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

FINANCIAL STATEMENTS AUDIT REPORT

OF

SPENCER COUNTY

SPENCER COUNTY, INDIANA

January 1, 2016 to December 31, 2018

FILED
08/15/2019

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SCHEDULE OF OFFICIALS

Office	Official	Term
County Auditor	Autumn Winkler	01-01-15 to 03-18-19
	Heidi Greene	03-19-19 to 12-31-22
County Treasurer	Susan Harris	01-01-13 to 12-31-20
Clerk of the Circuit Court	Gay Ann Harney	01-01-13 to 12-31-15
	Sara Arnold	01-01-16 to 12-31-20
County Sheriff	James E. McDurmon	01-01-15 to 12-31-18
	Kelli Reinke	01-01-19 to 12-31-22
County Recorder	Sharon Dugas	01-01-13 to 12-31-16
	Vicki Brauns	01-01-17 to 12-31-20
President of the Board of County Commissioners	Thomas A. Logsdon	01-01-16 to 12-31-16
	James Seiler	01-01-17 to 12-31-19
President of the County Council	William J. Spaetti	01-01-16 to 12-31-16
	Blake Bunner	01-01-17 to 12-31-19

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF SPENCER COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of Spencer County (County), which comprise the financial position and results of operations for the period of January 1, 2016 to December 31, 2018, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statements, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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 Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance 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, 2016 to December 31, 2018.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements 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, 2016 to December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statements. 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 statements. They have not been subjected to the auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.

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

July 1, 2019

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

SPENCER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16	Receipts	Disbursements	Cash and Investments 12-31-17
After Settlement Collections	$ 539,692	$ 490,588	$ 539,692	$ 490,588	$ 579,108	$ 490,588	$ 579,108
Spencer Co. Inmate Trust	12,464	112,756	99,459	25,761	145,230	162,131	8,860
Spencer County Jail Commissary	25,216	62,141	58,952	28,405	114,852	111,520	31,737
Clerk Trust	617,535	1,358,641	1,401,545	574,631	1,669,010	1,545,054	698,587
General	3,347,861	7,521,242	7,365,283	3,503,820	8,837,897	7,363,872	4,977,845
Accident Report	12,483	2,882	-	15,365	2,633	6,068	11,930
Animal Control	18,569	6,288	5,395	19,462	5,849	4,925	20,386
CEDIT County Share	2,256,864	1,884,173	2,009,798	2,131,239	1,957,134	1,330,282	2,758,091
City and Town Court Costs	439	5,622	5,752	309	4,874	4,790	393
Clerk's Records Perpetuation	11,054	15,917	8,421	18,550	14,881	6,870	26,561
COIT - Special Legislation	1,430,070	775,685	603,506	1,602,249	1,590	377,102	1,226,737
COIT County Distributive Shares	-	1,316,995	1,316,995	-	-	-	-
Community Corrections	50,966	109,045	92,674	67,337	73,918	46,475	94,780
Congressional School Interest	51,975	157	1,008	51,124	365	-	51,489
Congressional School Principal	1	-	-	1	-	-	1
Prisoner Reimbursement For Incarceration	5,190	830	-	6,020	1,502	-	7,522
Covered Bridge	15,242	925	-	16,167	925	-	17,092
Cumulative Bridge	704,135	570,435	427,175	847,395	635,676	611,148	871,923
Cumulative Voting System	741	-	180	561	-	-	561
Drug Free Community	13,556	14,514	12,882	15,188	11,426	15,189	11,425
Electronic Map Generation	1,680	1,650	-	3,330	-	-	3,330
Emergency Planning/Right to Know	6,222	4,313	3,523	7,012	4,325	3,353	7,984
Enhanced Access	12,328	16,389	10,931	17,786	16,914	10,735	23,965
Firearms Training	9,121	16,190	3,914	21,397	7,420	21,293	7,524
Health	163,404	402,235	276,601	289,038	241,995	259,066	271,967
Identification Security Protection	12,273	1,790	1,260	12,803	2,544	1,300	14,047
Levy Excess	53,762	-	-	53,762	-	-	53,762
Local Health Maintenance	127,328	49,709	21,213	155,824	16,570	22,174	150,220
Local Road and Street	120,014	203,313	193,248	130,079	256,096	203,430	182,745
Medical Care for Inmates	4,130	3,811	-	7,941	4,421	2,386	9,976
Misdemeanant	17,330	13,834	14,597	16,567	13,834	16,566	13,835
Motor Vehicle Highway	2,419,682	2,548,891	2,094,206	2,874,367	2,871,555	2,362,559	3,383,363
Plat Book	47,737	9,335	9,600	47,472	8,645	9,741	46,376
Rainy Day	27,411	2,206,610	1,423,156	810,865	-	580,614	230,251
Recorder's Records Perpetuation	158,079	54,746	29,845	182,980	41,242	51,082	173,140
Riverboat	210,485	131,215	153,007	188,693	124,118	90,709	222,102
Sex and Violent Offender Administration	3,425	1,715	3,722	1,418	1,867	1,010	2,275
Surplus Tax	22,517	20,187	13,222	29,482	17,342	19,114	27,710
Surveyor's Corner Perpetuation	48,091	4,670	247	52,514	10,205	196	62,523
Tax Sale Fees	3,465	26,387	9,157	20,695	12,413	18,494	14,614
Tax Sale Redemption	4,041	33,273	28,582	8,732	14,501	21,143	2,090
Tax Sale Surplus	143,221	24,589	97,838	69,972	38,428	47,503	60,897
Local Health Department Trust Account	153,247	25,083	10,724	167,606	8,361	11,725	164,242
Property Maint/Unsafe Building	6,543	1,000	-	7,543	1,000	-	8,543

SPENCER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16	Receipts	Disbursements	Cash and Investments 12-31-17
Child Advocacy	278	-	-	278	-	-	278
Election and Registration	24,510	-	-	24,510	-	-	24,510
Auditors Ineligible Deductions	29,844	-	-	29,844	-	-	29,844
County Elected Officials Training	8,140	1,789	1,398	8,531	2,544	1,042	10,033
Statewide 911	267,714	389,433	566,458	90,689	387,785	461,701	16,773
Reassessment	436,843	132,671	210,681	358,833	-	225,279	133,554
Heritage Barn Public Safety	-	150	-	150	-	-	150
LOIT Special Distribution	-	1,087,019	453,745	633,274	-	633,273	1
Adult Probation Administrative	4,595	37,854	756	41,693	28,564	41,246	29,011
Pretrial Diversion	185,321	77,732	80,154	182,899	77,669	65,408	195,160
Drain Construction/Reconstruction	131,826	-	-	131,826	-	-	131,826
Drain Maintenance	246,413	40,766	90,000	197,179	40,140	44,220	193,099
Cumulative Capital Development	360,991	240,564	279,419	322,136	309,459	355,543	276,052
Sheriff Sale Administration	6,013	5,015	6,282	4,746	3,660	4,100	4,306
Law Enforcement/DUI Task Force	14,978	6,684	8,546	13,116	2,200	4,333	10,983
Health Clinic	40,386	3,351	313	43,424	4,192	1,874	45,742
Self Insurance	30,039	1,963,984	1,922,481	71,542	1,855,167	1,933,760	(7,051)
Payroll Withholding - Insurance	155	353,819	348,631	5,343	356,346	356,794	4,895
Payroll Withholding Other	-	108,965	108,965	-	106,983	106,983	-
Payroll Withholding - Deferred Compensation	-	58,176	58,176	-	60,601	60,601	-
Payroll Withholding Federal	-	386,148	386,148	-	391,178	391,178	-
Payroll Withholding FICA & MED	-	629,991	629,991	-	642,061	642,061	-
Payroll Withholding Local Tax	-	32,187	32,187	-	32,893	32,893	-
Payroll Withholding - PERF	496	487,088	487,088	496	497,767	497,767	496
Payroll Withholding - Sheriff Pension	-	32,780	18,142	14,638	33,514	48,152	-
Payroll Withholding State	-	134,326	134,326	-	129,676	129,676	-
Payroll Withholding - Union Dues	26	6,924	6,924	26	6,186	6,186	26
Payroll Withholdings Wage Garnishment	-	9,642	9,642	-	6,367	6,367	-
Settlement	-	22,072,611	22,072,611	-	17,552,444	17,552,444	-
CVET Agency	-	160,017	160,017	-	155,148	155,148	-
Final Excise Tax Cut Replacement Due State	-	772,444	772,444	-	803,595	803,595	-
Weed Lien Collections	-	593	593	-	548	548	-
Sewage Collections	-	32,396	32,396	-	46,545	46,545	-
Financial Institution Tax	-	31,262	31,262	-	28,130	28,130	-
COIT Homestead	-	169,498	169,497	1	-	1	-
Local Income Tax - Property Tax	-	-	-	-	177,340	173,700	3,640
State Fines and Forfeitures	443	2,306	2,506	243	2,443	2,462	224
Infraction Judgements	885	10,579	10,558	906	14,057	14,021	942
Overweight Vehicle Fines	-	580	580	-	-	-	-
Special Death Benefit	60	1,105	1,165	-	1,485	1,485	-
Sales Disclosure - State Share	1,795	5,260	3,340	3,715	5,790	3,663	5,842
Coroners Training & Con't Education	44	1,254	1,236	62	1,330	1,228	164
Interstate Compact - State Share	63	512	575	-	431	369	62

