998)
Coronavirus Emerg Supplemental	(12,521)	26,884	2,333	12,030	15,515	31,415	(3,870)
NG911 GIS UPGRADE 2019	(20,994)	20,994	-	-	-	-	-
Duke Energy Foundation-EMA	-	2,500	1,494	1,006	-	-	1,006
JDAI 2019/2020	60	-	-	60	-	-	60
STOP Grant 2019/2020	(17,699)	111,011	51,948	41,364	-	40,367	997
SRO Interlocal Agreement	-	135,149	98,857	36,292	81,919	105,140	13,071
HEALTH DEPT DONATION	254	50	-	304	-	-	304
BP 1 S 7/19-6/20 CFDA 93.069	6,195	-	-	6,195	-	-	6,195
Violence Against Women 2019/20	42,519	3,659	-	46,178	75,787	-	121,965
Walmart Facility #1142 Comm Gr	1,000	-	-	1,000	-	-	1,000
SSP SUPPORT 2020 93.940	(5,154)	-	-	(5,154)	5,154	-	-
HIV OSS/PREV 2020 93.917	(10,388)	10,293	(9,522)	9,427	-	6,320	3,107
HIV CC 20/21	(51,673)	-	4,320	(55,993)	55,993	-	-
Rental Proceeds Fund SCBOC	22,700	18,000	37,589	3,111	16,500	4,054	15,557
PHEP 20/21 CFDA 93.069	7,954	-	1,645	6,309	-	-	6,309
JDAI 20/21	5,707	-	-	5,707	-	-	5,707
Scott Co Economic Dev Comm	22,335	-	3,075	19,260	-	-	19,260
Safe Haven Project	15,150	-	3,666	11,484	-	200	11,284
JDAI 2021/2022	26,243	20,625	40,458	6,410	-	6,410	-
LARE Project	(9,513)	24,548	32,200	(17,165)	15,122	-	(2,043)
Sheriff-City Cleanup	-	15,000	30,000	(15,000)	-	-	(15,000)
SC Hwy Dpt Auction Proceeds	-	148,261	11,550	136,711	38,816	48,625	126,902
Law Enforcement Training	-	15,515	-	15,515	-	-	15,515
JDAI 2022/2023	-	42,966	22,151	20,815	25,779	43,704	2,890
LARE Project #2	-	17,623	18,472	(849)	8,218	9,468	(2,099)
MHAI-SHERIFF	-	40,000	-	40,000	-	37,491	2,509
Immunization 22/23	-	-	27,659	(27,659)	64,198	16,637	19,902
HIV CC 22/24 CFDA 93.917	-	-	16,580	(16,580)	100,140	69,007	14,553
Refresh - Paramedic Services	-	-	-	-	33,854	39,856	(6,002)
SCCF Project Endpoint	-	-	-	-	13,376	13,376	-

SCOTT COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22	Receipts	Disbursements	Cash and Investments 12-31-23
JDAI 2023/2024	-	-	-	-	37,282	13,573	23,709
Immunization 23/24	-	-	-	-	-	6,376	(6,376)
PHEP 23/24 93.069	-	-	-	-	4,032	6,857	(2,825)
Jail Revenue Fund	-	-	-	-	223	-	223
HAVA	6,411	-	-	6,411	-	-	6,411
State & Local Forfeiture	162	667	-	829	-	-	829
Juvenile Detention Alternative	4,227	-	-	4,227	-	-	4,227
Sheriff Sale Fund	757	2,600	-	3,357	2,782	-	6,139
County Timber Fund	30,605	-	20,000	10,605	-	-	10,605
BP #3-Bio Preparedness	21	-	-	21	-	-	21
PHEPCA	5,673	-	-	5,673	-	-	5,673
BP #5	1,843	-	-	1,843	-	-	1,843
HB1001 Match-Highway	421,110	57,576	137,038	341,648	1,118,147	1,141,181	318,614
DEFA	7,699	4,000	3,550	8,149	-	3,976	4,173
EMPG-DIST 9-CFDA 97.042	247	-	-	247	-	-	247
OSS/HIV CTR 93.917	7,410	-	-	7,410	-	-	7,410
2016 SHSP SUSTAINMENT #97.067	(9)	-	-	(9)	-	-	(9)
SMH EMPLOYEE RETIREMENT FUND	32,102	-	-	32,102	-	-	32,102
Co Auction Proceeds-Sheriff	236	220,679	170,065	50,850	49,605	90,542	9,913
HIV Care Coordination 2018-19	(4,711)	-	-	(4,711)	4,711	-	-
Sheriff Virtual School Fund	3	-	-	3	-	-	3
<b>Totals</b>	<u>\$ 18,174,560</u>	<u>\$ 60,149,001</u>	<u>\$ 56,320,923</u>	<u>\$ 22,002,638</u>	<u>\$ 57,185,517</u>	<u>\$ 61,815,601</u>	<u>\$ 17,372,554</u>

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

SCOTT COUNTY  
NOTES TO FINANCIAL STATEMENT

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

**A. Reporting Entity**

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

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

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

SCOTT COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

*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 statement. The aggregate disbursements include the following uses:

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

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

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

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

SCOTT COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

*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.

SCOTT COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

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

SCOTT COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

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

*Contributions*

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

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

SCOTT COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

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

**Note 7. *Negative Receipts and Disbursements***

The financial statement contains some disbursements which appear as negative entries. This is a result of the correction of errors from the prior period. The errors made in the prior period were corrected by reversing the original entry. Since the original entry and the correction were made in separate periods, a negative disbursement was shown in the current period.

**Note 8. *Cash Balance Deficits***

The financial statement contains some funds with deficits in cash. For some funds, this is a result of funds being set up for reimbursable grants that were not reimbursed by December 31, 2022 and 2023. For the other funds, this is the result of disbursements exceeding receipts and the available fund on hand.

**Note 9. *Holding Corporation***

The County has entered into a capital lease with the Scott County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the years 2022 and 2023 totaled \$429,500 and \$428,500, respectively.



OTHER INFORMATION

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

	County General Fund	Election Admin Assistance	City &Town Court Cost	Clerk's Perpetuation Fund	Comm Corr/Proj.Income	SCCC Transition (Corr)	Sales Disclosure-County Share	Covered Bridge Mainte	Cumulative Bridge
Cash and investments - beginning	\$ 1,576,523	\$ 60	\$ 6,322	\$ 39,463	\$ 162,777	\$ 35,575	\$ 57,153	\$ 35,902	\$ 1,006,765
Receipts:									
Taxes	7,533,922	-	-	-	-	2,900	-	1,850	400,949
Licenses and permits	40,557	-	-	-	-	-	-	-	-
Intergovernmental receipts	280,815	-	-	204	-	-	-	-	50,915
Charges for services	300,875	-	-	-	-	-	-	-	-
Fines and forfeits	66,899	-	5,440	12,937	-	-	-	-	-
Other receipts	621,499	507	-	2,278	217,951	-	7,560	-	-
Total receipts	8,844,567	507	5,440	15,419	217,951	2,900	7,560	1,850	451,864
Disbursements:									
Personal services	6,149,599	-	-	-	25,206	5,119	-	-	-
Supplies	113,588	-	-	-	10,629	-	-	-	-
Other services and charges	2,723,284	-	11,399	7,868	170,563	6,694	-	-	67,770
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	121,734	-	-	-	17,104	-	-	-	46,149
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	9,108,205	-	11,399	7,868	223,502	11,813	-	-	113,919
Excess (deficiency) of receipts over (under) disbursements	(263,638)	507	(5,959)	7,551	(5,551)	(8,913)	7,560	1,850	337,945
Cash and investments - ending	\$ 1,312,885	\$ 567	\$ 363	\$ 47,014	\$ 157,226	\$ 26,662	\$ 64,713	\$ 37,752	\$ 1,344,710

