

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

SPENCER COUNTY, INDIANA

January 1, 2014 to December 31, 2015



FILED
01/27/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Betty Jane Lynam Autumn Winkler	04-10-12 to 12-31-14 01-01-15 to 12-31-18
County Treasurer	Susan Harris	01-01-13 to 12-31-16
Clerk of the Circuit Court	Gay Ann Harney	01-01-13 to 12-31-16
County Sheriff	Kermit Lindsey, Jr. James E. McDurmon	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Recorder	Sharon Dugas	01-01-13 to 12-31-16
President of the Board of County Commissioners	David J. Gogel Thomas A. Logsdon	01-01-13 to 12-31-15 01-01-16 to 12-31-16
President of the County Council	Jack N. Kroeger William J. Spaetti	01-01-13 to 12-31-14 01-01-15 to 12-31-16



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF SPENCER COUNTY, INDIANA

We have examined the accompanying financial statement of Spencer County (County), for the period of January 1, 2014 to December 31, 2015. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, 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 comprehensive 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 these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2014 to December 31, 2015.

In our opinion, the financial statement referred to above present fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2014 to December 31, 2015, on the basis of accounting described in Note 1.

Our examination was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

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

December 20, 2016

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

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SPENCER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
After Settlement Collections	\$ 300,268	\$ 397,298	\$ 300,268	\$ 397,298	\$ 539,692	\$ 397,298	\$ 539,692
Spencer Co Inmate Trust	3,620	71,036	62,703	11,953	69,059	68,548	12,464
Spencer Co Commissary	54,408	57,784	66,361	45,831	55,567	76,182	25,216
Clerk Trust	686,507	1,413,356	1,555,995	543,868	1,532,811	1,459,144	617,535
General	2,888,183	7,197,351	6,961,478	3,124,056	7,212,578	6,988,773	3,347,861
Accident Report	7,390	2,890	-	10,280	2,675	472	12,483
Animal Control	17,417	2,758	3,049	17,126	3,143	1,700	18,569
CEDIT Special Legislation	2,637,757	1,788,104	1,866,199	2,559,662	1,836,014	2,138,812	2,256,864
CEDIT County Share	-	2,120,681	2,120,681	-	2,189,088	2,189,088	-
Child Advocacy	278	-	-	278	-	-	278
City and Town Court Costs	422	4,996	5,100	318	5,463	5,342	439
Clerk's Records Perpetuation	17,321	9,865	19,674	7,512	11,509	7,967	11,054
COIT Special Legislation	2,371,369	727,527	1,365,123	1,733,773	752,417	1,056,120	1,430,070
COIT County Distributive Shares	-	1,249,303	1,249,303	-	1,291,290	1,291,290	-
Community Corrections	104,293	111,612	131,896	84,009	102,749	135,792	50,966
Community Transition Program	-	-	-	-	975	330	645
Congressional School Interest	52,568	184	1,008	51,744	231	-	51,975
Congressional School Principal	1	-	-	1	-	-	1
Prisoner Reimbursement For Incarceration	2,630	930	-	3,560	1,630	-	5,190
Covered Bridge	13,392	925	-	14,317	925	-	15,242
Cumulative Bridge	843,801	278,564	450,617	671,748	530,621	498,234	704,135
Cumulative Capital Development	282,180	232,136	199,182	315,134	252,197	206,340	360,991
Cumulative Voting System	13,903	28,650	41,812	741	-	-	741
Drug Free Community	12,575	16,211	12,076	16,710	13,557	16,711	13,556
Electronic Map Generation	1,280	250	-	1,530	150	-	1,680
Enhanced Access	5,280	12,917	10,344	7,853	16,088	11,613	12,328
Firearms Training	7,109	7,900	3,902	11,107	8,420	10,406	9,121
Health	166,607	319,715	263,369	222,953	227,775	287,324	163,404
Identification Security Protection	11,068	1,744	1,195	11,617	1,876	1,220	12,273
Levy Excess	53,762	-	-	53,762	-	-	53,762
Local Health Maintenance	105,425	33,359	19,384	119,400	33,139	25,211	127,328
Local Road and Street	90,778	201,727	192,410	100,095	204,946	185,027	120,014
Medical Care for Inmates	2,887	3,922	5,916	893	3,237	-	4,130
Misdemeanant	15,177	14,262	12,137	17,302	13,834	13,806	17,330
Motor Vehicle Highway	1,774,157	2,568,674	2,134,417	2,208,414	2,574,591	2,363,323	2,419,682
Plat Book	37,512	8,240	3,600	42,152	9,685	4,100	47,737
Rainy Day	49,044	7,476	29,109	27,411	-	-	27,411
Reassessment - 2009	19,360	-	19,360	-	-	-	-
Reassessment - 2015	212,056	-	212,056	-	-	-	-
Recorder's Records Perpetuation	141,576	38,470	25,643	154,403	30,299	26,623	158,079
Riverboat	122,505	132,561	99,808	155,258	133,118	77,891	210,485
Sex and Violent Offender Administration	1,754	1,415	575	2,594	1,630	799	3,425
Surplus Tax	18,229	18,029	13,407	22,851	11,127	11,461	22,517
Surveyor's Corner Perpetuation	44,172	4,470	5,250	43,392	4,940	241	48,091
Tax Sale Fees	3,156	18,912	18,671	3,397	13,798	13,730	3,465

