

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

FINANCIAL STATEMENT AUDIT REPORT

OF

SCOTT COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
09/23/2021

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	16-54
Schedule of Leases and Debt	55
Schedule of Capital Assets.....	56
Other Reports.....	57

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Tammy Stout Johnson	01-01-20 to 12-31-21
County Treasurer	Sheryl Jent Missy Applegate	01-01-20 to 12-31-20 01-01-21 to 12-31-21
Clerk of the Circuit Court	Missy Applegate Wendy McClain	01-01-20 to 12-31-20 01-01-21 to 12-31-21
County Sheriff	Jerry D. Goodin	01-01-20 to 12-31-21
County Recorder	Marilyn S. Kundysek Sheryl Jent	01-01-20 to 12-31-20 01-01-21 to 12-31-21
President of the Board of County Commissioners	Robert Tobias Mike Jones	01-01-20 to 12-31-20 01-01-21 to 12-31-21
President of the County Council	Mike Zollman Rachael Hardin	01-01-20 to 12-31-20 01-01-21 to 12-31-21



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, 2020, 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, 2020.

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, 2020, 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 September 16, 2021, 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

September 16, 2021

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, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
After Settlement Collections	\$ 566,624	\$ 787,585	\$ 566,624	\$ 787,585
Sheriff's Inmate Trust	32,971	1,118,053	1,108,999	42,025
Prosecutors Check Deception Program	7,357	-	5	7,352
Clerk's Trust	968,126	1,662,291	1,465,596	1,164,821
County General Fund	1,476,559	8,135,503	8,445,891	1,166,171
Election Admin Assistance	29	-	-	29
City & Town Court Cost	13,441	5,289	18,376	354
Clerk's Perpetuation Fund	28,351	12,726	10,150	30,927
Sccc Transition (Corr)	63,147	5,975	32,215	36,907
197 Co Share Sales Disc	47,169	3,560	-	50,729
Covered Bridge Mainte	32,278	-	76	32,202
Cumulative Bridge	522,954	455,233	310,093	668,094
Cum Building Fund	14,158	8,200	-	22,358
Drug Free Community	27,477	16,182	27,476	16,183
Ambulance Service	507,412	1,235,101	1,499,345	243,168
Emergency Planning	3,836	10,145	10,822	3,159
Firearms Training Fund	2,086	13,695	9,755	6,026
Health Fund	80,504	337,645	312,014	106,135
Co Id Sec Protection Act	19,615	4,472	825	23,262
Levy Excess Fund	46	-	-	46
LOCAL HEALTH MAINT (LHMF)	72,937	33,140	16,681	89,396
Local Road & Street	510,882	374,231	523,910	361,203
LIT PUBLIC SAFETY-CO SH	91,290	2,200,222	2,044,640	246,872
Community Misdemeanant Fund	8,067	30,603	33,590	5,080
Highway Fund	285,564	810,747	1,158,456	(62,145)
Rainy Day Fund	190,007	1,471,790	23,968	1,637,829
Reassessment	60	-	-	60
2015 New Reassessment	634,701	148,673	131,442	651,932
Recorder Perpetuation	72,664	78,097	96,202	54,559
Riverboat Rev Sharing	-	143,246	143,246	-
SEX AND VIOLENT OFFENDER ADMIN	2,759	1,688	-	4,447
Co Sh Riverboat/Sheriff Pens	-	94,160	94,160	-
Public Defender Suppl	65,654	7,474	3,591	69,537
Surplus Tax Fund	5,313	26,438	11,637	20,114
Surveyor Perpetuation	88,927	22,245	28,550	82,622
Tax Sale Redemption	9,522	53,643	62,803	362
Tax Sale Surplus Fund	303,681	181,829	284,148	201,362
ILHDTA IN LOCAL HEALTH TRUST 1	60,516	17,758	3,567	74,707
Guardian Ad Litem/Crt	4	70,722	70,722	4
Ineligible Standard Deduction	4,323	-	3,545	778
County Elected Officials Train	17,707	4,472	60	22,119
County Offender Transportation	3,129	250	-	3,379
Statewide 911 Fund	209,276	445,056	457,643	196,689
Cemetery Fund	5,994	9,638	3,903	11,729
Drainage Maintenance	6,342	254	-	6,596
Pre-Trial Diversion	74,987	33,754	42,129	66,612
Federal Forfeiture/Sheriff Dep	1,165	-	-	1,165
Scott Co T.I.F.Distri	1,659,963	558,786	911,868	1,306,881
Courthouse Debt Srvc	10,720	-	-	10,720
Payroll Defer Comp	-	238,253	238,253	-
Payroll Federal	(211)	616,486	616,486	(211)
Payroll Social Security	-	453,617	453,617	-
Payroll Perf	-	174,384	174,384	-
Payroll Property Tax Withho	-	8,851	8,851	-
Payroll Police Pension	-	31,302	31,302	-
Payroll State Gross	(12,250)	234,881	234,881	(12,250)
Settlement Balance	-	23,204,102	23,190,244	13,858
Comm Vehicle Excise Tax	-	55,842	55,842	-
Financial Instit Tax	-	119,655	119,655	-
Fines & Forfeitures	200	586	385	401
Infraction Judgements	970	14,195	14,658	507
Special Death Benefit	220	2,855	2,885	190
Sales Disclosure Fund	255	3,560	3,480	335
Coroners Perpetuation	166	2,588	2,556	198
Interstate Compact Fee	62	250	250	62
Mortgage Fee Fund	168	2,298	2,283	183
SEX/VIOLENT OFFEND ADMIN-STATE	31	188	219	-
Child Restraint	-	275	225	50

