

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

FINANCIAL STATEMENT AUDIT REPORT

OF

SCOTT COUNTY, INDIANA

January 1, 2021 to December 31, 2021



**FILED**

09/26/2022



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Tammy Stout Johnson	01-01-21 to 12-31-22
County Treasurer	Missy Applegate	01-01-21 to 12-31-22
Clerk of the Circuit Court	Wendy McClain Michelle Shelton	01-01-21 to 02-24-22 02-25-22 to 12-31-22
County Sheriff	Jerry D. Goodin	01-01-21 to 12-31-22
County Recorder	Sheryl Jent	01-01-21 to 12-31-22
President of the Board of County Commissioners	Mike Jones	01-01-21 to 12-31-22
President of the County Council	Rachael Hardin	01-01-21 to 12-31-22



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF SCOTT COUNTY, INDIANA

### **Report on the Audit of the Financial Statement**

#### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of Scott County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

#### ***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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

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

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

#### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Matter Giving Rise to 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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Management's Responsibilities for the Financial Statement***

Management is responsible for the preparation and fair presentation of the 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 Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Required Supplementary Information**

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 15, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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.

  
Beth Kelley, CPA, CFE  
Deputy State Examiner

September 15, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY  
INFORMATION AND OTHER INFORMATION

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.

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  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
County General Fund	\$ 1,166,171	\$ 9,497,200	\$ 9,086,846	\$ 1,576,525
Election Admin Assistance	29	30	-	59
City & Town Court Cost	354	5,967	-	6,321
Clerk's Perpetuation Fund	30,927	13,888	5,354	39,461
Sccc Transition (Corr)	36,907	8,900	10,232	35,575
197 Co Share Sales Disc	50,729	6,425	-	57,154
Covered Bridge Mainte	32,202	3,700	-	35,902
Cumulative Bridge	668,094	405,331	66,661	1,006,764
Cum Building Fund	22,358	-	-	22,358
Drug Free Community	16,183	19,933	17,734	18,382
Ambulance Service	243,168	1,413,261	1,476,469	179,960
Emergency Planning	3,159	3,490	-	6,649
Firearms Training Fund	6,026	55,940	47,783	14,183
Health Fund	106,135	379,543	327,528	158,150
Co Id Sec Protection Act	23,262	5,560	-	28,822
Levy Excess Fund	46	-	-	46
LOCAL HEALTH MAINT (LHMF)	89,396	33,139	32,473	90,062
Local Road & Street	361,203	427,100	397,521	390,782
LIT PUBLIC SAFETY-CO SH	246,872	2,402,278	2,172,149	477,001
Community Misdemeanant Fund	5,080	30,603	35,157	526
Highway Fund	(62,145)	906,108	826,104	17,859
Rainy Day Fund	1,637,829	-	-	1,637,829
Recorder Perpetuation	54,559	106,996	47,138	114,417
Riverboat Rev Sharing	-	143,077	143,077	-
SEX AND VIOLENT OFFENDER ADMIN	4,447	-	3,375	1,072
Co Sh Riverboat/Sheriff Pens	-	94,113	91,411	2,702
Public Defender Suppl	69,537	13,378	330	82,585
Surplus Tax Fund	20,114	22,423	15,394	27,143
Surveyor Perpetuation	82,622	27,795	16,800	93,617
Tax Sale Redemption	362	34,339	25,017	9,684
Tax Sale Surplus Fund	201,362	681,692	95,700	787,354
ILHDTA IN LOCAL HEALTH TRUST 1	74,707	17,757	3,615	88,849
Guardian Ad Litem/Crt	4	102,378	102,378	4
Ineligible Standard Deduction	778	-	-	778
County Elected Officials Train	22,119	5,588	2,263	25,444
County Offender Transportation	3,379	313	-	3,692
Statewide 911 Fund	196,689	421,873	420,843	197,719
Cemetery Fund	11,729	9,603	13,788	7,544
Drainage Maintenance	6,596	252	-	6,848
Pre-Trial Diversion	66,612	31,680	7,905	90,387
Federal Forfeiture/Sheriff Dep	1,165	3,157	4,055	267
Scott Co T.I.F.Distri	1,306,881	648,183	484,172	1,470,892
Courthouse Debt Srvc	10,720	-	-	10,720
Payroll Defer Comp	-	255,891	255,891	-
Payroll Federal	(211)	608,411	608,200	-
Payroll Social Security	-	476,366	476,366	-
Payroll Perf	-	182,099	182,099	-
Payroll Property Tax Withho	-	9,639	9,639	-
Payroll Police Pension	-	29,577	29,577	-
Payroll State Gross	(12,250)	265,516	247,547	5,719
Settlement Balance	13,858	22,794,345	22,808,203	-
Comm Vehicle Excise Tax	-	57,145	57,145	-
Financial Instit Tax	-	147,818	147,818	-
Fines & Forfeitures	401	1,608	2,009	-
Infraction Judgements	507	16,091	15,365	1,233
Special Death Benefit	190	2,735	2,810	115
Sales Disclosure Fund	335	6,125	5,530	930
Coroners Perpetuation	198	2,885	2,763	320
Interstate Compact Fee	62	313	375	-
Mortgage Fee Fund	183	2,945	2,880	248
Child Restraint	50	275	325	-
Education License Pla	113	319	432	-
Innkeepers Tax Fund	-	259,986	259,986	-
Title IV-D Incentive	131,166	11,937	10,181	132,922
Prosec.IV-D Incent #2	100,977	17,952	11,320	107,609
Clerk IV-D Incent #2	129,560	11,937	6,000	135,497
Scott County Visitor's Commission	452,223	264,161	254,977	461,407
Prosecutor's Investigation Fund	3,667	285	706	3,246
Prosecutor's Check Deception Program	7,352	15	10	7,357
Sheriff's Inmate Trust Fund	42,025	1,371,552	1,324,873	88,704
Sheriff Evidence	66,518	9,971	14,959	61,530
Sheriff's Commissary	31,087	555,489	555,952	30,624
Clerk's Trust	1,164,821	1,998,377	1,925,865	1,237,333
After Settlement Collections	787,585	860,850	787,585	860,850
LIT-SPECIAL PURPOSE	1,027,918	1,237,083	728,892	1,536,109
MVH Restricted	380,274	885,017	743,044	522,247
2015 New Reassessment	651,931	17,609	252,875	416,665

