

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

FINANCIAL STATEMENT AUDIT REPORT

OF

SCOTT COUNTY, INDIANA

January 1, 2016 to December 31, 2016



**FILED**  
11/16/2018



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Tammy Stout Johnson	01-01-15 to 12-31-18
County Treasurer	Sheryl Jent	01-01-13 to 12-31-20
Clerk of the Circuit Court	Missy Applegate	01-01-13 to 12-31-18
County Sheriff	Joseph Daniel McClain (Vacant) Kenneth D. Hughbanks	01-01-15 to 03-29-18 03-30-18 to 04-11-18 04-12-18 to 12-31-18
County Recorder	Annalee Turley Marilyn S. Kundysek	01-01-13 to 03-09-18 03-30-18 to 12-31-20
President of the Board of County Commissioners	Robert Tobias	01-01-16 to 12-31-18
President of the County Council	Iva Gasaway Mike Zollman	01-01-16 to 12-31-16 01-01-17 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF SCOTT COUNTY, INDIANA

**Report on the Financial Statement**

We have audited the accompanying financial statement of Scott County (County), which comprises the financial position and results of operations for the year ended December 31, 2016, 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 a 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, 2016.


***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, 2016, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

October 11, 2018

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

SCOTT COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-16			12-31-16
Supplemental Treasurer Report	\$ 631,097	\$ 583,349	\$ 631,397	\$ 583,049
Supplemental Sheriff Inmate Trust Report	16,846	656,090	640,083	32,853
Prosecutors Check Deception Program	10,694	11,661	13,784	8,571
Sheriff Commissary	59,604	98,722	98,188	60,138
Clerk's Trust	769,217	1,784,731	1,654,603	899,345
County General Fund	1,005,783	4,470,468	5,180,548	295,703
City&Town Court Cost	6,691	4,937	-	11,628
Clerk's Perpetuation Fund	4,307	10,845	9,707	5,445
Jail Revenue Fund	562,709	1,038,699	1,339,863	261,545
County COIT Fund	277,892	2,286,201	2,218,783	345,310
Sccc Transition (Corr)	49,019	6,825	-	55,844
197 Co Share Sales Disc	35,505	2,840	451	37,894
Covered Bridge Mainte	24,878	1,850	-	26,728
Cumulative Bridge	53,762	247,771	250,246	51,287
Cum Building Fund	127,129	23,053	-	150,182
Drug Free Community	25,139	23,059	48,198	-
Ambulance Service	606,571	1,603,191	1,430,081	779,681
Emergency Planning	1,139	10,561	5,457	6,243
Firearms Training Fund	14,563	23,910	32,389	6,084
Health Fund	19,277	267,616	255,272	31,621
Co Id Sec Protection Act	6,644	1,926	-	8,570
Levy Excess Fund	46	-	-	46
LOCAL HEALTH MAINT (LHMF)	63,125	59,987	31,614	91,498
Local Road & Street	296,374	264,464	434,785	126,053
Community Misdemeanor Fund	(23,147)	53,750	30,603	-
Highway Fund	383,734	1,363,448	1,380,427	366,755
Rainy Day Fund	120,294	134,146	18,971	235,469
Reassessment	60	-	-	60
2015 New Reassessment	160,369	214,162	136,014	238,517
Recorder Perpetuation	17,267	40,837	40,015	18,089
Riverboat Rev Sharing	-	143,241	143,241	-
Co Sh Rivrboat/Sheriff Pens	1,313	96,377	97,689	1
Public Defender Suppl	52,863	14,483	10,664	56,682
Surplus Tax Fund	81,755	-	77,083	4,672
Surveyor Perpetuation	71,737	4,965	-	76,702
Tax Sale Redemption	2,381	15,668	18,049	-
Tax Sale Surplus Fund	195,795	345,789	107,562	434,022
ILHDTA IN LOCAL HEALTH TRUST 1	61,231	19,624	31,762	49,093
Guardian Ad Litem/Crt	-	45,451	44,251	1,200
Ineligible Standard Deduction	4,323	-	-	4,323
County Elected Officials Train	7,714	1,926	-	9,640
County Offender Transportation	1,375	317	-	1,692
Statewide 911 Fund	436,193	574,145	630,063	380,275
Cemetery Fund	4,213	8,090	7,547	4,756
Drainage Maintenance	2,595	1,004	-	3,599
Pre-Trial Diversion	36,957	18,086	19,466	35,577
Coroners Perpetuation	124	1,946	1,888	182
Federal Forfeiture/Sheriff Dep	6,036	-	6,036	-
Scott Co T.I.F.Distri	1,163,308	461,308	640,742	983,874
Courthouse Debt Svc	128,978	36,179	109,545	55,612
Group Health	30,109	-	13,559	16,550
Payroll Defer Comp	58,958	192,434	192,434	58,958
Payroll Federal	(2,607)	527,912	525,325	(20)
Payroll Social Security	(1,926)	357,159	355,252	(19)
Payroll Flex One	(3,577)	3,577	-	-
Payroll Local Taxes	23,232	-	12,257	10,975
Payroll Perf	2,373	138,278	138,289	2,362
Payroll Property Tax Withho	-	11,374	11,374	-
Payroll Police Pension	135	19,574	19,574	135
Payroll State Gross	40,879	184,238	182,994	42,123