SPENCER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16	Receipts	Disbursements	Cash and Investments 12-31-17
Mortgage Recording Fees - State Share	208	2,285	2,312	181	2,330	2,361	150
Child Restraint Violation Fines	25	25	50	-	-	-	-
Education Plate Fees Agency	-	244	206	38	225	263	-
Innkeepers Tax Collections	12,291	427,265	427,150	12,406	447,358	447,384	12,380
LOIT 2016 Special Distribution	-	2,243,788	2,243,788	-	-	-	-
LIT Certified Shares	-	-	-	-	1,190,253	1,190,253	-
LIT Economic Development (EDIT)	-	-	-	-	2,327,330	2,327,330	-
93.563 ARRA Clerk IV-D Incentive	6,750	-	-	6,750	-	6,750	-
93.563 Title IV-D Incentive	42,403	6,795	11,023	38,175	6,822	4,996	40,001
93.563 Prosecutor IV-D Incentive-Post Oct '99	56,884	10,225	478	66,631	10,267	8,040	68,858
93.563 Clerk IV-D Incentive-Post Oct '99	5,655	6,795	5,243	7,207	6,822	4,497	9,532
Clerk ISETS	8,672	320,570	328,994	248	168,932	169,221	(41)
GAL/CASA	5,112	61,273	66,385	-	26,660	26,660	-
Community Transition Program	645	9,625	7,619	2,651	-	2,651	-
Jury Pay	29,616	3,325	32,054	887	2,666	-	3,553
Victim Impact Program	2,971	-	-	2,971	-	-	2,971
County User Fee	93,390	3,389	40,581	56,198	3,740	1,436	58,502
Drug Prosecution Fund	-	2,000	1,000	1,000	-	-	1,000
Community Corrections 17/18	-	-	-	-	195,790	118,183	77,607
Probation Grant 17/18	-	-	-	-	38,438	18,018	20,420
Co Law Enforce Continuing Ed	128	991	-	1,119	484	150	1,453
Photo ID	40	-	-	40	-	-	40
State Road Relinquish	207,679	-	190,000	17,679	-	-	17,679
Anderson River	11,121	-	-	11,121	-	-	11,121
Community Defense Fund	664	-	-	664	-	-	664
Emergency Management	4,377	1,200	4,800	777	-	209	568
SCEMA Search and Rescue	5,917	-	77	5,840	-	309	5,531
Local Public Training Fund	-	1,250	1,250	-	2,500	2,447	53
Former Jail Demolition OCRA Gr	-	73,310	73,310	-	-	-	-
Community Corrections 15/16	(25,950)	122,309	96,359	-	-	-	-
Immunizations Grant	-	51,838	54,416	(2,578)	36,539	43,127	(9,166)
Community Corrections 16/17	-	222,697	132,831	89,866	117,473	207,339	-
Probation Grant	-	34,594	7,361	27,233	26,906	20,772	33,367
Community Crossings Grant	-	2,005,286	2,005,286	-	-	-	-
Payment in Lieu of Taxes	13	174	187	-	154	154	-
Community Corrections Grant 10/11	(488)	-	-	(488)	-	-	(488)
County Medical Assist to Wards	2	-	-	2	-	-	2
Welfare HCI	77	-	-	77	-	-	77
Totals	$ 15,149,649	$ 55,148,499	$ 53,179,303	$ 17,118,845	$ 46,146,593	$ 45,266,533	$ 17,998,905

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

SPENCER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
After Settlement Collections	$ 579,108	$ 507,635	$ 579,108	$ 507,635
Spencer Co. Inmate Trust	8,860	128,242	128,126	8,976
Spencer County Jail Commissary	31,737	98,155	118,425	11,467
Clerk Trust	698,587	2,033,474	1,762,839	969,222
General	4,977,845	9,061,345	8,386,123	5,653,067
Accident Report	11,930	2,855	-	14,785
Animal Control	20,386	4,219	14,648	9,957
CEDIT County Share	2,758,091	2,620,132	1,941,633	3,436,590
City and Town Court Costs	393	5,148	5,183	358
Clerk's Records Perpetuation	26,561	15,576	9,043	33,094
COIT - Special Legislation	1,226,737	-	748,293	478,444
Community Corrections	94,780	71,508	57,142	109,146
Community Transition Program	-	2,800	-	2,800
Congressional School Interest	51,489	586	2,017	50,058
Congressional School Principal	1	-	-	1
Prisoner Reimbursement For Incarceration	7,522	620	-	8,142
Covered Bridge	17,092	925	-	18,017
Cumulative Bridge	871,923	538,095	286,777	1,123,241
Cumulative Voting System	561	-	-	561
Drug Free Community	11,425	17,246	16,425	12,246
Electronic Map Generation	3,330	250	-	3,580
Emergency Planning/Right to Know	7,984	4,381	3,351	9,014
Enhanced Access	23,965	18,691	13,626	29,030
Firearms Training	7,524	7,175	757	13,942
Health	271,967	378,242	259,565	390,644
Identification Security Protection	14,047	3,580	-	17,627
Levy Excess	53,762	-	-	53,762
Local Health Maintenance	150,220	33,139	51,604	131,755
Local Road and Street	182,745	350,044	316,244	216,545
Medical Care for Inmates	9,976	3,961	6,427	7,510
Misdemeanant	13,835	13,834	16,311	11,358
Motor Vehicle Highway	3,383,363	3,548,318	3,612,850	3,318,831
Plat Book	46,376	6,560	9,772	43,164
Rainy Day	230,251	-	-	230,251
Recorder's Records Perpetuation	173,140	44,983	60,793	157,330
Riverboat	222,102	124,118	119,738	226,482
Sex and Violent Offender Administration	2,275	1,965	1,291	2,949
Surplus Tax	27,710	27,003	19,478	35,235
Surveyor's Corner Perpetuation	62,523	22,513	10,241	74,795
Tax Sale Fees	14,614	18,980	18,975	14,619

SPENCER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Tax Sale Redemption	2,090	14,458	13,047	3,501
Tax Sale Surplus	60,897	109,227	34,070	136,054
Local Health Department Trust Account	164,242	16,721	12,363	168,600
Property Maint/ Unsafe Building	8,543	1,400	4,000	5,943
Victim Impact Program	2,971	-	-	2,971
GAL/CASA	-	44,740	44,740	-
Child Advocacy	278	-	-	278
Election and Registration	24,510	-	-	24,510
Auditors Ineligible Deductions	29,844	-	-	29,844
County Elected Officials Training	10,033	3,580	919	12,694
Statewide 911	16,773	392,260	143,272	265,761
Reassessment	133,554	327,578	224,753	236,379
Heritage Barn Public Safety	150	-	-	150
LOIT Special Distribution	1	96,386	56,547	39,840
Adult Probation Administrative	29,011	34,131	22,965	40,177
Pretrial Diversion	195,160	88,479	66,937	216,702
Drain Construction/Reconstruction	131,826	-	-	131,826
Drain Maintenance	193,099	40,063	77,000	156,162
Cumulative Capital Development	276,052	242,796	274,632	244,216
Sheriff Sale Administration	4,306	3,427	4,300	3,433
DUI Task Force	10,983	9,635	3,832	16,786
Health Clinic	45,742	6,108	1,264	50,586
Self Insurance	(7,051)	2,265,432	2,191,727	66,654
Payroll Withholding - Insurance	4,895	425,008	429,148	755
Payroll Withholding - Other	-	107,709	107,709	-
Payroll Withholding - Deferred Compensation	-	62,675	62,675	-
Payroll Withholding - Federal	-	353,543	353,544	(1)
Payroll Withholding - FICA & Medicare	-	678,528	678,598	(70)
Payroll Withholding - Local Tax	-	34,702	34,702	-
Payroll Withholding - PERF	496	522,349	521,767	1,078
Payroll Withholding - Sheriff Pension	-	35,922	35,922	-
Payroll Withholding - State	-	137,405	137,405	-
Payroll Withholding - Union Dues	26	6,286	6,286	26
Payroll Withholding - Wage Garnishments	-	12,740	12,740	-
Settlement	-	18,091,481	18,091,481	-
CVET Agency	-	150,490	150,490	-
Final Excise Tax Cut Replacement Due State	-	880,858	880,858	-
Sewage Collections	-	35,834	35,834	-
Financial Institution Tax	-	26,587	26,587	-
Local Income Tax - Property Tax	3,640	187,744	182,677	8,707