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

	Cum Building Fund	Drug Free Community	Ambulance Service	Emergency Planning	Firearms Training Fund	Health Fund	Co Id Sec Protection Act	Levy Excess Fund	LOCAL HEALTH MAINT (LHMF)	Local Road & Street
Cash and investments - beginning	\$ 22,357	\$ 18,382	\$ 179,961	\$ 6,649	\$ 14,183	\$ 158,149	\$ 28,822	\$ 46	\$ 90,062	\$ 390,782
Receipts:										
Taxes	-	-	-	3,601	-	306,939	-	-	33,139	408,367
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	3,662	-	-	-	25,207
Charges for services	-	-	1,499,904	-	-	-	-	-	-	-
Fines and forfeits	-	20,918	-	-	-	-	-	-	-	-
Other receipts	-	303	72,266	-	-	87,378	4,831	-	-	29,928
Total receipts	-	21,221	1,572,170	3,601	-	397,979	4,831	-	33,139	463,502
Disbursements:										
Personal services	-	-	1,019,444	-	-	280,917	-	-	-	-
Supplies	-	-	72,814	-	-	8,425	-	-	180	-
Other services and charges	-	18,382	63,965	-	-	65,974	-	-	24,684	139,503
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	3,267	-	-	-	-	-	-	313,216
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	18,382	1,159,490	-	-	355,316	-	-	24,864	452,719
Excess (deficiency) of receipts over (under) disbursements	-	2,839	412,680	3,601	-	42,663	4,831	-	8,275	10,783
Cash and investments - ending	\$ 22,357	\$ 21,221	\$ 592,641	\$ 10,250	\$ 14,183	\$ 200,812	\$ 33,653	\$ 46	\$ 98,337	\$ 401,565

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

	LIT PUBLIC SAFETY-CO	Community Misdemeanant Fund	Highway Fund	Rainy Day Fund	Recorder Perpetuation	Riverboat Rev Sharing	SEX AND VIOLENT OFFENDER ADMIN	Co Sh Rivrboat/Sheriff Pens	Public Defender Suppl	Surplus Tax Fund
Cash and investments - beginning	\$ 477,002	\$ 526	\$ 17,858	\$ 1,637,829	\$ 114,417	\$ -	\$ 1,071	\$ 2,702	\$ 82,584	\$ 27,142
Receipts:										
Taxes	2,369,513	30,603	-	-	-	137,288	-	51,359	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	925,561	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	13,525	11,625	-
Other receipts	1,176	-	14,065	-	92,799	-	-	5,296	-	22,716
<b>Total receipts</b>	<b>2,370,689</b>	<b>30,603</b>	<b>939,626</b>	<b>-</b>	<b>92,799</b>	<b>137,288</b>	<b>-</b>	<b>70,180</b>	<b>11,625</b>	<b>22,716</b>
Disbursements:										
Personal services	1,300,678	30,399	447,133	-	-	-	-	-	-	-
Supplies	371,730	-	179,628	-	-	-	-	-	-	-
Other services and charges	574,252	-	210,353	-	27,866	96,518	-	72,882	-	22,686
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	86,632	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>2,333,292</b>	<b>30,399</b>	<b>837,114</b>	<b>-</b>	<b>27,866</b>	<b>96,518</b>	<b>-</b>	<b>72,882</b>	<b>-</b>	<b>22,686</b>
Excess (deficiency) of receipts over (under) disbursements	37,397	204	102,512	-	64,933	40,770	-	(2,702)	11,625	30
Cash and investments - ending	\$ 514,399	\$ 730	\$ 120,370	\$ 1,637,829	\$ 179,350	\$ 40,770	\$ 1,071	\$ -	\$ 94,209	\$ 27,172

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

	Surveyor Perpetuation	Tax Sale Redemption	Tax Sale Surplus Fund	ILHDTA IN LOCAL HEALTH TRUST 1	Guardian Ad Litem/Crt	Ineligible Standard Deduction	County Elected Officials Train	County Offender Transportation	Statewide 911 Fund	Reassessment
Cash and investments - beginning	\$ 93,617	\$ 9,684	\$ 787,355	\$ 88,847	\$ 3	\$ 778	\$ 25,445	\$ 3,692	\$ 197,719	\$ 60
Receipts:										
Taxes	-	-	-	17,475	111,440	-	-	-	419,076	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	31	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	24,155	104,553	349,804	-	-	-	4,831	438	-	-
Total receipts	24,155	104,553	349,804	17,475	111,440	-	4,862	438	419,076	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	409,989	-
Supplies	-	-	-	450	-	-	-	-	-	-
Other services and charges	15,800	107,623	650,101	4,133	111,440	-	243	-	51,579	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	15,800	107,623	650,101	4,583	111,440	-	243	-	461,568	-
Excess (deficiency) of receipts over (under) disbursements	8,355	(3,070)	(300,297)	12,892	-	-	4,619	438	(42,492)	-
Cash and investments - ending	\$ 101,972	\$ 6,614	\$ 487,058	\$ 101,739	\$ 3	\$ 778	\$ 30,064	\$ 4,130	\$ 155,227	\$ 60

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

	Cemetery Fund	Drainage Maintenance	Pre-Trial Diversion	Federal Forfeiture/Sheriff Dep	Scott Co T.I.F.Distri	Courthouse Debt Srcv	Payroll Defer Comp	Payroll Federal	Payroll Social Security	Payroll Perf
Cash and investments - beginning	\$ 7,546	\$ 6,848	\$ 90,387	\$ 266	\$ 1,470,891	\$ 10,720	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	6,428	-	-	-	641,005	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	77	-	408	-	-	-	-	-	-	-
Charges for services	-	-	-	-	5,760	-	-	-	-	-
Fines and forfeits	-	-	28,441	-	-	-	-	-	-	-
Other receipts	2,400	253	-	-	195,000	-	251,614	625,862	488,845	187,124
Total receipts	8,905	253	28,849	-	841,765	-	251,614	625,862	488,845	187,124
Disbursements:										
Personal services	1,120	-	7,500	-	-	-	251,614	625,950	488,845	187,124
Supplies	5,800	-	-	-	-	-	-	-	-	-
Other services and charges	1,574	-	4,940	-	247,626	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	111,800	-	-	-	-	-
Capital outlay	-	-	-	-	195,844	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	8,494	-	12,440	-	555,270	-	251,614	625,950	488,845	187,124
Excess (deficiency) of receipts over (under) disbursements	411	253	16,409	-	286,495	-	-	(88)	-	-
Cash and investments - ending	\$ 7,957	\$ 7,101	\$ 106,796	\$ 266	\$ 1,757,386	\$ 10,720	\$ -	\$ (88)	\$ -	\$ -

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

	Payroll Property Tax Withho	Payroll Police Pension	Payroll State Gross	Settlement Balance	Comm Vehicle Excise Tax	Financial Instit Tax	Fines & Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure Fund
Cash and investments - beginning	\$ -	\$ -	\$ 5,720	\$ -	\$ -	\$ -	\$ -	\$ 1,233	\$ 115	\$ 930
Receipts:										
Taxes	-	-	-	20,565,384	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,223,917	59,072	167,036	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	11,180	2,190	-
Other receipts	9,571	28,497	252,381	1,279,979	-	-	-	-	-	7,560
<b>Total receipts</b>	<b>9,571</b>	<b>28,497</b>	<b>252,381</b>	<b>23,069,280</b>	<b>59,072</b>	<b>167,036</b>	<b>-</b>	<b>11,180</b>	<b>2,190</b>	<b>7,560</b>
Disbursements:										
Personal services	9,571	28,497	260,708	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	23,069,279	59,072	167,036	-	11,620	2,055	7,910
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>9,571</b>	<b>28,497</b>	<b>260,708</b>	<b>23,069,279</b>	<b>59,072</b>	<b>167,036</b>	<b>-</b>	<b>11,620</b>	<b>2,055</b>	<b>7,910</b>
Excess (deficiency) of receipts over (under) disbursements	-	-	(8,327)	1	-	-	-	(440)	135	(350)
Cash and investments - ending	\$ -	\$ -	\$ (2,607)	\$ 1	\$ -	\$ -	\$ -	\$ 793	\$ 250	\$ 580

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

	Coroners Perpetuation	Interstate Compact Fee	Mortgage Fee Fund	SEX/VIOLENT OFFEND ADMIN-STATE	Child Restraint	Education License Pla	Innkeepers Tax Fund	Title IV-D Incentive	Prosec.IV-D Incent #2	Clerk IV-D Incent #2
Cash and investments - beginning	\$ 320	\$ -	\$ 248	\$ -	\$ -	\$ -	\$ -	\$ 132,923	\$ 107,608	\$ 135,498
Receipts:										
Taxes	-	-	-	-	-	263	275,429	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	13,005	19,571	13,005
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	285	-	-	-	-	-
Other receipts	3,042	438	2,470	200	-	-	-	-	-	-
Total receipts	3,042	438	2,470	200	285	263	275,429	13,005	19,571	13,005
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	2,718	-
Other services and charges	3,173	438	2,558	200	285	244	275,429	6,844	7,779	6,584
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	851	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,173	438	2,558	200	285	244	275,429	6,844	11,348	6,584
Excess (deficiency) of receipts over (under) disbursements	(131)	-	(88)	-	-	19	-	6,161	8,223	6,421
Cash and investments - ending	\$ 189	\$ -	\$ 160	\$ -	\$ -	\$ 19	\$ -	\$ 139,084	\$ 115,831	\$ 141,919