SCOTT COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Settlement Balance	-	20,399,493	20,399,493	-
Comm Vehicle Excise Tax	-	51,289	51,289	-
Financial Instit Tax	-	99,242	99,242	-
Cedit Homestead Cr Fund	290,920	596,296	877,561	9,655
Fines & Forfeitures	(329)	1,329	-	1,000
Infraction Judgements	9,044	17,877	25,753	1,168
Overweight Vehicle Fines	-	5	5	-
Special Death Benefit	180	2,750	2,655	275
Sales Disclosure Fund	285	2,840	2,800	325
Interstate Compact Fee	62	317	317	62
Mortgage Fee Fund	115	1,675	1,653	137
Child Restraint	-	675	575	100
Forrest Restoration	-	106	106	-
Education License Pla	57	338	300	95
Innkeepers Tax Fund	-	240,801	240,801	-
C.O.I.T. Fr. State	-	1,441,052	1,441,052	-
Prosecutor ARRA Fund	4,537	-	162	4,375
Clerk ARRA Fund	11,719	-	-	11,719
Title IV-D Incentive	92,604	11,112	1,458	102,258
Prosec.IV-D Incent #2	80,487	16,720	12,106	85,101
Clerk IV-D Incent #2	76,454	11,112	-	87,566
Prosecutor's Arson Investigation Fund	1,331	-	100	1,231
Prosecutor's Investiation Fund	2,171	5,658	5,473	2,356
City&Town Court Cost	1,040	-	1,040	-
LOIT Special Distribution	-	918,076	350,022	568,054
Co.Cum.Capt.Developmt	285,355	143,866	297,672	131,549
Probation Users Fee	50,722	140,680	110,000	81,402
Comm Corr/Proj.Income	121,381	186,638	177,593	130,426
Scott Co.Alcohol&Drug	77,210	55,701	60,400	72,511
Probat.Informatl Adj	19,045	3,890	-	22,935
Prob Admin Fee Fund	8,943	22,552	20,030	11,465
Drainage Board Users Fee	24,611	4,000	2,588	26,023
Sasco Waste Managemen	7,889	69,750	71,826	5,813
Jury Pay Fund	998	1,473	829	1,642
Infraction Deferral Fund	(459)	3,080	(1,362)	3,983
Federal Assets Forfeiture-Pros	2,821	-	2,632	189
Insurance Rebate	4,783	-	-	4,783
Cease Grant-Sheriff	(150)	3,870	3,392	328
DOC Reimbursement	3,570	-	-	3,570
Scott County Hospital Reserve	5,215,932	6,027	4,062,892	1,159,067
Sheriff Cont Ed Fund	415	874	417	872
Scott Cnty Jail Project	1,056,210	-	1,056,210	-
Vehicle Accident Fund	3,293	2,575	2,755	3,113
Surplus Dog Fund	1,366	-	-	1,366
Co Family & Children	2,193	-	-	2,193
Vehicle ID Num Check Fund	1,240	65	144	1,161
Law Enforcement Fund	12,003	18,318	18,237	12,084
Law Enforcemt Educati	311	2,861	1,551	1,621
Children Health Clini	(3,629)	3,629	-	-
201 Finger Print Fund	25,503	13,866	29,929	9,440
Payroll Cagit	3,777	77,716	77,209	4,284
Payroll Cedit	2	-	-	2
Payroll United Way	-	533	533	-
Payroll Cancer Ins	(9,961)	62,227	52,253	13
Payroll Group Health Ins	13,621	201,077	178,632	36,066
Payroll Life Ins	(3,768)	24,176	21,892	(1,484)
Payroll Metro Life	3,791	-	-	3,791
Payroll Boston Mutual	3,010	5,842	8,744	108
Payroll Conseco	(2)	2	-	-

SCOTT COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Humana Ancillary Ins	(681)	417	501	(765)
Payroll-Liberty Natl Ins	186	-	-	186
Payroll Security Mutual Life	-	11,955	11,955	-
Payroll Medicare	(514)	83,593	83,082	(3)
Payroll Garn Scott Co Clerk	15	7,576	7,576	15
Payroll YMCA	9	3,852	3,852	9
Payroll-Garnishment State	-	13,549	13,549	-
Payroll E-Loan Pmt	(336)	41,949	41,864	(251)
Payroll Garnishment Jackson	-	5,381	5,381	-
Payroll Federal Bankruptcy	-	490	490	-
Payroll Garn-Student Loans	-	2,848	2,848	-
Payroll Reimburse County	-	156	156	-
Payroll Garnishment Clark	-	485	485	-
New Hope Services	-	38,108	38,108	-
Mental Health Fund	-	38,108	38,108	-
Edward Byrne Mem Jag Grant	-	42,345	42,345	-
Comm Corrections Grant	(3,963)	197,415	126,023	67,429
Community Corrections	4,676	84,378	139,609	(50,555)
Health Preparedness 2013-2014	529	-	-	529
Homeland Security Gt.	4,381	-	-	4,381
Violence Agnst Women	(11,584)	20,000	25,217	(16,801)
Drug Interdiction Officer	(8,814)	74,331	68,500	(2,983)
H1N1 2009 Swine Flu Dist	1,920	-	-	1,920
Edward Byrne Memorial Grant	13	-	-	13
Immunization Grant 2010	-	41	-	41
Operation Pullover	(2,787)	10,960	9,696	(1,523)
HAVA	7,931	-	-	7,931
Prosecutors Jabig	(1,124)	-	-	(1,124)
Title 3 Require Match/Hava	2,598	-	-	2,598
NACCHO AWARD	5,049	-	-	5,049
EMS PROJECT	645,168	-	643,608	1,560
Scott County Sheriff K-9 Fund	500	-	-	500
Narcotic Officer Fund	23,511	65,000	50,484	38,027
HIV OUTBREAK 2015	3,659	32,530	21,262	14,927
HIV-STATE REIMBURSEMENT	6,171	164,091	170,262	-
Drug Buy Fund	1,000	-	-	1,000
COPS GRANT	-	33,562	14,584	18,978
Immunization Grant 2016	-	51,022	57,347	(6,325)
Scott County Jail Renovation	-	2,000,000	3,800	1,996,200
STOP Grant (Sheriff)	-	-	16,129	(16,129)
EBOLA-HEALTH DEPT	6,533	8,277	9,961	4,849
State & Local Forfeiture	32,360	23,116	55,476	-
Juvenile Detention Alternative	-	5,000	-	5,000
EMPG PERF GRT 2015	-	5,111	5,111	-
HOMELAND SECURITY GRANT 2015	-	10,000	10,000	-
Sheriff Sale Fund	-	31,796	-	31,796
BP #3-Bio Preparedness	21	-	-	21
PHEPCA	-	10,450	5,972	4,478
BP #4 Bio Preparedness	-	17,755	18,492	(737)
Drug Mitigation Area	-	51,700	23,200	28,500
County Timber Fund	-	14,726	-	14,726
BP #5	-	-	2,783	(2,783)
HB1001 Match-Highway	-	2,000,000	1,032,851	967,149
CRI-Cities Readiness	195	16,291	8,799	7,687
Totals	<u>\$ 15,952,380</u>	<u>\$ 48,604,659</u>	<u>\$ 51,858,552</u>	<u>\$ 12,698,487</u>

