

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

FINANCIAL STATEMENT AUDIT REPORT

OF

SCOTT COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**  
08/26/2020



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	6-8
Notes to Financial Statement .....	9-14
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	16-53
Schedule of Leases and Debt .....	54
Schedule of Capital Assets.....	55
Other Reports.....	56

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Tammy Stout Johnson	01-01-19 to 12-31-20
County Treasurer	Sheryl Jent	01-01-19 to 12-31-20
Clerk of the Circuit Court	Missy Applegate	01-01-19 to 12-31-20
County Sheriff	Jerry D. Goodin	01-01-19 to 12-31-20
County Recorder	Marilyn S. Kundysek	01-01-19 to 12-31-20
President of the Board of County Commissioners	Robert Tobias	01-01-19 to 12-31-20
President of the County Council	Mike Zollman	01-01-19 to 12-31-20



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF SCOTT COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of Scott County (County), which comprises the financial position and results of operations for the year ended December 31, 2019, and the related notes to the financial statement as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statement***

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

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, 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 statement 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 statement.

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

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

***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 statement referred to above does 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 year ended December 31, 2019.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2019, 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 statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated August 13, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

August 13, 2020

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

SCOTT COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	
County General Fund	\$ 920,174	\$ 7,871,745	\$ 7,315,360	\$ 1,476,559
Election Admin Assistance	-	29	-	29
City & Town Court Cost	4,772	8,669	-	13,441
Clerk's Perpetuation Fund	18,860	21,386	11,895	28,351
Sccc Transition (Corr)	50,272	12,875	-	63,147
197 Co Share Sales Disc	44,044	3,125	-	47,169
Covered Bridge Mainte	30,428	1,850	-	32,278
Cumulative Bridge	323,486	411,122	211,654	522,954
Cum Building Fund	74,722	-	60,564	14,158
Drug Free Community	21,355	27,456	21,334	27,477
Ambulance Service	450,306	1,413,084	1,355,978	507,412
Emergency Planning	3,341	3,426	2,931	3,836
Firearms Training Fund	2,641	8,204	8,759	2,086
Health Fund	71,611	327,998	319,105	80,504
Co Id Sec Protection Act	15,463	4,152	-	19,615
Levy Excess Fund	46	-	-	46
LOCAL HEALTH MAINT (LHMF)	62,328	35,231	24,622	72,937
Local Road & Street	325,207	403,712	218,037	510,882
LIT PUBLIC SAFETY-CO SH	60,335	2,083,544	2,052,589	91,290
Community Misdemeanant Fund	-	30,603	22,536	8,067
Highway Fund	721,383	870,061	1,305,880	285,564
Rainy Day Fund	210,007	-	20,000	190,007
Reassessment	60	-	-	60
2015 New Reassessment	515,199	277,777	158,275	634,701
Recorder Perpetuation	54,132	72,664	54,132	72,664
Riverboat Rev Sharing	-	65,412	65,412	-
SEX AND VIOLENT OFFENDER ADMIN	558	2,381	180	2,759
Co Sh Riverboat/Sheriff Pens	1	125,760	125,761	-
Public Defender Suppl	70,691	10,574	15,611	65,654
Surplus Tax Fund	17,162	10,057	21,906	5,313
Surveyor Perpetuation	101,647	20,685	33,405	88,927
Tax Sale Redemption	-	48,316	38,794	9,522
Tax Sale Surplus Fund	375,193	256,181	327,693	303,681
ILHDTA IN LOCAL HEALTH TRUST 1	46,805	17,757	4,046	60,516
Guardian Ad Litem/Crt	-	104,732	104,728	4
Ineligible Standard Deduction	4,323	-	-	4,323
County Elected Officials Train	15,210	4,202	1,705	17,707
County Offender Transportation	2,879	250	-	3,129
Statewide 911 Fund	193,879	433,437	418,040	209,276
Cemetery Fund	2,986	7,926	4,918	5,994
Drainage Maintenance	6,090	252	-	6,342
Pre-Trial Diversion	53,003	36,837	14,853	74,987
Federal Forfeiture/Sheriff Dep	836	1,629	1,300	1,165
Scott Co T.I.F.Distri	1,398,649	490,733	229,419	1,659,963
Courthouse Debt Srvc	10,720	-	-	10,720
Payroll Defer Comp	-	197,485	197,485	-
Payroll Federal	-	532,487	532,698	(211)
Payroll Social Security	-	403,261	403,261	-
Payroll Perf	-	155,023	155,023	-
Payroll Property Tax Withho	-	9,718	9,718	-
Payroll Police Pension	-	25,584	25,584	-
Payroll State Gross	27,486	210,231	249,967	(12,250)
Settlement Balance	21,302	21,616,297	21,637,599	-
Comm Vehicle Excise Tax	-	58,718	58,718	-
Financial Instit Tax	-	110,196	110,196	-
Cedit Homestead Cr Fund	9,655	-	-	9,655
Fines & Forfeitures	-	2,906	2,706	200
Infraction Judgements	890	18,581	18,501	970
Special Death Benefit	235	3,010	3,025	220
Sales Disclosure Fund	270	3,125	3,140	255
Coroners Perpetuation	162	2,216	2,212	166
Interstate Compact Fee	-	250	188	62
Mortgage Fee Fund	155	1,773	1,760	168
SEX/VIOLENT OFFEND ADMIN-STATE	24	265	258	31
Child Restraint	100	425	525	-