SPENCER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
State Fines and Forfeitures	224	2,449	2,401	272
Infraction Judgements	942	15,641	14,994	1,589
Special Death Benefit	-	1,386	1,290	96
Sales Disclosure - State Share	5,842	5,180	3,443	7,579
Coroners Training & Con't Education	164	1,276	1,312	128
Interstate Compact - State Share	62	357	419	-
Mortgage Recording Fees - State Share	150	1,940	1,945	145
Education Plate Fees Agency	-	263	263	-
Innkeepers Tax Collections	12,380	532,755	531,416	13,719
LIT Certified Shares	-	1,260,146	1,260,146	-
LIT Economic Development (EDIT)	-	2,457,786	2,457,786	-
93.563 Title IV-D Incentive	40,001	7,231	14,336	32,896
93.563 Prosecutor IV-D Incentive-Post Oct '99	68,858	10,881	12,212	67,527
93.563 Clerk IV-D Incentive-Post Oct '99	9,532	7,231	7,081	9,682
Clerk ISETS	(41)	204,755	202,978	1,736
Jury Pay	3,553	2,839	-	6,392
County User Fee	58,502	4,131	3,044	59,589
Community Corrections 17/18	77,607	313,264	325,304	65,567
Probation Grant 17/18	20,420	61,500	60,936	20,984
Community Crossings Grant	-	670,000	670,000	-
Probation Grant	33,367	-	-	33,367
Jail Treatment Grant	-	5,149	848	4,301
Co Law Enforce Continuing Ed	1,453	484	909	1,028
Drug Prosecution Fund	1,000	-	-	1,000
Photo ID	40	-	-	40
State Road Relinquish	17,679	-	-	17,679
Anderson River	11,121	-	-	11,121
Community Defense Fund	664	-	-	664
Emergency Management	568	541	-	1,109
SCEMA Search and Rescue	5,531	50	1,116	4,465
Local Public Training Fund	53	4,500	4,480	73
Immunizations Grant	(9,166)	48,662	45,083	(5,587)
Community Corrections Grant 10/11	(488)	-	-	(488)
County Medical Assist to Wards	2	-	-	2
Welfare HCI	77	-	-	77
Totals	$ 17,998,905	$ 50,782,977	$ 49,125,338	$ 19,656,544

The notes to the financial statements are an integral part of this 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 statements present the financial information for the County.

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions

received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements include the following uses:

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

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

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

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

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. Some funds 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, 2016, 2017, or 2018. The Clerks ISETS fund was deficit at December 31, 2017, because of a $230 error that occurred in 2006 that still has not been identified and corrected.

The Payroll Withholding Federal and Payroll Withholding FICA & Medicare funds were deficit at December 31, 2018, because of a payroll check that was issued for too much and was later voided. The payment to the Internal Revenue Service for those taxes was issued prior to the voided check. A refund from the Internal Revenue Service was received in March 2019 to clear up the deficit balance. The Self Insurance fund was deficit at December 31, 2017, because the County's self-insurance account had medical claim payments that exceeded the amount in the account and the appropriate transfer into the account was not made until January 2018.

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OTHER INFORMATION - UNAUDITED

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

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

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

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SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

	After Settlement Collections	Spencer Co. Inmate Trust	Spencer County Jail Commissary	Clerk Trust	General	Accident Report	Animal Control	CEDIT County Share
Cash and investments - beginning	$ 539,692	$ 12,464	$ 25,216	$ 617,535	$ 3,347,861	$ 12,483	$ 18,569	$ 2,256,864
Receipts:								
Taxes	-	-	-	-	6,597,749	-	-	-
Licenses and permits	-	-	-	-	7,892	-	-	-
Intergovernmental receipts	-	-	-	-	41,560	-	-	-
Charges for services	-	-	-	-	149,915	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	490,588	112,756	62,141	1,358,641	724,126	2,882	6,288	1,884,173
Total receipts	490,588	112,756	62,141	1,358,641	7,521,242	2,882	6,288	1,884,173
Disbursements:								
Personal services	-	-	-	-	4,798,429	-	-	-
Supplies	-	-	-	-	147,825	-	-	-
Other services and charges	-	-	-	-	2,063,483	-	-	-
Capital outlay	-	-	-	-	127,607	-	4,904	-
Other disbursements	539,692	99,459	58,952	1,401,545	227,939	-	491	2,009,798
Total disbursements	539,692	99,459	58,952	1,401,545	7,365,283	-	5,395	2,009,798
Excess (deficiency) of receipts over disbursements	(49,104)	13,297	3,189	(42,904)	155,959	2,882	893	(125,625)
Cash and investments - ending	$ 490,588	$ 25,761	$ 28,405	$ 574,631	$ 3,503,820	$ 15,365	$ 19,462	$ 2,131,239

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

	City and Town Court Costs	Clerk's Records Perpetuation	COIT - Special Legislation	COIT County Distributive Shares	Community Corrections	Congressional School Interest	Congressional School Principal	Prisoner Reimbursement For Incarceration
Cash and investments - beginning	$ 439	$ 11,054	$ 1,430,070	$ -	$ 50,966	$ 51,975	$ 1	$ 5,190
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	15,917	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	5,622	-	775,685	1,316,995	109,045	157	-	830
Total receipts	5,622	15,917	775,685	1,316,995	109,045	157	-	830
Disbursements:								
Personal services	-	-	-	-	24,121	-	-	-
Supplies	-	-	-	-	6,141	-	-	-
Other services and charges	-	-	250,000	-	59,932	-	-	-
Capital outlay	-	-	-	-	2,480	-	-	-
Other disbursements	5,752	8,421	353,506	1,316,995	-	1,008	-	-
Total disbursements	5,752	8,421	603,506	1,316,995	92,674	1,008	-	-
Excess (deficiency) of receipts over disbursements	(130)	7,496	172,179	-	16,371	(851)	-	830
Cash and investments - ending	$ 309	$ 18,550	$ 1,602,249	$ -	$ 67,337	$ 51,124	$ 1	$ 6,020

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

	Covered Bridge	Cumulative Bridge	Cumulative Voting System	Drug Free Community	Electronic Map Generation	Emergency Planning/Right to Know	Enhanced Access	Firearms Training
Cash and investments - beginning	$ 15,242	$ 704,135	$ 741	$ 13,556	$ 1,680	$ 6,222	$ 12,328	$ 9,121
Receipts:								
Taxes	-	530,592	-	-	-	-	-	-
Licenses and permits	-	-	-	-	1,650	-	-	16,190
Intergovernmental receipts	-	3,141	-	-	-	-	-	-
Charges for services	-	-	-	14,514	-	-	16,389	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	925	36,702	-	-	-	4,313	-	-
Total receipts	925	570,435	-	14,514	1,650	4,313	16,389	16,190
Disbursements:								
Personal services	-	172,341	-	-	-	-	-	-
Supplies	-	156,575	-	-	-	-	-	-
Other services and charges	-	92,138	-	-	-	-	-	-
Capital outlay	-	6,121	-	-	-	-	-	-
Other disbursements	-	-	180	12,882	-	3,523	10,931	3,914
Total disbursements	-	427,175	180	12,882	-	3,523	10,931	3,914
Excess (deficiency) of receipts over disbursements	925	143,260	(180)	1,632	1,650	790	5,458	12,276
Cash and investments - ending	$ 16,167	$ 847,395	$ 561	$ 15,188	$ 3,330	$ 7,012	$ 17,786	$ 21,397

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	$ 163,404	$ 12,273	$ 53,762	$ 127,328	$ 120,014	$ 4,130	$ 17,330	$ 2,419,682
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	50
Intergovernmental receipts	1,877	-	-	-	203,313	-	-	2,522,120
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	400,358	1,790	-	49,709	-	3,811	13,834	26,721
Total receipts	402,235	1,790	-	49,709	203,313	3,811	13,834	2,548,891
Disbursements:								
Personal services	235,720	-	-	-	-	-	-	1,039,425
Supplies	976	-	-	7,138	193,248	-	-	463,152
Other services and charges	39,905	-	-	13,343	-	-	-	232,143
Capital outlay	-	-	-	732	-	-	14,597	197,875
Other disbursements	-	1,260	-	-	-	-	-	161,611
Total disbursements	276,601	1,260	-	21,213	193,248	-	14,597	2,094,206
Excess (deficiency) of receipts over disbursements	125,634	530	-	28,496	10,065	3,811	(763)	454,685
Cash and investments - ending	$ 289,038	$ 12,803	$ 53,762	$ 155,824	$ 130,079	$ 7,941	$ 16,567	$ 2,874,367

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees
Cash and investments - beginning	$ 47,737	$ 27,411	$ 158,079	$ 210,485	$ 3,425	$ 22,517	$ 48,091	$ 3,465
Receipts:								
Taxes	-	-	-	-	-	20,187	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	131,215	-	-	-	-
Charges for services	-	-	54,746	-	-	-	4,670	26,387
Fines and forfeits	-	-	-	-	1,715	-	-	-
Other receipts	9,335	2,206,610	-	-	-	-	-	-
Total receipts	9,335	2,206,610	54,746	131,215	1,715	20,187	4,670	26,387
Disbursements:								
Personal services	-	-	15,670	-	-	-	-	-
Supplies	-	-	479	-	-	-	247	-
Other services and charges	9,600	1,253	13,696	42,156	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	1,421,903	-	110,851	3,722	13,222	-	9,157
Total disbursements	9,600	1,423,156	29,845	153,007	3,722	13,222	247	9,157
Excess (deficiency) of receipts over disbursements	(265)	783,454	24,901	(21,792)	(2,007)	6,965	4,423	17,230
Cash and investments - ending	$ 47,472	$ 810,865	$ 182,980	$ 188,693	$ 1,418	$ 29,482	$ 52,514	$ 20,695