SCOTT COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Education License Pla	-	263	150	113
Innkeepers Tax Fund	-	177,028	177,028	-
Title IV-D Incentive	123,804	12,425	5,063	131,166
Prosec.IV-D Incent #2	92,607	18,704	10,334	100,977
Clerk IV-D Incent #2	123,183	12,425	6,048	129,560
CRI-Readiness	-	-	-	-
Scott County Visitor's Commission	427,294	223,968	199,039	452,223
Prosecutor's Investigation	3,782	1,727	1,842	3,667
Sheriff's Cash Book	-	-	-	-
Sheriff's Commissary	80,033	373,658	422,604	31,087
LIT-SPECIAL PURPOSE	529,990	1,101,591	603,663	1,027,918
MVH Restricted	-	799,462	419,188	380,274
Co.Cum.Capt.Developmt	71,253	144,210	135,759	79,704
Probation Users Fee	88,512	108,381	110,000	86,893
Comm Corr/Proj.Income	90,985	152,400	142,594	100,791
Scott Co.Alcohol&Drug	50,929	44,238	60,000	35,167
Probat.Informatl Adjtl	27,460	1,095	-	28,555
Prob Admin Fee Fund	24,419	17,213	20,000	21,632
Drainage Board Users Fee	28,023	-	-	28,023
Sasco Waste Management	-	45,486	45,486	-
Jury Pay Fund	2,403	1,977	1,565	2,815
Infraction Deferral Fund	9,528	14,960	8,886	15,602
Federal Assets Forfeiture-Pros	2,079	-	-	2,079
DOC Reimbursement	3,570	-	-	3,570
Scott County Hospital Reserve	2,792,107	1,560	2,735,555	58,112
Sheriff Cont Ed Fund	1,602	1,061	-	2,663
Vehicle Accident Fund	141	1,143	-	1,284
Vehicle ID Num Check Fund	856	-	-	856
Law Enforcement Fund	5,062	-	755	4,307
Law Enforcment Educati	4,355	3,409	2,094	5,670
201 Finger Print Fund	3,878	1,685	60	5,503
Payroll Cagit	(2,505)	148,774	148,774	(2,505)
Payroll Cancer Ins	1,479	69,215	64,292	6,402
Payroll Group Health Ins	13,343	213,229	197,894	28,678
Payroll Life Ins	(8,741)	20,935	21,401	(9,207)
Humana Ancillary Ins	(765)	-	-	(765)
Payroll Security Mutual Life	(2,832)	22,756	21,808	(1,884)
Payroll Medicare	-	107,366	107,366	-
Payroll Garn Scott Co Clerk	-	3,130	3,130	-
Payroll YMCA	9	2,156	2,156	9
Payroll-Garnishment State	-	20,394	20,394	-
Payroll E-Loan Pmt	(95)	55,102	55,102	(95)
Payroll Garnishment Jackson	-	665	665	-
Payroll Federal Bankruptcy	-	10,967	10,967	-
LIT-PROPERTY TAX RELIEF	10,781	749,752	694,244	66,289
LIT CERTIFIED SHARES	-	1,869,447	1,869,447	-
LIT PUBLIC SAFETY	-	1,129,605	1,129,605	-
CEDIT Homestead Cr Fund	9,655	-	-	9,655
CARES Provider Relief Fund	-	45,009	18,301	26,708
CARES-COVID PR REIMB	-	774,886	-	774,886
COVID Testing Site-Health Dept	-	100,000	5,753	94,247
CARES-ELECTION	-	-	5,568	(5,568)
Emergency Watershed Protection	-	89,888	-	89,888
Comm Corrections Grant	50,147	-	36,198	13,949
Community Corrections	1,612	331,657	321,800	11,469
Health Preparedness 2013-2014	529	-	-	529
Homeland Security Gt.	4,381	-	-	4,381
Violence Agnst Women	10,698	-	37,500	(26,802)
DRUG INTERDICTION OFFICER 2	(2,523)	47,943	-	45,420
Drug Interdiction Officer	23,308	-	13,521	9,787
H1N1 2009 Swine Flu Dist	1,920	-	-	1,920
Edward Byrne Memorial Grant	13	-	-	13
Immunization Grant 2010	41	-	-	41
Operation Pullover	337	-	-	337
Title 3 Require Match/Hava	2,598	-	-	2,598
NACCHO AWARD	5,049	-	-	5,049
EMS PROJECT	1,560	-	1,560	-
Scott County Sheriff K-9 Fund	432	-	-	432