SCOTT COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-19			12-31-19
Forrest Restoration	2,489	-	2,489	-
Education License Pla	38	244	282	-
Innkeepers Tax Fund	-	279,799	279,799	-
Title IV-D Incentive	116,043	12,711	4,950	123,804
Prosec.IV-D Incent #2	88,560	19,114	15,067	92,607
Clerk IV-D Incent #2	116,472	12,711	6,000	123,183
Treasurer After Settlement	689,168	566,324	689,169	566,323
Sheriff's Commissary	10,753	291,435	222,155	80,033
Clerk's Trust	1,203,291	2,450,118	2,685,283	968,126
Scott County Convention Recreation & Visitors Com	401,023	284,804	258,533	427,294
Prosecutor's Check Deception Program	7,357	589	589	7,357
Prosecutor's Arson Investigator's Fund	3,841	966	1,025	3,782
Sheriff's Inmate Trust	14,628	952,608	934,265	32,971
LIT-SPECIAL PURPOSE	513,633	1,050,409	1,034,052	529,990
MVH Restricted	-	841,970	841,970	-
LOIT Special Distribution	13,875	-	13,875	-
Co.Cum.Capt.Developmt	43,470	169,465	141,682	71,253
Probation Users Fee	60,466	138,446	110,400	88,512
Comm Corr/Proj.Income	82,388	174,692	166,095	90,985
Scott Co.Alcohol&Drug	45,000	65,929	60,000	50,929
Probat.Informatl Adj	25,995	1,465	-	27,460
Prob Admin Fee Fund	16,977	27,442	20,000	24,419
Drainage Board Users Fee	26,023	2,000	-	28,023
Sasco Waste Management	2,377	57,164	59,541	-
Jury Pay Fund	1,997	2,109	1,703	2,403
Infraction Deferral Fund	7,433	8,140	6,045	9,528
Federal Assets Forfeiture-Pros	1,412	667	-	2,079
Cease Grant-Sheriff	-	2,889	2,889	-
DOC Reimbursement	3,570	-	-	3,570
Scott County Hospital Reserve	2,860,962	-	68,855	2,792,107
Sheriff Cont Ed Fund	2,828	1,629	2,855	1,602
Vehicle Accident Fund	1,887	2,982	4,728	141
Vehicle ID Num Check Fund	856	-	-	856
Law Enforcement Fund	6,538	-	1,476	5,062
Law Enforcemt Educati	4,108	4,029	3,782	4,355
201 Finger Print Fund	8,392	2,755	7,269	3,878
Payroll Cagit	(1,899)	134,410	135,016	(2,505)
Payroll Cancer Ins	1,930	64,204	64,655	1,479
Payroll Group Health Ins	13,493	164,727	164,877	13,343
Payroll Life Ins	(10,510)	21,297	19,528	(8,741)
Humana Ancillary Ins	(765)	-	-	(765)
Payroll Security Mutual Life	(4,908)	25,533	23,457	(2,832)
Payroll Medicare	-	95,577	95,577	-
Payroll Garn Scott Co Clerk	-	1,291	1,291	-
Payroll YMCA	9	2,943	2,943	9
Payroll-Garnishment State	-	21,452	21,452	-
Payroll E-Loan Pmt	(95)	54,688	54,688	(95)
Payroll Garnishment Jackson	-	892	892	-
LIT-PROPERTY TAX RELIEF	11,834	667,022	668,075	10,781
LIT CERTIFIED SHARES	-	1,678,088	1,678,088	-
LIT PUBLIC SAFETY	-	1,043,175	1,043,175	-
Comm Corrections Grant	57,025	276,381	283,259	50,147
Community Corrections	1,612	-	-	1,612
Health Preparedness 2013-2014	529	-	-	529
Homeland Security Gt.	4,381	-	-	4,381
Violence Agnst Women	8,627	30,598	28,527	10,698
DRUG INTERDICTION OFFICER 2	-	34,740	37,263	(2,523)
Drug Interdiction Officer	16,853	14,577	8,122	23,308
H1N1 2009 Swine Flu Dist	1,920	-	-	1,920
Edward Byrne Memorial Grant	13	-	-	13
Immunization Grant 2010	41	-	-	41
Operation Pullover	337	-	-	337
HAVA	7,931	-	-	7,931
Title 3 Require Match/Hava	2,598	-	-	2,598
NACCHO AWARD	5,049	-	-	5,049

SCOTT COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-19			12-31-19
EMS PROJECT	1,560	-	-	1,560
Scott County Sheriff K-9 Fund	572	-	140	432
Narcotic Officer Fund	54,697	-	63,152	(8,455)
HIV OUTBREAK 2015	10,028	15,000	9,823	15,205
COPS GRANT	31,681	11,464	-	43,145
Immunization Grant 2016	168	-	-	168
STOP Grant (Sheriff)	3,160	19,051	30,434	(8,223)
CRI-Cities Readiness	17,053	-	-	17,053
EBOLA-HEALTH DEPT	56	-	-	56
IMMUNIZATION 2017	(15,824)	14,554	-	(1,270)
IMMUNIZATION 2018/2019	(640)	58,688	58,048	-
STOP Grant 2018/2019	(18,517)	44,960	-	26,443
SSP Support 2019	-	58,471	77,379	(18,908)
HIV Continuum of Care	-	5,000	253	4,747
HIV Care Coordination 2019/20	-	42,883	71,483	(28,600)
SHERIFF SCCF GRT 2019	-	6,917	6,917	-
Sheriff Inmate Housing	-	37,575	29,391	8,184
Immunization 2019/20	-	21,132	32,224	(11,092)
JDAI 2019/2020	-	38,355	20,443	17,912
STOP Grant 2019/2020	-	-	29,240	(29,240)
SRO Interlocal Agreement	-	40,170	40,170	-
HAVA-2019	-	3,117	3,117	-
BP 1 S 7/19-6/20 CFDA 93.069	-	37,500	32,789	4,711
Violence Against Women 2019/20	-	9,383	22,545	(13,162)
Overdose Response Proj 18/19	-	19,787	19,787	-
School Bus Safety-Stop Arm	-	3,540	3,540	-
Walmart Facility #1142 Comm Gr	-	1,000	-	1,000
State & Local Forfeiture	4,919	-	-	4,919
Juvenile Detention Alternative	4,227	-	-	4,227
Sheriff Sale Fund	13,509	4,755	10,236	8,028
JDAI-SCP	29,891	-	21,078	8,813
JDAI-SCP 2018-2019	860	46,373	45,047	2,186
Marion Co HD (PHN #2) 2018	(3,382)	4,232	850	-
BP #3-Bio Preparedness	21	-	-	21
PHEPCA	5,672	-	-	5,672
BP #4 Bio Preparedness	(737)	-	-	(737)
Drug Mitigation Area	16,343	-	16,343	-
County Timber Fund	82,355	41	20,618	61,778
BP #6 7-1-18/6-30-19	(8,024)	11,793	3,769	-
BP #5	1,844	-	-	1,844
HB1001 Match-Highway	401,737	859,144	1,260,881	-
DEFA	250	6,000	5,307	943
EMPG-DIST 9-CFDA 97.042	247	-	-	247
OSS/HIV CTR 93.917	(46,172)	49,960	82	3,706
SSP-HEALTH DEPT-CFDA 93.940	(1,632)	9,059	7,427	-
2016 SHSP SUSTAINMENT #97.067	(9)	-	-	(9)
SMH EMPLOYEE RETIREMENT FUND	32,102	-	-	32,102
HIV (2) Care Coordinators	(27,845)	27,845	-	-
BP#1 7/1/17-6/30/18	(427)	-	-	(427)
Co Auction Proceeds-Sheriff	81,594	18,667	98,777	1,484
CDBG-Health/IU CFDA 14.228	-	33,574	33,574	-
CRI 7-1-18/6-30-19	(2,400)	7,482	5,082	-
HIV Care Coordination 2018-19	(14,904)	46,022	35,828	(4,710)
LifeSpring Medical Facility Gr	-	522,500	522,500	-
IDHS FY2018 EMA 2018-2019	(3,780)	3,780	-	-
Hlghway-IPEP GRANT	-	9,150	9,048	102
SSP Mobilization Grant	-	84,350	84,350	-
Sheriff Virtual School Fund	-	2,500	1,604	896
Totals	\$ 13,491,191	\$ 52,870,359	\$ 52,694,970	\$ 13,666,580

