

County Financials Signature Page

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Financial Statement
SPENCER COUNTY FISCAL COURT
Fund Type: Governmental
From: 10/01/2023 To: 12/31/2023

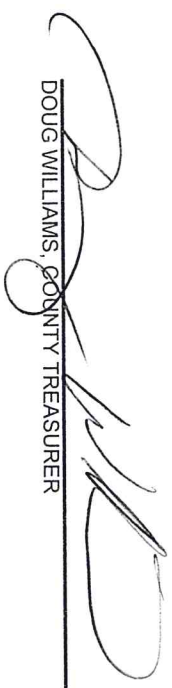
SUMMARY

	General	Road	Jail	Federal Grant	Cnty Police	SB 135 (CLERK)	SPENCER OPIOD	Totals
Total Receipts	9,409,816.42	1,968,542.79	178,851.41		72,936.63	49,133.15	115,595.04	11,794,875.44
Total Claims	4,924,035.13	989,482.43	157,356.27		72,076.00			6,142,949.83
Cash Balance	4,485,781.29	979,060.36	21,495.14		860.63	49,133.15	115,595.04	5,651,925.61
Encumbrances	991,129.05	354,164.07	61.48			3,198.00	683.88	1,349,236.48
Unencumbered								
Cash Balance	3,494,652.24	624,896.29	21,433.66		860.63	45,935.15	114,911.16	4,302,689.13

RECONCILIATION

Bank Balance	2,490,937.80	992,618.67	62,315.83		860.63	49,133.15	64,504.56	3,660,370.64
Outstanding Deposits	-700,000.00							-700,000.00
Outstanding Checks	55,308.22	13,558.31	40,820.69					109,687.22
Other Investments	2,750,151.71						51,090.48	2,801,242.19
Cash Balance	4,485,781.29	979,060.36	21,495.14		860.63	49,133.15	115,595.04	5,651,925.61

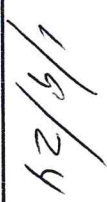
TO THE BEST OF MY KNOWLEDGE, THE INFORMATION CONTAINED HEREIN IS ACCURATE AND COMPLETE



DOUG WILLIAMS, COUNTY TREASURER



SCOTT TRAVIS, COUNTY JUDGE/EXECUTIVE



1/9/24



1/9/24

Date

Date

Revenue Condition Report

SPENCER COUNTY FISCAL COURT

Fiscal Year: 2023-2024 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: October 1, 2023 To: December 31, 2023