SCOTT COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Narcotic Officer Fund	(8,455)	122,128	73,675	39,998
HIV OUTBREAK 2015	15,205	15,000	12,501	17,704
COPS GRANT	43,145	-	-	43,145
Immunization Grant 2016	168	-	-	168
STOP Grant (Sheriff)	(8,223)	-	-	(8,223)
CRI-Cities Readiness	17,053	-	-	17,053
EBOLA-HEALTH DEPT	56	-	-	56
IMMUNIZATION 2017	(1,270)	-	-	(1,270)
IMMUNIZATION 2018/2019	-	-	1,166	(1,166)
STOP Grant 2018/2019	26,443	-	-	26,443
SSP Support 2019	(18,908)	14,377	(1,127)	(3,404)
HIV Continuum of Care	4,747	-	-	4,747
HIV Care Coordination 2019/20	(28,600)	67,567	39,592	(625)
SHERIFF SCCF GRT 2019	-	5,930	-	5,930
Sheriff Inmate Housing	8,184	50,625	5,850	52,959
Immunization 2019/20	(11,092)	29,442	14,026	4,324
Homeland Sec Grt 2016 #97.067	-	20,558	20,558	-
IMMUNIZATION 20/21	-	63	24,851	(24,788)
HIV CC 20/21 (2)	-	7,530	17,000	(9,470)
JDAI 2019/2020	17,912	29,832	43,693	4,051
STOP Grant 2019/2020	(29,240)	68,153	53,093	(14,180)
SRO Interlocal Agreement	-	106,979	63,973	43,006
HEALTH DEPT DONATION	-	104	-	104
BP 1 S 7/19-6/20 CFDA 93.069	4,711	56,033	54,550	6,194
Violence Against Women 2019/20	(13,162)	37,640	-	24,478
Walmart Facility #1142 Comm Gr	1,000	-	-	1,000
SSP SUPPORT 2020 93.940	-	-	7,396	(7,396)
HIV OSS/PREV 2020 93.917	-	-	86,381	(86,381)
HIV CC 20/21	-	48,165	79,479	(31,314)
PHEP 20/21 CFDA 93.069	-	-	44,248	(44,248)
JDAI 20/21	-	37,411	18,802	18,609
Scott Co Economic Dev Comm	-	35,473	9,189	26,284
HAVA	7,931	-	1,520	6,411
State & Local Forfeiture	4,919	-	-	4,919
Juvenile Detention Alternative	4,227	-	-	4,227
Sheriff Sale Fund	8,028	1,602	8,378	1,252
JDAI-SCP	8,813	-	8,813	-
JDAI-SCP 2018-2019	2,186	-	2,186	-
BP #3-Bio Preparedness	21	-	-	21
PHEPCA	5,672	-	-	5,672
BP #4 Bio Preparedness	(737)	-	-	(737)
County Timber Fund	61,778	-	20,357	41,421
BP #5	1,844	-	-	1,844
HB1001 Match-Highway	-	1,849,147	1,227,689	621,458
DEFA	943	9,650	3,702	6,891
EMPG-DIST 9-CFDA 97.042	247	-	-	247
OSS/HIV CTR 93.917	3,706	-	(3,705)	7,411
2016 SHSP SUSTAINMENT #97.067	(9)	-	-	(9)
SMH EMPLOYEE RETIREMENT FUND	32,102	-	-	32,102
BP#1 7/1/17-6/30/18	(427)	-	-	(427)
Co Auction Proceeds-Sheriff	1,484	-	-	1,484
CDBG-Health/IU CFDA 14.228	-	32,596	32,596	-
HIV Care Coordination 2018-19	(4,710)	-	-	(4,710)
LifeSpring Medical Facility Gr	-	1,477,699	1,477,699	-
Highway-IPEP GRANT	102	7,600	7,702	-
Sheriff Virtual School Fund	896	-	-	896
Sheriff Evidence	-	69,838	3,320	66,518
Totals	\$ 13,666,881	\$ 59,068,826	\$ 58,473,491	\$ 14,262,216

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.

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:

SCOTT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid. 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.

Funding Policy

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

SCOTT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. *Negative Receipts and Disbursements*

The financial statement contains some receipts and/or disbursements which appear as negative entries. This is a result of correction of errors from prior periods.

Note 8. *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, 2020. Several reimbursable grant funds did not have timely reimbursements. Cash balance deficits for other funds were the result of disbursements exceeding receipts and for uncorrected posting errors.

Note 9. *Holding Corporation*

The County has entered into a capital lease with the Scott County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2020 totaled \$430,000.

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, 2020

	After Settlement Collections	Sheriff's Inmate Trust	Prosecutors Check Deception Program	Clerk's Trust	County General Fund
Cash and investments - beginning	\$ 566,624	\$ 32,971	\$ 7,357	\$ 968,126	\$ 1,476,559
Receipts:					
Taxes	787,585	-	-	-	4,297,592
Licenses and permits	-	-	-	-	34,981
Intergovernmental receipts	-	-	-	-	2,944,802
Charges for services	-	-	-	-	155,460
Fines and forfeits	-	-	-	-	61,229
Other receipts	-	1,118,053	-	1,662,291	641,439
Total receipts	787,585	1,118,053	-	1,662,291	8,135,503
Disbursements:					
Personal services	-	-	-	-	4,231,380
Supplies	-	-	-	-	206,961
Other services and charges	-	-	-	-	3,774,158
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	233,392
Other disbursements	566,624	1,108,999	5	1,465,596	-
Total disbursements	566,624	1,108,999	5	1,465,596	8,445,891
Excess (deficiency) of receipts over disbursements	220,961	9,054	(5)	196,695	(310,388)
Cash and investments - ending	\$ 787,585	\$ 42,025	\$ 7,352	\$ 1,164,821	\$ 1,166,171

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Election Admin Assistance	City &Town Court Cost	Clerk's Perpetuation Fund	Sccc Transition (Corr)	197 Co Share Sales Disc
Cash and investments - beginning	\$ 29	\$ 13,441	\$ 28,351	\$ 63,147	\$ 47,169
Receipts:					
Taxes	-	-	-	5,975	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	95	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	5,289	12,576	-	-
Other receipts	-	-	55	-	3,560
Total receipts	-	5,289	12,726	5,975	3,560
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	18,376	10,150	32,215	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	18,376	10,150	32,215	-
Excess (deficiency) of receipts over disbursements	-	(13,087)	2,576	(26,240)	3,560
Cash and investments - ending	\$ 29	\$ 354	\$ 30,927	\$ 36,907	\$ 50,729

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Covered Bridge Mainte	Cumulative Bridge	Cum Building Fund	Drug Free Community	Ambulance Service
Cash and investments - beginning	\$ 32,278	\$ 522,954	\$ 14,158	\$ 27,477	\$ 507,412
Receipts:					
Taxes	-	391,554	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	62,241	-	-	-
Charges for services	-	-	-	-	1,177,055
Fines and forfeits	-	-	-	15,418	-
Other receipts	-	1,438	8,200	764	58,046
Total receipts	-	455,233	8,200	16,182	1,235,101
Disbursements:					
Personal services	-	-	-	4,000	979,812
Supplies	-	-	-	-	97,399
Other services and charges	76	258,523	-	23,476	265,934
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	51,570	-	-	156,200
Other disbursements	-	-	-	-	-
Total disbursements	76	310,093	-	27,476	1,499,345
Excess (deficiency) of receipts over disbursements	(76)	145,140	8,200	(11,294)	(264,244)
Cash and investments - ending	\$ 32,202	\$ 668,094	\$ 22,358	\$ 16,183	\$ 243,168