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

SCOTT COUNTY  
NOTES TO FINANCIAL STATEMENT

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

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

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

SCOTT COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

**E. Disbursements**

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

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

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

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

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

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

SCOTT COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

SCOTT COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

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

SCOTT COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

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

*Contributions*

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

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

SCOTT COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of some funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2019. Several reimbursable grant funds did not have timely reimbursements. Cash balance deficits for other funds were the result of uncorrected posting errors.

**Note 8. Holding Corporation**

The County has entered into a capital lease with Scott County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2019 totaled \$430,000.

**Note 9. Subsequent Events**

The County entered into a bank loan on June 24, 2020, in the amount of \$879,084, for the purchase of vehicles and equipment for the County Highway Department.

#### OTHER INFORMATION - UNAUDITED

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

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

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

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	County General Fund	Election Admin Assistance	City &Town Court Cost	Clerk's Perpetuation Fund	Sccc Transition (Corr)
Cash and investments - beginning	\$ 920,174	\$ -	\$ 4,772	\$ 18,860	\$ 50,272
Receipts:					
Taxes	3,841,318	-	-	-	11,525
Licenses and permits	39,918	-	-	-	-
Intergovernmental receipts	2,862,736	-	-	112	-
Charges for services	187,333	-	-	-	-
Fines and forfeits	136,103	-	8,669	20,790	-
Other receipts	804,337	29	-	484	1,350
Total receipts	7,871,745	29	8,669	21,386	12,875
Disbursements:					
Personal services	3,527,844	-	-	-	-
Supplies	168,732	-	-	-	-
Other services and charges	3,594,904	-	-	11,895	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	23,880	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	7,315,360	-	-	11,895	-
Excess (deficiency) of receipts over disbursements	556,385	29	8,669	9,491	12,875
Cash and investments - ending	\$ 1,476,559	\$ 29	\$ 13,441	\$ 28,351	\$ 63,147

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	197 Co Share Sales Disc	Covered Bridge Mainte	Cumulative Bridge	Cum Building Fund	Drug Free Community
Cash and investments - beginning	\$ 44,044	\$ 30,428	\$ 323,486	\$ 74,722	\$ 21,355
Receipts:					
Taxes	-	1,850	380,218	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	29,699	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	23,155
Other receipts	3,125	-	1,205	-	4,301
Total receipts	3,125	1,850	411,122	-	27,456
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	192,413	-	21,334
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	19,241	60,564	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	211,654	60,564	21,334
Excess (deficiency) of receipts over disbursements	3,125	1,850	199,468	(60,564)	6,122
Cash and investments - ending	\$ 47,169	\$ 32,278	\$ 522,954	\$ 14,158	\$ 27,477

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Ambulance Service	Emergency Planning	Firearms Training Fund	Health Fund	Co Id Sec Protection Act
Cash and investments - beginning	\$ 450,306	\$ 3,341	\$ 2,641	\$ 71,611	\$ 15,463
Receipts:					
Taxes	-	3,426	-	267,448	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,634	-
Charges for services	1,343,189	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	69,895	-	8,204	57,916	4,152
Total receipts	1,413,084	3,426	8,204	327,998	4,152
Disbursements:					
Personal services	907,130	-	-	224,338	-
Supplies	134,620	-	-	7,008	-
Other services and charges	314,228	-	8,759	87,261	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	2,931	-	498	-
Other disbursements	-	-	-	-	-
Total disbursements	1,355,978	2,931	8,759	319,105	-
Excess (deficiency) of receipts over disbursements	57,106	495	(555)	8,893	4,152
Cash and investments - ending	\$ 507,412	\$ 3,836	\$ 2,086	\$ 80,504	\$ 19,615