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

	PHEP 2022/23 CFDA 93.069	After Settlement Collections	Sheriff's Inmate Trust Fund	Clerk's Trust	Prosecutor's Check Deception Program	Scott County Visitor's Commission	Prosecutor's Investigation Fund	Sheriff Commissary	Sheriff's Evidence	LIT-SPECIAL PURPOSE
Cash and investments - beginning	\$ -	\$ 860,850	\$ 88,704	\$ 1,237,332	\$ 7,357	\$ 461,406	\$ 3,248	\$ 30,624	\$ 61,530	\$ 1,536,109
Receipts:										
Taxes	-	910,047	-	-	-	276,272	-	-	-	1,195,878
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	19,043
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	1,014,672	2,081,028	-	-	669	513,010	12,884	165
Total receipts	-	910,047	1,014,672	2,081,028	-	276,272	669	513,010	12,884	1,215,086
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	668,626
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	4,871	-	-	-	-	-	-	-	-	102,570
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	429,840
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	860,850	1,026,049	2,033,292	-	284,019	145	498,857	11,769	-
Total disbursements	4,871	860,850	1,026,049	2,033,292	-	284,019	145	498,857	11,769	1,201,036
Excess (deficiency) of receipts over (under) disbursements	(4,871)	49,197	(11,377)	47,736	-	(7,747)	524	14,153	1,115	14,050
Cash and investments - ending	\$ (4,871)	\$ 910,047	\$ 77,327	\$ 1,285,068	\$ 7,357	\$ 453,659	\$ 3,772	\$ 44,777	\$ 62,645	\$ 1,550,159

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

	MVH Restricted	2015 New Reassessment	Opioid Restricted Funds	Opioid Unrestricted Funds	Co.Cum.Capt.Developmt	Probation Users Fee	Scott Co.Alcohol&Drug	Probat.Informatl Adj	Prob Admin Fee Fund
Cash and investments - beginning	\$ 522,246	\$ 416,665	\$ -	\$ -	\$ 28,189	\$ 98,812	\$ 29,882	\$ 29,195	\$ 22,438
Receipts:									
Taxes	-	18,481	-	-	146,238	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	925,561	221	459,296	111,530	1,745	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	50
Fines and forfeits	-	-	-	-	-	52,624	63,907	-	22,387
Other receipts	-	43	-	-	-	60,987	-	330	175
Total receipts	925,561	18,745	459,296	111,530	147,983	113,611	63,907	330	22,612
Disbursements:									
Personal services	417,992	53,499	-	-	63,791	-	-	-	-
Supplies	44,419	8,018	-	-	-	-	-	-	-
Other services and charges	265,061	134,821	-	-	66,492	110,000	60,000	-	20,000
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	727,472	196,338	-	-	130,283	110,000	60,000	-	20,000
Excess (deficiency) of receipts over (under) disbursements	198,089	(177,593)	459,296	111,530	17,700	3,611	3,907	330	2,612
Cash and investments - ending	\$ 720,335	\$ 239,072	\$ 459,296	\$ 111,530	\$ 45,889	\$ 102,423	\$ 33,789	\$ 29,525	\$ 25,050

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

	Drainage Board Users Fee	Scott County Central TIF Dist	Sasco Waste Waste Managemen	Jury Pay Fund	Infraction Deferral Fund	Federal Assets Forfeiture-Pros	DOC Reimbursement	Scott County Hospital Reserve	Sheriff Cont Ed Fund	Vehicle Accident Fund
Cash and investments - beginning	\$ 29,763	\$ -	\$ -	\$ 6,021	\$ 31,776	\$ 2,078	\$ 3,570	\$ 26,732	\$ 2,663	\$ 1,295
Receipts:										
Taxes	-	1,531	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	761	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	233	1,891	15,510	-	-	-	-	-
Other receipts	-	-	39,978	-	-	-	-	-	204	2,542
Total receipts	-	1,531	40,211	1,891	16,271	-	-	-	204	2,542
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	2,510	-	-	-	-	-	-	-
Other services and charges	1,200	846	56,181	2,828	5,617	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,200	846	58,691	2,828	5,617	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(1,200)	685	(18,480)	(937)	10,654	-	-	-	204	2,542
Cash and investments - ending	\$ 28,563	\$ 685	\$ (18,480)	\$ 5,084	\$ 42,430	\$ 2,078	\$ 3,570	\$ 26,732	\$ 2,867	\$ 3,837

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

	Vehicle ID Num Check Fund	Law Enforcement Fund	Law Enforcemt Educati	201 Finger Print Fund	Payroll CAGIT	Payroll Fund	Payroll United Way	Payroll Cancer Ins	Payroll Group Health Ins	Payroll Life Ins
Cash and investments - beginning	\$ 27	\$ 4,305	\$ 8,732	\$ 1,201	\$ -	\$ -	\$ -	\$ (11,969)	\$ 25,555	\$ (10,550)
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	3,135	-	-	-	-	-	-	-
Other receipts	-	1,365	-	140	159,214	200	-	83,762	270,015	21,432
Total receipts	-	1,365	3,135	140	159,214	200	-	83,762	270,015	21,432
Disbursements:										
Personal services	-	-	-	-	192,054	200	-	75,108	250,586	20,056
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	2,308	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	2,308	-	192,054	200	-	75,108	250,586	20,056
Excess (deficiency) of receipts over (under) disbursements	-	1,365	827	140	(32,840)	-	-	8,654	19,429	1,376
Cash and investments - ending	\$ 27	\$ 5,670	\$ 9,559	\$ 1,341	\$ (32,840)	\$ -	\$ -	\$ (3,315)	\$ 44,984	\$ (9,174)

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

	Humana Ancillary Ins	Payroll Security Mutual Life	Payroll Medicare	Payroll Training Fees	Payroll Garn Scott Co Clerk	Payroll YMCA	Payroll-Garnishment State	Payroll E-Loan Pmt	Payroll Federal Bankruptcy
Cash and investments - beginning	\$ -	\$ (5,421)	\$ -	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	16,411	115,578	1,380	-	1,071	11,812	35,610	1,589
Total receipts	-	16,411	115,578	1,380	-	1,071	11,812	35,610	1,589
Disbursements:									
Personal services	-	15,042	115,578	1,380	-	1,071	11,812	35,610	1,589
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	15,042	115,578	1,380	-	1,071	11,812	35,610	1,589
Excess (deficiency) of receipts over (under) disbursements	-	1,369	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ (4,052)	\$ -	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ -

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

	Payroll Garnishment Clark	LIT-PROPERTY TAX RELIEF	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY	CEDIT Homestead Cr Fund	Pre-Disaster Mit 97.047	COVID Testing 2021/2022	PHEP-21/22 93.069	COVID 19 Vaccine Admin Fee	COVID 19 Phase 3 Grant
Cash and investments - beginning	\$ -	\$ 61,161	\$ -	\$ -	\$ 9,654	\$ -	\$ 26,437	\$ (43,186)	\$ 116,569	\$ (27,778)
Receipts:										
Taxes	-	765,362	1,957,780	1,218,119	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	50,000	91,939	200,084	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	7,000	-	-	27,778
Total receipts	-	765,362	1,957,780	1,218,119	-	-	57,000	91,939	200,084	27,778
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	467	5,222	-
Other services and charges	-	770,178	1,957,780	1,218,119	-	-	21,000	42,323	16,877	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	766	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	770,178	1,957,780	1,218,119	-	-	21,000	43,556	22,099	-
Excess (deficiency) of receipts over (under) disbursements	-	(4,816)	-	-	-	-	36,000	48,383	177,985	27,778
Cash and investments - ending	\$ -	\$ 56,345	\$ -	\$ -	\$ 9,654	\$ -	\$ 62,437	\$ 5,197	\$ 294,554	\$ -

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

	Co Ag for Emerg Response	Foster Care-Title IV-E	Coop Agr for Emergency Resp	CARES Provider Relief Fund	COVID Testing Site-Health Dept	CARES-Safety Awareness Ed	ARP Grant Fund	FEMA JAIL CLEANING	Comm Corrections Grant	Community Corrections
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 17,678	\$ 22,514	\$ 14,372	\$ 2,318,525	\$ 5,832	\$ 16,906	\$ 7,720
Receipts:										
Taxes	-	-	-	-	-	-	-	-	368,391	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	110,000	2,314	1,000	-	50,000	-	2,318,525	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	110,000	2,314	1,000	-	50,000	-	2,318,525	-	368,391	-
Disbursements:										
Personal services	32,426	-	-	-	3,357	-	200,901	-	330,058	-
Supplies	71	-	-	-	222	-	9,684	-	-	-
Other services and charges	-	-	-	(150)	-	-	49,470	-	753	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	390,936	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	32,497	-	-	(150)	3,579	-	650,991	-	330,811	-
Excess (deficiency) of receipts over (under) disbursements	77,503	2,314	1,000	150	46,421	-	1,667,534	-	37,580	-
Cash and investments - ending	\$ 77,503	\$ 2,314	\$ 1,000	\$ 17,828	\$ 68,935	\$ 14,372	\$ 3,986,059	\$ 5,832	\$ 54,486	\$ 7,720