SCOTT COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Co.Cum.Capt.Developmt	79,704	145,861	197,375	28,190
Probation Users Fee	86,893	121,919	110,000	98,812
Comm Corr/Proj.Income	100,791	217,832	155,846	162,777
Scott Co.Alcohol&Drug	35,167	54,714	60,000	29,881
Probat.Informatl Adj	28,555	640	-	29,195
Prob Admin Fee Fund	21,632	20,805	20,000	22,437
Drainage Board Users Fee	28,023	4,000	2,260	29,763
Sasco Waste Management	-	48,897	48,897	-
Jury Pay Fund	2,815	3,774	566	6,023
Infraction Deferral Fund	15,602	18,450	2,275	31,777
Federal Assets Forfeiture-Pros	2,079	3,655	3,655	2,079
DOC Reimbursement	3,570	-	-	3,570
Scott County Hospital Reserve	58,112	-	31,380	26,732
Sheriff Cont Ed Fund	2,663	-	-	2,663
Vehicle Accident Fund	1,284	2,055	2,043	1,296
Vehicle ID Num Check Fund	856	-	829	27
Law Enforcement Fund	4,307	-	-	4,307
Law Enforcement Educati	5,670	4,243	1,180	8,733
201 Finger Print Fund	5,503	-	4,303	1,200
Payroll Cagit	(2,505)	157,178	154,673	-
Payroll Cancer Ins	6,402	78,906	97,277	(11,969)
Payroll Group Health Ins	28,678	227,884	231,008	25,554
Payroll Life Ins	(9,207)	19,645	20,989	(10,551)
Humana Ancillary Ins	(765)	765	-	-
Payroll Security Mutual Life	(1,884)	17,902	21,440	(5,422)
Payroll Medicare	-	112,619	112,619	-
Payroll Training Fees	-	900	900	-
Payroll Garn Scott Co Clerk	-	1,380	1,380	-
Payroll YMCA	9	1,025	1,025	9
Payroll-Garnishment State	-	20,226	20,226	-
Payroll E-Loan Pmt	(95)	36,017	35,922	-
LIT-PROPERTY TAX RELIEF	66,289	762,170	767,298	61,161
LIT CERTIFIED SHARES	-	1,944,474	1,944,474	-
LIT PUBLIC SAFETY	-	1,228,005	1,228,005	-
CEDIT Homestead Cr Fund	9,655	-	-	9,655
Vaccine Clinic Grt 2021 CFDA 9	-	7,154	7,154	-
COVID Testing 2021/2022	-	50,000	23,563	26,437
PHEP-21/22 93.069	-	-	43,186	(43,186)
COVID 19 Vaccine Admin Fee	-	118,644	2,076	116,568
COVID 19 Phase 3 Grant	-	250,000	277,778	(27,778)
CARES Provider Relief Fund	26,708	-	9,031	17,677
CARES-COVID PR REIMB	774,886	-	774,886	-
COVID Testing Site-Health Dept	94,247	40,320	112,054	22,513
CARES-ELECTION	(5,568)	5,568	-	-
Emergency Watershed Protection	89,888	-	89,888	-
CARES-Safety Awareness Ed	-	77,470	63,098	14,372
ARP Grant Fund	-	2,318,525	-	2,318,525
FEMA-COVID19 AMBULANCE RESPONS	-	37,801	37,801	-
FEMA JAIL CLEANING	-	5,832	-	5,832
Comm Corrections Grant	13,949	331,657	328,699	16,907
Community Corrections	11,469	-	3,747	7,722
Health Preparedness 2013-2014	529	-	-	529
Homeland Security Gt.	4,381	-	-	4,381
Violence Agnst Women	(26,802)	10,977	32,610	(48,435)
DRUG INTERDICTION OFFICER 2	45,420	9,818	-	55,238
Drug Interdiction Officer	9,787	-	-	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	-	6,000	(951)
Scott County Sheriff K-9 Fund	432	-	-	432
Narcotic Officer Fund	39,998	79,354	55,554	63,798
HIV OUTBREAK 2015	17,704	15,000	7,918	24,786
HIV-STATE REIMBURSEMENT	-	-	8,647	(8,647)
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	(3,404)	-	-	(3,404)
HIV Continuum of Care	4,747	-	4,747	-
HIV Care Coordination 2019/20	(625)	-	-	(625)