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
General Fund									
01-4101- -	REAL PROPERTY TAX	1,065,000.00			1,065,000.00	1,026,801.60	1,026,801.60	96.41%	38,198.40
01-4102- -	PERSONAL PROPERTY TAX	32,000.00			32,000.00	11,502.25	11,638.90	36.37%	20,361.10
01-4103- -	MOTOR VEHICLE TAX	168,000.00			168,000.00	38,835.92	84,993.86	50.59%	83,006.14
01-4104- -	DELINQUENT PROPERTY TAX	7,000.00			7,000.00	94.37	3,713.01	53.04%	3,286.99
01-4130- -	BANK FRANCHISE FEE	34,000.00			34,000.00	32,317.11	32,317.11	95.05%	1,682.89
01-4134- -	OCCUPATIONAL TAX	800,000.00			800,000.00	232,100.84	485,224.17	60.65%	314,775.83
01-4135- -	DEED TRANSFERS FEE	148,000.00			148,000.00	38,500.17	77,017.44	52.04%	70,982.56
01-4137- -	INSURANCE PREMIUMS FEE	920,000.00			920,000.00	290,879.08	551,989.84	60.00%	368,010.16
01-4138- -	TRANSIENT ROOM TAX	30,000.00			30,000.00	11,135.15	28,372.49	94.57%	1,627.51
01-4210- -	PAYMENT IN LIEU OF TAXES	30,000.00			30,000.00				30,000.00
01-4401- -	BUSINESS LICENSES	130,000.00			130,000.00	57,948.94	113,674.71	87.44%	16,325.29
01-4402- -	ALCOHOLIC BEVERAGE LICENSES	6,000.00			6,000.00		50.00	0.83%	5,950.00
01-4407- -	PLANNING & ZONING	85,000.00			85,000.00	17,889.05	43,589.56	51.28%	41,410.44
01-4411- -	IMPACT FEES	2,000.00			2,000.00		113.50	5.67%	1,886.50
01-4417- -	CABLE TV FRANCHISE	14,000.00			14,000.00	3,981.60	7,963.20	56.88%	6,036.80
01-4418- -	SOLID WASTE FRANCHISE	170,000.00			170,000.00	42,946.57	83,533.61	49.14%	86,466.39
01-4420- -	ANIMAL CONTROL FEES	9,000.00			9,000.00	3,044.19	4,714.19	52.38%	4,285.81
01-4503- -	AMERICAN RECOVERY FUNDS								
01-4505- -	MOTAX OTHER COUNTIES	19,000.00			19,000.00	4,885.22	12,720.76	66.95%	6,279.24
01-4510- -	STATE GRANTS	60,000.00	30,791.00		90,791.00	184,693.74	275,485.09	303.43%	(184,694.09)
01-4520- -	ELECTION EXPENSE ALLOTMENT	7,140.00			7,140.00	3,570.00	7,140.00	100.00%	
01-4521- -	BOARD OF ASSESSORS	200.00			200.00		200.00	100.00%	
01-4522- -	LEGAL PROCESS	80.00			80.00		77.13	96.41%	2.87
01-4532- -	AOC SPACE RENTAL	80,000.00			80,000.00	19,002.12	48,405.17	60.51%	31,594.83
01-4541- -	DEM REIMBURSEMENTS	18,000.00			18,000.00	3,408.18	8,861.26	49.23%	9,138.74
01-4544- -	CITY FLOODWALL CERTIFICATION PAYMENT	12,500.00			12,500.00				12,500.00
01-4548- -	CLERK FEE POOLING	789,491.00			789,491.00	173,892.27	328,177.89	41.57%	461,313.11
01-4549- -	SHERIFF FEE POOLING	588,240.00			588,240.00	42,816.87	100,378.23	17.06%	487,861.77
01-4558- -	LITTER ABATEMENT	33,000.00			33,000.00	33,138.57	33,138.57	100.42%	(138.57)
01-4567- -	COURT FEES	19,000.00			19,000.00	4,815.00	10,305.00	54.24%	8,695.00
01-4608- -	AMBULANCE	840,000.00			840,000.00	266,887.77	515,810.67	61.41%	324,189.33

Revenue Condition Report

SPENCER COUNTY FISCAL COURT

Fiscal Year: 2023-2024 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: October 1, 2023 To: December 31, 2023