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

	Health Preparedness 2013-2014	Homeland Security Gt.	Violence Agnst Women	DRUG INTERDICTION OFFICER 2	Drug Interdiction Officer	H1N1 2009 Swine Flu Dist	Edward Byrne Memorial Grant	Immunization Grant 2010	Operation Pullover	Title 3 Require Match/Hava
Cash and investments - beginning	\$ 529	\$ 4,381	\$ (48,435)	\$ 55,238	\$ 9,787	\$ 1,920	\$ 13	\$ 42	\$ 338	\$ 2,598
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	19,636	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	19,636	-	-	-	-	-	-	-
Disbursements:										
Personal services	-	-	30,000	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	10,000	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	40,000	-	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(20,364)	-	-	-	-	-	-	-
Cash and investments - ending	\$ 529	\$ 4,381	\$ (68,799)	\$ 55,238	\$ 9,787	\$ 1,920	\$ 13	\$ 42	\$ 338	\$ 2,598

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

	NACCHO AWARD	Scott County Sheriff K-9 Fund	Narcotic Officer Fund	HIV OUTBREAK 2015	HIV-STATE REIMBURSEMENT	COPS GRANT	Immunization Grant 2016	STOP Grant (Sheriff)	CRI-Cities Readiness
Cash and investments - beginning	\$ (951)	\$ 432	\$ 63,798	\$ 24,786	\$ (8,647)	\$ -	\$ 168	\$ (8,223)	\$ 17,054
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	80,544	-	-	-	-	-	-
Total receipts	-	-	80,544	-	-	-	-	-	-
Disbursements:									
Personal services	-	-	77,976	-	-	45,373	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	169	7,082	(8,647)	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	78,145	7,082	(8,647)	45,373	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	2,399	(7,082)	8,647	(45,373)	-	-	-
Cash and investments - ending	\$ (951)	\$ 432	\$ 66,197	\$ 17,704	\$ -	\$ (45,373)	\$ 168	\$ (8,223)	\$ 17,054

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

	EBOLA-HEALTH DEPT	IMMUNIZATION 2018/2019	STOP Grant 2018/2019	SSP Support 2019	HIV Care Coordination 2019/20	SHERIFF SCCF GRT 2019	Sheriff Inmate Housing	Immunization 2019/20	IMMUNIZATION 20/21
Cash and investments - beginning	\$ 56	\$ (1,166)	\$ 26,443	\$ (3,404)	\$ (624)	\$ 5,930	\$ 16,831	\$ 4,324	\$ (16,678)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	54,194
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	17,400	-	-
Total receipts	-	-	-	-	-	-	17,400	-	54,194
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	28
Supplies	-	-	-	-	-	-	-	-	2,829
Other services and charges	-	-	-	-	-	-	34,527	-	10,277
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	844
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	34,527	-	13,978
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	(17,127)	-	40,216
Cash and investments - ending	\$ 56	\$ (1,166)	\$ 26,443	\$ (3,404)	\$ (624)	\$ 5,930	\$ (296)	\$ 4,324	\$ 23,538

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

	HIV CC 20/21 (2)	Coronavirus Emerg Supplemental	NG911 GIS UPGRADE 2019	Duke Energy Foundation-EMA	JDAI 2019/2020	STOP Grant 2019/2020	SRO Interlocal Agreement	HEALTH DEPT DONATION	BP 1 S 7/19-6/20 CFDA 93.069
Cash and investments - beginning	\$ 25,764	\$ (12,521)	\$ (20,994)	\$ -	\$ 60	\$ (17,699)	\$ -	\$ 254	\$ 6,195
Receipts:									
Taxes	-	15,515	20,994	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	78,206	11,369	-	-	-	111,011	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	2,500	-	-	135,149	50	-
Total receipts	78,206	26,884	20,994	2,500	-	111,011	135,149	50	-
Disbursements:									
Personal services	64,578	-	-	-	-	51,948	98,857	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	1,562	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	2,333	-	1,494	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	66,140	2,333	-	1,494	-	51,948	98,857	-	-
Excess (deficiency) of receipts over (under) disbursements	12,066	24,551	20,994	1,006	-	59,063	36,292	50	-
Cash and investments - ending	\$ 37,830	\$ 12,030	\$ -	\$ 1,006	\$ 60	\$ 41,364	\$ 36,292	\$ 304	\$ 6,195

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

	Violence Against Women 2019/20	Walmart Facility #1142 Comm Gr	SSP SUPPORT 2020 93,940	HIV OSS/PREV 2020 93,917	HIV CC 20/21	Rental Proceeds Fund SCBOC	PHEP 20/21 CFDA 93,069	JDAI 20/21	Scott Co Economic Dev Comm	Safe Haven Project
Cash and investments - beginning	\$ 42,519	\$ 1,000	\$ (5,154)	\$ (10,388)	\$ (51,673)	\$ 22,700	\$ 7,954	\$ 5,707	\$ 22,335	\$ 15,150
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	3,659	-	-	10,293	-	-	-	-	-	-
Charges for services	-	-	-	-	-	18,000	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	3,659	-	-	10,293	-	18,000	-	-	-	-
Disbursements:										
Personal services	-	-	-	(9,522)	4,320	-	-	-	-	-
Supplies	-	-	-	-	-	-	1,595	-	-	-
Other services and charges	-	-	-	-	-	17,104	50	-	3,075	100
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	20,485	-	-	-	3,566
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	(9,522)	4,320	37,589	1,645	-	3,075	3,666
Excess (deficiency) of receipts over (under) disbursements	3,659	-	-	19,815	(4,320)	(19,589)	(1,645)	-	(3,075)	(3,666)
Cash and investments - ending	\$ 46,178	\$ 1,000	\$ (5,154)	\$ 9,427	\$ (55,993)	\$ 3,111	\$ 6,309	\$ 5,707	\$ 19,260	\$ 11,484

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

	JDAI 2021/2022	LARE Project	Sheriff-City Cleanup	SC Hwy Dpt Auction Proceeds	Law Enforcement Training	JDAI 2022/2023	LARE Project #2	MHAI-SHERIFF	Immunization 22/23	HIV CC 22/24 CFDA 93.917
Cash and investments - beginning	\$ 26,243	\$ (9,513)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	16,380	-	-	15,515	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	20,625	8,168	-	-	-	42,966	8,123	40,000	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	15,000	148,261	-	-	9,500	-	-	-
Total receipts	20,625	24,548	15,000	148,261	15,515	42,966	17,623	40,000	-	-
Disbursements:										
Personal services	-	-	30,000	-	-	-	-	-	24,382	16,297
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	40,458	32,200	-	11,550	-	22,151	18,472	-	3,277	283
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	40,458	32,200	30,000	11,550	-	22,151	18,472	-	27,659	16,580
Excess (deficiency) of receipts over (under) disbursements	(19,833)	(7,652)	(15,000)	136,711	15,515	20,815	(849)	40,000	(27,659)	(16,580)
Cash and investments - ending	\$ 6,410	\$ (17,165)	\$ (15,000)	\$ 136,711	\$ 15,515	\$ 20,815	\$ (849)	\$ 40,000	\$ (27,659)	\$ (16,580)

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

	Refresh - Paramedic Services	SCCF Project Endpoint	JDAI 2023/2024	Immunization 23/24	PHEP 23/24 93.069	Jail Revenue Fund	HAVA	State & Local Forfeiture	Juvenile Detention Alternative	Sheriff Sale Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,411	\$ 162	\$ 4,227	\$ 757
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	2,600
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	667	-	-
Total receipts	-	-	-	-	-	-	-	667	-	2,600
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	-	667	-	2,600
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,411	\$ 829	\$ 4,227	\$ 3,357

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

	County Timber Fund	BP #3-Bio Preparedness	PHEPCA	BP #5	HB1001 Match-Highway	DEFA	EMPG-DIST 9-CFDA 97.042
Cash and investments - beginning	\$ 30,605	\$ 21	\$ 5,673	\$ 1,843	\$ 421,110	\$ 7,699	\$ 247
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	57,576	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	4,000	-
Total receipts	-	-	-	-	57,576	4,000	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	3,550	-
Other services and charges	20,000	-	-	-	137,038	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	20,000	-	-	-	137,038	3,550	-
Excess (deficiency) of receipts over (under) disbursements	(20,000)	-	-	-	(79,462)	450	-
Cash and investments - ending	\$ 10,605	\$ 21	\$ 5,673	\$ 1,843	\$ 341,648	\$ 8,149	\$ 247