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Emergency Planning	Firearms Training Fund	Health Fund	Co Id Sec Protection Act	Levy Excess Fund
Cash and investments - beginning	\$ 3,836	\$ 2,086	\$ 80,504	\$ 19,615	\$ 46
Receipts:					
Taxes	10,145	-	273,852	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	2,682	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	13,695	61,111	4,472	-
Total receipts	10,145	13,695	337,645	4,472	-
Disbursements:					
Personal services	-	-	220,049	-	-
Supplies	-	-	5,355	-	-
Other services and charges	3,333	9,755	80,918	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	7,489	-	5,692	825	-
Other disbursements	-	-	-	-	-
Total disbursements	10,822	9,755	312,014	825	-
Excess (deficiency) of receipts over disbursements	(677)	3,940	25,631	3,647	-
Cash and investments - ending	\$ 3,159	\$ 6,026	\$ 106,135	\$ 23,262	\$ 46

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	LOCAL HEALTH MAINT (LHMF)	Local Road & Street	LIT PUBLIC SAFETY-CO SH	Community Misdemeanant Fund	Highway Fund
Cash and investments - beginning	\$ 72,937	\$ 510,882	\$ 91,290	\$ 8,067	\$ 285,564
Receipts:					
Taxes	16,570	353,394	-	30,603	799,462
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	16,570	19,434	2,200,222	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,403	-	-	11,285
Total receipts	33,140	374,231	2,200,222	30,603	810,747
Disbursements:					
Personal services	-	-	1,764,932	33,590	740,679
Supplies	1,505	-	129,603	-	141,512
Other services and charges	14,951	213,893	66,626	-	276,265
Debt service - principal and interest	-	-	-	-	-
Capital outlay	225	310,017	83,479	-	-
Other disbursements	-	-	-	-	-
Total disbursements	16,681	523,910	2,044,640	33,590	1,158,456
Excess (deficiency) of receipts over disbursements	16,459	(149,679)	155,582	(2,987)	(347,709)
Cash and investments - ending	\$ 89,396	\$ 361,203	\$ 246,872	\$ 5,080	\$ (62,145)

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Rainy Day Fund	Reassessment	2015 New Reassessment	Recorder Perpetuation	Riverboat Rev Sharing
Cash and investments - beginning	\$ 190,007	\$ 60	\$ 634,701	\$ 72,664	\$ -
Receipts:					
Taxes	-	-	140,457	-	143,246
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,376	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,471,790	-	6,840	78,097	-
Total receipts	1,471,790	-	148,673	78,097	143,246
Disbursements:					
Personal services	-	-	33,304	-	-
Supplies	-	-	6,805	-	-
Other services and charges	23,968	-	91,333	96,202	143,246
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	23,968	-	131,442	96,202	143,246
Excess (deficiency) of receipts over disbursements	1,447,822	-	17,231	(18,105)	-
Cash and investments - ending	\$ 1,637,829	\$ 60	\$ 651,932	\$ 54,559	\$ -

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	SEX AND VIOLENT OFFENDER ADMIN	Co Sh Riverboat/Sheriff Pens	Public Defender Suppl	Surplus Tax Fund	Surveyor Perpetuation
Cash and investments - beginning	\$ 2,759	\$ -	\$ 65,654	\$ 5,313	\$ 88,927
Receipts:					
Taxes	-	77,834	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	12,937	7,474	-	-
Other receipts	1,688	3,389	-	26,438	22,245
Total receipts	1,688	94,160	7,474	26,438	22,245
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	94,160	3,591	11,637	28,550
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	94,160	3,591	11,637	28,550
Excess (deficiency) of receipts over disbursements	1,688	-	3,883	14,801	(6,305)
Cash and investments - ending	\$ 4,447	\$ -	\$ 69,537	\$ 20,114	\$ 82,622

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Tax Sale Redemption	Tax Sale Surplus Fund	ILHDTA IN LOCAL HEALTH TRUST 1	Guardian Ad Litem/Crt	Ineligible Standard Deduction
Cash and investments - beginning	\$ 9,522	\$ 303,681	\$ 60,516	\$ 4	\$ 4,323
Receipts:					
Taxes	-	-	8,879	70,722	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	8,879	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	53,643	181,829	-	-	-
Total receipts	53,643	181,829	17,758	70,722	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	73	-	-
Other services and charges	62,803	284,148	3,494	70,722	3,545
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	62,803	284,148	3,567	70,722	3,545
Excess (deficiency) of receipts over disbursements	(9,160)	(102,319)	14,191	-	(3,545)
Cash and investments - ending	\$ 362	\$ 201,362	\$ 74,707	\$ 4	\$ 778

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	County Elected Officials Train	County Offender Transportation	Statewide 911 Fund	Cemetery Fund	Drainage Maintenance
Cash and investments - beginning	\$ 17,707	\$ 3,129	\$ 209,276	\$ 5,994	\$ 6,342
Receipts:					
Taxes	-	-	443,601	6,277	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	61	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,472	250	1,455	3,300	254
Total receipts	4,472	250	445,056	9,638	254
Disbursements:					
Personal services	-	-	302,182	-	-
Supplies	-	-	-	3,142	-
Other services and charges	60	-	155,461	761	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	60	-	457,643	3,903	-
Excess (deficiency) of receipts over disbursements	4,412	250	(12,587)	5,735	254
Cash and investments - ending	\$ 22,119	\$ 3,379	\$ 196,689	\$ 11,729	\$ 6,596