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
General Fund									
01-4611-	EMS CPR CLASS FEES	3,000.00			3,000.00	450.00	1,566.00	52.20%	1,434.00
01-4680-	DEAD ANIMAL REMOVAL	10,000.00			10,000.00				10,000.00
01-4704-	SURPLUS SALES	3,000.00			3,000.00	150.00	150.00	5.00%	2,850.00
01-4707-	FARM INCOME	2,500.00			2,500.00	2,424.00	2,424.00	96.96%	76.00
01-4710-	PARKS/REC SALES	20,000.00			20,000.00	27,000.00	27,000.00	135.00%	(7,000.00)
01-4711-	RENTALS	3,600.00			3,600.00	1,140.00	2,040.00	56.67%	1,560.00
01-4713-	RECYCLING	15,000.00			15,000.00	3,805.74	8,427.16	56.18%	6,572.84
01-4727-	REIMBURSEMENTS	6,000.00			60,199.00	9,242.48	75,441.89	113.96%	(9,242.89)
01-4731-	MISCELLANEOUS	5,000.00			6,656.00	2,811.54	14,468.00	124.12%	(2,812.00)
01-4760-	OPIOID COURT SETTLEMENTS								
01-4798-	DOG DONATIONS								
01-4799-	WAR MEMORIAL	500.00			500.00		50.00	10.00%	450.00
01-4801-	BANK INTEREST	6,000.00			6,000.00	58,869.76	59,750.21	995.84%	(53,750.21)
	Total Above Line Revenues	6,191,251.00	97,646.00		6,288,897.00	2,650,980.10	4,087,724.22	65.00%	2,201,172.78
01-4901-	PRIOR YEAR SURPLUS	5,014,400.00	428,207.00		5,442,607.00		5,442,607.18	100.00%	(0.18)
01-4903-	PRIOR YEAR ADJUSTMENT						1,207.09		(1,207.09)
01-4909-	TRANSFERS OUT	(489,820.00)	-41,825.46		(531,645.46)	(69,895.74)	(121,722.07)	22.90%	(409,923.39)
01-4910-	TRANSFERS IN								
01-4911-	BORROWED MONIES								
	Total Below Line Revenues	4,524,580.00	386,381.54		4,910,961.54	(69,895.74)	5,322,092.20	108.37%	(411,130.66)
	Total General Fund Receipts	10,715,831.00	484,027.54		11,199,858.54	2,581,084.36	9,409,816.42	84.02%	1,790,042.12

Revenue Condition Report

SPENCER COUNTY FISCAL COURT

Fiscal Year: 2023-2024 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: October 1, 2023 To: December 31, 2023

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
Road Fund									
02-4503- -	FEMA	200,000.00			200,000.00				200,000.00
02-4510- -	STATE GRANTS	295,449.00	100,686.00		396,135.00	164,578.00	164,819.84	41.61%	231,315.16
02-4516- -	TRUCK LICENSES	223,214.00	34,729.00		257,943.00		257,943.70	100.00%	(0.70)
02-4517- -	DRIVERS LICENSES	4,600.00	906.00		5,506.00		5,506.00	100.00%	
02-4518- -	COUNTY ROAD AID	892,000.00			892,000.00		632,059.00	70.86%	259,941.00
02-4706- -	SALE OF ROAD MATERIAL					3,036.00	3,036.00		(3,036.00)
02-4727- -	REIMBURSEMENTS								
02-4731- -	MISCELLANEOUS	100.00	132,038.31		132,138.31		132,038.31	99.92%	100.00
02-4801- -	BANK INTEREST	300.00	3,504.00		3,804.00	8,622.39	15,500.34	407.47%	(11,696.34)
	Total Above Line Revenues	1,615,663.00	271,863.31		1,887,526.31	176,236.39	1,210,903.19	64.15%	676,623.12
02-4901- -	PRIOR YEAR SURPLUS	200,000.00	497,753.00		697,753.00		697,573.99	99.97%	179.01
02-4903- -	PRIOR YEAR ADJUSTMENT								
02-4909- -	TRANSFERS OUT								
02-4910- -	TRANSFERS IN	10,000.00	30,169.00		40,169.00	19,895.74	60,065.61	149.53%	(19,896.61)
	Total Below Line Revenues	210,000.00	527,922.00		737,922.00	19,895.74	757,639.60	102.67%	(19,717.60)
	Total Road Fund Receipts	1,825,663.00	799,785.31		2,625,448.31	196,132.13	1,968,542.79	74.98%	656,905.52

Revenue Condition Report

SPENCER COUNTY FISCAL COURT

Fiscal Year: 2023-2024 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: October 1, 2023 To: December 31, 2023