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

SPENCER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
Tax Sale Redemption	2,090	32,822	32,822	2,090	43,674	41,723	4,041
Tax Sale Surplus	63,922	125,822	48,502	141,242	91,081	89,102	143,221
Local Health Department Trust Account	147,220	16,721	14,557	149,384	16,721	12,858	153,247
Victim Impact Program	2,971	-	-	2,971	-	-	2,971
GAL/CASA	15,206	19,673	30,724	4,155	55,987	55,030	5,112
Election and Registration	24,510	-	-	24,510	-	-	24,510
Auditors Ineligible Deductions	39,854	-	-	39,854	-	10,010	29,844
County Elected Officials Training	5,112	1,744	542	6,314	1,876	50	8,140
Statewide 911	287,219	324,041	310,082	301,178	377,676	411,140	267,714
Reassessment	-	333,452	214,596	118,856	517,309	199,322	436,843
Adult Probation Administrative	30,227	33,171	50,038	13,360	29,671	38,436	4,595
County User Fee	87,439	4,111	964	90,586	4,360	1,556	93,390
Drain Construction/ Reconstruction	131,826	-	-	131,826	-	-	131,826
Drainage Maintenance	177,635	40,015	11,222	206,428	40,027	42	246,413
Sheriff Sale Administration	11,455	4,635	5,490	10,600	6,970	11,557	6,013
Health Clinic	34,523	18,069	17,419	35,173	12,500	7,287	40,386
Self-Insurance	182,165	2,361,281	2,540,004	3,442	2,695,477	2,668,880	30,039
Payroll Withholding - Insurance	-	381,378	381,223	155	385,641	385,641	155
Payroll Withholding - Other	-	135,512	135,512	-	123,019	123,019	-
Payroll Withholding - Deferred Compensation	-	58,445	58,445	-	62,193	62,193	-
Payroll Withholding - Federal	-	382,722	382,722	-	380,197	380,197	-
Payroll Withholding - FICA & Medicare	-	632,938	632,938	-	630,818	630,818	-
Payroll Withholding - Local Tax	-	32,280	32,280	-	32,137	32,137	-
Payroll Withholding - PERF	496	494,617	494,617	496	494,798	494,798	496
Payroll Withholding - Sheriff Pension	-	22,920	19,306	3,614	25,910	29,524	-
Payroll Withholding - State	-	135,067	135,067	-	135,718	135,718	-
Payroll Withholding - Union Dues	-	7,764	7,738	26	7,614	7,614	26
Payroll Withholding - Wage Garnishments	-	12,000	12,000	-	9,044	9,044	-
Settlement	-	21,880,470	21,880,470	-	22,353,742	22,353,742	-
CVET Agency	-	159,949	159,949	-	179,628	179,628	-
Final Excise Tax Cut Replacement Due State	-	801,969	801,969	-	708,425	708,425	-
Weed Lien Collections	-	243	243	-	336	336	-
Sewage Collections	-	61,304	61,304	-	32,348	32,348	-
Financial Institution Tax	-	27,348	27,348	-	28,999	28,999	-
COIT Homestead	-	168,396	168,396	-	169,498	169,498	-
HEA 1001 State Homestead Credit	(472)	472	-	-	-	-	-
State Fines and Forfeitures	394	1,870	1,942	322	2,496	2,375	443
Infraction Judgements	728	9,749	9,907	570	13,799	13,484	885
Overweight Vehicle Fines	-	315	315	-	582	582	-
Special Death Benefit	55	1,100	1,155	-	1,325	1,265	60
Sales Disclosure - State Share	275	2,445	2,565	155	4,430	2,790	1,795
Coroners Training & Con't Education	74	1,096	1,014	156	1,122	1,234	44
Interstate Compact - State Share	-	375	375	-	463	400	63
Mortgage Recording Fees - State Share	158	1,968	1,978	148	2,215	2,155	208
Child Restraint Violations Fines	-	50	25	25	75	75	25
Education Plate Fees Agency	-	244	244	-	188	188	-

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

SPENCER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015
(Continued)

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	12-31-15
Innkeepers Tax Collections	9,095	343,077	342,377	9,795	428,058	425,562	12,291
93.563 ARRA Clerk IV-D Incentive	6,750	-	-	6,750	-	-	6,750
93.563 Title IV-D Incentive	33,525	8,530	6,368	35,687	7,292	576	42,403
93.563 Prosecutor IV-D Incentive-Post Oct '99	41,906	12,834	2,789	51,951	10,962	6,029	56,884
93.563 Clerk IV-D Incentive-Post Oct '99	10,650	8,639	11,310	7,979	7,292	9,616	5,655
PreTrial Diversion	154,651	74,966	63,228	166,389	93,885	74,953	185,321
Drug Court Grant	(8,678)	52,449	65,413	(21,642)	22,762	1,120	-
Brownfield	-	47,392	47,392	-	-	-	-
Payment in Lieu of Taxes	-	173	173	-	171	158	13
Community Corrections Grant 10/11	(488)	-	-	(488)	-	-	(488)
County Medical Assist To Wards	2	-	-	2	-	-	2
Welfare HCI	77	-	-	77	-	-	77
Photo ID	40	-	-	40	-	-	40
State Road Relinquish	432,623	-	224,944	207,679	-	-	207,679
Anderson River	11,121	-	-	11,121	-	-	11,121
Community Defense Fund	664	-	-	664	-	-	664
Law Enforcement	10,524	5,712	5,000	11,236	7,291	3,549	14,978
Local Emergency Plan Commission	8,355	4,291	6,166	6,480	3,930	4,188	6,222
Property Maintenance	4,329	1,714	500	5,543	1,000	-	6,543
Emergency Management	1,787	7,590	5,000	4,377	-	-	4,377
SCEMA Search & Rescue	7,020	2,445	3,426	6,039	826	948	5,917
Clerk ISETS	3,372	320,929	324,310	(9)	325,580	316,899	8,672
Community Corrections 13/14	14,203	132,421	146,624	-	-	-	-
St Meinrad Utilities Grant	-	15,592	15,592	-	-	-	-
Community Corrections 14/15	-	157,255	177,133	(19,878)	122,309	102,431	-
Community Corrections 15/16	-	-	-	-	157,255	183,205	(25,950)
Co Law Enforcement Continuing Ed	1,412	276	772	916	128	916	128
Jury Pay	31,341	2,816	3,092	31,065	3,153	4,602	29,616
Totals	<u>\$ 15,212,540</u>	<u>\$ 49,035,868</u>	<u>\$ 49,622,696</u>	<u>\$ 14,625,712</u>	<u>\$ 50,564,827</u>	<u>\$ 50,040,890</u>	<u>\$ 15,149,649</u>

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

SPENCER 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, which can include one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option 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, which include 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, dog tax licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

SPENCER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts, which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of these types of 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, which can include, but are not limited to, the following: planning commission charges, building department charges, copies of public records, copy machine 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, which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts, which include 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, which include outflows 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, which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges, which include, but are not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay, which includes all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements, which include, but are 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.

SPENCER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

The County may, from time to time, transfer money 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 money 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 money 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 February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

SPENCER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and 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. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

SPENCER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in their cash balance. The deficits are a result of those funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2014 and 2015.