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

SCOTT COUNTY  
NOTES TO FINANCIAL STATEMENT

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

**A. Reporting Entity**

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

*Taxes.* Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

*Licenses and permits.* Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

*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,

SCOTT COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

*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.

SCOTT 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 February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. 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.

SCOTT 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 (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

SCOTT COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**Note 7. Negative Receipts and Disbursements**

The financial statements contain some disbursements which appear as negative entries. This is the result of an error made in a prior period being corrected by reversing the original entry. Since the original entry and the correction were made in separate periods, a negative disbursement was shown in the current period.

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the reimbursement for reimbursable grant funds not being received by December 31 of the respective year. Cash balance deficits for other funds were the result of uncorrected posting errors.

SCOTT COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 9. *Holding Corporations***

The County has entered into capital leases with Scott County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2016 totaled \$419,544.

**Note 10. *Combined Funds***

Funds related to Clerk of the Circuit Court were reported individually in the prior financial statement, but were combined into one fund for the current financial statement. Funds related to the Prosecutors Check Deception Program were reported individually in the prior financial statement, but were combined into one fund for the current financial statement. Funds related to City&Town Court Cost were combined in the prior financial statement, but were reported individually in the current financial statement. Funds related to Group Health were combined in the prior financial statement, but were reported individually in the current financial statement.



#### OTHER INFORMATION - UNAUDITED

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

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

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

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

	Supplemental Treasurer Report	Supplemental Sheriff Inmate Trust Report	Prosecutors Check Deception Program	Sheriff Commissary	Clerk's Trust	County General Fund
Cash and investments - beginning	\$ 631,097	\$ 16,846	\$ 10,694	\$ 59,604	\$ 769,217	\$ 1,005,783
Receipts:						
Taxes	583,349	-	-	-	-	3,456,319
Licenses and permits	-	-	-	-	-	57,127
Intergovernmental receipts	-	-	-	-	-	352,725
Charges for services	-	-	-	-	-	135,611
Fines and forfeits	-	-	-	-	-	51,993
Other receipts	-	656,090	11,661	98,722	1,784,731	416,693
Total receipts	583,349	656,090	11,661	98,722	1,784,731	4,470,468
Disbursements:						
Personal services	-	-	-	-	-	3,321,075
Supplies	-	-	-	-	-	258,485
Other services and charges	-	-	-	-	-	1,498,337
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	102,651
Other disbursements	631,397	640,083	13,784	98,188	1,654,603	-
Total disbursements	631,397	640,083	13,784	98,188	1,654,603	5,180,548
Excess (deficiency) of receipts over disbursements	(48,048)	16,007	(2,123)	534	130,128	(710,080)
Cash and investments - ending	\$ 583,049	\$ 32,853	\$ 8,571	\$ 60,138	\$ 899,345	\$ 295,703

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

	City&Town Court Cost	Clerk's Perpetuation Fund	Jail Revenue Fund	County COIT Fund	Sccc Transition (Corr)	197 Co Share Sales Disc
Cash and investments - beginning	\$ 6,691	\$ 4,307	\$ 562,709	\$ 277,892	\$ 49,019	\$ 35,505
Receipts:						
Taxes	-	-	925,809	2,262,185	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	451	-	23,090	-	-
Charges for services	-	-	5,810	-	-	-
Fines and forfeits	3,985	8,474	-	750	-	-
Other receipts	952	1,920	107,080	176	6,825	2,840
Total receipts	4,937	10,845	1,038,699	2,286,201	6,825	2,840
Disbursements:						
Personal services	-	-	422,352	829,652	-	-
Supplies	-	-	-	135	-	-
Other services and charges	-	9,707	207,812	1,388,996	-	451
Debt service - principal and interest	-	-	311,044	-	-	-
Capital outlay	-	-	398,655	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	9,707	1,339,863	2,218,783	-	451
Excess (deficiency) of receipts over disbursements	4,937	1,138	(301,164)	67,418	6,825	2,389
Cash and investments - ending	\$ 11,628	\$ 5,445	\$ 261,545	\$ 345,310	\$ 55,844	\$ 37,894