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
Jail Fund									
03-4533- -	JAIL ALLOTMENT	42,500.00			42,500.00		42,414.74	99.80%	85.26
03-4534- -	JAIL MEDICAL	3,360.00			3,360.00		3,346.30	99.59%	13.70
03-4535- -	COURT COSTS	10,500.00			10,500.00	5,052.29	6,659.02	63.42%	3,840.98
03-4538- -	DUI FEES	2,600.00			2,600.00	693.41	1,398.34	53.78%	1,201.66
03-4561- -	COURT FEES								
03-4569- -	LOCAL CORRECT'N ASSIST	25,000.00			25,000.00	6,250.00	12,500.00	50.00%	12,500.00
03-4731- -	MISCELLANEOUS	200.00			200.00				200.00
03-4801- -	BANK INTEREST	50.00			50.00	205.74	408.92	817.84%	(358.92)
	Total Above Line Revenues	84,210.00			84,210.00	12,201.44	66,727.32	79.24%	17,482.68
03-4901- -	PRIOR YEAR SURPLUS	25,000.00	37,124.00		62,124.00		62,124.09	100.00%	(0.09)
03-4903- -	PRIOR YEAR ADJUSTMENT								
03-4909- -	TRANSFERS OUT								
03-4910- -	TRANSFERS IN	479,820.00			479,820.00	50,000.00	50,000.00	10.42%	429,820.00
	Total Below Line Revenues	504,820.00	37,124.00		541,944.00	50,000.00	112,124.09	20.69%	429,819.91
	Total Jail Fund Receipts	589,030.00	37,124.00		626,154.00	62,201.44	178,851.41	28.56%	447,302.59

Revenue Condition Report

SPENCER COUNTY FISCAL COURT

Fiscal Year: 2023-2024 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: October 1, 2023 To: December 31, 2023

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
Federal Grants									
07-4504 -	CDBG/UTILITY ASSISTANCE								
	Total Above Line Revenues								
07-4901 -	SURPLUS, PRIOR YEAR								
	Total Below Line Revenues								
	Total Federal Grant Fund Receipts								

Revenue Condition Report

SPENCER COUNTY FISCAL COURT

Fiscal Year: 2023-2024 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: October 1, 2023 To: December 31, 2023

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
County Police Fund									
18-4503 -	SHERIFF FEDERAL DRUG FORFEITURE	10,000.00			10,000.00		72,936.63	729.37%	(62,936.63)
18-4801 -	INTEREST	1,000.00			1,000.00				1,000.00
	Total Above Line Revenues	11,000.00			11,000.00		72,936.63	663.06%	(61,936.63)
18-4901 -	SURPLUS	80,000.00			80,000.00				80,000.00
	Total Below Line Revenues	80,000.00			80,000.00				80,000.00
	Total Cnty Police Fund Receipts	91,000.00			91,000.00		72,936.63	80.15%	18,063.37

Revenue Condition Report

SPENCER COUNTY FISCAL COURT

Fiscal Year: 2023-2024 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: October 1, 2023 To: December 31, 2023

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
SPENCER COUNTY SB 135									
76-4731- -	CO CLERK DOC PRESERVATION/RECORDINGS	35,000.00			35,000.00	8,910.00	17,990.00	51.40%	17,010.00
76-4801- -	INTEREST EARNED								
	Total Above Line Revenues	35,000.00			35,000.00	8,910.00	17,990.00	51.40%	17,010.00
76-4901- -	SURPLUS	25,000.00	6,143.00		31,143.00		31,143.15	100.00%	(0.15)
	Total Below Line Revenues	25,000.00	6,143.00		31,143.00		31,143.15	100.00%	(0.15)
	Total SB 135 (CLERK) Fund Receipts	60,000.00	6,143.00		66,143.00	8,910.00	49,133.15	74.28%	17,009.85

Revenue Condition Report

SPENCER COUNTY FISCAL COURT

Fiscal Year: 2023-2024 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: October 1, 2023 To: December 31, 2023