OTHER INFORMATION - UNEXAMINED

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

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

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

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	After Settlement Collections	Spencer Co Inmate Trust	Spencer Co Commissary	Clerk Trust	General	Accident Report	Animal Control	CEDIT Special Legislation
Cash and investments - beginning	\$ 300,268	\$ 3,620	\$ 54,408	\$ 686,507	\$ 2,888,183	\$ 7,390	\$ 17,417	\$ 2,637,757
Receipts:								
Taxes	-	-	-	-	6,491,693	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	193,818	-	-	1,774,309
Charges for services	-	-	-	-	125,425	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	<u>397,298</u>	<u>71,036</u>	<u>57,784</u>	<u>1,413,356</u>	<u>386,415</u>	<u>2,890</u>	<u>2,758</u>	<u>13,795</u>
Total receipts	<u>397,298</u>	<u>71,036</u>	<u>57,784</u>	<u>1,413,356</u>	<u>7,197,351</u>	<u>2,890</u>	<u>2,758</u>	<u>1,788,104</u>
Disbursements:								
Personal services	-	-	-	-	4,384,606	-	-	-
Supplies	-	-	-	-	276,444	-	-	-
Other services and charges	-	-	-	-	2,201,136	-	-	-
Capital outlay	-	-	-	-	99,292	-	-	-
Other disbursements	<u>300,268</u>	<u>62,703</u>	<u>66,361</u>	<u>1,555,995</u>	<u>-</u>	<u>-</u>	<u>3,049</u>	<u>1,866,199</u>
Total disbursements	<u>300,268</u>	<u>62,703</u>	<u>66,361</u>	<u>1,555,995</u>	<u>6,961,478</u>	<u>-</u>	<u>3,049</u>	<u>1,866,199</u>
Excess (deficiency) of receipts over disbursements	<u>97,030</u>	<u>8,333</u>	<u>(8,577)</u>	<u>(142,639)</u>	<u>235,873</u>	<u>2,890</u>	<u>(291)</u>	<u>(78,095)</u>
Cash and investments - ending	<u>\$ 397,298</u>	<u>\$ 11,953</u>	<u>\$ 45,831</u>	<u>\$ 543,868</u>	<u>\$ 3,124,056</u>	<u>\$ 10,280</u>	<u>\$ 17,126</u>	<u>\$ 2,559,662</u>

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	CEDIT County Share	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	COIT Special Legislation	COIT County Distributive Shares	Community Corrections
Cash and investments - beginning	\$ -	\$ 278	\$ 422	\$ 17,321	\$ 2,371,369	\$ -	\$ 104,293
Receipts:							
Taxes	2,120,681	-	-	-	-	1,249,303	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	88,669
Other receipts	-	-	4,996	9,865	727,527	-	22,943
Total receipts	<u>2,120,681</u>	<u>-</u>	<u>4,996</u>	<u>9,865</u>	<u>727,527</u>	<u>1,249,303</u>	<u>111,612</u>
Disbursements:							
Personal services	-	-	-	941	-	-	44,837
Supplies	-	-	-	-	-	-	7,706
Other services and charges	-	-	-	-	250,000	-	65,800
Capital outlay	-	-	-	-	-	-	13,553
Other disbursements	2,120,681	-	5,100	18,733	1,115,123	1,249,303	-
Total disbursements	<u>2,120,681</u>	<u>-</u>	<u>5,100</u>	<u>19,674</u>	<u>1,365,123</u>	<u>1,249,303</u>	<u>131,896</u>
Excess (deficiency) of receipts over disbursements	-	-	(104)	(9,809)	(637,596)	-	(20,284)
Cash and investments - ending	<u>\$ -</u>	<u>\$ 278</u>	<u>\$ 318</u>	<u>\$ 7,512</u>	<u>\$ 1,733,773</u>	<u>\$ -</u>	<u>\$ 84,009</u>

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Community Transition Program	Congressional School Interest	Congressional School Principal	Prisoner Reimbursement For Incarceration	Covered Bridge	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ -	\$ 52,568	\$ 1	\$ 2,630	\$ 13,392	\$ 843,801	\$ 282,180
Receipts:							
Taxes	-	-	-	-	-	276,821	225,669
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,743	1,421
Charges for services	-	-	-	930	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	184	-	-	925	-	5,046
Total receipts	-	184	-	930	925	278,564	232,136
Disbursements:							
Personal services	-	-	-	-	-	119,484	-
Supplies	-	-	-	-	-	196,496	-
Other services and charges	-	-	-	-	-	134,637	68,120
Capital outlay	-	-	-	-	-	-	131,062
Other disbursements	-	1,008	-	-	-	-	-
Total disbursements	-	1,008	-	-	-	450,617	199,182
Excess (deficiency) of receipts over disbursements	-	(824)	-	930	925	(172,053)	32,954
Cash and investments - ending	<u>\$ -</u>	<u>\$ 51,744</u>	<u>\$ 1</u>	<u>\$ 3,560</u>	<u>\$ 14,317</u>	<u>\$ 671,748</u>	<u>\$ 315,134</u>

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Cumulative Voting System	Drug Free Community	Electronic Map Generation	Enhanced Access	Firearms Training	Health	Identification Security Protection
Cash and investments - beginning	\$ 13,903	\$ 12,575	\$ 1,280	\$ 5,280	\$ 7,109	\$ 166,607	\$ 11,068
Receipts:							
Taxes	-	-	-	-	-	254,253	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	28,650	-	-	-	-	1,601	-
Charges for services	-	-	-	12,917	7,900	-	1,744
Fines and forfeits	-	16,211	-	-	-	-	-
Other receipts	-	-	250	-	-	63,861	-
Total receipts	28,650	16,211	250	12,917	7,900	319,715	1,744
Disbursements:							
Personal services	-	-	-	-	-	228,508	-
Supplies	-	-	-	-	-	1,780	-
Other services and charges	-	-	-	-	-	33,081	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	41,812	12,076	-	10,344	3,902	-	1,195
Total disbursements	41,812	12,076	-	10,344	3,902	263,369	1,195
Excess (deficiency) of receipts over disbursements	(13,162)	4,135	250	2,573	3,998	56,346	549
Cash and investments - ending	\$ 741	\$ 16,710	\$ 1,530	\$ 7,853	\$ 11,107	\$ 222,953	\$ 11,617

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Levy Excess	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book
Cash and investments - beginning	\$ 53,762	\$ 105,425	\$ 90,778	\$ 2,887	\$ 15,177	\$ 1,774,157	\$ 37,512
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	765	-
Intergovernmental receipts	-	33,139	201,727	-	14,262	2,535,827	-
Charges for services	-	-	-	3,922	-	-	8,240
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	220	-	-	-	32,082	-
Total receipts	<u>-</u>	<u>33,359</u>	<u>201,727</u>	<u>3,922</u>	<u>14,262</u>	<u>2,568,674</u>	<u>8,240</u>
Disbursements:							
Personal services	-	-	-	-	-	927,457	-
Supplies	-	6,052	192,410	-	-	847,338	-
Other services and charges	-	12,922	-	-	-	184,597	3,600
Capital outlay	-	410	-	-	12,137	175,025	-
Other disbursements	-	-	-	5,916	-	-	-
Total disbursements	<u>-</u>	<u>19,384</u>	<u>192,410</u>	<u>5,916</u>	<u>12,137</u>	<u>2,134,417</u>	<u>3,600</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>13,975</u>	<u>9,317</u>	<u>(1,994)</u>	<u>2,125</u>	<u>434,257</u>	<u>4,640</u>
Cash and investments - ending	<u>\$ 53,762</u>	<u>\$ 119,400</u>	<u>\$ 100,095</u>	<u>\$ 893</u>	<u>\$ 17,302</u>	<u>\$ 2,208,414</u>	<u>\$ 42,152</u>