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

	OSS/HIV CTR 93.917	2016 SHSP SUSTAINMENT #97.067	SMH EMPLOYEE RETIREMENT FUND	Co Auction Proceeds-Sheriff	HIV Care Coordination 2018-19	Sheriff Virtual School Fund	Totals
Cash and investments - beginning	\$ 7,410	\$ (9)	\$ 32,102	\$ 236	\$ (4,711)	\$ 3	\$ 18,174,560
Receipts:							
Taxes	-	-	-	-	-	-	40,243,433
Licenses and permits	-	-	-	-	-	-	40,557
Intergovernmental receipts	-	-	-	-	-	-	7,571,288
Charges for services	-	-	-	-	-	-	1,846,232
Fines and forfeits	-	-	-	-	-	-	333,127
Other receipts	-	-	-	220,679	-	-	10,114,364
Total receipts	-	-	-	220,679	-	-	60,149,001
Disbursements:							
Personal services	-	-	-	-	-	-	14,454,386
Supplies	-	-	-	-	-	-	844,549
Other services and charges	-	-	-	170,065	-	-	34,560,146
Debt service - principal and interest	-	-	-	-	-	-	541,640
Capital outlay	-	-	-	-	-	-	1,205,221
Other disbursements	-	-	-	-	-	-	4,714,981
Total disbursements	-	-	-	170,065	-	-	56,320,923
Excess (deficiency) of receipts over (under) disbursements	-	-	-	50,614	-	-	3,828,078
Cash and investments - ending	\$ 7,410	\$ (9)	\$ 32,102	\$ 50,850	\$ (4,711)	\$ 3	\$ 22,002,638

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

	County General Fund	Election Admin Assistance	City &Town Court Cost	Clerk's Perpetuation Fund	Comm Corr/Proj.Income	SCCC Transition (Corr)	Sales Disclosure-County Share	Covered Bridge Mainte	Cumulative Bridge
Cash and investments - beginning	\$ 1,312,885	\$ 567	\$ 363	\$ 47,014	\$ 157,226	\$ 26,662	\$ 64,713	\$ 37,752	\$ 1,344,710
Receipts:									
Taxes	5,670,562	-	-	-	-	-	-	1,850	265,055
Licenses and permits	48,470	-	-	-	-	-	-	-	-
Intergovernmental receipts	234,322	-	-	205	-	-	-	-	27,270
Charges for services	125,776	-	-	-	-	-	-	-	-
Fines and forfeits	66,143	-	5,536	12,150	-	-	-	-	-
Other receipts	1,153,643	100	-	959	257,515	-	5,620	-	-
Total receipts	7,298,916	100	5,536	13,314	257,515	-	5,620	1,850	292,325
Disbursements:									
Personal services	5,770,243	-	-	-	53,224	-	-	-	-
Supplies	110,591	-	-	-	14,910	-	-	-	-
Other services and charges	3,059,793	-	-	7,731	184,293	8,837	-	30,125	503,570
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	144,581	-	-	-	17,545	-	-	-	36,827
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	9,085,208	-	-	7,731	269,972	8,837	-	30,125	540,397
Excess (deficiency) of receipts over (under) disbursements	(1,786,292)	100	5,536	5,583	(12,457)	(8,837)	5,620	(28,275)	(248,072)
Cash and investments - ending	\$ (473,407)	\$ 667	\$ 5,899	\$ 52,597	\$ 144,769	\$ 17,825	\$ 70,333	\$ 9,477	\$ 1,096,638

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

	Cum Building Fund	Drug Free Community	Ambulance Service	Emergency Planning	Firearms Training Fund	Health Fund	Co Id Sec Protection Act	Levy Excess Fund	LOCAL HEALTH MAINT (LHMF)	Local Road & Street
Cash and investments - beginning	\$ 22,357	\$ 21,221	\$ 592,641	\$ 10,250	\$ 14,183	\$ 200,812	\$ 33,653	\$ 46	\$ 98,337	\$ 401,565
Receipts:										
Taxes	-	-	-	-	-	185,379	-	-	33,139	418,991
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,657	-	-	-	36,458
Charges for services	-	-	1,992,843	-	-	-	-	-	-	-
Fines and forfeits	-	15,745	-	-	-	-	-	-	-	-
Other receipts	-	55,473	88,794	20	-	102,849	3,984	-	-	57
Total receipts	-	71,218	2,081,637	20	-	289,885	3,984	-	33,139	455,506
Disbursements:										
Personal services	-	-	1,477,319	-	-	298,660	-	-	-	-
Supplies	-	-	186,630	-	-	6,608	-	-	-	-
Other services and charges	-	76,695	119,757	-	5,014	63,170	-	-	27,555	179,348
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	81,849	-	-	324	-	-	-	312,981
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	76,695	1,865,555	-	5,014	368,762	-	-	27,555	492,329
Excess (deficiency) of receipts over (under) disbursements	-	(5,477)	216,082	20	(5,014)	(78,877)	3,984	-	5,584	(36,823)
Cash and investments - ending	\$ 22,357	\$ 15,744	\$ 808,723	\$ 10,270	\$ 9,169	\$ 121,935	\$ 37,637	\$ 46	\$ 103,921	\$ 364,742

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

	LIT PUBLIC SAFETY-CO	Community Misdemeanant Fund	Highway Fund	Rainy Day Fund	Recorder Perpetuation	Riverboat Rev Sharing	SEX AND VIOLENT OFFENDER ADMIN	Co Sh Rivrboat/Sheriff Pens	Public Defender Suppl	Surplus Tax Fund
Cash and investments - beginning	\$ 514,399	\$ 730	\$ 120,370	\$ 1,637,829	\$ 179,350	\$ 40,770	\$ 1,071	\$ -	\$ 94,209	\$ 27,172
Receipts:										
Taxes	2,423,350	14,119	-	-	-	64,157	-	94,657	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	958,886	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	15,143	11,791	-
Other receipts	1,088	-	15,170	-	77,307	-	-	6,850	915	6,942
Total receipts	2,424,438	14,119	974,056	-	77,307	64,157	-	116,650	12,706	6,942
Disbursements:										
Personal services	1,534,298	59,463	498,738	-	-	-	-	-	-	-
Supplies	373,058	-	236,958	-	-	-	-	-	-	-
Other services and charges	565,973	-	353,695	-	26,220	104,927	-	98,459	-	28,573
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	162,168	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,635,497	59,463	1,089,391	-	26,220	104,927	-	98,459	-	28,573
Excess (deficiency) of receipts over (under) disbursements	(211,059)	(45,344)	(115,335)	-	51,087	(40,770)	-	18,191	12,706	(21,631)
Cash and investments - ending	\$ 303,340	\$ (44,614)	\$ 5,035	\$ 1,637,829	\$ 230,437	\$ -	\$ 1,071	\$ 18,191	\$ 106,915	\$ 5,541

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

	Surveyor Perpetuation	Tax Sale Redemption	Tax Sale Surplus Fund	ILHDTA IN LOCAL HEALTH TRUST 1	Guardian Ad Litem/Crt	Ineligible Standard Deduction	County Elected Officials Train	County Offender Transportation	Statewide 911 Fund	Reassessment
Cash and investments - beginning	\$ 101,972	\$ 6,614	\$ 487,058	\$ 101,739	\$ 3	\$ 778	\$ 30,064	\$ 4,130	\$ 155,227	\$ 60
Receipts:										
Taxes	-	-	-	17,475	74,974	-	-	-	371,688	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	15	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	19,920	27,427	94,753	-	-	-	3,984	838	366	-
Total receipts	19,920	27,427	94,753	17,475	74,974	-	3,999	838	372,054	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	377,049	-
Supplies	-	-	-	1,690	-	-	-	-	-	-
Other services and charges	55,700	28,834	322,318	9,242	74,974	-	1,647	-	45,707	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	35,545	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	55,700	28,834	322,318	46,477	74,974	-	1,647	-	422,756	-
Excess (deficiency) of receipts over (under) disbursements	(35,780)	(1,407)	(227,565)	(29,002)	-	-	2,352	838	(50,702)	-
Cash and investments - ending	\$ 66,192	\$ 5,207	\$ 259,493	\$ 72,737	\$ 3	\$ 778	\$ 32,416	\$ 4,968	\$ 104,525	\$ 60