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
SPENCER CO. OPIOD FUND									
77-4760- -	OPIOD RECEIPTS	20,000.00			20,000.00				20,000.00
77-4801- -	INTEREST	300.00			300.00	1,288.22	1,293.10	431.03%	(993.10)
	Total Above Line Revenues	20,300.00			20,300.00	1,288.22	1,293.10	6.37%	19,006.90
77-4901- -	SURPLUS	100,000.00			100,000.00		102,645.48	102.65%	(2,645.48)
77-4910- -	TRANSFERS IN		11,656.46		11,656.46		11,656.46	100.00%	
	Total Below Line Revenues	100,000.00	11,656.46		111,656.46		114,301.94	102.37%	(2,645.48)
	Total SPENCER OPIOD Fund Receipts	120,300.00	11,656.46		131,956.46	1,288.22	115,595.04	87.60%	16,361.42
	Total All Funds Receipts	13,401,824.00	1,338,736.31		14,740,560.31	2,849,616.15	11,794,875.44	80.02%	2,945,684.87

Appropriation Condition Report
SPENCER COUNTY FISCAL COURT
Fiscal Year: 2023-2024 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: October 1, 2023 To: December 31, 2023

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available	Unencumbered	
									Free Balance	Encumbered	Free Balance
General Fund											
01-5001-101-0	CO JUDGE/EXEC SALARY	104,000.00			104,000.00	26,356.08	48,946.92	47.06%	55,053.08		55,053.08
01-5001-103-0	CO JUDGE/EXEC DEPUTY SALARY	48,000.00			48,000.00	14,235.00	26,387.92	54.97%	21,612.08		21,612.08
01-5001-106-0	CO JUDGE/EXEC OFFICE STAFF	36,000.00			36,000.00	9,422.34	16,781.22	46.61%	19,218.78		19,218.78
01-5001-107-0	CO JUDGE/EXEC HUMAN RESOURCE DIRECTOR										
01-5001-299-0	CO JUDGE/EXEC BENEFITS	44,000.00			44,000.00	6,842.26	12,414.94	28.22%	31,585.06		31,585.06
01-5001-445-0	CO JUDGE/EXEC OFFICE SUPPLIES	10,000.00			10,000.00	2,122.44	4,661.07	46.61%	5,338.93	397.20	4,941.73
01-5005-101-0	CO ATTORNEY SALARY	30,000.00			30,000.00	7,500.00	15,000.00	50.00%	15,000.00		15,000.00
01-5005-105-0	CO ATTORNEY ASST SALARY	12,000.00			12,000.00	2,933.01	5,866.02	48.88%	6,133.98		6,133.98
01-5005-165-0	CO ATTORNEY SECRETARY SALARY	15,600.00			15,600.00	4,211.41	7,821.19	50.14%	7,778.81		7,778.81
01-5005-445-0	CO ATTORNEY RENT/EXPENSES	8,500.00			8,500.00	3,787.93	7,167.43	84.32%	1,332.57		1,332.57
01-5005-578-0	CO ATTORNEY UTILITIES	6,800.00			6,800.00	1,741.93	3,060.84	45.01%	3,739.16	481.78	3,257.38