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Pre-Trial Diversion	Federal Forfeiture/Sheriff Dep	Scott Co T.I.F.Distri	Courthouse Debt Srcv	Payroll Defer Comp
Cash and investments - beginning	\$ 74,987	\$ 1,165	\$ 1,659,963	\$ 10,720	\$ -
Receipts:					
Taxes	-	-	553,266	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	5,520	-	-
Fines and forfeits	33,754	-	-	-	-
Other receipts	-	-	-	-	238,253
Total receipts	33,754	-	558,786	-	238,253
Disbursements:					
Personal services	40,363	-	23,470	-	238,253
Supplies	50	-	-	-	-
Other services and charges	1,716	-	251,402	-	-
Debt service - principal and interest	-	-	114,460	-	-
Capital outlay	-	-	522,536	-	-
Other disbursements	-	-	-	-	-
Total disbursements	42,129	-	911,868	-	238,253
Excess (deficiency) of receipts over disbursements	(8,375)	-	(353,082)	-	-
Cash and investments - ending	\$ 66,612	\$ 1,165	\$ 1,306,881	\$ 10,720	\$ -

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Payroll Federal	Payroll Social Security	Payroll Perf	Payroll Property Tax Withho	Payroll Police Pension
Cash and investments - beginning	\$ (211)	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	616,486	453,617	174,384	8,851	31,302
Total receipts	616,486	453,617	174,384	8,851	31,302
Disbursements:					
Personal services	616,486	453,617	174,384	8,851	31,302
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	616,486	453,617	174,384	8,851	31,302
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
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, 2020

	Payroll State Gross	Settlement Balance	Comm Vehicle Excise Tax	Financial Insttit Tax	Fines & Forfeitures
Cash and investments - beginning	\$ (12,250)	\$ -	\$ -	\$ -	\$ 200
Receipts:					
Taxes	-	22,067,315	-	66,601	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	55,842	53,054	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	586
Other receipts	234,881	1,136,787	-	-	-
Total receipts	234,881	23,204,102	55,842	119,655	586
Disbursements:					
Personal services	234,881	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	23,190,244	55,842	119,655	385
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	234,881	23,190,244	55,842	119,655	385
Excess (deficiency) of receipts over disbursements	-	13,858	-	-	201
Cash and investments - ending	\$ (12,250)	\$ 13,858	\$ -	\$ -	\$ 401

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Infraction Judgements	Special Death Benefit	Sales Disclosure Fund	Coroners Perpetuation	Interstate Compact Fee
Cash and investments - beginning	\$ 970	\$ 220	\$ 255	\$ 166	\$ 62
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	14,195	2,855	-	-	-
Other receipts	-	-	3,560	2,588	250
Total receipts	14,195	2,855	3,560	2,588	250
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	14,658	2,885	3,480	2,556	250
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	14,658	2,885	3,480	2,556	250
Excess (deficiency) of receipts over disbursements	(463)	(30)	80	32	-
Cash and investments - ending	\$ 507	\$ 190	\$ 335	\$ 198	\$ 62

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Mortgage Fee Fund	SEX/VIOLENT OFFEND ADMIN-STATE	Child Restraint	Education License Pla	Innkeepers Tax Fund
Cash and investments - beginning	\$ 168	\$ 31	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	263	177,028
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	275	-	-
Other receipts	2,298	188	-	-	-
Total receipts	2,298	188	275	263	177,028
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,283	219	225	150	177,028
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,283	219	225	150	177,028
Excess (deficiency) of receipts over disbursements	15	(31)	50	113	-
Cash and investments - ending	\$ 183	\$ -	\$ 50	\$ 113	\$ -

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Title IV-D Incentive	Prosec.IV-D Incent #2	Clerk IV-D Incent #2	CRI-Readiness	Scott County Visitor's Commission
Cash and investments - beginning	\$ 123,804	\$ 92,607	\$ 123,183	\$ -	\$ 427,294
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	12,425	18,704	12,425	-	-
Charges for services	-	-	-	-	223,968
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	12,425	18,704	12,425	-	223,968
Disbursements:					
Personal services	-	363	-	-	-
Supplies	-	2,984	-	-	-
Other services and charges	5,063	6,987	6,048	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	199,039
Total disbursements	5,063	10,334	6,048	-	199,039
Excess (deficiency) of receipts over disbursements	7,362	8,370	6,377	-	24,929
Cash and investments - ending	\$ 131,166	\$ 100,977	\$ 129,560	\$ -	\$ 452,223

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Prosecutor's Investigation	Sheriff's Cash Book	Sheriff's Commissary	LIT-SPECIAL PURPOSE	MVH Restricted
Cash and investments - beginning	\$ 3,782	\$ -	\$ 80,033	\$ 529,990	\$ -
Receipts:					
Taxes	-	-	-	-	799,462
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,093,252	-
Charges for services	-	-	-	8,339	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,727	-	373,658	-	-
Total receipts	1,727	-	373,658	1,101,591	799,462
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	173,663	419,188
Debt service - principal and interest	-	-	-	430,000	-
Capital outlay	-	-	-	-	-
Other disbursements	1,842	-	422,604	-	-
Total disbursements	1,842	-	422,604	603,663	419,188
Excess (deficiency) of receipts over disbursements	(115)	-	(48,946)	497,928	380,274
Cash and investments - ending	\$ 3,667	\$ -	\$ 31,087	\$ 1,027,918	\$ 380,274

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Co.Cum.Capt.Developmt	Probation Users Fee	Comm Corr/Proj.Income	Scott Co.Alcohol&Drug	Probat.Informatl Adj
Cash and investments - beginning	\$ 71,253	\$ 88,512	\$ 90,985	\$ 50,929	\$ 27,460
Receipts:					
Taxes	142,811	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,399	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	44,238	-
Other receipts	-	108,381	152,400	-	1,095
Total receipts	144,210	108,381	152,400	44,238	1,095
Disbursements:					
Personal services	69,267	-	7,974	-	-
Supplies	-	-	8,384	-	-
Other services and charges	66,492	110,000	108,847	60,000	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	17,389	-	-
Other disbursements	-	-	-	-	-
Total disbursements	135,759	110,000	142,594	60,000	-
Excess (deficiency) of receipts over disbursements	8,451	(1,619)	9,806	(15,762)	1,095
Cash and investments - ending	\$ 79,704	\$ 86,893	\$ 100,791	\$ 35,167	\$ 28,555

