

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

FINANCIAL STATEMENT AUDIT REPORT

OF

SPENCER COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
03/04/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Autumn Winkler	01-01-19 to 03-18-19
	Heidi Greene	03-19-19 to 09-03-20
	Melissa L. Bunner	09-04-20 to 12-31-22
County Treasurer	Susan Harris	01-01-19 to 12-31-20
	Elaine Jones	01-01-21 to 12-31-22
Clerk of the Circuit Court	Sara Arnold	01-01-19 to 12-31-20
	Darrell Stephens	01-01-21 to 12-31-22
County Sheriff	Kelli Reinke	01-01-19 to 12-31-22
County Recorder	Vicki Brauns	01-01-19 to 12-31-22
President of the Board of County Commissioners	James Seiler	01-01-19 to 12-31-20
	Thomas Brown	01-01-21 to 12-31-21
	James Seiler	01-01-22 to 12-31-22
President of the County Council	Blake Bunner	01-01-19 to 12-31-19
	Aaron P. Benton	01-01-20 to 12-31-21
	Steve Haaff	01-01-22 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF SPENCER COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Spencer 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. 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 and Schedule of Leases and Debt, 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

February 17, 2022

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.

SPENCER 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	12-31-19
After Settlement Collections	\$ 507,635	\$ 652,302	\$ 507,635	\$ 652,302
Spencer County Inmate Trust	8,976	157,629	157,314	9,291
Spencer County Jail Commissary	11,467	100,204	74,045	37,626
Clerk Trust	969,222	1,694,798	1,797,700	866,320
General	5,653,067	9,499,733	8,701,536	6,451,264
Accident Report	14,785	1,251	4,025	12,011
Animal Control	9,956	-	725	9,231
LIT- Economic Development	3,436,590	2,451,667	1,486,411	4,401,846
City and Town Court Costs	358	6,319	6,142	535
Clerk's Records Perpetuation	33,094	18,285	12,917	38,462
COIT - Special Legislation	478,444	-	478,444	-
Community Corrections	109,145	67,004	55,632	120,517
Community Transition Program	2,800	-	-	2,800
Congressional School Interest	50,057	865	504	50,418
Congressional School Principal	1	-	-	1
Prisoner Reimbursement For Incarceration	8,142	30	-	8,172
Covered Bridge	18,017	7,675	13,500	12,192
Cumulative Bridge	1,123,241	720,396	821,555	1,022,082
Cumulative Voting System	561	-	-	561
Drug Free Community	12,246	20,422	17,245	15,423
Electronic Map Generation	3,580	-	-	3,580
Emergency Planning/Right to Know	9,014	4,243	4,476	8,781
Enhanced Access	29,030	22,644	19,353	32,321
Firearms Training	13,942	13,822	12,011	15,753
Health	390,643	370,330	279,135	481,838
Identification Security Protection	17,627	3,564	-	21,191
Levy Excess	53,762	69,946	-	123,708
Local Health Maintenance	131,754	33,139	20,755	144,138
Local Road and Street	216,545	355,989	359,792	212,742
MVH Restricted	-	1,600,819	1,600,819	-
Medical Care for Inmates	7,510	6,370	-	13,880
Misdemeanant	11,357	13,834	14,957	10,234
Motor Vehicle Highway	3,318,830	1,785,908	3,226,368	1,878,370
Plat Book	43,164	10,880	9,780	44,264
Rainy Day	230,251	-	-	230,251
Recorder's Records Perpetuation	157,330	53,009	40,083	170,256
Riverboat	226,482	124,118	75,598	275,002
Sex and Violent Offender Administration	2,948	1,760	550	4,158
Surplus Tax	35,235	19,885	16,855	38,265
Surveyor's Corner Perpetuation	74,796	17,660	32,217	60,239
Tax Sale Fees	14,619	27,821	42,440	-
Tax Sale Redemption	3,501	45,501	48,853	149
Tax Sale Surplus	136,054	229,117	88,245	276,926
Local Health Department Trust Account	168,600	16,721	10,882	174,439
Property Maint/ Unsafe Building	5,943	4,419	1,000	9,362
Victim Impact Program	2,971	-	-	2,971
GAL/CASA	-	45,469	45,469	-
Child Advocacy	278	-	-	278
Election and Registration	24,510	-	-	24,510
Auditors Ineligible Deductions	29,844	-	-	29,844
County Elected Officials Training	12,694	3,742	2,608	13,828
Statewide 911	265,761	406,696	202,646	469,811
Reassessment	236,379	323,376	260,336	299,419
Heritage Barn Public Safety	150	200	-	350
LOIT Special Distribution	39,840	-	39,840	-
Adult Probation Administrative	40,177	37,752	62,789	15,140
Pretrial Diversion	216,702	98,465	105,738	209,429
Drain Construction/Reconstruction	131,826	-	68,076	63,750
Drain Maintenance	156,161	39,878	125,343	70,696
Cumulative Capital Development	244,216	688,949	395,940	537,225
Sheriff Sale Administration	3,433	5,889	4,700	4,622
DUI Task Force	16,786	1,105	13,700	4,191