01-5010-101-0	CO CLERK SALARY	107,000.00			107,000.00	28,364.81	52,677.41	49.23%	54,322.59		54,322.59
01-5010-103-0	CO CLERK DEPUTIES SALARIES	230,000.00			230,000.00	53,155.28	101,694.82	44.22%	128,305.18		128,305.18
01-5010-103-B	CO CLERK DEPUTIES BENEFITS	161,000.00			161,000.00	25,574.65	48,067.85	29.86%	112,932.15		112,932.15
01-5010-175-0	CO CLERK OFFICE CLEANING	6,500.00			6,500.00	1,480.00	2,960.00	45.54%	3,540.00		3,540.00
01-5010-210-0	CO CLERK EXPENSE ALLOWANCE	3,600.00			3,600.00	900.00	1,800.00	50.00%	1,800.00		1,800.00
01-5010-299-0	CO CLERK BENEFITS	52,000.00			52,000.00	12,219.92	22,691.09	43.64%	29,308.91		29,308.91
01-5010-318-0	CO CLERK SOFTWARE PROGRAM	32,000.00			32,000.00	8,016.00	16,249.00	50.78%	15,751.00		15,751.00
01-5010-445-0	CO CLERK OFFICE EXPENSES	5,000.00		1,000.00	6,000.00	2,711.87	4,867.99	81.13%	1,132.01	602.90	529.11
01-5010-445-H	CO CLERK OFFICE EXPENSES, HB537	29,200.00		(1,000.00)	28,200.00		5,221.00	18.51%	22,979.00	7,516.00	15,463.00
01-5010-481-0	CO CLERK UNIFORMS, HB537	1,800.00			1,800.00				1,800.00		1,800.00
01-5010-563-0	CO CLERK POSTAGE	8,000.00		5,000.00	13,000.00	3,382.45	10,746.34	82.66%	2,253.66		2,253.66
01-5010-569-0	CO CLERK CONFERENCES/MEMBERSHIP	2,000.00			2,000.00	500.00	584.00	29.20%	1,416.00		1,416.00
01-5010-573-0	CO CLERK TELEPHONE	5,300.00			5,300.00	2,334.11	3,034.38	57.25%	2,265.62	491.70	1,773.92
01-5010-576-0	CO CLERK TRAINING/MILEAGE	4,800.00			4,800.00	725.78	1,641.93	34.21%	3,158.07	82.24	3,075.83
01-5010-585-0	CO CLERK HB537 REVENUE SUPPLEMENT	35,746.43		(5,000.00)	30,746.43	18.67	2,156.98	7.02%	28,589.45		28,589.45
01-5015-101-0	SHERIFF SALARY	107,000.00			107,000.00	28,364.81	52,677.41	49.23%	54,322.59		54,322.59
01-5015-103-0	SHERIFF DEPUTIES SALARIES	482,000.00			482,000.00	132,489.22	251,140.84	52.10%	230,859.16		230,859.16
01-5015-123-0	SHERIFF COURT SECURITY/TRANSPORT	105,000.00			105,000.00	21,013.94	42,261.18	40.25%	62,738.82		62,738.82
01-5015-165-0	SHERIFF SECRETARY SALARIES	78,000.00			78,000.00	16,317.41	28,018.10	35.92%	49,981.90		49,981.90
01-5015-299-0	SHERIFF BENEFITS/HAZ. RETIREMENT	65,000.00			65,000.00	17,503.96	30,271.54	46.57%	34,728.46		34,728.46