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

	Cemetery Fund	Drainage Maintenance	Pre-Trial Diversion	Federal Forfeiture/Sheriff Dep	Scott Co T.I.F.Distri	Courthouse Debt Srcv	Payroll Defer Comp	Payroll Federal	Payroll Social Security	Payroll Perf
Cash and investments - beginning	\$ 7,957	\$ 7,101	\$ 106,796	\$ 266	\$ 1,757,386	\$ 10,720	\$ -	\$ (88)	\$ -	\$ -
Receipts:										
Taxes	3,718	-	-	-	333,316	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	33	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	5,760	-	-	-	-	-
Fines and forfeits	-	-	38,019	-	-	-	-	-	-	-
Other receipts	2,247	-	345	-	-	-	245,046	600,182	495,718	191,406
Total receipts	5,998	-	38,364	-	339,076	-	245,046	600,182	495,718	191,406
Disbursements:										
Personal services	-	-	10,000	-	-	-	247,297	600,094	495,718	191,406
Supplies	5,127	-	1,505	-	-	-	-	-	-	-
Other services and charges	2,446	-	1,483	-	722,616	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	109,960	-	-	-	-	-
Capital outlay	-	-	20,000	-	76,391	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	7,573	-	32,988	-	908,967	-	247,297	600,094	495,718	191,406
Excess (deficiency) of receipts over (under) disbursements	(1,575)	-	5,376	-	(569,891)	-	(2,251)	88	-	-
Cash and investments - ending	\$ 6,382	\$ 7,101	\$ 112,172	\$ 266	\$ 1,187,495	\$ 10,720	\$ (2,251)	\$ -	\$ -	\$ -

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

	Payroll Property Tax Withho	Payroll Police Pension	Payroll State Gross	Settlement Balance	Comm Vehicle Excise Tax	Financial Instit Tax	Fines & Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure Fund
Cash and investments - beginning	\$ -	\$ -	\$ (2,607)	\$ 1	\$ -	\$ -	\$ -	\$ 793	\$ 250	\$ 580
Receipts:										
Taxes	-	-	-	23,016,680	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	61,382	143,670	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	265	10,012	2,030	-
Other receipts	8,493	28,348	249,928	1,373,077	-	-	-	-	-	5,620
<b>Total receipts</b>	<b>8,493</b>	<b>28,348</b>	<b>249,928</b>	<b>24,389,757</b>	<b>61,382</b>	<b>143,670</b>	<b>265</b>	<b>10,012</b>	<b>2,030</b>	<b>5,620</b>
Disbursements:										
Personal services	8,177	28,348	249,928	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	24,386,660	61,382	143,669	265	4,714	1,045	2,710
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>8,177</b>	<b>28,348</b>	<b>249,928</b>	<b>24,386,660</b>	<b>61,382</b>	<b>143,669</b>	<b>265</b>	<b>4,714</b>	<b>1,045</b>	<b>2,710</b>
Excess (deficiency) of receipts over (under) disbursements	316	-	-	3,097	-	1	-	5,298	985	2,910
Cash and investments - ending	\$ 316	\$ -	\$ (2,607)	\$ 3,098	\$ -	\$ 1	\$ -	\$ 6,091	\$ 1,235	\$ 3,490

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

	Coroners Perpetuation	Interstate Compact Fee	Mortgage Fee Fund	SEX/VIOLENT OFFEND ADMIN-STATE	Child Restraint	Education License Pla	Innkeepers Tax Fund	Title IV-D Incentive	Prosec.IV-D Incent #2	Clerk IV-D Incent #2
Cash and investments - beginning	\$ 189	\$ -	\$ 160	\$ -	\$ -	\$ 19	\$ -	\$ 139,084	\$ 115,831	\$ 141,919
Receipts:										
Taxes	-	-	-	-	-	319	272,794	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	12,948	19,474	12,948
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	250	-	-	-	-	-
Other receipts	2,886	813	1,923	-	-	-	258,043	-	-	-
Total receipts	2,886	813	1,923	-	250	319	530,837	12,948	19,474	12,948
Disbursements:										
Personal services	-	-	-	-	-	-	40,213	-	-	-
Supplies	-	-	-	-	-	-	546	-	1,972	-
Other services and charges	1,460	313	928	-	125	-	190,137	7,364	14,932	6,000
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,460	313	928	-	125	-	230,896	7,364	16,904	6,000
Excess (deficiency) of receipts over (under) disbursements	1,426	500	995	-	125	319	299,941	5,584	2,570	6,948
Cash and investments - ending	\$ 1,615	\$ 500	\$ 1,155	\$ -	\$ 125	\$ 338	\$ 299,941	\$ 144,668	\$ 118,401	\$ 148,867

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

	PHEP 2022/23 CFDA 93.069	After Settlement Collections	Sheriff's Inmate Trust Fund	Clerk's Trust	Prosecutor's Check Deception Program	Scott County Visitor's Commission	Prosecutor's Investigation Fund	Sheriff Commissary	Sheriff's Evidence	LIT-SPECIAL PURPOSE
Cash and investments - beginning	\$ (4,871)	\$ 910,047	\$ 77,327	\$ 1,285,068	\$ 7,357	\$ 453,659	\$ 3,772	\$ 44,777	\$ 62,645	\$ 1,550,159
Receipts:										
Taxes	-	697,949	-	-	-	19,328	-	-	-	1,230,297
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	31,990	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	4,834
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	1,420	-	1,031,114	2,168,037	-	-	846	413,750	9,310	38
Total receipts	33,410	697,949	1,031,114	2,168,037	-	19,328	846	413,750	9,310	1,235,169
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	602,863
Supplies	20,428	-	-	-	-	-	-	-	-	-
Other services and charges	8,445	-	-	-	-	-	-	-	-	113,977
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	428,500
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	910,047	987,764	1,840,090	-	472,987	886	382,658	13,652	-
Total disbursements	28,873	910,047	987,764	1,840,090	-	472,987	886	382,658	13,652	1,145,340
Excess (deficiency) of receipts over (under) disbursements	4,537	(212,098)	43,350	327,947	-	(453,659)	(40)	31,092	(4,342)	89,829
Cash and investments - ending	\$ (334)	\$ 697,949	\$ 120,677	\$ 1,613,015	\$ 7,357	\$ -	\$ 3,732	\$ 75,869	\$ 58,303	\$ 1,639,988

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

	MVH Restricted	2015 New Reassessment	Opioid Restricted Funds	Opioid Unrestricted Funds	Co.Cum.Capt.Developmt	Probation Users Fee	Scott Co.Alcohol&Drug	Probat.Informatl Adj	Prob Admin Fee Fund
Cash and investments - beginning	\$ 720,335	\$ 239,072	\$ 459,296	\$ 111,530	\$ 45,889	\$ 102,423	\$ 33,789	\$ 29,525	\$ 25,050
Receipts:									
Taxes	-	139,167	-	-	96,673	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	958,885	1,244	115,255	1,370	864	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	122,258	57,114	20	21,823
Other receipts	-	-	-	-	15,970	1,155	-	545	90
Total receipts	958,885	140,411	115,255	1,370	113,507	123,413	57,114	565	21,913
Disbursements:									
Personal services	429,275	53,640	287,158	-	65,668	-	-	-	-
Supplies	-	8,383	-	-	-	-	-	-	-
Other services and charges	512,475	118,323	151,800	25,000	66,489	110,000	60,000	-	20,000
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	941,750	180,346	438,958	25,000	132,157	110,000	60,000	-	20,000
Excess (deficiency) of receipts over (under) disbursements	17,135	(39,935)	(323,703)	(23,630)	(18,650)	13,413	(2,886)	565	1,913
Cash and investments - ending	\$ 737,470	\$ 199,137	\$ 135,593	\$ 87,900	\$ 27,239	\$ 115,836	\$ 30,903	\$ 30,090	\$ 26,963

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

	Drainage Board Users Fee	Scott County Central TIF Dist	Sasco Waste Managemen	Jury Pay Fund	Infraction Deferral Fund	Federal Assets Forfeiture-Pros	DOC Reimbursement	Scott County Hospital Reserve	Sheriff Cont Ed Fund	Vehicle Accident Fund
Cash and investments - beginning	\$ 28,563	\$ 685	\$ (18,480)	\$ 5,084	\$ 42,430	\$ 2,078	\$ 3,570	\$ 26,732	\$ 2,867	\$ 3,837
Receipts:										
Taxes	-	1,412	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	510
Fines and forfeits	-	-	-	4,217	10,010	-	-	-	-	-
Other receipts	-	-	58,475	457	-	-	-	10,239	-	1,586
Total receipts	-	1,412	58,475	4,674	10,010	-	-	10,239	-	2,096
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	2,600	-	-	-	-	-	-	-
Other services and charges	1,500	-	37,395	4,360	5,734	-	-	-	-	4,667
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	3,585	-	-	12,764	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,500	-	39,995	4,360	9,319	-	-	12,764	-	4,667
Excess (deficiency) of receipts over (under) disbursements	(1,500)	1,412	18,480	314	691	-	-	(2,525)	-	(2,571)
Cash and investments - ending	\$ 27,063	\$ 2,097	\$ -	\$ 5,398	\$ 43,121	\$ 2,078	\$ 3,570	\$ 24,207	\$ 2,867	\$ 1,266