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Levy Excess Fund	LOCAL HEALTH MAINT (LHMF)	Local Road & Street	LIT PUBLIC SAFETY-CO SH	Community Misdemeanant Fund
Cash and investments - beginning	\$ 46	\$ 62,328	\$ 325,207	\$ 60,335	\$ -
Receipts:					
Taxes	-	-	372,578	-	30,603
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	33,139	29,922	2,071,855	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,092	1,212	11,689	-
Total receipts	-	35,231	403,712	2,083,544	30,603
Disbursements:					
Personal services	-	-	-	1,824,705	22,536
Supplies	-	-	-	106,624	-
Other services and charges	-	24,622	164,112	64,518	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	53,925	56,742	-
Other disbursements	-	-	-	-	-
Total disbursements	-	24,622	218,037	2,052,589	22,536
Excess (deficiency) of receipts over disbursements	-	10,609	185,675	30,955	8,067
Cash and investments - ending	\$ 46	\$ 72,937	\$ 510,882	\$ 91,290	\$ 8,067

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Highway Fund	Rainy Day Fund	Reassessment	2015 New Reassessment	Recorder Perpetuation
Cash and investments - beginning	\$ 721,383	\$ 210,007	\$ 60	\$ 515,199	\$ 54,132
Receipts:					
Taxes	-	-	-	275,068	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	841,970	-	-	2,709	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	28,091	-	-	-	72,664
Total receipts	870,061	-	-	277,777	72,664
Disbursements:					
Personal services	747,792	-	-	43,541	-
Supplies	197,214	-	-	-	-
Other services and charges	360,874	20,000	-	114,734	54,132
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,305,880	20,000	-	158,275	54,132
Excess (deficiency) of receipts over disbursements	(435,819)	(20,000)	-	119,502	18,532
Cash and investments - ending	\$ 285,564	\$ 190,007	\$ 60	\$ 634,701	\$ 72,664

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Riverboat Rev Sharing	SEX AND VIOLENT OFFENDER ADMIN	Co Sh Riverboat/Sheriff Pens	Public Defender Suppl	Surplus Tax Fund
Cash and investments - beginning	\$ -	\$ 558	\$ 1	\$ 70,691	\$ 17,162
Receipts:					
Taxes	65,412	-	77,834	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	40,303	10,574	-
Other receipts	-	2,381	7,623	-	10,057
Total receipts	65,412	2,381	125,760	10,574	10,057
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	65,412	180	125,761	15,611	21,906
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	65,412	180	125,761	15,611	21,906
Excess (deficiency) of receipts over disbursements	-	2,201	(1)	(5,037)	(11,849)
Cash and investments - ending	\$ -	\$ 2,759	\$ -	\$ 65,654	\$ 5,313

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Surveyor Perpetuation	Tax Sale Redemption	Tax Sale Surplus Fund	ILHDTA IN LOCAL HEALTH TRUST 1	Guardian Ad Litem/Crt
Cash and investments - beginning	\$ 101,647	\$ -	\$ 375,193	\$ 46,805	\$ -
Receipts:					
Taxes	-	-	-	-	37,361
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	17,757	67,368
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	3
Other receipts	20,685	48,316	256,181	-	-
Total receipts	20,685	48,316	256,181	17,757	104,732
Disbursements:					
Personal services	-	-	-	1,955	-
Supplies	-	-	-	619	-
Other services and charges	33,405	38,794	327,693	1,472	104,728
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	33,405	38,794	327,693	4,046	104,728
Excess (deficiency) of receipts over disbursements	(12,720)	9,522	(71,512)	13,711	4
Cash and investments - ending	\$ 88,927	\$ 9,522	\$ 303,681	\$ 60,516	\$ 4

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Ineligible Standard Deduction	County Elected Officials Train	County Offender Transportation	Statewide 911 Fund	Cemetery Fund
Cash and investments - beginning	\$ 4,323	\$ 15,210	\$ 2,879	\$ 193,879	\$ 2,986
Receipts:					
Taxes	-	-	-	432,254	6,858
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	68
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	4,202	250	1,183	1,000
Total receipts	-	4,202	250	433,437	7,926
Disbursements:					
Personal services	-	-	-	260,108	-
Supplies	-	-	-	-	4,352
Other services and charges	-	1,705	-	157,932	566
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	1,705	-	418,040	4,918
Excess (deficiency) of receipts over disbursements	-	2,497	250	15,397	3,008
Cash and investments - ending	\$ 4,323	\$ 17,707	\$ 3,129	\$ 209,276	\$ 5,994

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Drainage Maintenance	Pre-Trial Diversion	Federal Forfeiture/Sheriff Dep	Scott Co T.I.F. Distri	Courthouse Debt Srcv
Cash and investments - beginning	\$ 6,090	\$ 53,003	\$ 836	\$ 1,398,649	\$ 10,720
Receipts:					
Taxes	-	-	-	484,733	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	6,000	-
Fines and forfeits	-	36,837	-	-	-
Other receipts	252	-	1,629	-	-
Total receipts	252	36,837	1,629	490,733	-
Disbursements:					
Personal services	-	11,760	-	85,000	-
Supplies	-	-	-	-	-
Other services and charges	-	3,093	1,300	28,459	-
Debt service - principal and interest	-	-	-	115,960	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	14,853	1,300	229,419	-
Excess (deficiency) of receipts over disbursements	252	21,984	329	261,314	-
Cash and investments - ending	\$ 6,342	\$ 74,987	\$ 1,165	\$ 1,659,963	\$ 10,720

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Payroll Defer Comp	Payroll Federal	Payroll Social Security	Payroll Perf	Payroll Property Tax Withho
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	197,485	532,487	403,261	155,023	9,718
Total receipts	197,485	532,487	403,261	155,023	9,718
Disbursements:					
Personal services	197,485	532,698	403,261	155,023	9,718
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	197,485	532,698	403,261	155,023	9,718
Excess (deficiency) of receipts over disbursements	-	(211)	-	-	-
Cash and investments - ending	\$ -	\$ (211)	\$ -	\$ -	\$ -