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Property Maint/Unsafe Building	Child Advocacy	Election and Registration	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	$ 4,041	$ 143,221	$ 153,247	$ 6,543	$ 278	$ 24,510	$ 29,844	$ 8,140
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	1,789
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	33,273	24,589	25,083	1,000	-	-	-	-
Total receipts	33,273	24,589	25,083	1,000	-	-	-	1,789
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	1,663	-	-	-	-	-
Other services and charges	-	-	1,348	-	-	-	-	-
Capital outlay	-	-	7,713	-	-	-	-	-
Other disbursements	28,582	97,838	-	-	-	-	-	1,398
Total disbursements	28,582	97,838	10,724	-	-	-	-	1,398
Excess (deficiency) of receipts over disbursements	4,691	(73,249)	14,359	1,000	-	-	-	391
Cash and investments - ending	$ 8,732	$ 69,972	$ 167,606	$ 7,543	$ 278	$ 24,510	$ 29,844	$ 8,531

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

	Statewide 911	Reassessment	Heritage Barn Public Safety	LOIT Special Distribution	Adult Probation Administrative	Pretrial Diversion	Drain Construction/ Reconstruction	Drain Maintenance
Cash and investments - beginning	$ 267,714	$ 436,843	$ -	$ -	$ 4,595	$ 185,321	$ 131,826	$ 246,413
Receipts:								
Taxes	-	-	-	-	-	-	-	40,766
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	781	-	-	-	-	-	-
Charges for services	-	-	-	-	11,131	-	-	-
Fines and forfeits	-	-	-	-	26,723	-	-	-
Other receipts	389,433	131,890	150	1,087,019	-	77,732	-	-
Total receipts	389,433	132,671	150	1,087,019	37,854	77,732	-	40,766
Disbursements:								
Personal services	487,996	92,404	-	-	-	45,004	-	-
Supplies	2,340	3,808	-	-	-	2,850	-	-
Other services and charges	74,699	114,469	-	-	756	27,000	-	-
Capital outlay	1,423	-	-	-	-	300	-	-
Other disbursements	-	-	-	453,745	-	5,000	-	90,000
Total disbursements	566,458	210,681	-	453,745	756	80,154	-	90,000
Excess (deficiency) of receipts over disbursements	(177,025)	(78,010)	150	633,274	37,098	(2,422)	-	(49,234)
Cash and investments - ending	$ 90,689	$ 358,833	$ 150	$ 633,274	$ 41,693	$ 182,899	$ 131,826	$ 197,179

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

	Cumulative Capital Development	Sheriff Sale Administration	Law Enforcement/DUI Task Force	Health Clinic	Self Insurance	Payroll Withholding - Insurance	Payroll Withholding Other	Payroll Withholding - Deferred Compensation
Cash and investments - beginning	$ 360,991	$ 6,013	$ 14,978	$ 40,386	$ 30,039	$ 155	$ -	$ -
Receipts:								
Taxes	227,397	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,347	-	-	-	-	-	-	-
Charges for services	-	5,015	-	3,351	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	11,820	-	6,684	-	1,963,984	353,819	108,965	58,176
Total receipts	240,564	5,015	6,684	3,351	1,963,984	353,819	108,965	58,176
Disbursements:								
Personal services	1,248	2,720	2,650	-	-	348,631	108,965	58,176
Supplies	-	-	-	-	-	-	-	-
Other services and charges	52,237	3,562	2,000	-	-	-	-	-
Capital outlay	179,218	-	96	-	-	-	-	-
Other disbursements	46,716	-	3,800	313	1,922,481	-	-	-
Total disbursements	279,419	6,282	8,546	313	1,922,481	348,631	108,965	58,176
Excess (deficiency) of receipts over disbursements	(38,855)	(1,267)	(1,862)	3,038	41,503	5,188	-	-
Cash and investments - ending	$ 322,136	$ 4,746	$ 13,116	$ 43,424	$ 71,542	$ 5,343	$ -	$ -

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

	Payroll Withholding Federal	Payroll Withholding FICA & MED	Payroll Withholding Local Tax	Payroll Withholding - PERF	Payroll Withholding - Sheriff Pension	Payroll Withholding State	Payroll Withholding - Union Dues	Payroll Withholdings Wage Garnishment
Cash and investments - beginning	$ -	$ -	$ -	$ 496	$ -	$ -	$ 26	$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	386,148	629,991	32,187	487,088	32,780	134,326	6,924	9,642
Total receipts	386,148	629,991	32,187	487,088	32,780	134,326	6,924	9,642
Disbursements:								
Personal services	386,148	629,991	-	-	18,142	-	6,924	9,642
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	32,187	487,088	-	134,326	-	-
Total disbursements	386,148	629,991	32,187	487,088	18,142	134,326	6,924	9,642
Excess (deficiency) of receipts over disbursements	-	-	-	-	14,638	-	-	-
Cash and investments - ending	$ -	$ -	$ -	$ 496	$ 14,638	$ -	$ 26	$ -

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

	Settlement	CVET Agency	Final Excise Tax Cut Replacement Due State	Weed Lien Collections	Sewage Collections	Financial Institution Tax	COIT Homestead	Local Income Tax - Property Tax
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	22,072,611	160,017	772,444	593	32,396	31,262	169,498	-
Total receipts	22,072,611	160,017	772,444	593	32,396	31,262	169,498	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	22,072,611	160,017	772,444	593	32,396	31,262	169,497	-
Total disbursements	22,072,611	160,017	772,444	593	32,396	31,262	169,497	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	1	-
Cash and investments - ending	$ -	$ -	$ -	$ -	$ -	$ -	$ 1	$ -

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share
Cash and investments - beginning	$ 443	$ 885	$ -	$ 60	$ 1,795	$ 44	$ 63	$ 208
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	5,260	-	-	-
Fines and forfeits	2,306	-	-	-	-	-	512	-
Other receipts	-	10,579	580	1,105	-	1,254	-	2,285
Total receipts	2,306	10,579	580	1,105	5,260	1,254	512	2,285
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	2,506	10,558	580	1,165	3,340	1,236	575	2,312
Total disbursements	2,506	10,558	580	1,165	3,340	1,236	575	2,312
Excess (deficiency) of receipts over disbursements	(200)	21	-	(60)	1,920	18	(63)	(27)
Cash and investments - ending	$ 243	$ 906	$ -	$ -	$ 3,715	$ 62	$ -	$ 181

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

	Child Restraint Violation Fines	Education Plate Fees Agency	Innkeepers Tax Collections	LOIT 2016 Special Distribution	LIT Certified Shares	LIT Economic Development (EDIT)	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive
Cash and investments - beginning	$ 25	$ -	$ 12,291	$ -	$ -	$ -	$ 6,750	$ 42,403
Receipts:								
Taxes	-	-	427,265	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	25	244	-	2,243,788	-	-	-	6,795
Total receipts	25	244	427,265	2,243,788	-	-	-	6,795
Disbursements:								
Personal services	-	-	-	-	-	-	-	6,007
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	50	206	427,150	2,243,788	-	-	-	5,016
Total disbursements	50	206	427,150	2,243,788	-	-	-	11,023
Excess (deficiency) of receipts over disbursements	(25)	38	115	-	-	-	-	(4,228)
Cash and investments - ending	$ -	$ 38	$ 12,406	$ -	$ -	$ -	$ 6,750	$ 38,175

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Clerk ISETS	GAL/CASA	Community Transition Program	Jury Pay	Victim Impact Program	County User Fee
Cash and investments - beginning	$ 56,884	$ 5,655	$ 8,672	$ 5,112	$ 645	$ 29,616	$ 2,971	$ 93,390
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	10,225	6,795	320,570	61,273	9,625	3,325	-	3,389
Total receipts	10,225	6,795	320,570	61,273	9,625	3,325	-	3,389
Disbursements:								
Personal services	-	-	-	44,890	-	28,000	-	35,086
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	2,545	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	478	5,243	328,994	18,950	7,619	4,054	-	5,495
Total disbursements	478	5,243	328,994	66,385	7,619	32,054	-	40,581
Excess (deficiency) of receipts over disbursements	9,747	1,552	(8,424)	(5,112)	2,006	(28,729)	-	(37,192)
Cash and investments - ending	$ 66,631	$ 7,207	$ 248	$ -	$ 2,651	$ 887	$ 2,971	$ 56,198

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

	Drug Prosecution Fund	Community Corrections 17/18	Probation Grant 17/18	Co Law Enforce Continuing Ed	Photo ID	State Road Relinquish	Anderson River	Community Defense Fund
Cash and investments - beginning	$ -	$ -	$ -	$ 128	$ 40	$ 207,679	$ 11,121	$ 664
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	991	-	-	-	-
Other receipts	2,000	-	-	-	-	-	-	-
Total receipts	2,000	-	-	991	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,000	-	-	-	-	190,000	-	-
Total disbursements	1,000	-	-	-	-	190,000	-	-
Excess (deficiency) of receipts over disbursements	1,000	-	-	991	-	(190,000)	-	-
Cash and investments - ending	$ 1,000	$ -	$ -	$ 1,119	$ 40	$ 17,679	$ 11,121	$ 664