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

	Vehicle ID Num Check Fund	Law Enforcement Fund	Law Enforcemt Educati	201 Finger Print Fund	Payroll CAGIT	Payroll Fund	Payroll United Way	Payroll Cancer Ins	Payroll Group Health Ins	Payroll Life Ins
Cash and investments - beginning	\$ 27	\$ 5,670	\$ 9,559	\$ 1,341	\$ (32,840)	\$ -	\$ -	\$ (3,315)	\$ 44,984	\$ (9,174)
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	3,261	-	-	-	-	-	-	-
Other receipts	-	3,591	-	30	162,797	3,106	155	100,765	255,190	21,945
Total receipts	-	3,591	3,261	30	162,797	3,106	155	100,765	255,190	21,945
Disbursements:										
Personal services	-	-	-	-	162,797	4,706	-	88,052	227,663	18,295
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	2,045	-	-	-	-	-	456	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	2,045	-	162,797	4,706	-	88,052	228,119	18,295
Excess (deficiency) of receipts over (under) disbursements	-	3,591	1,216	30	-	(1,600)	155	12,713	27,071	3,650
Cash and investments - ending	\$ 27	\$ 9,261	\$ 10,775	\$ 1,371	\$ (32,840)	\$ (1,600)	\$ 155	\$ 9,398	\$ 72,055	\$ (5,524)

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

	Humana Ancillary Ins	Payroll Security Mutual Life	Payroll Medicare	Payroll Training Fees	Payroll Garn Scott Co Clerk	Payroll YMCA	Payroll-Garnishment State	Payroll E-Loan Pmt	Payroll Federal Bankruptcy
Cash and investments - beginning	\$ -	\$ (4,052)	\$ -	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	426	14,675	117,325	17,391	571	1,125	10,944	36,360	3,756
Total receipts	426	14,675	117,325	17,391	571	1,125	10,944	36,360	3,756
Disbursements:									
Personal services	-	14,471	117,325	17,391	571	1,125	10,944	36,630	3,756
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	14,471	117,325	17,391	571	1,125	10,944	36,630	3,756
Excess (deficiency) of receipts over (under) disbursements	426	204	-	-	-	-	-	(270)	-
Cash and investments - ending	\$ 426	\$ (3,848)	\$ -	\$ -	\$ -	\$ 9	\$ -	\$ (270)	\$ -

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

	Payroll Garnishment Clark	LIT-PROPERTY TAX RELIEF	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY	CEDIT Homestead Cr Fund	Pre-Disaster Mit 97.047	COVID Testing 2021/2022	PHEP-21/22 93.069	COVID 19 Vaccine Admin Fee	COVID 19 Phase 3 Grant
Cash and investments - beginning	\$ -	\$ 56,345	\$ -	\$ -	\$ 9,654	\$ -	\$ 62,437	\$ 5,197	\$ 294,554	\$ -
Receipts:										
Taxes	-	787,391	2,022,363	1,267,542	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	175,756	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	272	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>272</b>	<b>787,391</b>	<b>2,022,363</b>	<b>1,267,542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>175,756</b>	<b>-</b>
Disbursements:										
Personal services	272	-	-	-	-	-	-	-	245	-
Supplies	-	-	-	-	-	-	-	-	2,814	-
Other services and charges	-	793,627	2,022,363	1,267,542	-	15,098	23,497	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>272</b>	<b>793,627</b>	<b>2,022,363</b>	<b>1,267,542</b>	<b>-</b>	<b>15,098</b>	<b>23,497</b>	<b>-</b>	<b>3,059</b>	<b>-</b>
Excess (deficiency) of receipts over (under) disbursements	-	(6,236)	-	-	-	(15,098)	(23,497)	-	172,697	-
Cash and investments - ending	\$ -	\$ 50,109	\$ -	\$ -	\$ 9,654	\$ (15,098)	\$ 38,940	\$ 5,197	\$ 467,251	\$ -

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

	Co Ag for Emerg Response	Foster Care-Title IV-E	Coop Agr for Emergency Resp	CARES Provider Relief Fund	COVID Testing Site-Health Dept	CARES-Safety Awareness Ed	ARP Grant Fund	FEMA JAIL CLEANING	Comm Corrections Grant	Community Corrections
Cash and investments - beginning	\$ 77,503	\$ 2,314	\$ 1,000	\$ 17,828	\$ 68,935	\$ 14,372	\$ 3,986,059	\$ 5,832	\$ 54,486	\$ 7,720
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	379,028
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	110,000	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	600	-	-	-	-	-	-	-
Total receipts	110,000	-	600	-	-	-	-	-	-	379,028
Disbursements:										
Personal services	18,528	-	-	-	-	-	-	-	-	385,294
Supplies	-	-	1,031	-	-	-	-	-	-	-
Other services and charges	2,641	-	-	-	-	-	1,387,060	-	-	819
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	885	-	-	-	-	-	66,052	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	22,054	-	1,031	-	-	-	1,453,112	-	-	386,113
Excess (deficiency) of receipts over (under) disbursements	87,946	-	(431)	-	-	-	(1,453,112)	-	-	(7,085)
Cash and investments - ending	\$ 165,449	\$ 2,314	\$ 569	\$ 17,828	\$ 68,935	\$ 14,372	\$ 2,532,947	\$ 5,832	\$ 54,486	\$ 635

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

	Health Preparedness 2013-2014	Homeland Security Gt.	Violence Agnst Women	DRUG INTERDICTION OFFICER 2	Drug Interdiction Officer	H1N1 2009 Swine Flu Dist	Edward Byrne Memorial Grant	Immunization Grant 2010	Operation Pullover	Title 3 Require Match/Hava
Cash and investments - beginning	\$ 529	\$ 4,381	\$ (68,799)	\$ 55,238	\$ 9,787	\$ 1,920	\$ 13	\$ 42	\$ 338	\$ 2,598
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	26,724	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	26,724	-	-	-	-	-	-	-
Disbursements:										
Personal services	-	-	13,802	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	10,000	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	23,802	-	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	2,922	-	-	-	-	-	-	-
Cash and investments - ending	\$ 529	\$ 4,381	\$ (65,877)	\$ 55,238	\$ 9,787	\$ 1,920	\$ 13	\$ 42	\$ 338	\$ 2,598

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

	NACCHO AWARD	Scott County Sheriff K-9 Fund	Narcotic Officer Fund	HIV OUTBREAK 2015	HIV-STATE REIMBURSEMENT	COPS GRANT	Immunization Grant 2016	STOP Grant (Sheriff)	CRI-Cities Readiness
Cash and investments - beginning	\$ (951)	\$ 432	\$ 66,197	\$ 17,704	\$ -	\$ (45,373)	\$ 168	\$ (8,223)	\$ 17,054
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	6,000	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	20,600	107,647	-	-	-	-	-	-
Total receipts	6,000	20,600	107,647	-	-	-	-	-	-
Disbursements:									
Personal services	-	-	65,222	-	-	28,708	-	46	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	14,951	157	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	14,951	65,379	-	-	28,708	-	46	-
Excess (deficiency) of receipts over (under) disbursements	6,000	5,649	42,268	-	-	(28,708)	-	(46)	-
Cash and investments - ending	\$ 5,049	\$ 6,081	\$ 108,465	\$ 17,704	\$ -	\$ (74,081)	\$ 168	\$ (8,269)	\$ 17,054

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

	EBOLA-HEALTH DEPT	IMMUNIZATION 2018/2019	STOP Grant 2018/2019	SSP Support 2019	HIV Care Coordination 2019/20	SHERIFF SCCF GRT 2019	Sheriff Inmate Housing	Immunization 2019/20	IMMUNIZATION 20/21
Cash and investments - beginning	\$ 56	\$ (1,166)	\$ 26,443	\$ (3,404)	\$ (624)	\$ 5,930	\$ (296)	\$ 4,324	\$ 23,538
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	4,425	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	3,404	624	-	14,250	-	-
Total receipts	-	-	-	3,404	624	-	18,675	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	14,629
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	19,740	-	3,488
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	19,740	-	18,117
Excess (deficiency) of receipts over (under) disbursements	-	-	-	3,404	624	-	(1,065)	-	(18,117)
Cash and investments - ending	\$ 56	\$ (1,166)	\$ 26,443	\$ -	\$ -	\$ 5,930	\$ (1,361)	\$ 4,324	\$ 5,421