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Payroll Police Pension	Payroll State Gross	Settlement Balance	Comm Vehicle Excise Tax	Financial Instit Tax
Cash and investments - beginning	\$ -	\$ 27,486	\$ 21,302	\$ -	\$ -
Receipts:					
Taxes	-	-	21,616,297	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	58,718	110,196
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	25,584	210,231	-	-	-
Total receipts	25,584	210,231	21,616,297	58,718	110,196
Disbursements:					
Personal services	25,584	249,967	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	21,637,599	58,718	110,196
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	25,584	249,967	21,637,599	58,718	110,196
Excess (deficiency) of receipts over disbursements	-	(39,736)	(21,302)	-	-
Cash and investments - ending	\$ -	\$ (12,250)	\$ -	\$ -	\$ -

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Cedit Homestead Cr Fund	Fines & Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure Fund
Cash and investments - beginning	\$ 9,655	\$ -	\$ 890	\$ 235	\$ 270
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	1,815	18,581	3,010	-
Other receipts	-	1,091	-	-	3,125
Total receipts	-	2,906	18,581	3,010	3,125
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	2,706	18,501	3,025	3,140
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	2,706	18,501	3,025	3,140
Excess (deficiency) of receipts over disbursements	-	200	80	(15)	(15)
Cash and investments - ending	\$ 9,655	\$ 200	\$ 970	\$ 220	\$ 255

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Coroners Perpetuation	Interstate Compact Fee	Mortgage Fee Fund	SEX/VIOLENT OFFEND ADMIN-STATE	Child Restraint
Cash and investments - beginning	\$ 162	\$ -	\$ 155	\$ 24	\$ 100
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	425
Other receipts	2,216	250	1,773	265	-
Total receipts	2,216	250	1,773	265	425
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,212	188	1,760	258	525
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,212	188	1,760	258	525
Excess (deficiency) of receipts over disbursements	4	62	13	7	(100)
Cash and investments - ending	\$ 166	\$ 62	\$ 168	\$ 31	\$ -

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Forrest Restoration	Education License Pla	Innkeepers Tax Fund	Title IV-D Incentive	Prosec.IV-D Incent #2
Cash and investments - beginning	\$ 2,489	\$ 38	\$ -	\$ 116,043	\$ 88,560
Receipts:					
Taxes	-	244	279,799	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	12,711	19,114
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>-</u>	<u>244</u>	<u>279,799</u>	<u>12,711</u>	<u>19,114</u>
Disbursements:					
Personal services	-	-	-	-	6,760
Supplies	-	-	-	-	3,071
Other services and charges	694	282	279,799	4,950	5,236
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,795	-	-	-	-
Total disbursements	<u>2,489</u>	<u>282</u>	<u>279,799</u>	<u>4,950</u>	<u>15,067</u>
Excess (deficiency) of receipts over disbursements	<u>(2,489)</u>	<u>(38)</u>	<u>-</u>	<u>7,761</u>	<u>4,047</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 123,804</u>	<u>\$ 92,607</u>

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Clerk IV-D Incent #2	Treasurer After Settlement	Sheriff's Commissary	Clerk's Trust	Scott County Convention Recreation & Visitors Com
Cash and investments - beginning	\$ 116,472	\$ 689,168	\$ 10,753	\$ 1,203,291	\$ 401,023
Receipts:					
Taxes	-	566,324	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	12,711	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	291,435	2,450,118	284,804
Total receipts	12,711	566,324	291,435	2,450,118	284,804
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	6,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	689,169	222,155	2,685,283	258,533
Total disbursements	6,000	689,169	222,155	2,685,283	258,533
Excess (deficiency) of receipts over disbursements	6,711	(122,845)	69,280	(235,165)	26,271
Cash and investments - ending	\$ 123,183	\$ 566,323	\$ 80,033	\$ 968,126	\$ 427,294

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Prosecutor's Check Deception Program	Prosecutor's Arson Investigator's Fund	Sheriff's Inmate Trust	LIT-SPECIAL PURPOSE	MVH Restricted
Cash and investments - beginning	\$ 7,357	\$ 3,841	\$ 14,628	\$ 513,633	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,041,474	841,970
Charges for services	-	-	952,608	8,935	-
Fines and forfeits	-	-	-	-	-
Other receipts	589	966	-	-	-
Total receipts	589	966	952,608	1,050,409	841,970
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	358,903	841,970
Debt service - principal and interest	-	-	-	430,000	-
Capital outlay	-	-	-	245,149	-
Other disbursements	589	1,025	934,265	-	-
Total disbursements	589	1,025	934,265	1,034,052	841,970
Excess (deficiency) of receipts over disbursements	-	(59)	18,343	16,357	-
Cash and investments - ending	\$ 7,357	\$ 3,782	\$ 32,971	\$ 529,990	\$ -

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	LOIT Special Distribution	Co. Cum. Capt. Developmt	Probation Users Fee	Comm Corr/Proj. Income	Scott Co. Alcohol & Drug
Cash and investments - beginning	\$ 13,875	\$ 43,470	\$ 60,466	\$ 82,388	\$ 45,000
Receipts:					
Taxes	-	138,677	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,366	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	65,929
Other receipts	-	29,422	138,446	174,692	-
Total receipts	-	169,465	138,446	174,692	65,929
Disbursements:					
Personal services	-	-	-	29,637	-
Supplies	-	-	-	9,679	-
Other services and charges	13,875	60,496	110,400	124,864	60,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	81,186	-	1,915	-
Other disbursements	-	-	-	-	-
Total disbursements	13,875	141,682	110,400	166,095	60,000
Excess (deficiency) of receipts over disbursements	(13,875)	27,783	28,046	8,597	5,929
Cash and investments - ending	\$ -	\$ 71,253	\$ 88,512	\$ 90,985	\$ 50,929