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

	Emergency Management	SCEMA Search and Rescue	Local Public Training Fund	Former Jail Demolition OCRA Gr	Community Corrections 15/16	Immunizations Grant	Community Corrections 16/17
Cash and investments - beginning	$ 4,377	$ 5,917	$ -	$ -	$ (25,950)	$ -	$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,200	-	1,250	73,310	122,309	51,838	222,697
Total receipts	1,200	-	1,250	73,310	122,309	51,838	222,697
Disbursements:							
Personal services	-	-	-	-	95,591	25,615	96,191
Supplies	-	-	-	-	623	3,344	-
Other services and charges	4,800	-	-	-	145	15,279	13,577
Capital outlay	-	-	-	-	-	10,178	-
Other disbursements	-	77	1,250	73,310	-	-	23,063
Total disbursements	4,800	77	1,250	73,310	96,359	54,416	132,831
Excess (deficiency) of receipts over disbursements	(3,600)	(77)	-	-	25,950	(2,578)	89,866
Cash and investments - ending	$ 777	$ 5,840	$ -	$ -	$ -	$ (2,578)	$ 89,866

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

	Probation Grant	Community Crossings Grant	Payment in Lieu of Taxes	Community Corrections Grant 10/11	County Medical Assist to Wards	Welfare HCI	Totals
Cash and investments - beginning	$ -	$ -	$ 13	$ (488)	$ 2	$ 77	$ 15,149,649
Receipts:							
Taxes	-	-	-	-	-	-	7,843,956
Licenses and permits	-	-	-	-	-	-	25,782
Intergovernmental receipts	-	-	-	-	-	-	2,905,354
Charges for services	-	-	-	-	-	-	309,084
Fines and forfeits	-	-	-	-	-	-	32,247
Other receipts	34,594	2,005,286	174	-	-	-	44,032,076
Total receipts	34,594	2,005,286	174	-	-	-	55,148,499
Disbursements:							
Personal services	7,361	-	-	-	-	-	8,823,088
Supplies	-	-	-	-	-	-	990,409
Other services and charges	-	-	-	-	-	-	3,130,066
Capital outlay	-	-	-	-	-	-	553,244
Other disbursements	-	2,005,286	187	-	-	-	39,682,496
Total disbursements	7,361	2,005,286	187	-	-	-	53,179,303
Excess (deficiency) of receipts over disbursements	27,233	-	(13)	-	-	-	1,969,196
Cash and investments - ending	$ 27,233	$ -	$ -	$ (488)	$ 2	$ 77	$ 17,118,845

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

	After Settlement Collections	Spencer Co. Inmate Trust	Spencer County Jail Commissary	Clerk Trust	General	Accident Report	Animal Control	CEDIT County Share
Cash and investments - beginning	$ 490,588	$ 25,761	$ 28,405	$ 574,631	$ 3,503,820	$ 15,365	$ 19,462	$ 2,131,239
Receipts:								
Taxes	-	-	-	-	7,144,690	-	-	-
Licenses and permits	-	-	-	-	8,914	-	-	-
Intergovernmental receipts	-	-	-	-	848,682	-	-	-
Charges for services	-	-	-	-	193,637	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	579,108	145,230	114,852	1,669,010	641,974	2,633	5,849	1,957,134
Total receipts	579,108	145,230	114,852	1,669,010	8,837,897	2,633	5,849	1,957,134
Disbursements:								
Personal services	-	-	-	-	4,661,483	-	-	-
Supplies	-	-	-	-	196,708	-	-	-
Other services and charges	-	-	-	-	2,209,223	-	-	-
Capital outlay	-	-	-	-	155,968	-	-	-
Other disbursements	490,588	162,131	111,520	1,545,054	140,490	6,068	4,925	1,330,282
Total disbursements	490,588	162,131	111,520	1,545,054	7,363,872	6,068	4,925	1,330,282
Excess (deficiency) of receipts over disbursements	88,520	(16,901)	3,332	123,956	1,474,025	(3,435)	924	626,852
Cash and investments - ending	$ 579,108	$ 8,860	$ 31,737	$ 698,587	$ 4,977,845	$ 11,930	$ 20,386	$ 2,758,091

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

	City and Town Court Costs	Clerk's Records Perpetuation	COIT - Special Legislation	COIT County Distributive Shares	Community Corrections	Congressional School Interest	Congressional School Principal	Prisoner Reimbursement For Incarceration
Cash and investments - beginning	$ 309	$ 18,550	$ 1,602,249	$ -	$ 67,337	$ 51,124	$ 1	$ 6,020
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	14,881	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	4,874	-	1,590	-	73,918	365	-	1,502
Total receipts	4,874	14,881	1,590	-	73,918	365	-	1,502
Disbursements:								
Personal services	-	-	100,485	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	254,540	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	4,790	6,870	22,077	-	46,475	-	-	-
Total disbursements	4,790	6,870	377,102	-	46,475	-	-	-
Excess (deficiency) of receipts over disbursements	84	8,011	(375,512)	-	27,443	365	-	1,502
Cash and investments - ending	$ 393	$ 26,561	$ 1,226,737	$ -	$ 94,780	$ 51,489	$ 1	$ 7,522

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

	Covered Bridge	Cumulative Bridge	Cumulative Voting System	Drug Free Community	Electronic Map Generation	Emergency Planning/Right to Know	Enhanced Access	Firearms Training
Cash and investments - beginning	$ 16,167	$ 847,395	$ 561	$ 15,188	$ 3,330	$ 7,012	$ 17,786	$ 21,397
Receipts:								
Taxes	-	580,051	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	7,420
Intergovernmental receipts	-	3,145	-	-	-	-	-	-
Charges for services	-	-	-	11,426	-	-	16,914	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	925	52,480	-	-	-	4,325	-	-
Total receipts	925	635,676	-	11,426	-	4,325	16,914	7,420
Disbursements:								
Personal services	-	183,806	-	-	-	-	-	-
Supplies	-	174,294	-	-	-	-	-	-
Other services and charges	-	243,048	-	-	-	-	-	-
Capital outlay	-	10,000	-	-	-	-	-	-
Other disbursements	-	-	-	15,189	-	3,353	10,735	21,293
Total disbursements	-	611,148	-	15,189	-	3,353	10,735	21,293
Excess (deficiency) of receipts over disbursements	925	24,528	-	(3,763)	-	972	6,179	(13,873)
Cash and investments - ending	$ 17,092	$ 871,923	$ 561	$ 11,425	$ 3,330	$ 7,984	$ 23,965	$ 7,524

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	$ 289,038	$ 12,803	$ 53,762	$ 155,824	$ 130,079	$ 7,941	$ 16,567	$ 2,874,367
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	100
Intergovernmental receipts	1,049	-	-	-	256,096	-	-	2,788,607
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	240,946	2,544	-	16,570	-	4,421	13,834	82,848
Total receipts	241,995	2,544	-	16,570	256,096	4,421	13,834	2,871,555
Disbursements:								
Personal services	238,868	-	-	-	-	-	-	1,100,394
Supplies	1,197	-	-	3,543	203,430	-	-	642,970
Other services and charges	19,001	-	-	18,631	-	-	-	239,891
Capital outlay	-	-	-	-	-	-	16,566	254,974
Other disbursements	-	1,300	-	-	-	2,386	-	124,330
Total disbursements	259,066	1,300	-	22,174	203,430	2,386	16,566	2,362,559
Excess (deficiency) of receipts over disbursements	(17,071)	1,244	-	(5,604)	52,666	2,035	(2,732)	508,996
Cash and investments - ending	$ 271,967	$ 14,047	$ 53,762	$ 150,220	$ 182,745	$ 9,976	$ 13,835	$ 3,383,363

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees
Cash and investments - beginning	$ 47,472	$ 810,865	$ 182,980	$ 188,693	$ 1,418	$ 29,482	$ 52,514	$ 20,695
Receipts:								
Taxes	-	-	-	-	-	17,342	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	124,118	-	-	-	-
Charges for services	-	-	41,242	-	-	-	10,205	12,413
Fines and forfeits	-	-	-	-	1,867	-	-	-
Other receipts	8,645	-	-	-	-	-	-	-
Total receipts	8,645	-	41,242	124,118	1,867	17,342	10,205	12,413
Disbursements:								
Personal services	-	-	15,677	-	-	-	-	-
Supplies	141	-	30	-	-	-	196	-
Other services and charges	9,600	7,000	-	36,420	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	573,614	35,375	54,289	1,010	19,114	-	18,494
Total disbursements	9,741	580,614	51,082	90,709	1,010	19,114	196	18,494
Excess (deficiency) of receipts over disbursements	(1,096)	(580,614)	(9,840)	33,409	857	(1,772)	10,009	(6,081)
Cash and investments - ending	$ 46,376	$ 230,251	$ 173,140	$ 222,102	$ 2,275	$ 27,710	$ 62,523	$ 14,614