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

	HIV CC 20/21 (2)	Coronavirus Emerg Supplemental	NG911 GIS UPGRADE 2019	Duke Energy Foundation-EMA	JDAI 2019/2020	STOP Grant 2019/2020	SRO Interlocal Agreement	HEALTH DEPT DONATION	BP 1 S 7/19-6/20 CFDA 93.069
Cash and investments - beginning	\$ 37,830	\$ 12,030	\$ -	\$ 1,006	\$ 60	\$ 41,364	\$ 36,292	\$ 304	\$ 6,195
Receipts:									
Taxes	-	15,515	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	81,919	-	-
Total receipts	-	15,515	-	-	-	-	81,919	-	-
Disbursements:									
Personal services	6,772	-	-	-	-	40,367	105,140	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	38,056	31,415	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	44,828	31,415	-	-	-	40,367	105,140	-	-
Excess (deficiency) of receipts over (under) disbursements	(44,828)	(15,900)	-	-	-	(40,367)	(23,221)	-	-
Cash and investments - ending	\$ (6,998)	\$ (3,870)	\$ -	\$ 1,006	\$ 60	\$ 997	\$ 13,071	\$ 304	\$ 6,195

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

	Violence Against Women 2019/20	Walmart Facility #1142 Comm Gr	SSP SUPPORT 2020 93.940	HIV OSS/PREV 2020 93.917	HIV CC 20/21	Rental Proceeds Fund SCBOC	PHEP 20/21 CFDA 93.069	JDAI 20/21	Scott Co Economic Dev Comm	Safe Haven Project
Cash and investments - beginning	\$ 46,178	\$ 1,000	\$ (5,154)	\$ 9,427	\$ (55,993)	\$ 3,111	\$ 6,309	\$ 5,707	\$ 19,260	\$ 11,484
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	75,787	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	16,500	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	5,154	-	55,993	-	-	-	-	-
Total receipts	75,787	-	5,154	-	55,993	16,500	-	-	-	-
Disbursements:										
Personal services	-	-	-	1,166	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	5,154	-	4,054	-	-	-	200
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	6,320	-	4,054	-	-	-	200
Excess (deficiency) of receipts over (under) disbursements	75,787	-	5,154	(6,320)	55,993	12,446	-	-	-	(200)
Cash and investments - ending	\$ 121,965	\$ 1,000	\$ -	\$ 3,107	\$ -	\$ 15,557	\$ 6,309	\$ 5,707	\$ 19,260	\$ 11,284

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

	JDAI 2021/2022	LARE Project	Sheriff-City Cleanup	SC Hwy Dpt Auction Proceeds	Law Enforcement Training	JDAI 2022/2023	LARE Project #2	MHAI-SHERIFF	Immunization 22/23	HIV CC 22/24 CFDA 93,917
Cash and investments - beginning	\$ 6,410	\$ (17,165)	\$ (15,000)	\$ 136,711	\$ 15,515	\$ 20,815	\$ (849)	\$ 40,000	\$ (27,659)	\$ (16,580)
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	15,122	-	-	-	25,779	8,218	-	64,198	100,140
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	38,816	-	-	-	-	-	-
Total receipts	-	15,122	-	38,816	-	25,779	8,218	-	64,198	100,140
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	67,563
Supplies	-	-	-	48,625	-	-	-	-	1,741	50
Other services and charges	6,410	-	-	-	-	43,704	9,468	37,491	9,421	1,394
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	5,475	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	6,410	-	-	48,625	-	43,704	9,468	37,491	16,637	69,007
Excess (deficiency) of receipts over (under) disbursements	(6,410)	15,122	-	(9,809)	-	(17,925)	(1,250)	(37,491)	47,561	31,133
Cash and investments - ending	\$ -	\$ (2,043)	\$ (15,000)	\$ 126,902	\$ 15,515	\$ 2,890	\$ (2,099)	\$ 2,509	\$ 19,902	\$ 14,553

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

	Refresh - Paramedic Services	SCCF Project Endpoint	JDAI 2023/2024	Immunization 23/24	PHEP 23/24 93.069	Jail Revenue Fund	HAVA	State & Local Forfeiture	Juvenile Detention Alternative	Sheriff Sale Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,411	\$ 829	\$ 4,227	\$ 3,357
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	22,190	-	37,282	-	4,032	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	2,782
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	11,664	13,376	-	-	-	223	-	-	-	-
<b>Total receipts</b>	<b>33,854</b>	<b>13,376</b>	<b>37,282</b>	<b>-</b>	<b>4,032</b>	<b>223</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,782</b>
Disbursements:										
Personal services	39,049	-	-	1,731	-	-	-	-	-	-
Supplies	-	13,376	-	523	379	-	-	-	-	-
Other services and charges	807	-	13,573	4,122	6,478	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>39,856</b>	<b>13,376</b>	<b>13,573</b>	<b>6,376</b>	<b>6,857</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over (under) disbursements	(6,002)	-	23,709	(6,376)	(2,825)	223	-	-	-	2,782
Cash and investments - ending	\$ (6,002)	\$ -	\$ 23,709	\$ (6,376)	\$ (2,825)	\$ 223	\$ 6,411	\$ 829	\$ 4,227	\$ 6,139

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

	County Timber Fund	BP #3-Bio Preparedness	PHEPCA	BP #5	HB1001 Match-Highway	DEFA	EMPG-DIST 9-CFDA 97.042
Cash and investments - beginning	\$ 10,605	\$ 21	\$ 5,673	\$ 1,843	\$ 341,648	\$ 8,149	\$ 247
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	1,118,147	-	-
Total receipts	-	-	-	-	1,118,147	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	3,976	-
Other services and charges	-	-	-	-	1,141,181	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	1,141,181	3,976	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	(23,034)	(3,976)	-
Cash and investments - ending	\$ 10,605	\$ 21	\$ 5,673	\$ 1,843	\$ 318,614	\$ 4,173	\$ 247

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

	OSS/HIV CTR 93.917	2016 SHSP SUSTAINMENT #97.067	SMH EMPLOYEE RETIREMENT FUND	Co Auction Proceeds-Sheriff	HIV Care Coordination 2018-19	Sheriff Virtual School Fund	Totals
Cash and investments - beginning	\$ 7,410	\$ (9)	\$ 32,102	\$ 50,850	\$ (4,711)	\$ 3	\$ 22,002,638
Receipts:							
Taxes	-	-	-	-	-	-	39,918,888
Licenses and permits	-	-	-	-	-	-	48,470
Intergovernmental receipts	-	-	-	-	-	-	3,290,104
Charges for services	-	-	-	-	-	-	2,153,430
Fines and forfeits	-	-	-	-	-	-	395,787
Other receipts	-	-	-	49,605	4,711	-	11,378,838
Total receipts	-	-	-	49,605	4,711	-	57,185,517
Disbursements:							
Personal services	-	-	-	-	-	-	14,871,039
Supplies	-	-	-	-	-	-	1,043,521
Other services and charges	-	-	-	90,542	-	-	39,777,525
Debt service - principal and interest	-	-	-	-	-	-	538,460
Capital outlay	-	-	-	-	-	-	976,972
Other disbursements	-	-	-	-	-	-	4,608,084
Total disbursements	-	-	-	90,542	-	-	61,815,601
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(40,937)	4,711	-	(4,630,084)
Cash and investments - ending	\$ 7,410	\$ (9)	\$ 32,102	\$ 9,913	\$ -	\$ 3	\$ 17,372,554



SCOTT COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Scott County Building Corporation	Ad Valorem COIT Lease Rental Bonds	\$ 422,063	07/10/14	01/15/35
Total of annual lease payments		<u>\$ 422,063</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2014 ATA	\$ 578,290	\$ 110,710
Notes and Loans Payable	2022 F150 Police Responder X2 2023 F150 Police Responder - 5658004	110,158	24,390
Notes and Loans Payable	2022 Ford F450 Super Duty Medix	298,986	58,712
Notes and Loans Payable	Energreen Aspen FAST7 Mower - 8593-1001	224,919	40,468
Notes and Loans Payable	Sheriff's 2020 Dodge Durango & 2020 Ram x 2 - Loan 4976	30,674	30,674
Notes and Loans Payable	Sheriff's 2020 Dodge Durango x 3 - Loan - 9002	54,537	26,725
Total governmental activities		<u>1,297,564</u>	<u>291,679</u>
Totals		<u>\$ 1,297,564</u>	<u>\$ 291,679</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/>.