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Prob Admin Fee Fund	Drainage Board Users Fee	Sasco Waste Management	Jury Pay Fund	Infraction Deferral Fund
Cash and investments - beginning	\$ 24,419	\$ 28,023	\$ -	\$ 2,403	\$ 9,528
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	17,183	-	-	1,977	14,960
Other receipts	30	-	45,486	-	-
Total receipts	17,213	-	45,486	1,977	14,960
Disbursements:					
Personal services	-	-	-	-	5,000
Supplies	-	-	2,480	-	-
Other services and charges	20,000	-	43,006	1,565	3,886
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	20,000	-	45,486	1,565	8,886
Excess (deficiency) of receipts over disbursements	(2,787)	-	-	412	6,074
Cash and investments - ending	\$ 21,632	\$ 28,023	\$ -	\$ 2,815	\$ 15,602

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Federal Assets Forfeiture-Pros	DOC Reimbursement	Scott County Hospital Reserve	Sheriff Cont Ed Fund	Vehicle Accident Fund
Cash and investments - beginning	\$ 2,079	\$ 3,570	\$ 2,792,107	\$ 1,602	\$ 141
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,560	1,061	1,143
Total receipts	-	-	1,560	1,061	1,143
Disbursements:					
Personal services	-	-	294,377	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	2,441,178	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	2,735,555	-	-
Excess (deficiency) of receipts over disbursements	-	-	(2,733,995)	1,061	1,143
Cash and investments - ending	\$ 2,079	\$ 3,570	\$ 58,112	\$ 2,663	\$ 1,284

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Vehicle ID Num Check Fund	Law Enforcement Fund	Law Enforcem Educati	201 Finger Print Fund	Payroll Cagit
Cash and investments - beginning	\$ 856	\$ 5,062	\$ 4,355	\$ 3,878	\$ (2,505)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	3,409	-	-
Other receipts	-	-	-	1,685	148,774
Total receipts	-	-	3,409	1,685	148,774
Disbursements:					
Personal services	-	-	-	-	148,774
Supplies	-	-	-	-	-
Other services and charges	-	755	2,094	60	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	755	2,094	60	148,774
Excess (deficiency) of receipts over disbursements	-	(755)	1,315	1,625	-
Cash and investments - ending	\$ 856	\$ 4,307	\$ 5,670	\$ 5,503	\$ (2,505)

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Payroll Cancer Ins	Payroll Group Health Ins	Payroll Life Ins	Humana Ancillary Ins	Payroll Security Mutual Life
Cash and investments - beginning	\$ 1,479	\$ 13,343	\$ (8,741)	\$ (765)	\$ (2,832)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	69,215	213,229	20,935	-	22,756
Total receipts	69,215	213,229	20,935	-	22,756
Disbursements:					
Personal services	64,292	197,894	21,401	-	21,808
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	64,292	197,894	21,401	-	21,808
Excess (deficiency) of receipts over disbursements	4,923	15,335	(466)	-	948
Cash and investments - ending	\$ 6,402	\$ 28,678	\$ (9,207)	\$ (765)	\$ (1,884)

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Payroll Medicare	Payroll Garn Scott Co Clerk	Payroll YMCA	Payroll-Garnishment State	Payroll E-Loan Pmt
Cash and investments - beginning	\$ -	\$ -	\$ 9	\$ -	\$ (95)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	107,366	3,130	2,156	20,394	55,102
Total receipts	107,366	3,130	2,156	20,394	55,102
Disbursements:					
Personal services	107,366	3,130	2,156	20,394	55,102
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	107,366	3,130	2,156	20,394	55,102
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 9	\$ -	\$ (95)

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Payroll Garnishment Jackson	Payroll Federal Bankruptcy	LIT-PROPERTY TAX RELIEF	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY
Cash and investments - beginning	\$ -	\$ -	\$ 10,781	\$ -	\$ -
Receipts:					
Taxes	-	-	50,071	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	699,681	1,869,447	1,129,605
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	665	10,967	-	-	-
Total receipts	665	10,967	749,752	1,869,447	1,129,605
Disbursements:					
Personal services	665	10,967	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	694,244	1,869,447	1,129,605
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	665	10,967	694,244	1,869,447	1,129,605
Excess (deficiency) of receipts over disbursements	-	-	55,508	-	-
Cash and investments - ending	\$ -	\$ -	\$ 66,289	\$ -	\$ -

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	CEDIT Homestead Cr Fund	CARES Provider Relief Fund	CARES-COVID PR REIMB	COVID Testing Site-Health Dept	CARES-ELECTION
Cash and investments - beginning	\$ 9,655	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	31,903	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	45,009	742,983	100,000	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	45,009	774,886	100,000	-
Disbursements:					
Personal services	-	-	-	-	5,568
Supplies	-	1,180	-	-	-
Other services and charges	-	17,121	-	5,753	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	18,301	-	5,753	5,568
Excess (deficiency) of receipts over disbursements	-	26,708	774,886	94,247	(5,568)
Cash and investments - ending	\$ 9,655	\$ 26,708	\$ 774,886	\$ 94,247	\$ (5,568)

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Emergency Watershed Protection	Comm Corrections Grant	Community Corrections	Health Preparedness 2013-2014	Homeland Security Gt.
Cash and investments - beginning	\$ -	\$ 50,147	\$ 1,612	\$ 529	\$ 4,381
Receipts:					
Taxes	-	-	331,657	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	89,888	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	89,888	-	331,657	-	-
Disbursements:					
Personal services	-	-	264,007	-	-
Supplies	-	-	-	-	-
Other services and charges	-	36,198	57,793	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	36,198	321,800	-	-
Excess (deficiency) of receipts over disbursements	89,888	(36,198)	9,857	-	-
Cash and investments - ending	\$ 89,888	\$ 13,949	\$ 11,469	\$ 529	\$ 4,381