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Property Maint/Unsafe Building	Child Advocacy	Election and Registration	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	$ 8,732	$ 69,972	$ 167,606	$ 7,543	$ 278	$ 24,510	$ 29,844	$ 8,531
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	2,544
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	14,501	38,428	8,361	1,000	-	-	-	-
Total receipts	14,501	38,428	8,361	1,000	-	-	-	2,544
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	4,538	-	-	-	-	-
Other services and charges	-	-	7,187	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	21,143	47,503	-	-	-	-	-	1,042
Total disbursements	21,143	47,503	11,725	-	-	-	-	1,042
Excess (deficiency) of receipts over disbursements	(6,642)	(9,075)	(3,364)	1,000	-	-	-	1,502
Cash and investments - ending	$ 2,090	$ 60,897	$ 164,242	$ 8,543	$ 278	$ 24,510	$ 29,844	$ 10,033

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

	Statewide 911	Reassessment	Heritage Barn Public Safety	LOIT Special Distribution	Adult Probation Administrative	Pretrial Diversion	Drain Construction/ Reconstruction	Drain Maintenance
Cash and investments - beginning	$ 90,689	$ 358,833	$ 150	$ 633,274	$ 41,693	$ 182,899	$ 131,826	$ 197,179
Receipts:								
Taxes	-	-	-	-	-	-	-	40,140
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	7,647	-	-	-
Fines and forfeits	-	-	-	-	20,917	-	-	-
Other receipts	387,785	-	-	-	-	77,669	-	-
Total receipts	387,785	-	-	-	28,564	77,669	-	40,140
Disbursements:								
Personal services	374,377	94,777	-	-	38,517	33,314	-	-
Supplies	1,901	3,085	-	-	-	3,250	-	-
Other services and charges	85,423	127,417	-	-	2,729	25,051	-	-
Capital outlay	-	-	-	633,273	-	3,793	-	-
Other disbursements	-	-	-	-	-	-	-	44,220
Total disbursements	461,701	225,279	-	633,273	41,246	65,408	-	44,220
Excess (deficiency) of receipts over disbursements	(73,916)	(225,279)	-	(633,273)	(12,682)	12,261	-	(4,080)
Cash and investments - ending	$ 16,773	$ 133,554	$ 150	$ 1	$ 29,011	$ 195,160	$ 131,826	$ 193,099

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

	Cumulative Capital Development	Sheriff Sale Administration	Law Enforcement/DUI Task Force	Health Clinic	Self Insurance	Payroll Withholding - Insurance	Payroll Withholding Other	Payroll Withholding - Deferred Compensation
Cash and investments - beginning	$ 322,136	$ 4,746	$ 13,116	$ 43,424	$ 71,542	$ 5,343	$ -	$ -
Receipts:								
Taxes	290,026	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,573	-	-	-	-	-	-	-
Charges for services	-	3,660	-	4,192	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	17,860	-	2,200	-	1,855,167	356,346	106,983	60,601
Total receipts	309,459	3,660	2,200	4,192	1,855,167	356,346	106,983	60,601
Disbursements:								
Personal services	-	-	599	-	-	356,794	106,983	60,601
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	4,100	-	-	-	-	-	-
Capital outlay	218,763	-	3,734	-	-	-	-	-
Other disbursements	136,780	-	-	1,874	1,933,760	-	-	-
Total disbursements	355,543	4,100	4,333	1,874	1,933,760	356,794	106,983	60,601
Excess (deficiency) of receipts over disbursements	(46,084)	(440)	(2,133)	2,318	(78,593)	(448)	-	-
Cash and investments - ending	$ 276,052	$ 4,306	$ 10,983	$ 45,742	$ (7,051)	$ 4,895	$ -	$ -

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

	Payroll Withholding Federal	Payroll Withholding FICA & MED	Payroll Withholding Local Tax	Payroll Withholding - PERF	Payroll Withholding - Sheriff Pension	Payroll Withholding State	Payroll Withholding - Union Dues	Payroll Withholdings Wage Garnishment
Cash and investments - beginning	$ -	$ -	$ -	$ 496	$ 14,638	$ -	$ 26	$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	391,178	642,061	32,893	497,767	33,514	129,676	6,186	6,367
Total receipts	391,178	642,061	32,893	497,767	33,514	129,676	6,186	6,367
Disbursements:								
Personal services	391,178	642,061	-	-	21,115	-	6,186	6,367
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	32,893	497,767	27,037	129,676	-	-
Total disbursements	391,178	642,061	32,893	497,767	48,152	129,676	6,186	6,367
Excess (deficiency) of receipts over disbursements	-	-	-	-	(14,638)	-	-	-
Cash and investments - ending	$ -	$ -	$ -	$ 496	$ -	$ -	$ 26	$ -

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

	Settlement	CVET Agency	Final Excise Tax Cut Replacement Due State	Weed Lien Collections	Sewage Collections	Financial Institution Tax	COIT Homestead	Local Income Tax - Property Tax
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ -	$ -	$ 1	$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	17,552,444	155,148	803,595	548	46,545	28,130	-	177,340
Total receipts	17,552,444	155,148	803,595	548	46,545	28,130	-	177,340
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	17,552,444	155,148	803,595	548	46,545	28,130	1	173,700
Total disbursements	17,552,444	155,148	803,595	548	46,545	28,130	1	173,700
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(1)	3,640
Cash and investments - ending	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,640

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share
Cash and investments - beginning	$ 243	$ 906	$ -	$ -	$ 3,715	$ 62	$ -	$ 181
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	5,790	-	-	-
Fines and forfeits	2,443	-	-	-	-	-	431	-
Other receipts	-	14,057	-	1,485	-	1,330	-	2,330
Total receipts	2,443	14,057	-	1,485	5,790	1,330	431	2,330
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	2,462	14,021	-	1,485	3,663	1,228	369	2,361
Total disbursements	2,462	14,021	-	1,485	3,663	1,228	369	2,361
Excess (deficiency) of receipts over disbursements	(19)	36	-	-	2,127	102	62	(31)
Cash and investments - ending	$ 224	$ 942	$ -	$ -	$ 5,842	$ 164	$ 62	$ 150

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

	Child Restraint Violation Fines	Education Plate Fees Agency	Innkeepers Tax Collections	LOIT 2016 Special Distribution	LIT Certified Shares	LIT Economic Development (EDIT)	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive
Cash and investments - beginning	$ -	$ 38	$ 12,406	$ -	$ -	$ -	$ 6,750	$ 38,175
Receipts:								
Taxes	-	-	447,358	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,190,253	2,327,330	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	225	-	-	-	-	-	6,822
Total receipts	-	225	447,358	-	1,190,253	2,327,330	-	6,822
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	263	447,384	-	1,190,253	2,327,330	6,750	4,996
Total disbursements	-	263	447,384	-	1,190,253	2,327,330	6,750	4,996
Excess (deficiency) of receipts over disbursements	-	(38)	(26)	-	-	-	(6,750)	1,826
Cash and investments - ending	$ -	$ -	$ 12,380	$ -	$ -	$ -	$ -	$ 40,001

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Clerk ISETS	GAL/CASA	Community Transition Program	Jury Pay	Victim Impact Program	County User Fee
Cash and investments - beginning	$ 66,631	$ 7,207	$ 248	$ -	$ 2,651	$ 887	$ 2,971	$ 56,198
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	10,267	6,822	168,932	26,660	-	2,666	-	3,740
Total receipts	10,267	6,822	168,932	26,660	-	2,666	-	3,740
Disbursements:								
Personal services	-	-	-	26,660	-	-	-	1,436
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	8,040	4,497	169,221	-	2,651	-	-	-
Total disbursements	8,040	4,497	169,221	26,660	2,651	-	-	1,436
Excess (deficiency) of receipts over disbursements	2,227	2,325	(289)	-	(2,651)	2,666	-	2,304
Cash and investments - ending	$ 68,858	$ 9,532	$ (41)	$ -	$ -	$ 3,553	$ 2,971	$ 58,502

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

	Drug Prosecution Fund	Community Corrections 17/18	Probation Grant 17/18	Co Law Enforce Continuing Ed	Photo ID	State Road Relinquish	Anderson River	Community Defense Fund
Cash and investments - beginning	$ 1,000	$ -	$ -	$ 1,119	$ 40	$ 17,679	$ 11,121	$ 664
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	484	-	-	-	-
Other receipts	-	195,790	38,438	-	-	-	-	-
Total receipts	-	195,790	38,438	484	-	-	-	-
Disbursements:								
Personal services	-	101,577	18,018	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	16,606	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	150	-	-	-	-
Total disbursements	-	118,183	18,018	150	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	77,607	20,420	334	-	-	-	-
Cash and investments - ending	$ 1,000	$ 77,607	$ 20,420	$ 1,453	$ 40	$ 17,679	$ 11,121	$ 664