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

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Health Clinic	50,585	17,955	8,229	60,311
Self Insurance	66,655	1,666,571	1,615,507	117,719
Payroll Withholding - Insurance	755	415,003	415,603	155
Payroll Withholding - Other	-	110,870	110,870	-
Payroll Withholding - Deferred Compensation	-	63,180	63,180	-
Payroll Withholding - Federal	(1)	380,009	380,008	-
Payroll Withholding - FICA & Medicare	(69)	709,453	709,384	-
Payroll Withholding - Local Tax	-	36,589	36,589	-
Payroll Withholding - PERF	1,078	547,752	547,689	1,141
Payroll Withholding - Sheriff Pension	-	36,081	36,081	-
Payroll Withholding - State	-	142,084	142,084	-
Payroll Withholding - Union Dues	26	6,188	6,188	26
Payroll Withholding - Wage Garnishments	-	20,671	20,671	-
Settlement	-	19,219,441	19,219,441	-
CVET Agency	-	183,194	183,194	-
Final Excise Tax Cut Replacement Due State	-	891,749	891,749	-
Sewage Collections	-	41,614	41,614	-
Financial Institution Tax	-	34,712	34,712	-
Local Income Tax- Property Tax	8,707	226,986	213,604	22,089
State Fines and Forfeitures	272	2,533	2,253	552
Infraction Judgements	1,589	17,029	17,371	1,247
Special Death Benefit	96	1,315	1,361	50
Sales Disclosure - State Share	7,580	6,005	4,100	9,485
Coroners Training & Continuing Education	128	1,526	1,544	110
Interstate Compact - State Share	-	438	375	63
Mortgage Recording Fees - State Share	145	2,180	2,165	160
Education Plate Fees Agency	-	188	188	-
Innkeepers Tax Collections	13,719	523,099	524,446	12,372
LIT Certified Shares	-	1,523,545	1,523,545	-
LIT Economic Development (EDIT)	-	2,922,717	2,922,717	-
93.563 Title IV-D Incentive	32,896	10,051	5,247	37,700
93.563 Prosecutor IV-D Incentive-Post Oct '99	67,526	9,943	10,660	66,809
93.563 Clerk IV-D Incentive-Post Oct '99	9,682	6,609	6,987	9,304
Clerk ISETS	1,736	248,292	246,063	3,965
Jury Pay	6,393	3,614	-	10,007
County User Fee	59,589	4,978	2,291	62,276
Community Corrections 17/18	65,567	254,753	297,946	22,374
Probation Grant 17/18	20,984	49,969	61,039	9,914
Community Crossings Grant	-	1,000,000	1,000,000	-
Probation Grant	33,367	-	33,367	-
Jail Treatment Grant	4,301	6,693	10,395	599
Community Corrections GT 10/11	(488)	-	-	(488)
County Medical Assit To Wards	2	-	-	2
Welfare Health Care Indigent	77	-	-	77
Child Restraint Violations Fine	-	25	25	-
Justice Partners GT/Sim Opio	-	60,000	-	60,000
County Law Enforcement Continuing Education	1,028	480	644	864
Drug Prosecution Fund	1,000	-	-	1,000
Photo ID	40	-	40	-
State Road Relinquish	17,679	-	-	17,679
Anderson River	11,121	-	-	11,121
Community Defense Fund	664	-	-	664
Emergency Management	1,108	-	-	1,108
Scema Search And Rescue	4,465	-	-	4,465
Local Public Training Fund	73	1,200	1,260	13
Immunizations Grant	(5,587)	48,244	55,422	(12,765)
Totals	<u>\$ 19,656,537</u>	<u>\$ 53,337,128</u>	<u>\$ 52,774,532</u>	<u>\$ 20,219,133</u>

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

SPENCER COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. 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.