SCOTT COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
SHERIFF SCCF GRT 2019	5,930	-	-	5,930
Sheriff Inmate Housing	52,959	22,388	58,516	16,831
Immunization 2019/20	4,324	-	-	4,324
IMMUNIZATION 20/21	(24,788)	52,288	44,178	(16,678)
HIV CC 20/21 (2)	(9,470)	75,058	39,824	25,764
Coronavirus Emerg Supplemental	-	21,069	33,590	(12,521)
NG911 GIS UPGRADE 2019	-	-	20,994	(20,994)
JDAI 2019/2020	4,051	-	3,991	60
STOP Grant 2019/2020	(14,180)	51,701	55,219	(17,698)
SRO Interlocal Agreement	43,006	192,886	235,892	-
HEALTH DEPT DONATION	104	150	-	254
BP 1 S 7/19-6/20 CFDA 93.069	6,194	-	-	6,194
Violence Against Women 2019/20	24,478	18,040	-	42,518
Walmart Facility #1142 Comm Gr	1,000	-	-	1,000
SSP SUPPORT 2020 93.940	(7,396)	5,948	3,706	(5,154)
HIV OSS/PREV 2020 93.917	(86,381)	154,096	78,102	(10,387)
HIV CC 20/21	(31,314)	-	20,358	(51,672)
SCBOC Rental Proceeds Fund	-	25,500	2,800	22,700
PHEP 20/21 CFDA 93.069	(44,248)	112,262	60,060	7,954
JDAI 20/21	18,609	29,098	42,001	5,706
Scott Co Economic Dev Comm	26,284	5,143	9,092	22,335
Safe Haven Project	-	25,150	10,000	15,150
JDAI 2021/2022	-	34,376	8,132	26,244
LARE Project	-	-	9,513	(9,513)
Sheriff-City Cleanup	-	20,000	20,000	-
HAVA	6,411	-	-	6,411
State & Local Forfeiture	4,919	11,076	15,833	162
Juvenile Detention Alternative	4,227	-	-	4,227
Sheriff Sale Fund	1,252	1,875	2,371	756
County Timber Fund	41,421	-	10,817	30,604
BP #3-Bio Preparedness	21	-	-	21
PHEPCA	5,672	-	-	5,672
BP #4 Bio Preparedness	(737)	737	-	-
BP #5	1,844	-	-	1,844
HB1001 Match-Highway	621,458	771,919	972,267	421,110
DEFA	6,891	2,725	1,917	7,699
EMPG-DIST 9-CFDA 97.042	247	-	-	247
OSS/HIV CTR 93.917	7,411	-	-	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	5,291	6,540	235
CDBG-Health/IU CFDA 14.228	-	7,551	7,551	-
HIV Care Coordination 2018-19	(4,710)	-	-	(4,710)
Sheriff Virtual School Fund	896	-	893	3
Reassessment	60	-	-	60
<b>Totals</b>	<b>\$ 14,262,215</b>	<b>\$ 60,607,402</b>	<b>\$ 56,695,055</b>	<b>\$ 18,174,562</b>

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, local 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 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. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of some funds being set up as reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2021. 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 8. 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 2021 totaled \$430,000.

**Note 9. Subsequent Events**

The County received funding from the American Rescue Plan Act of 2021 (ARPA). The total amount allotted to the County was \$4,637,050. The County received \$2,318,525 as of December 31, 2021, and the remaining \$2,318,525 was received in June 2022. The funds are held in a separate fund. A plan on how the County will use the ARPA funds will be prepared and approved by the Board of County Commissioners.

REQUIRED SUPPLEMENTARY INFORMATION

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	County General Fund	Election Admin Assistance	City &Town Court Cost	Clerk's Perpetuation Fund	Sccc Transition (Corr)	197 Co Share Sales Disc
Cash and investments - beginning	\$ 1,166,171	\$ 29	\$ 354	\$ 30,927	\$ 36,907	\$ 50,729
Receipts:						
Taxes	7,484,094	-	-	-	8,900	-
Licenses and permits	46,130	-	-	-	-	-
Intergovernmental receipts	1,050,317	-	-	68	-	-
Charges for services	252,516	-	-	-	-	-
Fines and forfeits	73,154	-	5,967	13,799	-	-
Other receipts	590,989	30	-	21	-	6,425
Total receipts	9,497,200	30	5,967	13,888	8,900	6,425
Disbursements:						
Personal services	4,615,252	-	-	-	-	-
Supplies	163,709	-	-	-	-	-
Other services and charges	4,021,423	-	-	5,354	10,232	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	286,462	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	9,086,846	-	-	5,354	10,232	-
Excess (deficiency) of receipts over disbursements	410,354	30	5,967	8,534	(1,332)	6,425
Cash and investments - ending	\$ 1,576,525	\$ 59	\$ 6,321	\$ 39,461	\$ 35,575	\$ 57,154

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Covered Bridge Mainte	Cumulative Bridge	Cum Building Fund	Drug Free Community	Ambulance Service	Emergency Planning
Cash and investments - beginning	\$ 32,202	\$ 668,094	\$ 22,358	\$ 16,183	\$ 243,168	\$ 3,159
Receipts:						
Taxes	3,700	395,084	-	-	-	3,490
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	10,247	-	-	-	-
Charges for services	-	-	-	-	1,369,811	-
Fines and forfeits	-	-	-	18,872	-	-
Other receipts	-	-	-	1,061	43,450	-
Total receipts	<u>3,700</u>	<u>405,331</u>	<u>-</u>	<u>19,933</u>	<u>1,413,261</u>	<u>3,490</u>
Disbursements:						
Personal services	-	-	-	-	1,276,191	-
Supplies	-	-	-	-	133,435	-
Other services and charges	-	35,594	-	17,734	66,843	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	31,067	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>66,661</u>	<u>-</u>	<u>17,734</u>	<u>1,476,469</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,700</u>	<u>338,670</u>	<u>-</u>	<u>2,199</u>	<u>(63,208)</u>	<u>3,490</u>
Cash and investments - ending	<u>\$ 35,902</u>	<u>\$ 1,006,764</u>	<u>\$ 22,358</u>	<u>\$ 18,382</u>	<u>\$ 179,960</u>	<u>\$ 6,649</u>