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

	Covered Bridge Mainte	Cumulative Bridge	Cum Building Fund	Drug Free Community	Ambulance Service	Emergency Planning
Cash and investments - beginning	\$ 24,878	\$ 53,762	\$ 127,129	\$ 25,139	\$ 606,571	\$ 1,139
Receipts:						
Taxes	1,850	210,943	22,945	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	36,828	108	792	-	7,090
Charges for services	-	-	-	-	1,559,258	-
Fines and forfeits	-	-	-	16,380	-	-
Other receipts	-	-	-	5,887	43,933	3,471
Total receipts	1,850	247,771	23,053	23,059	1,603,191	10,561
Disbursements:						
Personal services	-	-	-	-	876,531	-
Supplies	-	-	-	-	122,278	-
Other services and charges	-	219,378	-	48,198	297,809	5,457
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	30,868	-	-	133,463	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	250,246	-	48,198	1,430,081	5,457
Excess (deficiency) of receipts over disbursements	1,850	(2,475)	23,053	(25,139)	173,110	5,104
Cash and investments - ending	\$ 26,728	\$ 51,287	\$ 150,182	\$ -	\$ 779,681	\$ 6,243

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

	Firearms Training Fund	Health Fund	Co Id Sec Protection Act	Levy Excess Fund	LOCAL HEALTH MAINT (LHMF)	Local Road & Street
Cash and investments - beginning	\$ 14,563	\$ 19,277	\$ 6,644	\$ 46	\$ 63,125	\$ 296,374
Receipts:						
Taxes	-	223,526	-	-	-	210,003
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,047	-	-	58,587	54,461
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	23,910	43,043	1,926	-	1,400	-
Total receipts	23,910	267,616	1,926	-	59,987	264,464
Disbursements:						
Personal services	-	193,047	-	-	-	-
Supplies	-	5,146	-	-	1,779	-
Other services and charges	32,389	57,079	-	-	-	308,162
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	29,835	126,623
Other disbursements	-	-	-	-	-	-
Total disbursements	32,389	255,272	-	-	31,614	434,785
Excess (deficiency) of receipts over disbursements	(8,479)	12,344	1,926	-	28,373	(170,321)
Cash and investments - ending	\$ 6,084	\$ 31,621	\$ 8,570	\$ 46	\$ 91,498	\$ 126,053

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

	Community Misdemeanant Fund	Highway Fund	Rainy Day Fund	Reassessment	2015 New Reassessment	Recorder Perpetuation
Cash and investments - beginning	\$ (23,147)	\$ 383,734	\$ 120,294	\$ 60	\$ 160,369	\$ 17,267
Receipts:						
Taxes	30,603	654,640	-	-	213,164	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	694,890	-	-	998	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	23,147	13,918	134,146	-	-	40,837
Total receipts	<u>53,750</u>	<u>1,363,448</u>	<u>134,146</u>	<u>-</u>	<u>214,162</u>	<u>40,837</u>
Disbursements:						
Personal services	30,603	651,478	-	-	38,234	987
Supplies	-	205,795	-	-	338	-
Other services and charges	-	516,459	18,971	-	97,442	39,028
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	6,695	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>30,603</u>	<u>1,380,427</u>	<u>18,971</u>	<u>-</u>	<u>136,014</u>	<u>40,015</u>
Excess (deficiency) of receipts over disbursements	<u>23,147</u>	<u>(16,979)</u>	<u>115,175</u>	<u>-</u>	<u>78,148</u>	<u>822</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 366,755</u>	<u>\$ 235,469</u>	<u>\$ 60</u>	<u>\$ 238,517</u>	<u>\$ 18,089</u>

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

	Riverboat Rev Sharing	Co Sh Rivrboat/Sheriff Pens	Public Defender Suppl	Surplus Tax Fund	Surveyor Perpetution	Tax Sale Redemption
Cash and investments - beginning	\$ -	\$ 1,313	\$ 52,863	\$ 81,755	\$ 71,737	\$ 2,381
Receipts:						
Taxes	143,241	176	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	16,397	10,206	-	-	-
Other receipts	-	79,804	4,277	-	4,965	15,668
Total receipts	143,241	96,377	14,483	-	4,965	15,668
Disbursements:						
Personal services	-	97,689	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	143,241	-	10,664	77,083	-	18,049
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	143,241	97,689	10,664	77,083	-	18,049
Excess (deficiency) of receipts over disbursements	-	(1,312)	3,819	(77,083)	4,965	(2,381)
Cash and investments - ending	\$ -	\$ 1	\$ 56,882	\$ 4,672	\$ 76,702	\$ -