SPENCER 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.

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

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

SPENCER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

SPENCER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

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:

SPENCER 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 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.

Funding Policy

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

SPENCER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2019.

Note 8. Subsequent Events

The County has been awarded \$3,938,570 from the American Rescue Plan Act of 2021. The first distribution of these funds was received by the County on July 1, 2021, in the amount of \$1,969,285, with the remaining balance to be received during 2022.

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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.

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

	After Settlement Collections	Spencer County Inmate Trust	Spencer County Jail Commissary	Clerk Trust	General
Cash and investments - beginning	\$ 507,635	\$ 8,976	\$ 11,467	\$ 969,222	\$ 5,653,067
Receipts:					
Taxes	-	-	-	-	7,387,607
Licenses and permits	-	-	-	-	11,314
Intergovernmental receipts	-	-	-	-	1,112,176
Charges for services	-	-	-	-	251,626
Fines and forfeits	-	-	-	-	-
Other receipts	652,302	157,629	100,204	1,694,798	737,010
Total receipts	<u>652,302</u>	<u>157,629</u>	<u>100,204</u>	<u>1,694,798</u>	<u>9,499,733</u>
Disbursements:					
Personal services	-	-	-	-	5,439,871
Supplies	-	-	-	-	192,710
Other services and charges	-	-	-	-	2,379,294
Capital outlay	-	-	-	-	114,135
Other disbursements	507,635	157,314	74,045	1,797,700	575,526
Total disbursements	<u>507,635</u>	<u>157,314</u>	<u>74,045</u>	<u>1,797,700</u>	<u>8,701,536</u>
Excess (deficiency) of receipts over disbursements	<u>144,667</u>	<u>315</u>	<u>26,159</u>	<u>(102,902)</u>	<u>798,197</u>
Cash and investments - ending	<u>\$ 652,302</u>	<u>\$ 9,291</u>	<u>\$ 37,626</u>	<u>\$ 866,320</u>	<u>\$ 6,451,264</u>

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

	Accident Report	Animal Control	LIT- Economic Development	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 14,785	\$ 9,956	\$ 3,436,590	\$ 358	\$ 33,094
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	18,285
Fines and forfeits	-	-	-	-	-
Other receipts	1,251	-	2,451,667	6,319	-
Total receipts	1,251	-	2,451,667	6,319	18,285
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,025	725	1,486,411	6,142	12,917
Total disbursements	4,025	725	1,486,411	6,142	12,917
Excess (deficiency) of receipts over disbursements	(2,774)	(725)	965,256	177	5,368
Cash and investments - ending	\$ 12,011	\$ 9,231	\$ 4,401,846	\$ 535	\$ 38,462

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

	COIT - Special Legislation	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 478,444	\$ 109,145	\$ 2,800	\$ 50,057	\$ 1
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	67,004	-	865	-
Total receipts	-	67,004	-	865	-
Disbursements:					
Personal services	-	26,785	-	-	-
Supplies	-	8,589	-	-	-
Other services and charges	478,444	19,487	-	-	-
Capital outlay	-	771	-	-	-
Other disbursements	-	-	-	504	-
Total disbursements	478,444	55,632	-	504	-
Excess (deficiency) of receipts over disbursements	(478,444)	11,372	-	361	-
Cash and investments - ending	\$ -	\$ 120,517	\$ 2,800	\$ 50,418	\$ 1