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Firearms Training Fund	Health Fund	Co Id Sec Protection Act	Levy Excess Fund	LOCAL HEALTH MAINT (LHMF)	Local Road & Street
Cash and investments - beginning	\$ 6,026	\$ 106,135	\$ 23,262	\$ 46	\$ 89,396	\$ 361,203
Receipts:						
Taxes	-	287,406	-	-	-	388,758
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	3,137	-	-	33,139	38,342
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	55,940	89,000	5,560	-	-	-
Total receipts	55,940	379,543	5,560	-	33,139	427,100
Disbursements:						
Personal services	47,783	201,304	-	-	-	-
Supplies	-	6,472	-	-	436	-
Other services and charges	-	119,355	-	-	32,037	84,305
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	397	-	-	-	313,216
Other disbursements	-	-	-	-	-	-
Total disbursements	47,783	327,528	-	-	32,473	397,521
Excess (deficiency) of receipts over disbursements	8,157	52,015	5,560	-	666	29,579
Cash and investments - ending	\$ 14,183	\$ 158,150	\$ 28,822	\$ 46	\$ 90,062	\$ 390,782

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	LIT PUBLIC SAFETY-CO SH	Community Misdemeanant Fund	Highway Fund	Rainy Day Fund	Recorder Perpetuation	Riverboat Rev Sharing
Cash and investments - beginning	\$ 246,872	\$ 5,080	\$ (62,145)	\$ 1,637,829	\$ 54,559	\$ -
Receipts:						
Taxes	2,398,908	30,603	885,017	-	-	143,077
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,370	-	21,091	-	106,996	-
Total receipts	2,402,278	30,603	906,108	-	106,996	143,077
Disbursements:						
Personal services	1,681,373	35,157	304,902	-	-	-
Supplies	133,011	-	167,748	-	-	-
Other services and charges	340,916	-	349,913	-	47,138	143,077
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	16,849	-	3,541	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,172,149	35,157	826,104	-	47,138	143,077
Excess (deficiency) of receipts over disbursements	230,129	(4,554)	80,004	-	59,858	-
Cash and investments - ending	\$ 477,001	\$ 526	\$ 17,859	\$ 1,637,829	\$ 114,417	\$ -

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	SEX AND VIOLENT OFFENDER ADMIN	Co Sh Riverboat/Sheriff Pens	Public Defender Suppl	Surplus Tax Fund	Surveyor Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 4,447	\$ -	\$ 69,537	\$ 20,114	\$ 82,622	\$ 362
Receipts:						
Taxes	-	77,743	-	22,423	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	12,339	13,378	-	-	-
Other receipts	-	4,031	-	-	27,795	34,339
Total receipts	-	94,113	13,378	22,423	27,795	34,339
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,375	91,411	-	15,394	16,800	25,017
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	330	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,375	91,411	330	15,394	16,800	25,017
Excess (deficiency) of receipts over disbursements	(3,375)	2,702	13,048	7,029	10,995	9,322
Cash and investments - ending	\$ 1,072	\$ 2,702	\$ 82,585	\$ 27,143	\$ 93,617	\$ 9,684

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Tax Sale Surplus Fund	ILHDTA IN LOCAL HEALTH TRUST 1	Guardian Ad Litem/Crt	Ineligible Standard Deduction	County Elected Officials Train	County Offender Transportation
Cash and investments - beginning	\$ 201,362	\$ 74,707	\$ 4	\$ 778	\$ 22,119	\$ 3,379
Receipts:						
Taxes	-	-	102,378	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	17,757	-	-	28	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	681,692	-	-	-	5,560	313
Total receipts	681,692	17,757	102,378	-	5,588	313
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	95,700	3,615	102,378	-	2,263	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	95,700	3,615	102,378	-	2,263	-
Excess (deficiency) of receipts over disbursements	585,992	14,142	-	-	3,325	313
Cash and investments - ending	\$ 787,354	\$ 88,849	\$ 4	\$ 778	\$ 25,444	\$ 3,692

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Statewide 911 Fund	Cemetery Fund	Drainage Maintenance	Pre-Trial Diversion	Federal Forfeiture/Sheriff Dep	Scott Co T.I.F.Distri
Cash and investments - beginning	\$ 196,689	\$ 11,729	\$ 6,596	\$ 66,612	\$ 1,165	\$ 1,306,881
Receipts:						
Taxes	421,115	6,334	-	-	-	642,423
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	69	-	63	-	-
Charges for services	-	-	-	-	-	5,760
Fines and forfeits	-	-	-	31,617	-	-
Other receipts	758	3,200	252	-	3,157	-
Total receipts	421,873	9,603	252	31,680	3,157	648,183
Disbursements:						
Personal services	269,244	1,120	-	5,000	-	-
Supplies	-	3,960	-	-	-	-
Other services and charges	151,599	2,258	-	2,905	4,055	114,074
Debt service - principal and interest	-	-	-	-	-	112,960
Capital outlay	-	6,450	-	-	-	257,138
Other disbursements	-	-	-	-	-	-
Total disbursements	420,843	13,788	-	7,905	4,055	484,172
Excess (deficiency) of receipts over disbursements	1,030	(4,185)	252	23,775	(898)	164,011
Cash and investments - ending	\$ 197,719	\$ 7,544	\$ 6,848	\$ 90,387	\$ 267	\$ 1,470,892

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Courthouse Debt Srcv	Payroll Defer Comp	Payroll Federal	Payroll Social Security	Payroll Perf	Payroll Property Tax Withho
Cash and investments - beginning	\$ 10,720	\$ -	\$ (211)	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	255,891	608,411	476,366	182,099	9,639
Total receipts	-	255,891	608,411	476,366	182,099	9,639
Disbursements:						
Personal services	-	255,891	608,200	476,366	182,099	9,639
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	255,891	608,200	476,366	182,099	9,639
Excess (deficiency) of receipts over disbursements	-	-	211	-	-	-
Cash and investments - ending	\$ 10,720	\$ -	\$ -	\$ -	\$ -	\$ -