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Violence Agnst Women	DRUG INTERDICTION OFFICER 2	Drug Interdiction Officer	H1N1 2009 Swine Flu Dist	Edward Byrne Memorial Grant
Cash and investments - beginning	\$ 10,698	\$ (2,523)	\$ 23,308	\$ 1,920	\$ 13
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	47,943	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	47,943	-	-	-
Disbursements:					
Personal services	30,000	-	13,521	-	-
Supplies	-	-	-	-	-
Other services and charges	7,500	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	37,500	-	13,521	-	-
Excess (deficiency) of receipts over disbursements	(37,500)	47,943	(13,521)	-	-
Cash and investments - ending	\$ (26,802)	\$ 45,420	\$ 9,787	\$ 1,920	\$ 13

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Immunization Grant 2010	Operation Pullover	Title 3 Require Match/Hava	NACCHO AWARD	EMS PROJECT
Cash and investments - beginning	\$ 41	\$ 337	\$ 2,598	\$ 5,049	\$ 1,560
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	-	-	-	-	1,560
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	1,560
Excess (deficiency) of receipts over disbursements	-	-	-	-	(1,560)
Cash and investments - ending	\$ 41	\$ 337	\$ 2,598	\$ 5,049	\$ -

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Scott County Sheriff K-9 Fund	Narcotic Officer Fund	HIV OUTBREAK 2015	COPS GRANT	Immunization Grant 2016
Cash and investments - beginning	\$ 432	\$ (8,455)	\$ 15,205	\$ 43,145	\$ 168
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	122,128	15,000	-	-
Total receipts	-	122,128	15,000	-	-
Disbursements:					
Personal services	-	55,107	-	-	-
Supplies	-	-	12,501	-	-
Other services and charges	-	18,568	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	73,675	12,501	-	-
Excess (deficiency) of receipts over disbursements	-	48,453	2,499	-	-
Cash and investments - ending	\$ 432	\$ 39,998	\$ 17,704	\$ 43,145	\$ 168

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	STOP Grant (Sheriff)	CRI-Cities Readiness	EBOLA-HEALTH DEPT	IMMUNIZATION 2017	IMMUNIZATION 2018/2019
Cash and investments - beginning	\$ (8,223)	\$ 17,053	\$ 56	\$ (1,270)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	1,166
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	1,166
Excess (deficiency) of receipts over disbursements	-	-	-	-	(1,166)
Cash and investments - ending	\$ (8,223)	\$ 17,053	\$ 56	\$ (1,270)	\$ (1,166)

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	STOP Grant 2018/2019	SSP Support 2019	HIV Continuum of Care	HIV Care Coordination 2019/20	SHERIFF SCCF GRT 2019
Cash and investments - beginning	\$ 26,443	\$ (18,908)	\$ 4,747	\$ (28,600)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	14,377	-	67,567	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	5,930
Total receipts	-	14,377	-	67,567	5,930
Disbursements:					
Personal services	-	-	-	37,921	-
Supplies	-	-	-	-	-
Other services and charges	-	(1,127)	-	897	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	774	-
Other disbursements	-	-	-	-	-
Total disbursements	-	(1,127)	-	39,592	-
Excess (deficiency) of receipts over disbursements	-	15,504	-	27,975	5,930
Cash and investments - ending	\$ 26,443	\$ (3,404)	\$ 4,747	\$ (625)	\$ 5,930

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sheriff Inmate Housing	Immunization 2019/20	Homeland Sec Grt 2016 #97.067	IMMUNIZATION 20/21	HIV CC 20/21 (2)
Cash and investments - beginning	\$ 8,184	\$ (11,092)	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	29,442	20,558	-	7,530
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	50,625	-	-	63	-
Total receipts	50,625	29,442	20,558	63	7,530
Disbursements:					
Personal services	-	5,256	-	22,824	2,000
Supplies	-	5,971	-	-	-
Other services and charges	5,850	2,799	-	2,027	15,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	20,558	-	-
Other disbursements	-	-	-	-	-
Total disbursements	5,850	14,026	20,558	24,851	17,000
Excess (deficiency) of receipts over disbursements	44,775	15,416	-	(24,788)	(9,470)
Cash and investments - ending	\$ 52,959	\$ 4,324	\$ -	\$ (24,788)	\$ (9,470)

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	JDAI 2019/2020	STOP Grant 2019/2020	SRO Interlocal Agreement	HEALTH DEPT DONATION	BP 1 S 7/19-6/20 CFDA 93.069
Cash and investments - beginning	\$ 17,912	\$ (29,240)	\$ -	\$ -	\$ 4,711
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	29,832	68,153	-	-	56,033
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	106,979	104	-
Total receipts	29,832	68,153	106,979	104	56,033
Disbursements:					
Personal services	-	46,640	63,973	-	-
Supplies	-	-	-	-	5,091
Other services and charges	43,693	6,453	-	-	39,221
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	10,238
Other disbursements	-	-	-	-	-
Total disbursements	43,693	53,093	63,973	-	54,550
Excess (deficiency) of receipts over disbursements	(13,861)	15,060	43,006	104	1,483
Cash and investments - ending	\$ 4,051	\$ (14,180)	\$ 43,006	\$ 104	\$ 6,194

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Violence Against Women 2019/20	Walmart Facility #1142 Comm Gr	SSP SUPPORT 2020 93,940	HIV OSS/PREV 2020 93,917	HIV CC 20/21
Cash and investments - beginning	\$ (13,162)	\$ 1,000	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	37,640	-	-	-	48,165
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	37,640	-	-	-	48,165
Disbursements:					
Personal services	-	-	-	81,069	59,158
Supplies	-	-	590	-	480
Other services and charges	-	-	6,806	3,474	18,003
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	1,838	1,838
Other disbursements	-	-	-	-	-
Total disbursements	-	-	7,396	86,381	79,479
Excess (deficiency) of receipts over disbursements	37,640	-	(7,396)	(86,381)	(31,314)
Cash and investments - ending	\$ 24,478	\$ 1,000	\$ (7,396)	\$ (86,381)	\$ (31,314)