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

	Prisoner Reimbursement For Incarceration	Covered Bridge	Cumulative Bridge	Cumulative Voting System	Drug Free Community
Cash and investments - beginning	\$ 8,142	\$ 18,017	\$ 1,123,241	\$ 561	\$ 12,246
Receipts:					
Taxes	-	-	532,786	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	3,198	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	30	7,675	184,412	-	20,422
Total receipts	30	7,675	720,396	-	20,422
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	295,621	-	-
Other services and charges	-	-	499,705	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	13,500	26,229	-	17,245
Total disbursements	-	13,500	821,555	-	17,245
Excess (deficiency) of receipts over disbursements	30	(5,825)	(101,159)	-	3,177
Cash and investments - ending	\$ 8,172	\$ 12,192	\$ 1,022,082	\$ 561	\$ 15,423

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

	Electronic Map Generation	Emergency Planning/Right to Know	Enhanced Access	Firearms Training	Health
Cash and investments - beginning	\$ 3,580	\$ 9,014	\$ 29,030	\$ 13,942	\$ 390,643
Receipts:					
Taxes	-	-	-	-	321,447
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,929
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	4,243	22,644	13,822	46,954
Total receipts	-	4,243	22,644	13,822	370,330
Disbursements:					
Personal services	-	-	-	-	249,260
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	27,182
Capital outlay	-	-	-	-	-
Other disbursements	-	4,476	19,353	12,011	2,693
Total disbursements	-	4,476	19,353	12,011	279,135
Excess (deficiency) of receipts over disbursements	-	(233)	3,291	1,811	91,195
Cash and investments - ending	\$ 3,580	\$ 8,781	\$ 32,321	\$ 15,753	\$ 481,838

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

	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	MVH Restricted
Cash and investments - beginning	\$ 17,627	\$ 53,762	\$ 131,754	\$ 216,545	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	355,989	1,600,819
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,564	69,946	33,139	-	-
Total receipts	3,564	69,946	33,139	355,989	1,600,819
Disbursements:					
Personal services	-	-	-	-	427,760
Supplies	-	-	3,347	359,792	659,171
Other services and charges	-	-	12,935	-	53,674
Capital outlay	-	-	4,473	-	-
Other disbursements	-	-	-	-	460,214
Total disbursements	-	-	20,755	359,792	1,600,819
Excess (deficiency) of receipts over disbursements	3,564	69,946	12,384	(3,803)	-
Cash and investments - ending	\$ 21,191	\$ 123,708	\$ 144,138	\$ 212,742	\$ -

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

	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day
Cash and investments - beginning	\$ 7,510	\$ 11,357	\$ 3,318,830	\$ 43,164	\$ 230,251
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	690	-	-
Intergovernmental receipts	-	-	1,600,819	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,370	13,834	184,399	10,880	-
Total receipts	6,370	13,834	1,785,908	10,880	-
Disbursements:					
Personal services	-	-	932,793	-	-
Supplies	-	-	574,049	-	-
Other services and charges	-	-	1,266,685	9,780	-
Capital outlay	-	14,957	452,791	-	-
Other disbursements	-	-	50	-	-
Total disbursements	-	14,957	3,226,368	9,780	-
Excess (deficiency) of receipts over disbursements	6,370	(1,123)	(1,440,460)	1,100	-
Cash and investments - ending	\$ 13,880	\$ 10,234	\$ 1,878,370	\$ 44,264	\$ 230,251

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

	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 157,330	\$ 226,482	\$ 2,948	\$ 35,235	\$ 74,796
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	53,009	124,118	1,760	19,885	17,660
Total receipts	53,009	124,118	1,760	19,885	17,660
Disbursements:					
Personal services	21,996	-	-	-	-
Supplies	-	-	-	-	217
Other services and charges	-	26,625	-	-	32,000
Capital outlay	-	-	-	-	-
Other disbursements	18,087	48,973	550	16,855	-
Total disbursements	40,083	75,598	550	16,855	32,217
Excess (deficiency) of receipts over disbursements	12,926	48,520	1,210	3,030	(14,557)
Cash and investments - ending	\$ 170,256	\$ 275,002	\$ 4,158	\$ 38,265	\$ 60,239