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Probate Informatl Adjit	Prob Admin Fee Fund	Drainage Board Users Fee	Sasco Waste Management	Jury Pay Fund
Cash and investments - beginning	\$ 25,995	\$ 16,977	\$ 26,023	\$ 2,377	\$ 1,997
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	27,187	-	-	2,109
Other receipts	1,465	255	2,000	57,164	-
Total receipts	1,465	27,442	2,000	57,164	2,109
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	3,000	-
Other services and charges	-	20,000	-	56,541	1,703
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	20,000	-	59,541	1,703
Excess (deficiency) of receipts over disbursements	1,465	7,442	2,000	(2,377)	406
Cash and investments - ending	\$ 27,460	\$ 24,419	\$ 28,023	\$ -	\$ 2,403

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Infraction Deferral Fund	Federal Assets Forfeiture-Pros	Cease Grant-Sheriff	DOC Reimbursement	Scott County Hospital Reserve
Cash and investments - beginning	\$ 7,433	\$ 1,412	\$ -	\$ 3,570	\$ 2,860,962
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	8,140	-	-	-	-
Other receipts	-	667	2,889	-	-
Total receipts	8,140	667	2,889	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	6,045	-	2,889	-	68,855
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	6,045	-	2,889	-	68,855
Excess (deficiency) of receipts over disbursements	2,095	667	-	-	(68,855)
Cash and investments - ending	\$ 9,528	\$ 2,079	\$ -	\$ 3,570	\$ 2,792,107

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Sheriff Cont Ed Fund	Vehicle Accident Fund	Vehicle ID Num Check Fund	Law Enforcement Fund	Law Enforcem Educati
Cash and investments - beginning	\$ 2,828	\$ 1,887	\$ 856	\$ 6,538	\$ 4,108
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	4,029
Other receipts	1,629	2,982	-	-	-
Total receipts	<u>1,629</u>	<u>2,982</u>	<u>-</u>	<u>-</u>	<u>4,029</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,855	4,728	-	1,476	3,782
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>2,855</u>	<u>4,728</u>	<u>-</u>	<u>1,476</u>	<u>3,782</u>
Excess (deficiency) of receipts over disbursements	<u>(1,226)</u>	<u>(1,746)</u>	<u>-</u>	<u>(1,476)</u>	<u>247</u>
Cash and investments - ending	<u>\$ 1,602</u>	<u>\$ 141</u>	<u>\$ 856</u>	<u>\$ 5,062</u>	<u>\$ 4,355</u>

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	201 Finger Print Fund	Payroll Cagit	Payroll Cancer Ins	Payroll Group Health Ins	Payroll Life Ins
Cash and investments - beginning	\$ 8,392	\$ (1,899)	\$ 1,930	\$ 13,493	\$ (10,510)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,755	134,410	64,204	164,727	21,297
Total receipts	<u>2,755</u>	<u>134,410</u>	<u>64,204</u>	<u>164,727</u>	<u>21,297</u>
Disbursements:					
Personal services	-	135,016	64,204	164,877	19,528
Supplies	-	-	-	-	-
Other services and charges	7,269	-	451	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>7,269</u>	<u>135,016</u>	<u>64,655</u>	<u>164,877</u>	<u>19,528</u>
Excess (deficiency) of receipts over disbursements	<u>(4,514)</u>	<u>(606)</u>	<u>(451)</u>	<u>(150)</u>	<u>1,769</u>
Cash and investments - ending	<u>\$ 3,878</u>	<u>\$ (2,505)</u>	<u>\$ 1,479</u>	<u>\$ 13,343</u>	<u>\$ (8,741)</u>

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Humana Ancillary Ins	Payroll Security Mutual Life	Payroll Medicare	Payroll Garn Scott Co Clerk	Payroll YMCA
Cash and investments - beginning	\$ (765)	\$ (4,908)	\$ -	\$ -	\$ 9
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	25,533	95,577	1,291	2,943
Total receipts	-	25,533	95,577	1,291	2,943
Disbursements:					
Personal services	-	23,457	95,577	1,291	2,943
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	23,457	95,577	1,291	2,943
Excess (deficiency) of receipts over disbursements	-	2,076	-	-	-
Cash and investments - ending	\$ (765)	\$ (2,832)	\$ -	\$ -	\$ 9

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Payroll-Garnishment State	Payroll E-Loan Pmt	Payroll Garnishment Jackson	LIT-PROPERTY TAX RELIEF	LIT CERTIFIED SHARES
Cash and investments - beginning	\$ -	\$ (95)	\$ -	\$ 11,834	\$ -
Receipts:					
Taxes	-	-	-	61,107	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	605,915	1,678,088
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	21,452	54,688	892	-	-
Total receipts	21,452	54,688	892	667,022	1,678,088
Disbursements:					
Personal services	21,452	54,688	892	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	668,075	1,678,088
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	21,452	54,688	892	668,075	1,678,088
Excess (deficiency) of receipts over disbursements	-	-	-	(1,053)	-
Cash and investments - ending	\$ -	\$ (95)	\$ -	\$ 10,781	\$ -

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	LIT PUBLIC SAFETY	Comm Corrections Grant	Community Corrections	Health Preparedness 2013-2014	Homeland Security Gt.
Cash and investments - beginning	\$ -	\$ 57,025	\$ 1,612	\$ 529	\$ 4,381
Receipts:					
Taxes	-	276,381	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,043,175	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>1,043,175</u>	<u>276,381</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	234,546	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,043,175	48,713	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,043,175</u>	<u>283,259</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(6,878)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 50,147</u>	<u>\$ 1,612</u>	<u>\$ 529</u>	<u>\$ 4,381</u>

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Violence Agnst Women	DRUG INTERDICTION OFFICER 2	Drug Interdiction Officer	H1N1 2009 Swine Flu Dist	Edward Byrne Memorial Grant
Cash and investments - beginning	\$ 8,627	\$ -	\$ 16,853	\$ 1,920	\$ 13
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	30,598	34,740	14,577	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	30,598	34,740	14,577	-	-
Disbursements:					
Personal services	23,527	37,263	8,122	-	-
Supplies	-	-	-	-	-
Other services and charges	5,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	28,527	37,263	8,122	-	-
Excess (deficiency) of receipts over disbursements	2,071	(2,523)	6,455	-	-
Cash and investments - ending	\$ 10,698	\$ (2,523)	\$ 23,308	\$ 1,920	\$ 13