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Payroll Police Pension	Payroll State Gross	Settlement Balance	Comm Vehicle Excise Tax	Financial Instit Tax	Fines & Forfeitures
Cash and investments - beginning	\$ -	\$ (12,250)	\$ 13,858	\$ -	\$ -	\$ 401
Receipts:						
Taxes	-	-	20,326,849	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,467,496	57,145	147,818	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	500
Other receipts	29,577	265,516	-	-	-	1,108
Total receipts	29,577	265,516	22,794,345	57,145	147,818	1,608
Disbursements:						
Personal services	29,577	247,547	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	22,808,203	57,145	147,818	2,009
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	29,577	247,547	22,808,203	57,145	147,818	2,009
Excess (deficiency) of receipts over disbursements	-	17,969	(13,858)	-	-	(401)
Cash and investments - ending	\$ -	\$ 5,719	\$ -	\$ -	\$ -	\$ -

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Infraction Judgements	Special Death Benefit	Sales Disclosure Fund	Coroners Perpetuation	Interstate Compact Fee	Mortgage Fee Fund
Cash and investments - beginning	\$ 507	\$ 190	\$ 335	\$ 198	\$ 62	\$ 183
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	16,091	2,735	-	-	-	-
Other receipts	-	-	6,125	2,885	313	2,945
Total receipts	16,091	2,735	6,125	2,885	313	2,945
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	15,365	2,810	5,530	2,763	375	2,880
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	15,365	2,810	5,530	2,763	375	2,880
Excess (deficiency) of receipts over disbursements	726	(75)	595	122	(62)	65
Cash and investments - ending	\$ 1,233	\$ 115	\$ 930	\$ 320	\$ -	\$ 248

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Child Restraint	Education License Pla	Innkeepers Tax Fund	Title IV-D Incentive	Prosec. IV-D Incent #2	Clerk IV-D Incent #2
Cash and investments - beginning	\$ 50	\$ 113	\$ -	\$ 131,166	\$ 100,977	\$ 129,560
Receipts:						
Taxes	-	319	259,986	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	11,937	17,952	11,937
Charges for services	-	-	-	-	-	-
Fines and forfeits	275	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	275	319	259,986	11,937	17,952	11,937
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	3,526	-
Other services and charges	325	432	259,986	10,181	7,794	6,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	325	432	259,986	10,181	11,320	6,000
Excess (deficiency) of receipts over disbursements	(50)	(113)	-	1,756	6,632	5,937
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 132,922	\$ 107,609	\$ 135,497

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Scott County Visitor's Commission	Prosecutor's Investigation Fund	Prosecutor's Check Deception Program	Sheriff's Inmate Trust Fund	Sheriff Evidence	Sheriff's Commissary
Cash and investments - beginning	\$ 452,223	\$ 3,667	\$ 7,352	\$ 42,025	\$ 66,518	\$ 31,087
Receipts:						
Taxes	264,161	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	285	15	1,371,552	9,971	555,489
Total receipts	264,161	285	15	1,371,552	9,971	555,489
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	254,977	706	10	1,324,873	14,959	555,952
Total disbursements	254,977	706	10	1,324,873	14,959	555,952
Excess (deficiency) of receipts over disbursements	9,184	(421)	5	46,679	(4,988)	(463)
Cash and investments - ending	\$ 461,407	\$ 3,246	\$ 7,357	\$ 88,704	\$ 61,530	\$ 30,624

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Clerk's Trust	After Settlement Collections	LIT-SPECIAL PURPOSE	MVH Restricted	2015 New Reassessment
Cash and investments - beginning	\$ 1,164,821	\$ 787,585	\$ 1,027,918	\$ 380,274	\$ 651,931
Receipts:					
Taxes	-	860,850	1,225,661	885,017	17,419
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	190
Charges for services	-	-	11,422	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,998,377	-	-	-	-
Total receipts	1,998,377	860,850	1,237,083	885,017	17,609
Disbursements:					
Personal services	-	-	1,517	444,786	39,865
Supplies	-	-	-	42,518	7,113
Other services and charges	-	-	297,375	255,740	205,897
Debt service - principal and interest	-	-	430,000	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,925,865	787,585	-	-	-
Total disbursements	1,925,865	787,585	728,892	743,044	252,875
Excess (deficiency) of receipts over disbursements	72,512	73,265	508,191	141,973	(235,266)
Cash and investments - ending	\$ 1,237,333	\$ 860,850	\$ 1,536,109	\$ 522,247	\$ 416,665

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Co.Cum.Capt.Developmt	Probation Users Fee	Comm Corr/Proj.Income	Scott Co.Alcohol&Drug	Probat.Informatl Adj
Cash and investments - beginning	\$ 79,704	\$ 86,893	\$ 100,791	\$ 35,167	\$ 28,555
Receipts:					
Taxes	144,099	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,573	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	54,714	-
Other receipts	189	121,919	217,832	-	640
Total receipts	145,861	121,919	217,832	54,714	640
Disbursements:					
Personal services	-	-	1,752	-	-
Supplies	-	-	6,792	-	-
Other services and charges	197,375	110,000	134,724	60,000	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	12,578	-	-
Other disbursements	-	-	-	-	-
Total disbursements	197,375	110,000	155,846	60,000	-
Excess (deficiency) of receipts over disbursements	(51,514)	11,919	61,986	(5,286)	640
Cash and investments - ending	\$ 28,190	\$ 98,812	\$ 162,777	\$ 29,881	\$ 29,195

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Prob Admin Fee Fund	Drainage Board Users Fee	Sasco Waste Management	Jury Pay Fund	Infraction Deferral Fund	Federal Assets Forfeiture-Pros
Cash and investments - beginning	\$ 21,632	\$ 28,023	\$ -	\$ 2,815	\$ 15,602	\$ 2,079
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	20,805	-	-	3,774	18,450	-
Other receipts	-	4,000	48,897	-	-	3,655
Total receipts	20,805	4,000	48,897	3,774	18,450	3,655
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	3,720	-	-	-
Other services and charges	20,000	2,260	45,177	566	2,275	3,655
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	20,000	2,260	48,897	566	2,275	3,655
Excess (deficiency) of receipts over disbursements	805	1,740	-	3,208	16,175	-
Cash and investments - ending	\$ 22,437	\$ 29,763	\$ -	\$ 6,023	\$ 31,777	\$ 2,079