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

	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Property Maint/ Unsafe Building
Cash and investments - beginning	\$ 14,619	\$ 3,501	\$ 136,054	\$ 168,600	\$ 5,943
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	27,821	45,501	229,117	16,721	4,419
Total receipts	<u>27,821</u>	<u>45,501</u>	<u>229,117</u>	<u>16,721</u>	<u>4,419</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	4,296	-
Other services and charges	-	-	-	6,586	1,000
Capital outlay	-	-	-	-	-
Other disbursements	42,440	48,853	88,245	-	-
Total disbursements	<u>42,440</u>	<u>48,853</u>	<u>88,245</u>	<u>10,882</u>	<u>1,000</u>
Excess (deficiency) of receipts over disbursements	<u>(14,619)</u>	<u>(3,352)</u>	<u>140,872</u>	<u>5,839</u>	<u>3,419</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 149</u>	<u>\$ 276,926</u>	<u>\$ 174,439</u>	<u>\$ 9,362</u>

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

	Victim Impact Program	GAL/CASA	Child Advocacy	Election and Registration	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 2,971	\$ -	\$ 278	\$ 24,510	\$ 29,844
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	45,469	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	45,469	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	45,469	-	-	-
Total disbursements	-	45,469	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ 2,971	\$ -	\$ 278	\$ 24,510	\$ 29,844

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

	County Elected Officials Training	Statewide 911	Reassessment	Heritage Barn Public Safety	LOIT Special Distribution
Cash and investments - beginning	\$ 12,694	\$ 265,761	\$ 236,379	\$ 150	\$ 39,840
Receipts:					
Taxes	-	-	321,447	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,929	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,742	406,696	-	200	-
Total receipts	3,742	406,696	323,376	200	-
Disbursements:					
Personal services	-	86,934	104,251	-	-
Supplies	-	2,825	4,631	-	-
Other services and charges	-	112,757	148,841	-	-
Capital outlay	-	130	-	-	39,840
Other disbursements	2,608	-	2,613	-	-
Total disbursements	2,608	202,646	260,336	-	39,840
Excess (deficiency) of receipts over disbursements	1,134	204,050	63,040	200	(39,840)
Cash and investments - ending	\$ 13,828	\$ 469,811	\$ 299,419	\$ 350	\$ -

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

	Adult Probation Administrative	Pretrial Diversion	Drain Construction/ Reconstruction	Drain Maintenance	Cumulative Capital Development
Cash and investments - beginning	\$ 40,177	\$ 216,702	\$ 131,826	\$ 156,161	\$ 244,216
Receipts:					
Taxes	-	-	-	39,878	229,098
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,375
Charges for services	9,234	-	-	-	-
Fines and forfeits	28,518	-	-	-	-
Other receipts	-	98,465	-	-	458,476
Total receipts	37,752	98,465	-	39,878	688,949
Disbursements:					
Personal services	55,430	46,702	-	-	-
Supplies	-	4,745	-	-	-
Other services and charges	7,359	35,158	-	-	129,781
Capital outlay	-	19,133	-	-	156,725
Other disbursements	-	-	68,076	125,343	109,434
Total disbursements	62,789	105,738	68,076	125,343	395,940
Excess (deficiency) of receipts over disbursements	(25,037)	(7,273)	(68,076)	(85,465)	293,009
Cash and investments - ending	\$ 15,140	\$ 209,429	\$ 63,750	\$ 70,696	\$ 537,225

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

	Sheriff Sale Administration	DUI Task Force	Health Clinic	Self Insurance	Payroll Withholding - Insurance
Cash and investments - beginning	\$ 3,433	\$ 16,786	\$ 50,585	\$ 66,655	\$ 755
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,889	1,105	17,955	1,666,571	415,003
Total receipts	<u>5,889</u>	<u>1,105</u>	<u>17,955</u>	<u>1,666,571</u>	<u>415,003</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	13,700	-	-	-
Other disbursements	4,700	-	8,229	1,615,507	415,603
Total disbursements	<u>4,700</u>	<u>13,700</u>	<u>8,229</u>	<u>1,615,507</u>	<u>415,603</u>
Excess (deficiency) of receipts over disbursements	<u>1,189</u>	<u>(12,595)</u>	<u>9,726</u>	<u>51,064</u>	<u>(600)</u>
Cash and investments - ending	<u>\$ 4,622</u>	<u>\$ 4,191</u>	<u>\$ 60,311</u>	<u>\$ 117,719</u>	<u>\$ 155</u>