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Immunization Grant 2010	Operation Pullover	HAVA	Title 3 Require Match/Hava	NACCHO AWARD
Cash and investments - beginning	\$ 41	\$ 337	\$ 7,931	\$ 2,598	\$ 5,049
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ 41	\$ 337	\$ 7,931	\$ 2,598	\$ 5,049

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	EMS PROJECT	Scott County Sheriff K-9 Fund	Narcotic Officer Fund	HIV OUTBREAK 2015	COPS GRANT
Cash and investments - beginning	\$ 1,560	\$ 572	\$ 54,697	\$ 10,028	\$ 31,681
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	15,000	11,464
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	15,000	11,464
Disbursements:					
Personal services	-	-	44,411	-	-
Supplies	-	-	-	9,823	-
Other services and charges	-	140	18,741	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	140	63,152	9,823	-
Excess (deficiency) of receipts over disbursements	-	(140)	(63,152)	5,177	11,464
Cash and investments - ending	\$ 1,560	\$ 432	\$ (8,455)	\$ 15,205	\$ 43,145

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Immunization Grant 2016	STOP Grant (Sheriff)	CRI-Cities Readiness	EBOLA-HEALTH DEPT	IMMUNIZATION 2017
Cash and investments - beginning	\$ 168	\$ 3,160	\$ 17,053	\$ 56	\$ (15,824)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	19,051	-	-	14,554
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	19,051	-	-	14,554
Disbursements:					
Personal services	-	30,074	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	360	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	30,434	-	-	-
Excess (deficiency) of receipts over disbursements	-	(11,383)	-	-	14,554
Cash and investments - ending	\$ 168	\$ (8,223)	\$ 17,053	\$ 56	\$ (1,270)

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	IMMUNIZATION 2018/2019	STOP Grant 2018/2019	SSP Support 2019	HIV Continuum of Care	HIV Care Coordination 2019/20
Cash and investments - beginning	\$ (640)	\$ (18,517)	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	58,688	44,960	58,471	5,000	42,883
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>58,688</u>	<u>44,960</u>	<u>58,471</u>	<u>5,000</u>	<u>42,883</u>
Disbursements:					
Personal services	33,693	-	67,677	-	66,468
Supplies	8,218	-	409	253	1,188
Other services and charges	13,406	-	9,293	-	2,822
Debt service - principal and interest	-	-	-	-	-
Capital outlay	2,731	-	-	-	1,005
Other disbursements	-	-	-	-	-
Total disbursements	<u>58,048</u>	<u>-</u>	<u>77,379</u>	<u>253</u>	<u>71,483</u>
Excess (deficiency) of receipts over disbursements	<u>640</u>	<u>44,960</u>	<u>(18,908)</u>	<u>4,747</u>	<u>(28,600)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 26,443</u>	<u>\$ (18,908)</u>	<u>\$ 4,747</u>	<u>\$ (28,600)</u>

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	SHERIFF SCCF GRT 2019	Sheriff Inmate Housing	Immunization 2019/20	JDAI 2019/2020	STOP Grant 2019/2020
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	4,262	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	6,917	-	21,132	34,093	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	37,575	-	-	-
Total receipts	<u>6,917</u>	<u>37,575</u>	<u>21,132</u>	<u>38,355</u>	<u>-</u>
Disbursements:					
Personal services	-	-	20,021	-	18,492
Supplies	-	-	612	-	-
Other services and charges	-	29,391	11,591	20,443	10,748
Debt service - principal and interest	-	-	-	-	-
Capital outlay	6,917	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>6,917</u>	<u>29,391</u>	<u>32,224</u>	<u>20,443</u>	<u>29,240</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>8,184</u>	<u>(11,092)</u>	<u>17,912</u>	<u>(29,240)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 8,184</u>	<u>\$ (11,092)</u>	<u>\$ 17,912</u>	<u>\$ (29,240)</u>

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	SRO Interlocal Agreement	HAVA-2019	BP 1 S 7/19-6/20 CFDA 93.069	Violence Against Women 2019/20	Overdose Response Proj 18/19
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	3,117	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	37,500	9,383	19,787
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	40,170	-	-	-	-
Total receipts	40,170	3,117	37,500	9,383	19,787
Disbursements:					
Personal services	40,170	-	-	17,545	-
Supplies	-	-	384	-	1,546
Other services and charges	-	-	30,445	5,000	16,220
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	3,117	1,960	-	2,021
Other disbursements	-	-	-	-	-
Total disbursements	40,170	3,117	32,789	22,545	19,787
Excess (deficiency) of receipts over disbursements	-	-	4,711	(13,162)	-
Cash and investments - ending	\$ -	\$ -	\$ 4,711	\$ (13,162)	\$ -

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	School Bus Safety-Stop Arm	Walmart Facility #1142 Comm Gr	State & Local Forfeiture	Juvenile Detention Alternative	Sheriff Sale Fund
Cash and investments - beginning	\$ -	\$ -	\$ 4,919	\$ 4,227	\$ 13,509
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	3,540	-	-	-	-
Charges for services	-	-	-	-	4,755
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,000	-	-	-
Total receipts	3,540	1,000	-	-	4,755
Disbursements:					
Personal services	3,540	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	10,236
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	3,540	-	-	-	10,236
Excess (deficiency) of receipts over disbursements	-	1,000	-	-	(5,481)
Cash and investments - ending	\$ -	\$ 1,000	\$ 4,919	\$ 4,227	\$ 8,028