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	DOC Reimbursement	Scott County Hospital Reserve	Sheriff Cont Ed Fund	Vehicle Accident Fund	Vehicle ID Num Check Fund	Law Enforcement Fund
Cash and investments - beginning	\$ 3,570	\$ 58,112	\$ 2,663	\$ 1,284	\$ 856	\$ 4,307
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	2,055	-	-
Total receipts	-	-	-	2,055	-	-
Disbursements:						
Personal services	-	21,850	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	9,530	-	2,043	829	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	31,380	-	2,043	829	-
Excess (deficiency) of receipts over disbursements	-	(31,380)	-	12	(829)	-
Cash and investments - ending	\$ 3,570	\$ 26,732	\$ 2,663	\$ 1,296	\$ 27	\$ 4,307

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Law Enforcement Educati	201 Finger Print Fund	Payroll Cagit	Payroll Cancer Ins	Payroll Group Health Ins	Payroll Life Ins
Cash and investments - beginning	\$ 5,670	\$ 5,503	\$ (2,505)	\$ 6,402	\$ 28,678	\$ (9,207)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	4,243	-	-	-	-	-
Other receipts	-	-	157,178	78,906	227,884	19,645
Total receipts	4,243	-	157,178	78,906	227,884	19,645
Disbursements:						
Personal services	-	-	154,673	97,277	231,008	20,989
Supplies	-	-	-	-	-	-
Other services and charges	1,180	4,303	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,180	4,303	154,673	97,277	231,008	20,989
Excess (deficiency) of receipts over disbursements	3,063	(4,303)	2,505	(18,371)	(3,124)	(1,344)
Cash and investments - ending	\$ 8,733	\$ 1,200	\$ -	\$ (11,969)	\$ 25,554	\$ (10,551)

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Humana Ancillary Ins	Payroll Security Mutual Life	Payroll Medicare	Payroll Training Fees	Payroll Garn Scott Co Clerk	Payroll YMCA
Cash and investments - beginning	\$ (765)	\$ (1,884)	\$ -	\$ -	\$ -	\$ 9
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	765	17,902	112,619	900	1,380	1,025
Total receipts	765	17,902	112,619	900	1,380	1,025
Disbursements:						
Personal services	-	21,440	112,619	900	1,380	1,025
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	21,440	112,619	900	1,380	1,025
Excess (deficiency) of receipts over disbursements	765	(3,538)	-	-	-	-
Cash and investments - ending	\$ -	\$ (5,422)	\$ -	\$ -	\$ -	\$ 9

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Payroll-Garnishment State	Payroll E-Loan Pmt	LIT-PROPERTY TAX RELIEF	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY	CEDIT Homestead Cr Fund
Cash and investments - beginning	\$ -	\$ (95)	\$ 66,289	\$ -	\$ -	\$ 9,655
Receipts:						
Taxes	-	-	762,170	1,944,474	1,228,005	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	20,226	36,017	-	-	-	-
Total receipts	20,226	36,017	762,170	1,944,474	1,228,005	-
Disbursements:						
Personal services	20,226	35,922	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	767,298	1,944,474	1,228,005	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	20,226	35,922	767,298	1,944,474	1,228,005	-
Excess (deficiency) of receipts over disbursements	-	95	(5,128)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 61,161	\$ -	\$ -	\$ 9,655

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Vaccine Clinic Grt 2021 CFDA 9	COVID Testing 2021/2022	PHEP-21/22 93.069	COVID 19 Vaccine Admin Fee	COVID 19 Phase 3 Grant	CARES Provider Relief Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,708
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	7,154	50,000	-	118,644	250,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	7,154	50,000	-	118,644	250,000	-
Disbursements:						
Personal services	7,154	-	-	2,076	-	-
Supplies	-	-	3,887	-	-	471
Other services and charges	-	23,563	39,299	-	277,778	8,560
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	7,154	23,563	43,186	2,076	277,778	9,031
Excess (deficiency) of receipts over disbursements	-	26,437	(43,186)	116,568	(27,778)	(9,031)
Cash and investments - ending	\$ -	\$ 26,437	\$ (43,186)	\$ 116,568	\$ (27,778)	\$ 17,677

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	CARES-COVID PR REIMB	COVID Testing Site-Health Dept	CARES-ELECTION	Emergency Watershed Protection	CARES-Safety Awareness Ed	ARP Grant Fund
Cash and investments - beginning	\$ 774,886	\$ 94,247	\$ (5,568)	\$ 89,888	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	40,320	5,568	-	77,470	2,318,525
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	40,320	5,568	-	77,470	2,318,525
Disbursements:						
Personal services	-	33,923	-	-	-	-
Supplies	-	7,519	-	-	-	-
Other services and charges	-	70,612	-	89,888	63,098	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	774,886	-	-	-	-	-
Total disbursements	774,886	112,054	-	89,888	63,098	-
Excess (deficiency) of receipts over disbursements	(774,886)	(71,734)	5,568	(89,888)	14,372	2,318,525
Cash and investments - ending	\$ -	\$ 22,513	\$ -	\$ -	\$ 14,372	\$ 2,318,525

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	FEMA-COVID19 AMBULANCE RESPONS	FEMA JAIL CLEANING	Comm Corrections Grant	Community Corrections	Health Preparedness 2013-2014	Homeland Security Gt.
Cash and investments - beginning	\$ -	\$ -	\$ 13,949	\$ 11,469	\$ 529	\$ 4,381
Receipts:						
Taxes	-	-	304,019	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	37,801	5,832	27,638	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	37,801	5,832	331,657	-	-	-
Disbursements:						
Personal services	23,386	-	267,292	3,694	-	-
Supplies	14,415	-	-	-	-	-
Other services and charges	-	-	61,407	53	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	37,801	-	328,699	3,747	-	-
Excess (deficiency) of receipts over disbursements	-	5,832	2,958	(3,747)	-	-
Cash and investments - ending	\$ -	\$ 5,832	\$ 16,907	\$ 7,722	\$ 529	\$ 4,381