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Rainy Day	Reassessment - 2009	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Surplus Tax
Cash and investments - beginning	\$ 49,044	\$ 19,360	\$ 212,056	\$ 141,576	\$ 122,505	\$ 1,754	\$ 18,229
Receipts:							
Taxes	-	-	-	-	-	-	18,029
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	124,118	-	-
Charges for services	-	-	-	38,470	-	1,415	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,476	-	-	-	8,443	-	-
Total receipts	<u>7,476</u>	<u>-</u>	<u>-</u>	<u>38,470</u>	<u>132,561</u>	<u>1,415</u>	<u>18,029</u>
Disbursements:							
Personal services	-	-	-	12,340	-	-	-
Supplies	-	-	-	1,863	-	-	-
Other services and charges	29,109	-	-	10,821	26,835	-	-
Capital outlay	-	-	-	599	-	-	-
Other disbursements	-	19,360	212,056	20	72,973	575	13,407
Total disbursements	<u>29,109</u>	<u>19,360</u>	<u>212,056</u>	<u>25,643</u>	<u>99,808</u>	<u>575</u>	<u>13,407</u>
Excess (deficiency) of receipts over disbursements	<u>(21,633)</u>	<u>(19,360)</u>	<u>(212,056)</u>	<u>12,827</u>	<u>32,753</u>	<u>840</u>	<u>4,622</u>
Cash and investments - ending	<u>\$ 27,411</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 154,403</u>	<u>\$ 155,258</u>	<u>\$ 2,594</u>	<u>\$ 22,851</u>

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Victim Impact Program	GAL/CASA
Cash and investments - beginning	\$ 44,172	\$ 3,156	\$ 2,090	\$ 63,922	\$ 147,220	\$ 2,971	\$ 15,206
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	16,721	-	4,807
Charges for services	4,470	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	18,912	32,822	125,822	-	-	14,866
Total receipts	4,470	18,912	32,822	125,822	16,721	-	19,673
Disbursements:							
Personal services	-	-	-	-	-	-	17,794
Supplies	250	-	-	-	-	-	-
Other services and charges	5,000	-	-	-	576	-	-
Capital outlay	-	-	-	-	13,981	-	-
Other disbursements	-	18,671	32,822	48,502	-	-	12,930
Total disbursements	5,250	18,671	32,822	48,502	14,557	-	30,724
Excess (deficiency) of receipts over disbursements	(780)	241	-	77,320	2,164	-	(11,051)
Cash and investments - ending	\$ 43,392	\$ 3,397	\$ 2,090	\$ 141,242	\$ 149,384	\$ 2,971	\$ 4,155

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Election and Registration	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Reassessment	Adult Probation Administrative	County User Fee
Cash and investments - beginning	\$ 24,510	\$ 39,854	\$ 5,112	\$ 287,219	\$ -	\$ 30,227	\$ 87,439
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	1,744	324,041	-	-	-
Fines and forfeits	-	-	-	-	-	33,171	-
Other receipts	-	-	-	-	333,452	-	4,111
Total receipts	-	-	1,744	324,041	333,452	33,171	4,111
Disbursements:							
Personal services	-	-	-	259,702	86,656	49,438	-
Supplies	-	-	-	-	3,337	-	-
Other services and charges	-	-	-	50,380	124,603	600	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	542	-	-	-	964
Total disbursements	-	-	542	310,082	214,596	50,038	964
Excess (deficiency) of receipts over disbursements	-	-	1,202	13,959	118,856	(16,867)	3,147
Cash and investments - ending	\$ 24,510	\$ 39,854	\$ 6,314	\$ 301,178	\$ 118,856	\$ 13,360	\$ 90,586

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Drain Construction/ Reconstruction	Drainage Maintenance	Sheriff Sale Administration	Health Clinic	Self-Insurance	Payroll Withholding - Insurance	Payroll Withholding - Other
Cash and investments - beginning	\$ 131,826	\$ 177,635	\$ 11,455	\$ 34,523	\$ 182,165	\$ -	\$ -
Receipts:							
Taxes	-	40,015	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	4,635	18,069	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,361,281	381,378	135,512
Total receipts	-	40,015	4,635	18,069	2,361,281	381,378	135,512
Disbursements:							
Personal services	-	-	4,800	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	11,222	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	690	17,419	2,540,004	381,223	135,512
Total disbursements	-	11,222	5,490	17,419	2,540,004	381,223	135,512
Excess (deficiency) of receipts over disbursements	-	28,793	(855)	650	(178,723)	155	-
Cash and investments - ending	\$ 131,826	\$ 206,428	\$ 10,600	\$ 35,173	\$ 3,442	\$ 155	\$ -

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - Sheriff Pension	Payroll Withholding - State
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 496	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>58,445</u>	<u>382,722</u>	<u>632,938</u>	<u>32,280</u>	<u>494,617</u>	<u>22,920</u>	<u>135,067</u>
Total receipts	<u>58,445</u>	<u>382,722</u>	<u>632,938</u>	<u>32,280</u>	<u>494,617</u>	<u>22,920</u>	<u>135,067</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>58,445</u>	<u>382,722</u>	<u>632,938</u>	<u>32,280</u>	<u>494,617</u>	<u>19,306</u>	<u>135,067</u>
Total disbursements	<u>58,445</u>	<u>382,722</u>	<u>632,938</u>	<u>32,280</u>	<u>494,617</u>	<u>19,306</u>	<u>135,067</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	3,614	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 496</u>	<u>\$ 3,614</u>	<u>\$ -</u>

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Payroll Withholding - Union Dues	Payroll Withholding - Wage Garnishments	Settlement	CVET Agency	Final Excise Tax Cut Replacement Due State	Weed Lien Collections	Sewage Collections
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	21,880,470	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	159,949	801,969	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,764	12,000	-	-	-	243	61,304
Total receipts	7,764	12,000	21,880,470	159,949	801,969	243	61,304
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,738	12,000	21,880,470	159,949	801,969	243	61,304
Total disbursements	7,738	12,000	21,880,470	159,949	801,969	243	61,304
Excess (deficiency) of receipts over disbursements	26	-	-	-	-	-	-
Cash and investments - ending	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Financial Institution Tax	COIT Homestead	HEA 1001 State Homestead Credit	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit
Cash and investments - beginning	\$ -	\$ -	\$ (472)	\$ 394	\$ 728	\$ -	\$ 55
Receipts:							
Taxes	-	168,396	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	27,348	-	-	-	-	-	-
Charges for services	-	-	-	-	-	315	1,100
Fines and forfeits	-	-	-	1,870	9,749	-	-
Other receipts	-	-	472	-	-	-	-
Total receipts	<u>27,348</u>	<u>168,396</u>	<u>472</u>	<u>1,870</u>	<u>9,749</u>	<u>315</u>	<u>1,100</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	27,348	168,396	-	1,942	9,907	315	1,155
Total disbursements	<u>27,348</u>	<u>168,396</u>	<u>-</u>	<u>1,942</u>	<u>9,907</u>	<u>315</u>	<u>1,155</u>
Excess (deficiency) of receipts over disbursements	-	-	472	(72)	(158)	-	(55)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 322</u>	<u>\$ 570</u>	<u>\$ -</u>	<u>\$ -</u>