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

	Emergency Management	SCEMA Search and Rescue	Local Public Training Fund	Former Jail Demolition OCRA Gr	Community Corrections 15/16	Immunizations Grant	Community Corrections 16/17
Cash and investments - beginning	$ 777	$ 5,840	$ -	$ -	$ -	$ (2,578)	$ 89,866
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	2,500	-	-	36,539	117,473
Total receipts	-	-	2,500	-	-	36,539	117,473
Disbursements:							
Personal services	-	-	-	-	-	28,789	172,291
Supplies	-	-	-	-	-	1,963	-
Other services and charges	209	-	-	-	-	10,389	28,839
Capital outlay	-	-	-	-	-	1,986	-
Other disbursements	-	309	2,447	-	-	-	6,209
Total disbursements	209	309	2,447	-	-	43,127	207,339
Excess (deficiency) of receipts over disbursements	(209)	(309)	53	-	-	(6,588)	(89,866)
Cash and investments - ending	$ 568	$ 5,531	$ 53	$ -	$ -	$ (9,166)	$ -

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

	Probation Grant	Community Crossings Grant	Payment in Lieu of Taxes	Community Corrections Grant 10/11	County Medical Assist to Wards	Welfare HCI	Totals
Cash and investments - beginning	$ 27,233	$ -	$ -	$ (488)	$ 2	$ 77	$ 17,118,845
Receipts:							
Taxes	-	-	-	-	-	-	8,519,607
Licenses and permits	-	-	-	-	-	-	16,434
Intergovernmental receipts	-	-	-	-	-	-	7,540,853
Charges for services	-	-	-	-	-	-	324,551
Fines and forfeits	-	-	-	-	-	-	26,142
Other receipts	26,906	-	154	-	-	-	29,719,006
Total receipts	26,906	-	154	-	-	-	46,146,593
Disbursements:							
Personal services	20,772	-	-	-	-	-	8,803,125
Supplies	-	-	-	-	-	-	1,237,246
Other services and charges	-	-	-	-	-	-	3,345,304
Capital outlay	-	-	-	-	-	-	1,299,057
Other disbursements	-	-	154	-	-	-	30,581,801
Total disbursements	20,772	-	154	-	-	-	45,266,533
Excess (deficiency) of receipts over disbursements	6,134	-	-	-	-	-	880,060
Cash and investments - ending	$ 33,367	$ -	$ -	$ (488)	$ 2	$ 77	$ 17,998,905

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	After Settlement Collections	Spencer Co. Inmate Trust	Spencer County Jail Commissary	Clerk Trust	General	Accident Report	Animal Control	CEDIT County Share
Cash and investments - beginning	$ 579,108	$ 8,860	$ 31,737	$ 698,587	$ 4,977,845	$ 11,930	$ 20,386	$ 2,758,091
Receipts:								
Taxes	-	-	-	-	7,243,556	-	-	-
Licenses and permits	-	-	-	-	11,421	-	-	-
Intergovernmental receipts	-	-	-	-	896,806	-	-	-
Charges for services	-	-	-	-	204,679	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	507,635	128,242	98,155	2,033,474	704,883	2,855	4,219	2,620,132
Total receipts	507,635	128,242	98,155	2,033,474	9,061,345	2,855	4,219	2,620,132
Disbursements:								
Personal services	-	-	-	-	5,713,009	-	13,736	-
Supplies	-	-	-	-	225,456	-	-	-
Other services and charges	-	-	-	-	2,170,035	-	-	-
Capital outlay	-	-	-	-	154,325	-	-	-
Other disbursements	579,108	128,126	118,425	1,762,839	123,298	-	912	1,941,633
Total disbursements	579,108	128,126	118,425	1,762,839	8,386,123	-	14,648	1,941,633
Excess (deficiency) of receipts over disbursements	(71,473)	116	(20,270)	270,635	675,222	2,855	(10,429)	678,499
Cash and investments - ending	$ 507,635	$ 8,976	$ 11,467	$ 969,222	$ 5,653,067	$ 14,785	$ 9,957	$ 3,436,590

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	City and Town Court Costs	Clerk's Records Perpetuation	COIT - Special Legislation	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal	Prisoner Reimbursement For Incarceration
Cash and investments - beginning	$ 393	$ 26,561	$ 1,226,737	$ 94,780	$ -	$ 51,489	$ 1	$ 7,522
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	15,576	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	5,148	-	-	71,508	2,800	586	-	620
Total receipts	5,148	15,576	-	71,508	2,800	586	-	620
Disbursements:								
Personal services	-	-	104,776	20,980	-	-	-	-
Supplies	-	-	-	13,580	-	-	-	-
Other services and charges	-	-	489,000	11,772	-	-	-	-
Capital outlay	-	-	151,583	10,810	-	-	-	-
Other disbursements	5,183	9,043	2,934	-	-	2,017	-	-
Total disbursements	5,183	9,043	748,293	57,142	-	2,017	-	-
Excess (deficiency) of receipts over disbursements	(35)	6,533	(748,293)	14,366	2,800	(1,431)	-	620
Cash and investments - ending	$ 358	$ 33,094	$ 478,444	$ 109,146	$ 2,800	$ 50,058	$ 1	$ 8,142

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Covered Bridge	Cumulative Bridge	Cumulative Voting System	Drug Free Community	Electronic Map Generation	Emergency Planning/Right to Know	Enhanced Access	Firearms Training
Cash and investments - beginning	$ 17,092	$ 871,923	$ 561	$ 11,425	$ 3,330	$ 7,984	$ 23,965	$ 7,524
Receipts:								
Taxes	-	531,449	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,646	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	925	4,000	-	17,246	250	4,381	18,691	7,175
Total receipts	925	538,095	-	17,246	250	4,381	18,691	7,175
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	95,770	-	-	-	-	-	-
Other services and charges	-	191,007	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	16,425	-	3,351	13,626	757
Total disbursements	-	286,777	-	16,425	-	3,351	13,626	757
Excess (deficiency) of receipts over disbursements	925	251,318	-	821	250	1,030	5,065	6,418
Cash and investments - ending	$ 18,017	$ 1,123,241	$ 561	$ 12,246	$ 3,580	$ 9,014	$ 29,030	$ 13,942

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	$ 271,967	$ 14,047	$ 53,762	$ 150,220	$ 182,745	$ 9,976	$ 13,835	$ 3,383,363
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	6,494
Intergovernmental receipts	1,623	-	-	-	350,044	-	-	3,460,158
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	376,619	3,580	-	33,139	-	3,961	13,834	81,666
Total receipts	378,242	3,580	-	33,139	350,044	3,961	13,834	3,548,318
Disbursements:								
Personal services	243,176	-	-	-	-	-	-	1,319,963
Supplies	569	-	-	1,427	316,244	-	-	744,597
Other services and charges	14,123	-	-	19,048	-	-	-	612,166
Capital outlay	-	-	-	31,129	-	-	16,311	731,559
Other disbursements	1,697	-	-	-	-	6,427	-	204,565
Total disbursements	259,565	-	-	51,604	316,244	6,427	16,311	3,612,850
Excess (deficiency) of receipts over disbursements	118,677	3,580	-	(18,465)	33,800	(2,466)	(2,477)	(64,532)
Cash and investments - ending	$ 390,644	$ 17,627	$ 53,762	$ 131,755	$ 216,545	$ 7,510	$ 11,358	$ 3,318,831

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees
Cash and investments - beginning	$ 46,376	$ 230,251	$ 173,140	$ 222,102	$ 2,275	$ 27,710	$ 62,523	$ 14,614
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	6,560	-	44,983	124,118	1,965	27,003	22,513	18,980
Total receipts	6,560	-	44,983	124,118	1,965	27,003	22,513	18,980
Disbursements:								
Personal services	-	-	17,787	-	-	-	-	-
Supplies	172	-	-	-	-	-	241	-
Other services and charges	9,600	-	-	56,081	-	-	10,000	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	43,006	63,657	1,291	19,478	-	18,975
Total disbursements	9,772	-	60,793	119,738	1,291	19,478	10,241	18,975
Excess (deficiency) of receipts over disbursements	(3,212)	-	(15,810)	4,380	674	7,525	12,272	5
Cash and investments - ending	$ 43,164	$ 230,251	$ 157,330	$ 226,482	$ 2,949	$ 35,235	$ 74,795	$ 14,619

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Property Maint/ Unsafe Building	Victim Impact Program	GAL/CASA	Child Advocacy	Election and Registration
Cash and investments - beginning	$ 2,090	$ 60,897	$ 164,242	$ 8,543	$ 2,971	$ -	$ 278	$ 24,510
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	44,740	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	14,458	109,227	16,721	1,400	-	-	-	-
Total receipts	14,458	109,227	16,721	1,400	-	44,740	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	4,422	-	-	-	-	-
Other services and charges	-	-	7,941	4,000	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	13,047	34,070	-	-	-	44,740	-	-
Total disbursements	13,047	34,070	12,363	4,000	-	44,740	-	-
Excess (deficiency) of receipts over disbursements	1,411	75,157	4,358	(2,600)	-	-	-	-
Cash and investments - ending	$ 3,501	$ 136,054	$ 168,600	$ 5,943	$ 2,971	$ -	$ 278	$ 24,510