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	JDAI-SCP	JDAI-SCP 2018-2019	Marion Co HD (PHN #2) 2018	BP #3-Bio Preparedness	PHEPCA
Cash and investments - beginning	\$ 29,891	\$ 860	\$ (3,382)	\$ 21	\$ 5,672
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	46,373	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	4,232	-	-
Total receipts	-	46,373	4,232	-	-
Disbursements:					
Personal services	-	29,068	850	-	-
Supplies	-	6,047	-	-	-
Other services and charges	-	9,932	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	21,078	-	-	-	-
Total disbursements	21,078	45,047	850	-	-
Excess (deficiency) of receipts over disbursements	(21,078)	1,326	3,382	-	-
Cash and investments - ending	\$ 8,813	\$ 2,186	\$ -	\$ 21	\$ 5,672

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	BP #4 Bio Preparedness	Drug Mitigation Area	County Timber Fund	BP #6 7-1-18/6-30-19	BP #5
Cash and investments - beginning	\$ (737)	\$ 16,343	\$ 82,355	\$ (8,024)	\$ 1,844
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	11,793	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	41	-	-
Total receipts	-	-	41	11,793	-
Disbursements:					
Personal services	-	16,343	7,880	-	-
Supplies	-	-	-	2,782	-
Other services and charges	-	-	12,738	987	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	16,343	20,618	3,769	-
Excess (deficiency) of receipts over disbursements	-	(16,343)	(20,577)	8,024	-
Cash and investments - ending	\$ (737)	\$ -	\$ 61,778	\$ -	\$ 1,844

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	HB1001 Match-Highway	DEFA	EMPG-DIST 9-CFDA 97.042	OSS/HIV CTR 93.917	SSP-HEALTH DEPT-CFDA 93.940
Cash and investments - beginning	\$ 401,737	\$ 250	\$ 247	\$ (46,172)	\$ (1,632)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	859,144	6,000	-	44,161	9,059
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	5,799	-
Total receipts	<u>859,144</u>	<u>6,000</u>	<u>-</u>	<u>49,960</u>	<u>9,059</u>
Disbursements:					
Personal services	-	-	-	82	-
Supplies	-	5,307	-	-	-
Other services and charges	1,260,881	-	-	-	7,427
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,260,881</u>	<u>5,307</u>	<u>-</u>	<u>82</u>	<u>7,427</u>
Excess (deficiency) of receipts over disbursements	<u>(401,737)</u>	<u>693</u>	<u>-</u>	<u>49,878</u>	<u>1,632</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 943</u>	<u>\$ 247</u>	<u>\$ 3,706</u>	<u>\$ -</u>

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	2016 SHSP SUSTAINMENT #97.067	SMH EMPLOYEE RETIREMENT FUND	HIV (2) Care Coordinators	BP#1 7/1/17-6/30/18	Co Auction Proceeds-Sheriff
Cash and investments - beginning	\$ (9)	\$ 32,102	\$ (27,845)	\$ (427)	\$ 81,594
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	27,845	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	18,667
Total receipts	-	-	27,845	-	18,667
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	72,777
Other services and charges	-	-	-	-	26,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	98,777
Excess (deficiency) of receipts over disbursements	-	-	27,845	-	(80,110)
Cash and investments - ending	\$ (9)	\$ 32,102	\$ -	\$ (427)	\$ 1,484

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	CDBG-Health/IU CFDA 14.228	CRI 7-1-18/6-30-19	HIV Care Coordination 2018-19	LifeSpring Medical Facility Gr	IDHS FY2018 EMA 2018-2019
Cash and investments - beginning	\$ -	\$ (2,400)	\$ (14,904)	\$ -	\$ (3,780)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	33,574	7,482	46,022	500,000	3,780
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	22,500	-
Total receipts	33,574	7,482	46,022	522,500	3,780
Disbursements:					
Personal services	-	-	34,768	-	-
Supplies	-	5,082	174	-	-
Other services and charges	33,574	-	886	522,500	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	33,574	5,082	35,828	522,500	-
Excess (deficiency) of receipts over disbursements	-	2,400	10,194	-	3,780
Cash and investments - ending	\$ -	\$ -	\$ (4,710)	\$ -	\$ -

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Highway-IPEP GRANT	SSP Mobilization Grant	Sheriff Virtual School Fund	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 13,491,191
Receipts:				
Taxes	-	-	-	29,234,694
Licenses and permits	-	-	-	39,918
Intergovernmental receipts	9,150	84,350	-	13,556,478
Charges for services	-	-	-	2,502,820
Fines and forfeits	-	-	-	407,659
Other receipts	-	-	2,500	7,128,790
Total receipts	<u>9,150</u>	<u>84,350</u>	<u>2,500</u>	<u>52,870,359</u>
Disbursements:				
Personal services	-	-	-	10,585,307
Supplies	9,048	-	-	758,569
Other services and charges	-	60	1,604	35,343,170
Debt service - principal and interest	-	-	-	545,960
Capital outlay	-	84,290	-	648,072
Other disbursements	-	-	-	4,813,892
Total disbursements	<u>9,048</u>	<u>84,350</u>	<u>1,604</u>	<u>52,694,970</u>
Excess (deficiency) of receipts over disbursements	<u>102</u>	<u>-</u>	<u>896</u>	<u>175,389</u>
Cash and investments - ending	<u>\$ 102</u>	<u>\$ -</u>	<u>\$ 896</u>	<u>\$ 13,666,580</u>

SCOTT COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 For the Year Ended December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Scott County Building Corporation	Ad Valorem COIT Lease Rental Bonds	\$ 431,000	7/10/2014	2/1/2035
Total of annual lease payments		<u>\$ 431,000</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: Notes and loans payable	2018 Dodge Durango-Sheriff Commissary	\$ 47,001	\$ 11,750
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2014 ATA	<u>1,139,000</u>	<u>57,043</u>
Total governmental activities		<u>1,186,001</u>	<u>68,793</u>
Totals		<u>\$ 1,186,001</u>	<u>\$ 68,793</u>

SCOTT COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 For the Year Ended December 31, 2019

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 1,600,000
Buildings	23,124,526
Machinery, equipment, and vehicles	<u>3,041,784</u>
Total governmental activities	<u>27,766,310</u>
Total capital assets	<u><u>\$ 27,766,310</u></u>

## OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.