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

	Payroll Withholding - Other	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax
Cash and investments - beginning	\$ -	\$ -	\$ (1)	\$ (69)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	110,870	63,180	380,009	709,453	36,589
Total receipts	110,870	63,180	380,009	709,453	36,589
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	110,870	63,180	380,008	709,384	36,589
Total disbursements	110,870	63,180	380,008	709,384	36,589
Excess (deficiency) of receipts over disbursements	-	-	1	69	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Payroll Withholding - PERF	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Payroll Withholding - Union Dues	Payroll Withholding - Wage Garnishments
Cash and investments - beginning	\$ 1,078	\$ -	\$ -	\$ 26	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	547,752	36,081	142,084	6,188	20,671
Total receipts	547,752	36,081	142,084	6,188	20,671
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	547,689	36,081	142,084	6,188	20,671
Total disbursements	547,689	36,081	142,084	6,188	20,671
Excess (deficiency) of receipts over disbursements	63	-	-	-	-
Cash and investments - ending	\$ 1,141	\$ -	\$ -	\$ 26	\$ -

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

	Settlement	CVET Agency	Final Excise Tax Cut Replacement Due State	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	19,219,441	183,194	891,749	41,614	34,712
Total receipts	<u>19,219,441</u>	<u>183,194</u>	<u>891,749</u>	<u>41,614</u>	<u>34,712</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	19,219,441	183,194	891,749	41,614	34,712
Total disbursements	<u>19,219,441</u>	<u>183,194</u>	<u>891,749</u>	<u>41,614</u>	<u>34,712</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Local Income Tax- Property Tax	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ 8,707	\$ 272	\$ 1,589	\$ 96	\$ 7,580
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	6,005
Fines and forfeits	-	2,533	17,029	1,315	-
Other receipts	226,986	-	-	-	-
Total receipts	226,986	2,533	17,029	1,315	6,005
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	213,604	2,253	17,371	1,361	4,100
Total disbursements	213,604	2,253	17,371	1,361	4,100
Excess (deficiency) of receipts over disbursements	13,382	280	(342)	(46)	1,905
Cash and investments - ending	\$ 22,089	\$ 552	\$ 1,247	\$ 50	\$ 9,485

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

	Coroners Training & Continuing Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Education Plate Fees Agency	Innkeepers Tax Collections
Cash and investments - beginning	\$ 128	\$ -	\$ 145	\$ -	\$ 13,719
Receipts:					
Taxes	-	-	-	-	523,099
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	438	-	-	-
Other receipts	1,526	-	2,180	188	-
Total receipts	1,526	438	2,180	188	523,099
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,544	375	2,165	188	524,446
Total disbursements	1,544	375	2,165	188	524,446
Excess (deficiency) of receipts over disbursements	(18)	63	15	-	(1,347)
Cash and investments - ending	\$ 110	\$ 63	\$ 160	\$ -	\$ 12,372

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

	LIT Certified Shares	LIT Economic Development (EDIT)	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ 32,896	\$ 67,526	\$ 9,682
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,523,545	2,922,717	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	10,051	9,943	6,609
Total receipts	1,523,545	2,922,717	10,051	9,943	6,609
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,523,545	2,922,717	5,247	10,660	6,987
Total disbursements	1,523,545	2,922,717	5,247	10,660	6,987
Excess (deficiency) of receipts over disbursements	-	-	4,804	(717)	(378)
Cash and investments - ending	\$ -	\$ -	\$ 37,700	\$ 66,809	\$ 9,304