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Violence Agnst Women	DRUG INTERDICTION OFFICER 2	Drug Interdiction Officer	H1N1 2009 Swine Flu Dist	Edward Byrne Memorial Grant	Immunization Grant 2010
Cash and investments - beginning	\$ (26,802)	\$ 45,420	\$ 9,787	\$ 1,920	\$ 13	\$ 41
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	10,977	9,818	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	10,977	9,818	-	-	-	-
Disbursements:						
Personal services	22,610	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	10,000	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	32,610	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(21,633)	9,818	-	-	-	-
Cash and investments - ending	\$ (48,435)	\$ 55,238	\$ 9,787	\$ 1,920	\$ 13	\$ 41

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Operation Pullover	Title 3 Require Match/Hava	NACCHO AWARD	Scott County Sheriff K-9 Fund	Narcotic Officer Fund	HIV OUTBREAK 2015
Cash and investments - beginning	\$ 337	\$ 2,598	\$ 5,049	\$ 432	\$ 39,998	\$ 17,704
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	79,354	15,000
Total receipts	-	-	-	-	79,354	15,000
Disbursements:						
Personal services	-	-	-	-	55,389	-
Supplies	-	-	-	-	-	7,918
Other services and charges	-	-	6,000	-	165	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	6,000	-	55,554	7,918
Excess (deficiency) of receipts over disbursements	-	-	(6,000)	-	23,800	7,082
Cash and investments - ending	\$ 337	\$ 2,598	\$ (951)	\$ 432	\$ 63,798	\$ 24,786

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	HIV-STATE REIMBURSEMENT	COPS GRANT	Immunization Grant 2016	STOP Grant (Sheriff)	CRI-Cities Readiness	EBOLA-HEALTH DEPT
Cash and investments - beginning	\$ -	\$ 43,145	\$ 168	\$ (8,223)	\$ 17,053	\$ 56
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	8,629	43,145	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	18	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	8,647	43,145	-	-	-	-
Excess (deficiency) of receipts over disbursements	(8,647)	(43,145)	-	-	-	-
Cash and investments - ending	\$ (8,647)	\$ -	\$ 168	\$ (8,223)	\$ 17,053	\$ 56

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	IMMUNIZATION 2017	IMMUNIZATION 2018/2019	STOP Grant 2018/2019	SSP Support 2019	HIV Continuum of Care	HIV Care Coordination 2019/20
Cash and investments - beginning	\$ (1,270)	\$ (1,166)	\$ 26,443	\$ (3,404)	\$ 4,747	\$ (625)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,270	-	-	-	-	-
Total receipts	1,270	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	4,747	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	4,747	-
Excess (deficiency) of receipts over disbursements	1,270	-	-	-	(4,747)	-
Cash and investments - ending	\$ -	\$ (1,166)	\$ 26,443	\$ (3,404)	\$ -	\$ (625)

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	SHERIFF SCCF GRT 2019	Sheriff Inmate Housing	Immunization 2019/20	IMMUNIZATION 20/21	HIV CC 20/21 (2)	Coronavirus Emerg Supplemental
Cash and investments - beginning	\$ 5,930	\$ 52,959	\$ 4,324	\$ (24,788)	\$ (9,470)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	52,288	75,058	21,069
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	22,388	-	-	-	-
Total receipts	-	22,388	-	52,288	75,058	21,069
Disbursements:						
Personal services	-	47,783	-	23,204	36,715	-
Supplies	-	-	-	3,671	-	720
Other services and charges	-	10,733	-	13,798	3,109	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	3,505	-	32,870
Other disbursements	-	-	-	-	-	-
Total disbursements	-	58,516	-	44,178	39,824	33,590
Excess (deficiency) of receipts over disbursements	-	(36,128)	-	8,110	35,234	(12,521)
Cash and investments - ending	\$ 5,930	\$ 16,831	\$ 4,324	\$ (16,678)	\$ 25,764	\$ (12,521)

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	NG911 GIS UPGRADE 2019	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	\$ -	\$ 4,051	\$ (14,180)	\$ 43,006	\$ 104	\$ 6,194
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	51,701	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	192,886	150	-
Total receipts	-	-	51,701	192,886	150	-
Disbursements:						
Personal services	-	-	54,819	235,892	-	-
Supplies	-	-	-	-	-	-
Other services and charges	20,994	3,991	400	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	20,994	3,991	55,219	235,892	-	-
Excess (deficiency) of receipts over disbursements	(20,994)	(3,991)	(3,518)	(43,006)	150	-
Cash and investments - ending	\$ (20,994)	\$ 60	\$ (17,698)	\$ -	\$ 254	\$ 6,194

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	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	SCBOC Rental Proceeds Fund
Cash and investments - beginning	\$ 24,478	\$ 1,000	\$ (7,396)	\$ (86,381)	\$ (31,314)	\$ -
Receipts:						
Taxes	-	-	-	72,882	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	18,040	-	5,948	81,214	-	-
Charges for services	-	-	-	-	-	25,500
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	18,040	-	5,948	154,096	-	25,500
Disbursements:						
Personal services	-	-	-	65,314	15,742	-
Supplies	-	-	321	-	-	-
Other services and charges	-	-	3,385	12,788	4,616	2,800
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	3,706	78,102	20,358	2,800
Excess (deficiency) of receipts over disbursements	18,040	-	2,242	75,994	(20,358)	22,700
Cash and investments - ending	\$ 42,518	\$ 1,000	\$ (5,154)	\$ (10,387)	\$ (51,672)	\$ 22,700