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Child Restraint Violations Fines	Education Plate Fees Agency	Innkeepers Tax Collections
Cash and investments - beginning	\$ 275	\$ 74	\$ -	\$ 158	\$ -	\$ -	\$ 9,095
Receipts:							
Taxes	-	-	-	-	-	-	343,077
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	2,445	-	-	1,968	50	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,096	375	-	-	244	-
Total receipts	<u>2,445</u>	<u>1,096</u>	<u>375</u>	<u>1,968</u>	<u>50</u>	<u>244</u>	<u>343,077</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,565	1,014	375	1,978	25	244	342,377
Total disbursements	<u>2,565</u>	<u>1,014</u>	<u>375</u>	<u>1,978</u>	<u>25</u>	<u>244</u>	<u>342,377</u>
Excess (deficiency) of receipts over disbursements	<u>(120)</u>	<u>82</u>	<u>-</u>	<u>(10)</u>	<u>25</u>	<u>-</u>	<u>700</u>
Cash and investments - ending	<u>\$ 155</u>	<u>\$ 156</u>	<u>\$ -</u>	<u>\$ 148</u>	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ 9,795</u>

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	PreTrial Diversion	Drug Court Grant	Brownfield
Cash and investments - beginning	\$ 6,750	\$ 33,525	\$ 41,906	\$ 10,650	\$ 154,651	\$ (8,678)	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	8,530	12,834	8,639	14,756	33,221	47,392
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	60,210	-	-
Other receipts	-	-	-	-	-	19,228	-
Total receipts	<u>-</u>	<u>8,530</u>	<u>12,834</u>	<u>8,639</u>	<u>74,966</u>	<u>52,449</u>	<u>47,392</u>
Disbursements:							
Personal services	-	-	-	-	37,713	10,292	-
Supplies	-	-	-	-	2,607	12,835	-
Other services and charges	-	-	-	-	22,548	39,308	-
Capital outlay	-	-	-	-	360	2,978	-
Other disbursements	-	6,368	2,789	11,310	-	-	47,392
Total disbursements	<u>-</u>	<u>6,368</u>	<u>2,789</u>	<u>11,310</u>	<u>63,228</u>	<u>65,413</u>	<u>47,392</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>2,162</u>	<u>10,045</u>	<u>(2,671)</u>	<u>11,738</u>	<u>(12,964)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,750</u>	<u>\$ 35,687</u>	<u>\$ 51,951</u>	<u>\$ 7,979</u>	<u>\$ 166,389</u>	<u>\$ (21,642)</u>	<u>\$ -</u>

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Payment in Lieu of Taxes	Community Corrections Grant 10/11	County Medical Assist To Wards	Welfare HCI	Photo ID	State Road Relinquish	Anderson River
Cash and investments - beginning	\$ -	\$ (488)	\$ 2	\$ 77	\$ 40	\$ 432,623	\$ 11,121
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	173	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	173	-	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	173	-	-	-	-	224,944	-
Total disbursements	173	-	-	-	-	224,944	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(224,944)	-
Cash and investments - ending	\$ -	\$ (488)	\$ 2	\$ 77	\$ 40	\$ 207,679	\$ 11,121

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Community Defense Fund	Law Enforcement	Local Emergency Plan Commission	Property Maintenance	Emergency Management	SCEMA Search & Rescue	Clerk ISETS
Cash and investments - beginning	\$ 664	\$ 10,524	\$ 8,355	\$ 4,329	\$ 1,787	\$ 7,020	\$ 3,372
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	5,712	4,291	1,714	7,590	2,445	320,929
Total receipts	-	5,712	4,291	1,714	7,590	2,445	320,929
Disbursements:							
Personal services	-	3,000	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	500	-	-	-
Capital outlay	-	2,000	-	-	-	-	-
Other disbursements	-	-	6,166	-	5,000	3,426	324,310
Total disbursements	-	5,000	6,166	500	5,000	3,426	324,310
Excess (deficiency) of receipts over disbursements	-	712	(1,875)	1,214	2,590	(981)	(3,381)
Cash and investments - ending	<u>\$ 664</u>	<u>\$ 11,236</u>	<u>\$ 6,480</u>	<u>\$ 5,543</u>	<u>\$ 4,377</u>	<u>\$ 6,039</u>	<u>\$ (9)</u>

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Community Corrections 13/14	St Meinrad Utilities Grant	Community Corrections 14/15	Community Corrections 15/16	Co Law Enforcement Continuing Ed	Jury Pay	Totals
Cash and investments - beginning	\$ 14,203	\$ -	\$ -	\$ -	\$ 1,412	\$ 31,341	\$ 15,212,540
Receipts:							
Taxes	-	-	-	-	-	-	33,068,407
Licenses and permits	-	-	-	-	-	-	765
Intergovernmental receipts	132,421	15,592	157,255	-	-	-	6,352,222
Charges for services	-	-	-	-	-	-	559,800
Fines and forfeits	-	-	-	-	-	2,816	212,696
Other receipts	-	-	-	-	276	-	8,841,978
Total receipts	<u>132,421</u>	<u>15,592</u>	<u>157,255</u>	<u>-</u>	<u>276</u>	<u>2,816</u>	<u>49,035,868</u>
Disbursements:							
Personal services	123,249	-	164,329	-	-	-	6,475,146
Supplies	4,324	-	2,804	-	-	-	1,556,246
Other services and charges	5,236	-	10,000	-	-	-	3,290,631
Capital outlay	-	-	-	-	-	-	451,397
Other disbursements	13,815	15,592	-	-	772	3,092	37,849,276
Total disbursements	<u>146,624</u>	<u>15,592</u>	<u>177,133</u>	<u>-</u>	<u>772</u>	<u>3,092</u>	<u>49,622,696</u>
Excess (deficiency) of receipts over disbursements	<u>(14,203)</u>	<u>-</u>	<u>(19,878)</u>	<u>-</u>	<u>(496)</u>	<u>(276)</u>	<u>(586,828)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (19,878)</u>	<u>\$ -</u>	<u>\$ 916</u>	<u>\$ 31,065</u>	<u>\$ 14,625,712</u>