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

	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	\$ 195,795	\$ 61,231	\$ -	\$ 4,323	\$ 7,714	\$ 1,375
Receipts:						
Taxes	-	-	6,986	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	17,757	37,265	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	1,000	-	-	-
Other receipts	345,789	1,867	200	-	1,926	317
Total receipts	345,789	19,624	45,451	-	1,926	317
Disbursements:						
Personal services	-	-	44,251	-	-	-
Supplies	-	4,093	-	-	-	-
Other services and charges	107,562	22,778	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	4,891	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	107,562	31,762	44,251	-	-	-
Excess (deficiency) of receipts over disbursements	238,227	(12,138)	1,200	-	1,926	317
Cash and investments - ending	\$ 434,022	\$ 49,093	\$ 1,200	\$ 4,323	\$ 9,640	\$ 1,692



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

	Statewide 911 Fund	Cemetery Fund	Drainage Maintenance	Pre-Trial Diversion	Coroners Perpetuation	Federal Forfeiture/Sheriff Dep
Cash and investments - beginning	\$ 436,193	\$ 4,213	\$ 2,595	\$ 36,957	\$ 124	\$ 6,036
Receipts:						
Taxes	417,126	5,921	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	28	-	185	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	14,921	-	-
Other receipts	157,019	2,141	1,004	2,980	1,946	-
Total receipts	574,145	8,090	1,004	18,086	1,946	-
Disbursements:						
Personal services	454,532	-	-	13,649	-	-
Supplies	-	3,157	-	807	-	-
Other services and charges	175,531	4,390	-	5,010	1,888	6,036
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	630,063	7,547	-	19,466	1,888	6,036
Excess (deficiency) of receipts over disbursements	(55,918)	543	1,004	(1,380)	58	(6,036)
Cash and investments - ending	\$ 380,275	\$ 4,756	\$ 3,599	\$ 35,577	\$ 182	\$ -

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

	Scott Co T.I.F.Distri	Courthouse Debt Svc	Group Health	Payroll Defer Comp	Payroll Federal	Payroll Social Security
Cash and investments - beginning	\$ 1,163,308	\$ 128,978	\$ 30,109	\$ 58,958	\$ (2,607)	\$ (1,926)
Receipts:						
Taxes	461,308	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	36,179	-	192,434	527,912	357,159
Total receipts	461,308	36,179	-	192,434	527,912	357,159
Disbursements:						
Personal services	65,000	-	-	192,434	525,325	355,252
Supplies	-	-	-	-	-	-
Other services and charges	394,864	1,045	-	-	-	-
Debt service - principal and interest	180,878	108,500	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	13,559	-	-	-
Total disbursements	640,742	109,545	13,559	192,434	525,325	355,252
Excess (deficiency) of receipts over disbursements	(179,434)	(73,366)	(13,559)	-	2,587	1,907
Cash and investments - ending	\$ 983,874	\$ 55,612	\$ 16,550	\$ 58,958	\$ (20)	\$ (19)

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

	Payroll Flex One	Payroll Local Taxes	Payroll Perf	Payroll Property Tax Withho	Payroll Police Pension	Payroll State Gross
Cash and investments - beginning	\$ (3,577)	\$ 23,232	\$ 2,373	\$ -	\$ 135	\$ 40,879
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,577	-	138,278	11,374	19,574	184,238
Total receipts	3,577	-	138,278	11,374	19,574	184,238
Disbursements:						
Personal services	-	-	138,289	11,374	19,574	182,994
Supplies	-	-	-	-	-	-
Other services and charges	-	12,257	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	12,257	138,289	11,374	19,574	182,994
Excess (deficiency) of receipts over disbursements	3,577	(12,257)	(11)	-	-	1,244
Cash and investments - ending	\$ -	\$ 10,975	\$ 2,362	\$ -	\$ 135	\$ 42,123

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

	Settlement Balance	Comm Vehicle Excise Tax	Financial Insttit Tax	Cedit Homestead Cr Fund	Fines & Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 290,920	\$ (329)	\$ 9,044
Receipts:						
Taxes	19,930,406	51,289	99,242	596,296	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,000	14,487
Other receipts	469,087	-	-	-	329	3,390
Total receipts	20,399,493	51,289	99,242	596,296	1,329	17,877
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	20,399,493	51,289	99,242	877,561	-	25,753
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	20,399,493	51,289	99,242	877,561	-	25,753
Excess (deficiency) of receipts over disbursements	-	-	-	(281,265)	1,329	(7,876)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 9,655	\$ 1,000	\$ 1,168

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

	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure Fund	Interstate Compact Fee	Mortgage Fee Fund	Child Restraint
Cash and investments - beginning	\$ -	\$ 180	\$ 285	\$ 62	\$ 115	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	5	2,365	-	-	-	525
Other receipts	-	385	2,840	317	1,675	150
Total receipts	5	2,750	2,840	317	1,675	675
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	5	2,655	2,800	317	1,653	575
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	5	2,655	2,800	317	1,653	575
Excess (deficiency) of receipts over disbursements	-	95	40	-	22	100
Cash and investments - ending	\$ -	\$ 275	\$ 325	\$ 62	\$ 137	\$ 100

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

	Forrest Restoration	Education License Pla	Innkeepers Tax Fund	C.O.I.T. Fr. State	Prosecutor ARRA Fund	Clerk ARRA Fund
Cash and investments - beginning	\$ -	\$ 57	\$ -	\$ -	\$ 4,537	\$ 11,719
Receipts:						
Taxes	106	338	240,801	1,441,052	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>106</u>	<u>338</u>	<u>240,801</u>	<u>1,441,052</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	106	300	240,801	1,441,052	162	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>106</u>	<u>300</u>	<u>240,801</u>	<u>1,441,052</u>	<u>162</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>38</u>	<u>-</u>	<u>-</u>	<u>(162)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 95</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,375</u>	<u>\$ 11,719</u>