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Reassessment	Heritage Barn Public Safety	LOIT Special Distribution	Adult Probation Administrative	Pretrial Diversion
Cash and investments - beginning	$ 29,844	$ 10,033	$ 16,773	$ 133,554	$ 150	$ 1	$ 29,011	$ 195,160
Receipts:								
Taxes	-	-	-	325,955	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,623	-	-	-	-
Charges for services	-	-	-	-	-	-	8,541	-
Fines and forfeits	-	-	-	-	-	-	25,590	-
Other receipts	-	3,580	392,260	-	-	96,386	-	88,479
Total receipts	-	3,580	392,260	327,578	-	96,386	34,131	88,479
Disbursements:								
Personal services	-	-	33,682	97,070	-	-	15,151	34,477
Supplies	-	-	2,272	3,376	-	-	-	2,927
Other services and charges	-	-	107,318	124,307	-	-	6,474	29,173
Capital outlay	-	-	-	-	-	56,547	1,340	360
Other disbursements	-	919	-	-	-	-	-	-
Total disbursements	-	919	143,272	224,753	-	56,547	22,965	66,937
Excess (deficiency) of receipts over disbursements	-	2,661	248,988	102,825	-	39,839	11,166	21,542
Cash and investments - ending	$ 29,844	$ 12,694	$ 265,761	$ 236,379	$ 150	$ 39,840	$ 40,177	$ 216,702

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Drain Construction/ Reconstruction	Drain Maintenance	Cumulative Capital Development	Sheriff Sale Administration	DUI Task Force	Health Clinic	Self Insurance	Payroll Withholding - Insurance
Cash and investments - beginning	$ 131,826	$ 193,099	$ 276,052	$ 4,306	$ 10,983	$ 45,742	$ (7,051)	$ 4,895
Receipts:								
Taxes	-	40,063	228,523	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,138	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	13,135	3,427	9,635	6,108	2,265,432	425,008
Total receipts	-	40,063	242,796	3,427	9,635	6,108	2,265,432	425,008
Disbursements:								
Personal services	-	-	-	-	276	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	14,120	-	1,000	-	-	-
Capital outlay	-	-	153,657	-	2,556	-	-	-
Other disbursements	-	77,000	106,855	4,300	-	1,264	2,191,727	429,148
Total disbursements	-	77,000	274,632	4,300	3,832	1,264	2,191,727	429,148
Excess (deficiency) of receipts over disbursements	-	(36,937)	(31,836)	(873)	5,803	4,844	73,705	(4,140)
Cash and investments - ending	$ 131,826	$ 156,162	$ 244,216	$ 3,433	$ 16,786	$ 50,586	$ 66,654	$ 755

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Payroll Withholding - Other	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	107,709	62,675	353,543	678,528	34,702	522,349	35,922	137,405
Total receipts	107,709	62,675	353,543	678,528	34,702	522,349	35,922	137,405
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	107,709	62,675	353,544	678,598	34,702	521,767	35,922	137,405
Total disbursements	107,709	62,675	353,544	678,598	34,702	521,767	35,922	137,405
Excess (deficiency) of receipts over disbursements	-	-	(1)	(70)	-	582	-	-
Cash and investments - ending	$ -	$ -	$ (1)	$ (70)	$ -	$ 1,078	$ -	$ -

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Payroll Withholding - Union Dues	Payroll Withholding - Wage Garnishments	Settlement	CVET Agency	Final Excise Tax Cut Replacement Due State	Sewage Collections	Financial Institution Tax	Local Income Tax - Property Tax
Cash and investments - beginning	$ 26	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,640
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	6,286	12,740	18,091,481	150,490	880,858	35,834	26,587	187,744
Total receipts	6,286	12,740	18,091,481	150,490	880,858	35,834	26,587	187,744
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	6,286	12,740	18,091,481	150,490	880,858	35,834	26,587	182,677
Total disbursements	6,286	12,740	18,091,481	150,490	880,858	35,834	26,587	182,677
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	5,067
Cash and investments - ending	$ 26	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,707

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Education Plate Fees Agency
Cash and investments - beginning	$ 224	$ 942	$ -	$ 5,842	$ 164	$ 62	$ 150	$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	5,180	-	-	-	-
Fines and forfeits	2,449	-	-	-	-	357	-	-
Other receipts	-	15,641	1,386	-	1,276	-	1,940	263
Total receipts	2,449	15,641	1,386	5,180	1,276	357	1,940	263
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	2,401	14,994	1,290	3,443	1,312	419	1,945	263
Total disbursements	2,401	14,994	1,290	3,443	1,312	419	1,945	263
Excess (deficiency) of receipts over disbursements	48	647	96	1,737	(36)	(62)	(5)	-
Cash and investments - ending	$ 272	$ 1,589	$ 96	$ 7,579	$ 128	$ -	$ 145	$ -

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Innkeepers Tax Collections	LIT Certified Shares	LIT Economic Development (EDIT)	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Clerk ISETS
Cash and investments - beginning	$ 12,380	$ -	$ -	$ 40,001	$ 68,858	$ 9,532	$ (41)
Receipts:							
Taxes	532,755	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,260,146	2,457,786	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	7,231	10,881	7,231	204,755
Total receipts	532,755	1,260,146	2,457,786	7,231	10,881	7,231	204,755
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	531,416	1,260,146	2,457,786	14,336	12,212	7,081	202,978
Total disbursements	531,416	1,260,146	2,457,786	14,336	12,212	7,081	202,978
Excess (deficiency) of receipts over disbursements	1,339	-	-	(7,105)	(1,331)	150	1,777
Cash and investments - ending	$ 13,719	$ -	$ -	$ 32,896	$ 67,527	$ 9,682	$ 1,736

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Jury Pay	County User Fee	Community Corrections 17/18	Probation Grant 17/18	Community Crossings Grant	Probation Grant	Jail Treatment Grant
Cash and investments - beginning	$ 3,553	$ 58,502	$ 77,607	$ 20,420	$ -	$ 33,367	$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	2,839	-	-	-	-	-	-
Other receipts	-	4,131	313,264	61,500	670,000	-	5,149
Total receipts	2,839	4,131	313,264	61,500	670,000	-	5,149
Disbursements:							
Personal services	-	-	256,037	60,936	-	-	183
Supplies	-	-	5,510	-	-	-	60
Other services and charges	-	-	63,757	-	-	-	605
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	3,044	-	-	670,000	-	-
Total disbursements	-	3,044	325,304	60,936	670,000	-	848
Excess (deficiency) of receipts over disbursements	2,839	1,087	(12,040)	564	-	-	4,301
Cash and investments - ending	$ 6,392	$ 59,589	$ 65,567	$ 20,984	$ -	$ 33,367	$ 4,301

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Co Law Enforce Continuing Ed	Drug Prosecution Fund	Photo ID	State Road Relinquish	Anderson River	Community Defense Fund	Emergency Management
Cash and investments - beginning	$ 1,453	$ 1,000	$ 40	$ 17,679	$ 11,121	$ 664	$ 568
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	484	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	541
Total receipts	484	-	-	-	-	-	541
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	909	-	-	-	-	-	-
Total disbursements	909	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(425)	-	-	-	-	-	541
Cash and investments - ending	$ 1,028	$ 1,000	$ 40	$ 17,679	$ 11,121	$ 664	$ 1,109

SPENCER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	SCEMA Search and Rescue	Local Public Training Fund	Immunizations Grant	Community Corrections Grant 10/11	County Medical Assist to Wards	Welfare HCI	Totals
Cash and investments - beginning	$ 5,531	$ 53	$ (9,166)	$ (488)	$ 2	$ 77	$ 17,998,905
Receipts:							
Taxes	-	-	-	-	-	-	8,902,301
Licenses and permits	-	-	-	-	-	-	17,915
Intergovernmental receipts	-	-	-	-	-	-	8,476,710
Charges for services	-	-	-	-	-	-	233,976
Fines and forfeits	-	-	-	-	-	-	31,719
Other receipts	50	4,500	48,662	-	-	-	33,120,356
Total receipts	50	4,500	48,662	-	-	-	50,782,977
Disbursements:							
Personal services	-	-	27,543	-	-	-	7,958,782
Supplies	-	-	922	-	-	-	1,417,545
Other services and charges	-	-	9,944	-	-	-	3,951,471
Capital outlay	-	-	6,674	-	-	-	1,316,851
Other disbursements	1,116	4,480	-	-	-	-	34,480,689
Total disbursements	1,116	4,480	45,083	-	-	-	49,125,338
Excess (deficiency) of receipts over disbursements	(1,066)	20	3,579	-	-	-	1,657,639
Cash and investments - ending	$ 4,465	$ 73	$ (5,587)	$ (488)	$ 2	$ 77	$ 19,656,544

SPENCER COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Freedom Bank	2017 Ambulance Remount	$ 38,637	3/8/2018	3/8/2021
Freedom Bank	2016 Ambulance Remount	32,185	7/17/2017	7/17/2019
Total governmental activities		70,822		
Total of annual lease payments		$ 70,822		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Notes and loans payable	AT&T Lease Agreement Loan	$ 112,483	$ 42,152
Totals		$ 112,483	$ 42,152

SPENCER COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2018

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	4,646,545
Machinery, equipment, and vehicles	8,176,531
Total governmental activities	114,932,681
Total capital assets	$ 114,932,681

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/.