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	After Settlement Collections	Spencer Co Inmate Trust	Spencer Co Commissary	Clerk Trust	General	Accident Report	Animal Control	CEDIT Special Legislation
Cash and investments - beginning	\$ 397,298	\$ 11,953	\$ 45,831	\$ 543,868	\$ 3,124,056	\$ 10,280	\$ 17,126	\$ 2,559,662
Receipts:								
Taxes	-	-	-	-	6,542,831	-	-	-
Licenses and permits	-	-	-	-	7,176	-	-	-
Intergovernmental receipts	-	-	-	-	47,849	-	-	1,826,204
Charges for services	-	-	-	-	441,546	-	-	-
Fines and forfeits	-	-	-	-	25	-	-	-
Other receipts	<u>539,692</u>	<u>69,059</u>	<u>55,567</u>	<u>1,532,811</u>	<u>173,151</u>	<u>2,675</u>	<u>3,143</u>	<u>9,810</u>
Total receipts	<u>539,692</u>	<u>69,059</u>	<u>55,567</u>	<u>1,532,811</u>	<u>7,212,578</u>	<u>2,675</u>	<u>3,143</u>	<u>1,836,014</u>
Disbursements:								
Personal services	-	-	-	-	4,612,686	-	-	-
Supplies	-	-	-	-	187,370	-	-	-
Other services and charges	-	-	-	-	2,082,704	-	-	-
Capital outlay	-	-	-	-	51,552	-	-	-
Other disbursements	<u>397,298</u>	<u>68,548</u>	<u>76,182</u>	<u>1,459,144</u>	<u>54,461</u>	<u>472</u>	<u>1,700</u>	<u>2,138,812</u>
Total disbursements	<u>397,298</u>	<u>68,548</u>	<u>76,182</u>	<u>1,459,144</u>	<u>6,988,773</u>	<u>472</u>	<u>1,700</u>	<u>2,138,812</u>
Excess (deficiency) of receipts over disbursements	<u>142,394</u>	<u>511</u>	<u>(20,615)</u>	<u>73,667</u>	<u>223,805</u>	<u>2,203</u>	<u>1,443</u>	<u>(302,798)</u>
Cash and investments - ending	<u>\$ 539,692</u>	<u>\$ 12,464</u>	<u>\$ 25,216</u>	<u>\$ 617,535</u>	<u>\$ 3,347,861</u>	<u>\$ 12,483</u>	<u>\$ 18,569</u>	<u>\$ 2,256,864</u>

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	CEDIT County Share	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	COIT Special Legislation	COIT County Distributive Shares	Community Corrections
Cash and investments - beginning	\$ -	\$ 278	\$ 318	\$ 7,512	\$ 1,733,773	\$ -	\$ 84,009
Receipts:							
Taxes	2,189,088	-	-	-	749,062	1,291,290	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	92,629
Fines and forfeits	-	-	5,463	-	-	-	-
Other receipts	-	-	-	11,509	3,355	-	10,120
Total receipts	<u>2,189,088</u>	<u>-</u>	<u>5,463</u>	<u>11,509</u>	<u>752,417</u>	<u>1,291,290</u>	<u>102,749</u>
Disbursements:							
Personal services	-	-	-	6,738	-	-	46,683
Supplies	-	-	-	-	-	-	11,616
Other services and charges	-	-	-	-	250,000	-	73,436
Capital outlay	-	-	-	-	-	-	4,057
Other disbursements	2,189,088	-	5,342	1,229	806,120	1,291,290	-
Total disbursements	<u>2,189,088</u>	<u>-</u>	<u>5,342</u>	<u>7,967</u>	<u>1,056,120</u>	<u>1,291,290</u>	<u>135,792</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>121</u>	<u>3,542</u>	<u>(303,703)</u>	<u>-</u>	<u>(33,043)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 278</u>	<u>\$ 439</u>	<u>\$ 11,054</u>	<u>\$ 1,430,070</u>	<u>\$ -</u>	<u>\$ 50,966</u>

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Community Transition Program	Congressional School Interest	Congressional School Principal	Prisoner Reimbursement For Incarceration	Covered Bridge	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ -	\$ 51,744	\$ 1	\$ 3,560	\$ 14,317	\$ 671,748	\$ 315,134
Receipts:							
Taxes	-	-	-	-	-	445,206	234,319
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	2,997	1,577
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	975	231	-	1,630	925	82,418	16,301
Total receipts	<u>975</u>	<u>231</u>	<u>-</u>	<u>1,630</u>	<u>925</u>	<u>530,621</u>	<u>252,197</u>
Disbursements:							
Personal services	-	-	-	-	-	158,115	4,957
Supplies	-	-	-	-	-	125,859	-
Other services and charges	-	-	-	-	-	214,260	87,381
Capital outlay	-	-	-	-	-	-	114,002
Other disbursements	330	-	-	-	-	-	-
Total disbursements	<u>330</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>498,234</u>	<u>206,340</u>
Excess (deficiency) of receipts over disbursements	<u>645</u>	<u>231</u>	<u>-</u>	<u>1,630</u>	<u>925</u>	<u>32,387</u>	<u>45,857</u>
Cash and investments - ending	<u>\$ 645</u>	<u>\$ 51,975</u>	<u>\$ 1</u>	<u>\$ 5,190</u>	<u>\$ 15,242</u>	<u>\$ 704,135</u>	<u>\$ 360,991</u>

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Cumulative Voting System	Drug Free Community	Electronic Map Generation	Enhanced Access	Firearms Training	Health	Identification Security Protection
Cash and investments - beginning	\$ 741	\$ 16,710	\$ 1,530	\$ 7,853	\$ 11,107	\$ 222,953	\$ 11,617
Receipts:							
Taxes	-	-	-	-	-	157,775	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,062	-
Charges for services	-	-	-	-	-	-	1,876
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	13,557	150	16,088	8,420	68,938	-
Total receipts	-	13,557	150	16,088	8,420	227,775	1,876
Disbursements:							
Personal services	-	-	-	-	-	241,495	-
Supplies	-	-	-	-	-	1,240	-
Other services and charges	-	-	-	-	-	44,589	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	16,711	-	11,613	10,406	-	1,220
Total disbursements	-	16,711	-	11,613	10,406	287,324	1,220
Excess (deficiency) of receipts over disbursements	-	(3,154)	150	4,475	(1,986)	(59,549)	656
Cash and investments - ending	\$ 741	\$ 13,556	\$ 1,680	\$ 12,328	\$ 9,121	\$ 163,404	\$ 12,273