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

	Title IV-D Incentive	Prosec. IV-D Incent #2	Clerk IV-D Incent #2	Prosecutor's Arson Investigation Fund	Prosecutor's Investiation Fund	City&Town Court Cost
Cash and investments - beginning	\$ 92,604	\$ 80,487	\$ 76,454	\$ 1,331	\$ 2,171	\$ 1,040
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	11,112	16,720	11,112	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	5,658	-
Total receipts	<u>11,112</u>	<u>16,720</u>	<u>11,112</u>	<u>-</u>	<u>5,658</u>	<u>-</u>
Disbursements:						
Personal services	-	8,764	-	-	-	-
Supplies	1,458	2,261	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,081	-	-	-	-
Other disbursements	-	-	-	100	5,473	1,040
Total disbursements	<u>1,458</u>	<u>12,106</u>	<u>-</u>	<u>100</u>	<u>5,473</u>	<u>1,040</u>
Excess (deficiency) of receipts over disbursements	<u>9,654</u>	<u>4,614</u>	<u>11,112</u>	<u>(100)</u>	<u>185</u>	<u>(1,040)</u>
Cash and investments - ending	<u>\$ 102,258</u>	<u>\$ 85,101</u>	<u>\$ 87,566</u>	<u>\$ 1,231</u>	<u>\$ 2,356</u>	<u>\$ -</u>

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

	LOIT Special Distribution	Co.Cum.Capt.Developmt	Probation Users Fee	Comm Corr/Proj.Income	Scott Co.Alcohol&Drug	Probat.Informatl Adjt
Cash and investments - beginning	\$ -	\$ 285,355	\$ 50,722	\$ 121,381	\$ 77,210	\$ 19,045
Receipts:						
Taxes	918,076	136,928	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	642	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	5,127	41,903	-
Other receipts	-	6,296	140,680	181,511	13,798	3,890
Total receipts	918,076	143,866	140,680	186,638	55,701	3,890
Disbursements:						
Personal services	-	45,063	-	52,964	-	-
Supplies	-	32,409	-	13,138	-	-
Other services and charges	350,022	128,357	110,000	107,498	60,400	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	91,843	-	3,993	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	350,022	297,672	110,000	177,593	60,400	-
Excess (deficiency) of receipts over disbursements	568,054	(153,806)	30,680	9,045	(4,699)	3,890
Cash and investments - ending	\$ 568,054	\$ 131,549	\$ 81,402	\$ 130,426	\$ 72,511	\$ 22,935



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

	Prob Admin Fee Fund	Drainage Board Users Fee	Sasco Waste Managemen	Jury Pay Fund	Infraction Deferral Fund	Federal Assets Forfeiture-Pros
Cash and investments - beginning	\$ 8,943	\$ 24,611	\$ 7,889	\$ 998	\$ (459)	\$ 2,821
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	22,430	-	-	1,150	3,080	-
Other receipts	122	4,000	69,750	323	-	-
Total receipts	22,552	4,000	69,750	1,473	3,080	-
Disbursements:						
Personal services	-	-	-	-	2,753	-
Supplies	-	-	16,829	-	-	-
Other services and charges	20,030	2,588	54,997	829	(4,115)	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	2,632
Other disbursements	-	-	-	-	-	-
Total disbursements	20,030	2,588	71,826	829	(1,362)	2,632
Excess (deficiency) of receipts over disbursements	2,522	1,412	(2,076)	644	4,442	(2,632)
Cash and investments - ending	\$ 11,465	\$ 26,023	\$ 5,813	\$ 1,642	\$ 3,983	\$ 189

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

	Insurance Rebate	Cease Grant-Sheriff	DOC Reimbursement	Scott County Hospital Reserve	Sheriff Cont Ed Fund	Scott Cnty Jail Project
Cash and investments - beginning	\$ 4,783	\$ (150)	\$ 3,570	\$ 5,215,932	\$ 415	\$ 1,056,210
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3,870	-	6,027	874	-
Total receipts	-	3,870	-	6,027	874	-
Disbursements:						
Personal services	-	3,392	-	25,197	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	3,228,600	417	1,448
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	809,095	-	1,054,762
Other disbursements	-	-	-	-	-	-
Total disbursements	-	3,392	-	4,062,892	417	1,056,210
Excess (deficiency) of receipts over disbursements	-	478	-	(4,056,865)	457	(1,056,210)
Cash and investments - ending	\$ 4,783	\$ 328	\$ 3,570	\$ 1,159,067	\$ 872	\$ -

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

	Vehicle Accident Fund	Surplus Dog Fund	Co Family & Children	Vehicle ID Num Check Fund	Law Enforcement Fund	Law Enforment Educati
Cash and investments - beginning	\$ 3,293	\$ 1,366	\$ 2,193	\$ 1,240	\$ 12,003	\$ 311
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	2,231
Other receipts	2,575	-	-	65	18,318	630
Total receipts	2,575	-	-	65	18,318	2,861
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,755	-	-	144	14,692	1,551
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	3,545	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,755	-	-	144	18,237	1,551
Excess (deficiency) of receipts over disbursements	(180)	-	-	(79)	81	1,310
Cash and investments - ending	\$ 3,113	\$ 1,366	\$ 2,193	\$ 1,161	\$ 12,084	\$ 1,621