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	PHEP 20/21 CFDA 93.069	JDAI 20/21	Scott Co Economic Dev Comm	HAVA	State & Local Forfeiture
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 7,931	\$ 4,919
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	37,411	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	35,473	-	-
Total receipts	-	37,411	35,473	-	-
Disbursements:					
Personal services	-	-	5,511	-	-
Supplies	4,958	-	-	-	-
Other services and charges	39,290	18,802	3,678	1,520	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	44,248	18,802	9,189	1,520	-
Excess (deficiency) of receipts over disbursements	(44,248)	18,609	26,284	(1,520)	-
Cash and investments - ending	\$ (44,248)	\$ 18,609	\$ 26,284	\$ 6,411	\$ 4,919

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Juvenile Detention Alternative	Sheriff Sale Fund	JDAI-SCP	JDAI-SCP 2018-2019	BP #3-Bio Preparedness
Cash and investments - beginning	\$ 4,227	\$ 8,028	\$ 8,813	\$ 2,186	\$ 21
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	1,602	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	1,602	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	8,378	8,813	2,186	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	8,378	8,813	2,186	-
Excess (deficiency) of receipts over disbursements	-	(6,776)	(8,813)	(2,186)	-
Cash and investments - ending	\$ 4,227	\$ 1,252	\$ -	\$ -	\$ 21

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	PHEPCA	BP #4 Bio Preparedness	County Timber Fund	BP #5	HB1001 Match-Highway
Cash and investments - beginning	\$ 5,672	\$ (737)	\$ 61,778	\$ 1,844	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	920,767
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	928,380
Total receipts	-	-	-	-	1,849,147
Disbursements:					
Personal services	-	-	41	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	20,316	-	1,227,689
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	20,357	-	1,227,689
Excess (deficiency) of receipts over disbursements	-	-	(20,357)	-	621,458
Cash and investments - ending	\$ 5,672	\$ (737)	\$ 41,421	\$ 1,844	\$ 621,458

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	DEFA	EMPG-DIST 9-CFDA 97.042	OSS/HIV CTR 93.917	2016 SHSP SUSTAINMENT #97.067	SMH EMPLOYEE RETIREMENT FUND
Cash and investments - beginning	\$ 943	\$ 247	\$ 3,706	\$ (9)	\$ 32,102
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	9,650	-	-	-	-
Total receipts	9,650	-	-	-	-
Disbursements:					
Personal services	-	-	(3,705)	-	-
Supplies	3,702	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	3,702	-	(3,705)	-	-
Excess (deficiency) of receipts over disbursements	5,948	-	3,705	-	-
Cash and investments - ending	\$ 6,891	\$ 247	\$ 7,411	\$ (9)	\$ 32,102

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	BP#1 7/1/17-6/30/18	Co Auction Proceeds-Sheriff	CDBG-Health/IU CFDA 14.228	HIV Care Coordination 2018-19	LifeSpring Medical Facility Gr
Cash and investments - beginning	\$ (427)	\$ 1,484	\$ -	\$ (4,710)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	32,596	-	1,477,699
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	32,596	-	1,477,699
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	32,596	-	25,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	1,452,699
Other disbursements	-	-	-	-	-
Total disbursements	-	-	32,596	-	1,477,699
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ (427)	\$ 1,484	\$ -	\$ (4,710)	\$ -

SCOTT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Highway-IPEP GRANT	Sheriff Virtual School Fund	Sheriff Evidence	Totals
Cash and investments - beginning	\$ 102	\$ 896	\$ -	\$ 13,666,881
Receipts:				
Taxes	-	-	-	32,078,125
Licenses and permits	-	-	-	34,981
Intergovernmental receipts	7,600	-	-	14,083,389
Charges for services	-	-	-	1,571,944
Fines and forfeits	-	-	-	248,355
Other receipts	-	-	69,838	11,052,032
Total receipts	7,600	-	69,838	59,068,826
Disbursements:				
Personal services	-	-	-	11,852,522
Supplies	7,702	-	-	648,428
Other services and charges	-	-	-	38,783,293
Debt service - principal and interest	-	-	-	544,460
Capital outlay	-	-	-	2,876,759
Other disbursements	-	-	3,320	3,768,029
Total disbursements	7,702	-	3,320	58,473,491
Excess (deficiency) of receipts over disbursements	(102)	-	66,518	595,335
Cash and investments - ending	\$ -	\$ 896	\$ 66,518	\$ 14,262,216

SCOTT COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Scott County Building Corporation	Ad Valorem COIT Lease Rental Bonds	\$ 429,000	7/10/2014	2/1/2035
Total of annual lease payments		<u>\$ 429,000</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	Taxable Economic Dev Revenue Bond of 2014	\$ 4,970,488	\$ 431,000
Notes and loans payable	Sheriff's Department-2020 Loan 4976	118,668	-
Notes and loans payable	Highway Equipment 2020	595,815	313,216
Notes and loans payable	Sheriff Department-2020-Jeep Cherokee-Commissary	-	-
Notes and loans payable	Sheriff's 2020 Dodge Ram-Commissary-Loan 0955	28,054	-
Notes and loans payable	2018 Dodge Durango-Sheriff Commissary	28,872	11,075
Notes and loans payable	Microvote General Corporation	199,473	66,492
Notes and loans payable	Scott County Commissioners-Sheriff Vehicles 2019	-	-
Notes and loans payable	Taxable Economic Development Revenue Bonds Series 2014 ATA	<u>1,022,290</u>	<u>113,710</u>
Total governmental activities		<u>6,963,660</u>	<u>935,493</u>
Totals		<u>\$ 6,963,660</u>	<u>\$ 935,493</u>

SCOTT COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2020

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	\$ 1,600,000,000
Buildings	23,124,526
Machinery, equipment, and vehicles	<u>3,041,784</u>
Total governmental activities	<u>1,626,166,310</u>
Total capital assets	<u><u>\$ 1,626,166,310</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/>.