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Levy Excess	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book
Cash and investments - beginning	\$ 53,762	\$ 119,400	\$ 100,095	\$ 893	\$ 17,302	\$ 2,208,414	\$ 42,152
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	200	-
Intergovernmental receipts	-	33,139	204,946	-	-	2,537,765	-
Charges for services	-	-	-	-	-	-	9,685
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	3,237	13,834	36,626	-
Total receipts	-	33,139	204,946	3,237	13,834	2,574,591	9,685
Disbursements:							
Personal services	-	-	-	-	-	1,080,979	-
Supplies	-	6,562	185,027	-	-	832,546	-
Other services and charges	-	14,648	-	-	-	244,400	4,100
Capital outlay	-	4,001	-	-	13,806	205,398	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	25,211	185,027	-	13,806	2,363,323	4,100
Excess (deficiency) of receipts over disbursements	-	7,928	19,919	3,237	28	211,268	5,585
Cash and investments - ending	\$ 53,762	\$ 127,328	\$ 120,014	\$ 4,130	\$ 17,330	\$ 2,419,682	\$ 47,737

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Rainy Day	Reassessment - 2009	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Surplus Tax
Cash and investments - beginning	\$ 27,411	\$ -	\$ -	\$ 154,403	\$ 155,258	\$ 2,594	\$ 22,851
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	124,118	-	-
Charges for services	-	-	-	30,299	-	1,630	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	9,000	-	11,127
Total receipts	-	-	-	30,299	133,118	1,630	11,127
Disbursements:							
Personal services	-	-	-	12,021	-	-	-
Supplies	-	-	-	490	-	-	-
Other services and charges	-	-	-	13,386	28,918	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	726	48,973	799	11,461
Total disbursements	-	-	-	26,623	77,891	799	11,461
Excess (deficiency) of receipts over disbursements	-	-	-	3,676	55,227	831	(334)
Cash and investments - ending	<u>\$ 27,411</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 158,079</u>	<u>\$ 210,485</u>	<u>\$ 3,425</u>	<u>\$ 22,517</u>

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Victim Impact Program	GAL/CASA
Cash and investments - beginning	\$ 43,392	\$ 3,397	\$ 2,090	\$ 141,242	\$ 149,384	\$ 2,971	\$ 4,155
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	16,721	-	8,197
Charges for services	4,940	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	13,798	43,674	91,081	-	-	47,790
Total receipts	4,940	13,798	43,674	91,081	16,721	-	55,987
Disbursements:							
Personal services	-	-	-	-	-	-	38,296
Supplies	241	-	-	-	907	-	2,255
Other services and charges	-	-	-	-	1,785	-	-
Capital outlay	-	-	-	-	10,166	-	-
Other disbursements	-	13,730	41,723	89,102	-	-	14,479
Total disbursements	241	13,730	41,723	89,102	12,858	-	55,030
Excess (deficiency) of receipts over disbursements	4,699	68	1,951	1,979	3,863	-	957
Cash and investments - ending	\$ 48,091	\$ 3,465	\$ 4,041	\$ 143,221	\$ 153,247	\$ 2,971	\$ 5,112

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Election and Registration	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Reassessment	Adult Probation Administrative	County User Fee
Cash and investments - beginning	\$ 24,510	\$ 39,854	\$ 6,314	\$ 301,178	\$ 118,856	\$ 13,360	\$ 90,586
Receipts:							
Taxes	-	-	-	-	210,887	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,420	-	-
Charges for services	-	-	1,876	377,676	-	-	-
Fines and forfeits	-	-	-	-	-	29,671	-
Other receipts	-	-	-	-	305,002	-	4,360
Total receipts	-	-	1,876	377,676	517,309	29,671	4,360
Disbursements:							
Personal services	-	-	-	385,519	64,083	33,798	-
Supplies	-	-	-	2,352	2,988	-	-
Other services and charges	-	-	-	23,269	132,251	885	-
Capital outlay	-	-	-	-	-	2,253	-
Other disbursements	-	10,010	50	-	-	1,500	1,556
Total disbursements	-	10,010	50	411,140	199,322	38,436	1,556
Excess (deficiency) of receipts over disbursements	-	(10,010)	1,826	(33,464)	317,987	(8,765)	2,804
Cash and investments - ending	\$ 24,510	\$ 29,844	\$ 8,140	\$ 267,714	\$ 436,843	\$ 4,595	\$ 93,390

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Drain Construction/ Reconstruction	Drainage Maintenance	Sheriff Sale Administration	Health Clinic	Self-Insurance	Payroll Withholding - Insurance	Payroll Withholding - Other
Cash and investments - beginning	\$ 131,826	\$ 206,428	\$ 10,600	\$ 35,173	\$ 3,442	\$ 155	\$ -
Receipts:							
Taxes	-	40,027	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	12,500	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	6,970	-	2,695,477	385,641	123,019
Total receipts	-	40,027	6,970	12,500	2,695,477	385,641	123,019
Disbursements:							
Personal services	-	-	3,227	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	42	8,330	7,287	2,668,880	385,641	123,019
Total disbursements	-	42	11,557	7,287	2,668,880	385,641	123,019
Excess (deficiency) of receipts over disbursements	-	39,985	(4,587)	5,213	26,597	-	-
Cash and investments - ending	\$ 131,826	\$ 246,413	\$ 6,013	\$ 40,386	\$ 30,039	\$ 155	\$ -

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - Sheriff Pension	Payroll Withholding - State
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 496	\$ 3,614	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>62,193</u>	<u>380,197</u>	<u>630,818</u>	<u>32,137</u>	<u>494,798</u>	<u>25,910</u>	<u>135,718</u>
Total receipts	<u>62,193</u>	<u>380,197</u>	<u>630,818</u>	<u>32,137</u>	<u>494,798</u>	<u>25,910</u>	<u>135,718</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>62,193</u>	<u>380,197</u>	<u>630,818</u>	<u>32,137</u>	<u>494,798</u>	<u>29,524</u>	<u>135,718</u>
Total disbursements	<u>62,193</u>	<u>380,197</u>	<u>630,818</u>	<u>32,137</u>	<u>494,798</u>	<u>29,524</u>	<u>135,718</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(3,614)	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 496</u>	<u>\$ -</u>	<u>\$ -</u>

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Payroll Withholding - Union Dues	Payroll Withholding - Wage Garnishments	Settlement	CVET Agency	Final Excise Tax Cut Replacement Due State	Weed Lien Collections	Sewage Collections
Cash and investments - beginning	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	22,353,742	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	179,628	708,425	-	-
Charges for services	-	-	-	-	-	-	32,348
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,614	9,044	-	-	-	336	-
Total receipts	<u>7,614</u>	<u>9,044</u>	<u>22,353,742</u>	<u>179,628</u>	<u>708,425</u>	<u>336</u>	<u>32,348</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,614	9,044	22,353,742	179,628	708,425	336	32,348
Total disbursements	<u>7,614</u>	<u>9,044</u>	<u>22,353,742</u>	<u>179,628</u>	<u>708,425</u>	<u>336</u>	<u>32,348</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ 26</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Financial Institution Tax	COIT Homestead	HEA 1001 State Homestead Credit	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 322	\$ 570	\$ -	\$ -
Receipts:							
Taxes	-	169,498	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	28,999	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	2,496	13,799	582	1,325
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>28,999</u>	<u>169,498</u>	<u>-</u>	<u>2,496</u>	<u>13,799</u>	<u>582</u>	<u>1,325</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	28,999	169,498	-	2,375	13,484	582	1,265
Total disbursements	<u>28,999</u>	<u>169,498</u>	<u>-</u>	<u>2,375</u>	<u>13,484</u>	<u>582</u>	<u>1,265</u>
Excess (deficiency) of receipts over disbursements	-	-	-	121	315	-	60
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 443</u>	<u>\$ 885</u>	<u>\$ -</u>	<u>\$ 60</u>