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

	Children Health Clini	201 Finger Print Fund	Payroll Cagit	Payroll Cedit	Payroll United Way	Payroll Cancer Ins
Cash and investments - beginning	\$ (3,629)	\$ 25,503	\$ 3,777	\$ 2	\$ -	\$ (9,961)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,629	13,866	77,716	-	533	62,227
Total receipts	3,629	13,866	77,716	-	533	62,227
Disbursements:						
Personal services	-	-	77,209	-	533	52,253
Supplies	-	-	-	-	-	-
Other services and charges	-	29,929	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	29,929	77,209	-	533	52,253
Excess (deficiency) of receipts over disbursements	3,629	(16,063)	507	-	-	9,974
Cash and investments - ending	\$ -	\$ 9,440	\$ 4,284	\$ 2	\$ -	\$ 13

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

	Payroll Group Health Ins	Payroll Life Ins	Payroll Metro Life	Payroll Boston Mutual	Payroll Conseco	Humana Ancillary Ins
Cash and investments - beginning	\$ 13,621	\$ (3,768)	\$ 3,791	\$ 3,010	\$ (2)	\$ (681)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	201,077	24,176	-	5,842	2	417
Total receipts	201,077	24,176	-	5,842	2	417
Disbursements:						
Personal services	178,570	21,892	-	8,744	-	501
Supplies	-	-	-	-	-	-
Other services and charges	62	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	178,632	21,892	-	8,744	-	501
Excess (deficiency) of receipts over disbursements	22,445	2,284	-	(2,902)	2	(84)
Cash and investments - ending	\$ 36,066	\$ (1,484)	\$ 3,791	\$ 108	\$ -	\$ (765)

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

	Payroll-Liberty Natl Ins	Payroll Security Mutual Life	Payroll Medicare	Payroll Garn Scott Co Clerk	Payroll YMCA	Payroll-Garnishment State
Cash and investments - beginning	\$ 186	\$ -	\$ (514)	\$ 15	\$ 9	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	11,955	83,593	7,576	3,852	13,549
Total receipts	-	11,955	83,593	7,576	3,852	13,549
Disbursements:						
Personal services	-	11,955	83,082	7,576	3,852	13,549
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	11,955	83,082	7,576	3,852	13,549
Excess (deficiency) of receipts over disbursements	-	-	511	-	-	-
Cash and investments - ending	\$ 186	\$ -	\$ (3)	\$ 15	\$ 9	\$ -

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

	Payroll E-Loan Pmt	Payroll Garnishment Jackson	Payroll Federal Bankruptcy	Payroll Garn-Student Loans	Payroll Reimburse County	Payroll Garnishment Clark
Cash and investments - beginning	\$ (336)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	41,949	5,381	490	2,848	156	485
Total receipts	41,949	5,381	490	2,848	156	485
Disbursements:						
Personal services	41,864	5,381	490	2,848	156	485
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	41,864	5,381	490	2,848	156	485
Excess (deficiency) of receipts over disbursements	85	-	-	-	-	-
Cash and investments - ending	\$ (251)	\$ -	\$ -	\$ -	\$ -	\$ -

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

	New Hope Services	Mental Health Fund	Edward Byrne Mem Jag Grant	Comm Corrections Grant	Community Corrections	Health Preparedness 2013-2014
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (3,963)	\$ 4,676	\$ 529
Receipts:						
Taxes	38,108	38,108	-	118,449	72,324	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	42,345	78,966	12,054	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>38,108</u>	<u>38,108</u>	<u>42,345</u>	<u>197,415</u>	<u>84,378</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	99,256	107,160	-
Supplies	-	-	-	-	-	-
Other services and charges	38,108	38,108	42,345	26,767	32,449	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>38,108</u>	<u>38,108</u>	<u>42,345</u>	<u>126,023</u>	<u>139,609</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,392</u>	<u>(55,231)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 67,429</u>	<u>\$ (50,555)</u>	<u>\$ 529</u>



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

	Homeland Security Gt.	Violence Agnst Women	Drug Interdiction Officer	H1N1 2009 Swine Flu Dist	Edward Byrne Memorial Grant	Immunization Grant 2010
Cash and investments - beginning	\$ 4,381	\$ (11,584)	\$ (8,814)	\$ 1,920	\$ 13	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	20,000	74,331	-	-	41
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	20,000	74,331	-	-	41
Disbursements:						
Personal services	-	16,217	68,500	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	9,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	25,217	68,500	-	-	-
Excess (deficiency) of receipts over disbursements	-	(5,217)	5,831	-	-	41
Cash and investments - ending	\$ 4,381	\$ (16,801)	\$ (2,983)	\$ 1,920	\$ 13	\$ 41

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

	Operation Pullover	HAVA	Prosecutors Jabig	Title 3 Require Match/Hava	NACCHO AWARD	EMS PROJECT
Cash and investments - beginning	\$ (2,787)	\$ 7,931	\$ (1,124)	\$ 2,598	\$ 5,049	\$ 645,168
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	10,960	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	10,960	-	-	-	-	-
Disbursements:						
Personal services	7,492	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,204	-	-	-	-	3,260
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	640,348
Other disbursements	-	-	-	-	-	-
Total disbursements	9,696	-	-	-	-	643,608
Excess (deficiency) of receipts over disbursements	1,264	-	-	-	-	(643,608)
Cash and investments - ending	\$ (1,523)	\$ 7,931	\$ (1,124)	\$ 2,598	\$ 5,049	\$ 1,560