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

	Clerk ISETS	Jury Pay	County User Fee	Community Corrections 17/18	Probation Grant 17/18
Cash and investments - beginning	\$ 1,736	\$ 6,393	\$ 59,589	\$ 65,567	\$ 20,984
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	3,402	-	-	-
Other receipts	248,292	212	4,978	254,753	49,969
Total receipts	<u>248,292</u>	<u>3,614</u>	<u>4,978</u>	<u>254,753</u>	<u>49,969</u>
Disbursements:					
Personal services	-	-	-	245,705	61,039
Supplies	-	-	-	3,352	-
Other services and charges	-	-	-	48,889	-
Capital outlay	-	-	-	-	-
Other disbursements	246,063	-	2,291	-	-
Total disbursements	<u>246,063</u>	<u>-</u>	<u>2,291</u>	<u>297,946</u>	<u>61,039</u>
Excess (deficiency) of receipts over disbursements	<u>2,229</u>	<u>3,614</u>	<u>2,687</u>	<u>(43,193)</u>	<u>(11,070)</u>
Cash and investments - ending	<u>\$ 3,965</u>	<u>\$ 10,007</u>	<u>\$ 62,276</u>	<u>\$ 22,374</u>	<u>\$ 9,914</u>

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

	Community Crossings Grant	Probation Grant	Jail Treatment Grant	Community Corrections GT 10/11	County Medical Assit To Wards
Cash and investments - beginning	\$ -	\$ 33,367	\$ 4,301	\$ (488)	\$ 2
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,000,000	-	6,693	-	-
Total receipts	1,000,000	-	6,693	-	-
Disbursements:					
Personal services	-	-	440	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	9,955	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,000,000	33,367	-	-	-
Total disbursements	1,000,000	33,367	10,395	-	-
Excess (deficiency) of receipts over disbursements	-	(33,367)	(3,702)	-	-
Cash and investments - ending	\$ -	\$ -	\$ 599	\$ (488)	\$ 2

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

	Welfare Health Care Indigent	Child Restraint Violations Fine	Justice Partners GT/Sim Opio	County Law Enforcement Continuing Education	Drug Prosecution Fund
Cash and investments - beginning	\$ 77	\$ -	\$ -	\$ 1,028	\$ 1,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	25	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	60,000	480	-
Total receipts	-	25	60,000	480	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	25	-	644	-
Total disbursements	-	25	-	644	-
Excess (deficiency) of receipts over disbursements	-	-	60,000	(164)	-
Cash and investments - ending	\$ 77	\$ -	\$ 60,000	\$ 864	\$ 1,000

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

	Photo ID	State Road Relinquish	Anderson River	Community Defense Fund	Emergency Management
Cash and investments - beginning	\$ 40	\$ 17,679	\$ 11,121	\$ 664	\$ 1,108
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	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	40	-	-	-	-
Total disbursements	40	-	-	-	-
Excess (deficiency) of receipts over disbursements	(40)	-	-	-	-
Cash and investments - ending	\$ -	\$ 17,679	\$ 11,121	\$ 664	\$ 1,108

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

	Scema Search And Rescue	Local Public Training Fund	Immunizations Grant	Totals
Cash and investments - beginning	\$ 4,465	\$ 73	\$ (5,587)	\$ 19,656,537
Receipts:				
Taxes	-	-	-	9,355,362
Licenses and permits	-	-	-	12,004
Intergovernmental receipts	-	-	-	9,169,965
Charges for services	-	-	-	285,175
Fines and forfeits	-	-	-	53,235
Other receipts	-	1,200	48,244	34,461,387
Total receipts	-	1,200	48,244	53,337,128
Disbursements:				
Personal services	-	-	28,070	7,727,036
Supplies	-	-	4,541	2,117,886
Other services and charges	-	-	20,861	5,326,998
Capital outlay	-	-	1,950	818,605
Other disbursements	-	1,260	-	36,784,007
Total disbursements	-	1,260	55,422	52,774,532
Excess (deficiency) of receipts over disbursements	-	(60)	(7,178)	562,596
Cash and investments - ending	\$ 4,465	\$ 13	\$ (12,765)	\$ 20,219,133

SPENCER COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Freedom Bank	2017 Ambulance Remount	\$ 38,637	3/8/2018	3/8/2021
Total of annual lease payments		<u>\$ 38,637</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental Activities: Notes and Loans Payable	AT&T Lease Agreement Loan	\$ 72,298	\$ 42,152
Totals		<u>\$ 72,298</u>	<u>\$ 42,152</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/>.