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	PHEP 20/21 CFDA 93.069	JDAI 20/21	Scott Co Economic Dev Comm	Safe Haven Project	JDAI 2021/2022	LARE Project
Cash and investments - beginning	\$ (44,248)	\$ 18,609	\$ 26,284	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	3,438	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	112,262	29,098	-	-	30,938	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	5,143	25,150	-	-
Total receipts	112,262	29,098	5,143	25,150	34,376	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	16,253	-	-	-	-	-
Other services and charges	42,107	42,001	9,092	-	8,132	9,513
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,700	-	-	10,000	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	60,060	42,001	9,092	10,000	8,132	9,513
Excess (deficiency) of receipts over disbursements	52,202	(12,903)	(3,949)	15,150	26,244	(9,513)
Cash and investments - ending	\$ 7,954	\$ 5,706	\$ 22,335	\$ 15,150	\$ 26,244	\$ (9,513)

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Sheriff-City Cleanup	HAVA	State & Local Forfeiture	Juvenile Detention Alternative	Sheriff Sale Fund	County Timber Fund
Cash and investments - beginning	\$ -	\$ 6,411	\$ 4,919	\$ 4,227	\$ 1,252	\$ 41,421
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	1,862	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	20,000	-	11,076	-	13	-
Total receipts	20,000	-	11,076	-	1,875	-
Disbursements:						
Personal services	20,000	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	15,833	-	2,371	10,817
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	20,000	-	15,833	-	2,371	10,817
Excess (deficiency) of receipts over disbursements	-	-	(4,757)	-	(496)	(10,817)
Cash and investments - ending	\$ -	\$ 6,411	\$ 162	\$ 4,227	\$ 756	\$ 30,604

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	BP #3-Bio Preparedness	PHEPCA	BP #4 Bio Preparedness	BP #5	HB1001 Match-Highway	DEFA
Cash and investments - beginning	\$ 21	\$ 5,672	\$ (737)	\$ 1,844	\$ 621,458	\$ 6,891
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	771,919	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	737	-	-	2,725
Total receipts	-	-	737	-	771,919	2,725
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	1,917
Other services and charges	-	-	-	-	972,267	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	972,267	1,917
Excess (deficiency) of receipts over disbursements	-	-	737	-	(200,348)	808
Cash and investments - ending	\$ 21	\$ 5,672	\$ -	\$ 1,844	\$ 421,110	\$ 7,699

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	EMPG-DIST 9-CFDA 97.042	OSS/HIV CTR 93.917	2016 SHSP SUSTAINMENT #97.067	SMH EMPLOYEE RETIREMENT FUND	BP#1 7/1/17-6/30/18	Co Auction Proceeds-Sheriff
Cash and investments - beginning	\$ 247	\$ 7,411	\$ (9)	\$ 32,102	\$ (427)	\$ 1,484
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	427	5,291
Total receipts	-	-	-	-	427	5,291
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	6,540
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	6,540
Excess (deficiency) of receipts over disbursements	-	-	-	-	427	(1,249)
Cash and investments - ending	\$ 247	\$ 7,411	\$ (9)	\$ 32,102	\$ -	\$ 235

SCOTT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	CDBG-Health/IU CFDA 14,228	HIV Care Coordination 2018-19	Sheriff Virtual School Fund	Reassessment	Totals
Cash and investments - beginning	\$ -	\$ (4,710)	\$ 896	\$ 60	\$ 14,262,215
Receipts:					
Taxes	-	-	-	-	41,600,802
Licenses and permits	-	-	-	-	46,130
Intergovernmental receipts	7,551	-	-	-	8,086,048
Charges for services	-	-	-	-	1,666,871
Fines and forfeits	-	-	-	-	290,713
Other receipts	-	-	-	-	8,916,838
Total receipts	7,551	-	-	-	60,607,402
Disbursements:					
Personal services	-	-	-	-	12,420,641
Supplies	-	-	-	-	729,532
Other services and charges	7,551	-	893	-	36,386,006
Debt service - principal and interest	-	-	-	-	542,960
Capital outlay	-	-	-	-	976,103
Other disbursements	-	-	-	-	5,639,813
Total disbursements	7,551	-	893	-	56,695,055
Excess (deficiency) of receipts over disbursements	-	-	(893)	-	3,912,347
Cash and investments - ending	\$ -	\$ (4,710)	\$ 3	\$ 60	\$ 18,174,562

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OTHER INFORMATION

SCOTT COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Scott County Building Corporation	Ad Valorem COIT Lease Rental Bonds	\$ 430,000	7/15/2016	1/15/2035
Total of annual lease payments		<u>\$ 430,000</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	\$ 4,500,000	\$ 429,500
Notes and Loans Payable	Taxable Economic Dev Revenue Bond Series 2014 ATA	739,000	110,711
Notes and Loans Payable	2018 Dodge Durango-Sheriff Commissary	23,500	23,500
Notes and Loans Payable	Scott County Commissioners-Sheriff Vehicles 2019	68,954	34,477
Notes and Loans Payable	Sheriff Department-2020-Jeep Cherokee-Commissary	14,918	8,337
Notes and Loans Payable	Highway Equipment 2020	595,815	313,216
Notes and Loans Payable	Microvote General Corporation	132,981	66,492
Notes and Loans Payable	Sheriff's 2020 Dodge Ram-Commissary-Loan 0955	17,903	-
Notes and Loans Payable	Sheriff's Department-2020 Loan 4976	<u>118,668</u>	<u>31,826</u>
Total governmental activities		<u>\$ 6,211,739</u>	<u>\$ 1,018,059</u>
Totals		<u>\$ 6,211,739</u>	<u>\$ 1,018,059</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/>.