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

	Scott County Sheriff K-9 Fund	Narcotic Officer Fund	HIV OUTBREAK 2015	HIV-STATE REIMBURSEMENT	Drug Buy Fund	COPS GRANT
Cash and investments - beginning	\$ 500	\$ 23,511	\$ 3,659	\$ 6,171	\$ 1,000	\$ -
Receipts:						
Taxes	-	-	15,000	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	80,966	-	33,562
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	65,000	17,530	83,125	-	-
Total receipts	-	65,000	32,530	164,091	-	33,562
Disbursements:						
Personal services	-	40,386	-	6,170	-	14,584
Supplies	-	-	21,262	29,946	-	-
Other services and charges	-	10,098	-	134,146	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	50,484	21,262	170,262	-	14,584
Excess (deficiency) of receipts over disbursements	-	14,516	11,268	(6,171)	-	18,978
Cash and investments - ending	\$ 500	\$ 38,027	\$ 14,927	\$ -	\$ 1,000	\$ 18,978

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

	Immunization Grant 2016	Scott County Jail Renovation	STOP Grant (Sheriff)	EBOLA-HEALTH DEPT	State & Local Forfeiture	Juvenile Detention Alternative
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 6,533	\$ 32,360	\$ -
Receipts:						
Taxes	7,887	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	29,678	-	-	8,277	-	5,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	13,457	2,000,000	-	-	23,116	-
Total receipts	51,022	2,000,000	-	8,277	23,116	5,000
Disbursements:						
Personal services	-	-	16,129	-	-	-
Supplies	26,483	-	-	2,511	-	-
Other services and charges	20,663	-	-	600	55,476	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	10,201	3,800	-	4,058	-	-
Other disbursements	-	-	-	2,792	-	-
Total disbursements	57,347	3,800	16,129	9,961	55,476	-
Excess (deficiency) of receipts over disbursements	(6,325)	1,996,200	(16,129)	(1,684)	(32,360)	5,000
Cash and investments - ending	\$ (6,325)	\$ 1,996,200	\$ (16,129)	\$ 4,849	\$ -	\$ 5,000

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

	EMPG PERF GRT 2015	HOMELAND SECURITY GRANT 2015	Sheriff Sale Fund	BP #3-Bio Preparedness	PHEPCA	BP #4 Bio Preparedness
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 21	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	10,429	6,257
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	5,111	10,000	-	-	-	11,498
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	31,796	-	21	-
Total receipts	<u>5,111</u>	<u>10,000</u>	<u>31,796</u>	<u>-</u>	<u>10,450</u>	<u>17,755</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	5,610
Other services and charges	-	-	-	-	1,677	6,834
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	5,111	10,000	-	-	4,295	6,048
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>5,111</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>5,972</u>	<u>18,492</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>31,796</u>	<u>-</u>	<u>4,478</u>	<u>(737)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,796</u>	<u>\$ 21</u>	<u>\$ 4,478</u>	<u>\$ (737)</u>

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

	Drug Mitigation Area	County Timber Fund	BP #5	HB1001 Match-Highway	CRI-Cities Readiness	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 195	\$ 15,952,380
Receipts:						
Taxes	-	-	-	-	15,331	33,566,521
Licenses and permits	-	-	-	-	-	57,127
Intergovernmental receipts	51,700	-	-	1,000,000	960	2,801,337
Charges for services	-	-	-	-	-	1,700,679
Fines and forfeits	-	-	-	-	-	218,409
Other receipts	-	14,726	-	1,000,000	-	10,260,586
Total receipts	51,700	14,726	-	2,000,000	16,291	48,604,659
Disbursements:						
Personal services	-	-	-	-	-	9,489,289
Supplies	-	-	569	-	1,134	755,623
Other services and charges	23,200	-	2,214	1,032,851	7,665	34,467,706
Debt service - principal and interest	-	-	-	-	-	600,422
Capital outlay	-	-	-	-	-	3,484,493
Other disbursements	-	-	-	-	-	3,061,019
Total disbursements	23,200	-	2,783	1,032,851	8,799	51,858,552
Excess (deficiency) of receipts over disbursements	28,500	14,726	(2,783)	967,149	7,492	(3,253,893)
Cash and investments - ending	\$ 28,500	\$ 14,726	\$ (2,783)	\$ 967,149	\$ 7,687	\$ 12,698,487

SCOTT COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Scott County Building Corporation	Ad Valorem COIT Lease Rental Bonds	\$ 428,000	7/15/2016	1/15/2035
The New Washington State Bank	Vehicle Lease (5)	<u>33,501</u>	2/11/2015	2/22/2017
Total of annual lease payments		<u>\$ 461,501</u>		

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose	
Governmental activities:		
Revenue bonds	Taxable Economic Dev Revenue Bond of 2014	\$ 1,289,000
Notes and loans payable	2015 Dodge Ram-Sheriff Commissary	19,296
Notes and loans payable	Caterpillar	79,107
Notes and loans payable	Scott County Commissioners-Highway 2 Dump Trucks	<u>91,546</u>
Total governmental activities		<u>\$ 1,478,949</u>
		<u>\$ 250,068</u>

SCOTT COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2016

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

	<u>Ending Balance</u>
Governmental activities:	
Buildings	\$ 9,420,079
Improvements other than buildings	4,280,816
Machinery, equipment, and vehicles	<u>4,857,860</u>
Total capital assets	<u>\$ 18,558,755</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/>.