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Child Restraint Violations Fines	Education Plate Fees Agency	Innkeepers Tax Collections
Cash and investments - beginning	\$ 155	\$ 156	\$ -	\$ 148	\$ 25	\$ -	\$ 9,795
Receipts:							
Taxes	-	-	-	-	-	-	428,058
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	4,430	1,122	-	2,215	-	-	-
Fines and forfeits	-	-	-	-	75	-	-
Other receipts	-	-	463	-	-	188	-
Total receipts	<u>4,430</u>	<u>1,122</u>	<u>463</u>	<u>2,215</u>	<u>75</u>	<u>188</u>	<u>428,058</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,790	1,234	400	2,155	75	188	425,562
Total disbursements	<u>2,790</u>	<u>1,234</u>	<u>400</u>	<u>2,155</u>	<u>75</u>	<u>188</u>	<u>425,562</u>
Excess (deficiency) of receipts over disbursements	<u>1,640</u>	<u>(112)</u>	<u>63</u>	<u>60</u>	<u>-</u>	<u>-</u>	<u>2,496</u>
Cash and investments - ending	<u>\$ 1,795</u>	<u>\$ 44</u>	<u>\$ 63</u>	<u>\$ 208</u>	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ 12,291</u>

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	PreTrial Diversion	Drug Court Grant	Brownfield
Cash and investments - beginning	\$ 6,750	\$ 35,687	\$ 51,951	\$ 7,979	\$ 166,389	\$ (21,642)	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	21,460	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	72,425	-	-
Other receipts	-	7,292	10,962	7,292	-	22,762	-
Total receipts	-	7,292	10,962	7,292	93,885	22,762	-
Disbursements:							
Personal services	-	576	-	-	43,985	-	-
Supplies	-	-	-	-	3,644	-	-
Other services and charges	-	-	-	-	26,824	-	-
Capital outlay	-	-	-	-	500	-	-
Other disbursements	-	-	6,029	9,616	-	1,120	-
Total disbursements	-	576	6,029	9,616	74,953	1,120	-
Excess (deficiency) of receipts over disbursements	-	6,716	4,933	(2,324)	18,932	21,642	-
Cash and investments - ending	\$ 6,750	\$ 42,403	\$ 56,884	\$ 5,655	\$ 185,321	\$ -	\$ -

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Payment in Lieu of Taxes	Community Corrections Grant 10/11	County Medical Assist To Wards	Welfare HCI	Photo ID	State Road Relinquish	Anderson River
Cash and investments - beginning	\$ -	\$ (488)	\$ 2	\$ 77	\$ 40	\$ 207,679	\$ 11,121
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	171	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>171</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	158	-	-	-	-	-	-
Total disbursements	<u>158</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>13</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 13</u>	<u>\$ (488)</u>	<u>\$ 2</u>	<u>\$ 77</u>	<u>\$ 40</u>	<u>\$ 207,679</u>	<u>\$ 11,121</u>

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Community Defense Fund	Law Enforcement	Local Emergency Plan Commission	Property Maintenance	Emergency Management	SCEMA Search & Rescue	Clerk ISETS
Cash and investments - beginning	\$ 664	\$ 11,236	\$ 6,480	\$ 5,543	\$ 4,377	\$ 6,039	\$ (9)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	7,291	3,930	1,000	-	826	325,580
Total receipts	-	7,291	3,930	1,000	-	826	325,580
Disbursements:							
Personal services	-	224	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	3,325	-	-	-	-	-
Other disbursements	-	-	4,188	-	-	948	316,899
Total disbursements	-	3,549	4,188	-	-	948	316,899
Excess (deficiency) of receipts over disbursements	-	3,742	(258)	1,000	-	(122)	8,681
Cash and investments - ending	\$ 664	\$ 14,978	\$ 6,222	\$ 6,543	\$ 4,377	\$ 5,917	\$ 8,672

SPENCER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Community Corrections 13/14	St Meinrad Utilities Grant	Community Corrections 14/15	Community Corrections 15/16	Co Law Enforcement Continuing Ed	Jury Pay	Totals
Cash and investments - beginning	\$ -	\$ -	\$ (19,878)	\$ -	\$ 916	\$ 31,065	\$ 14,625,712
Receipts:							
Taxes	-	-	-	-	-	-	34,811,783
Licenses and permits	-	-	-	-	-	-	7,376
Intergovernmental receipts	-	-	-	-	-	-	5,744,678
Charges for services	-	-	-	-	-	-	1,014,772
Fines and forfeits	-	-	-	-	-	3,153	129,014
Other receipts	-	-	122,309	157,255	128	-	8,857,204
Total receipts	-	-	122,309	157,255	128	3,153	50,564,827
Disbursements:							
Personal services	-	-	92,614	174,865	-	-	7,000,861
Supplies	-	-	4,535	2,228	-	-	1,369,860
Other services and charges	-	-	5,282	6,112	-	-	3,254,230
Capital outlay	-	-	-	-	-	-	409,060
Other disbursements	-	-	-	-	916	4,602	38,006,879
Total disbursements	-	-	102,431	183,205	916	4,602	50,040,890
Excess (deficiency) of receipts over disbursements	-	-	19,878	(25,950)	(788)	(1,449)	523,937
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (25,950)	\$ 128	\$ 29,616	\$ 15,149,649

SPENCER COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2015

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Freedom Bank-Dale	2012 Ambulance	\$ 27,860	7/14/2014	7/14/2016
Freedom Bank-Dale	2015 Ambulance Remount	<u>30,131</u>	7/14/2016	7/14/2018
Total governmental activities		<u>57,991</u>		
Total of annual lease payments		<u><u>\$ 57,991</u></u>		

SPENCER COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2015

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

	Ending Balance
Governmental activities:	
Land	\$ 209,050
Infrastructure	101,900,555
Buildings	4,958,545
Machinery, equipment, and vehicles	5,239,207
Total governmental activities	112,307,357
Total capital assets	\$ 112,307,357

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/>.