Appropriation Condition Report
SPENCER COUNTY FISCAL COURT
Fiscal Year: 2023-2024 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: October 1, 2023 To: December 31, 2023

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available	Encumbered	Unencumbered
General Fund											
01-5015-299-A	SHERIFF STAFF BENEFITS	240,000.00			240,000.00	82,892.59	152,050.97	63.35%	87,949.03		87,949.03
01-5015-302-0	SHERIFF ADVERTISING/POSTAGE	7,000.00		2,800.00	9,800.00	981.37	7,448.63	76.01%	2,351.37	970.00	1,381.37
01-5015-319-0	SHERIFF TAX SOFTWARE/UPGRADES	16,000.00			16,000.00	2,190.00	5,475.00	34.22%	10,525.00		10,525.00
01-5015-348-0	SHERIFF LEADS ONLINE/CLEAR PROGRAMS	3,000.00			3,000.00	412.95	1,177.39	39.25%	1,822.61	210.00	1,612.61
01-5015-435-0	SHERIFF COMMUNICATION/RADAR/VIDEO EQUIPMENT	16,000.00			16,000.00	6,999.97	7,216.88	45.11%	8,783.12	675.00	8,108.12
01-5015-445-0	SHERIFF OFFICE SUPPLIES	9,000.00		1,200.00	10,200.00	2,150.92	4,769.19	46.76%	5,430.81	280.70	5,150.11
01-5015-455-0	SHERIFF FUEL	44,000.00			44,000.00	8,045.52	20,896.84	47.49%	23,103.16		23,103.16
01-5015-481-0	SHERIFF UNIFORMS ALLOWANCE/PERSONNEL EQUIP	6,000.00		8,000.00	14,000.00	1,659.96	10,492.02	74.94%	3,507.98	2,293.42	1,214.56
01-5015-578-0	SHERIFF UTILITIES	19,000.00		(5,000.00)	14,000.00	5,587.02	9,382.11	67.02%	4,617.89	600.14	4,017.75
01-5015-586-0	SHERIFF BLDG MAINTENANCE	7,000.00		20,000.00	27,000.00	23,070.04	26,175.02	96.94%	824.98	4.98	820.00
01-5015-592-0	SHERIFF VEHICLE MAINTENANCE	20,000.00		(5,000.00)	15,000.00	9,197.71	11,869.59	79.13%	3,130.41		3,130.41
01-5015-723-0	SHERIFF NEW VEHICLES										
01-5020-101-0	CORONER SALARY	8,050.00			8,050.00	2,012.49	4,024.98	50.00%	4,025.02		4,025.02
01-5020-103-0	CORONER DEPUTY SALARY	3,610.00			3,610.00	901.26	1,802.52	49.93%	1,807.48		1,807.48
01-5020-344-0	INDIGENT BURIALS	1,000.00			1,000.00				1,000.00		1,000.00
01-5020-445-0	CORONER SUPPLIES	1,500.00			1,500.00	396.93	905.01	60.33%	594.99		594.99
01-5025-101-0	MAGISTRATES SALARIES	54,625.00			54,625.00	13,654.05	27,308.10	49.99%	27,316.90		27,316.90
01-5025-167-0	FISCAL COURT CLERK	2,400.00			2,400.00	600.00	1,200.00	50.00%	1,200.00		1,200.00
01-5025-179-0	CO-OP STUDENT PART-TIME HELP			20,000.00	20,000.00	9,069.38	9,069.38	45.35%	10,930.62		10,930.62
01-5025-191-0	REAPPORTONAMENT COMMITTEE			2,000.00	2,000.00				2,000.00		2,000.00
01-5025-210-0	MAGISTRATES COMMITTEE ALLOWANCE	18,000.00			18,000.00	4,500.00	9,000.00	50.00%	9,000.00		9,000.00
01-5025-332-0	OUTSIDE LEGAL COUNCIL FEES	500.00			500.00				500.00		500.00
01-5025-368-0	COUNTY CLERK FEE TO PREPARE TAXBILLS	1,500.00		8,000.00	9,500.00	1,458.15	5,858.25	61.67%	3,641.75		3,641.75
01-5030-367-0	PVA OFFICE CONTRIBUTION	51,000.00			51,000.00	18,850.00	18,850.00	36.96%	32,150.00		32,150.00
01-5030-578-0	PVA OFFICE UTILITIES	3,500.00			3,500.00	1,127.75	2,257.39	64.50%	1,242.61	223.65	1,018.96
01-5035-199-0	TAX BOARD OF SUPERVISORS	400.00			400.00				400.00		400.00
01-5040-102-0	TREASURER SALARY	57,000.00			57,000.00	15,450.50	29,331.25	51.46%	27,668.75		27,668.75
01-5040-445-0	TREASURER OFFICE SUPPLIES	20,000.00			20,000.00	66.00	211.28	1.06%	19,788.72	47.60	19,741.12
01-5047-142-0	OCCUP TAX ADMINISTRATOR SALARY	28,000.00			28,000.00	8,281.00	14,547.00	51.95%	13,453.00		13,453.00
01-5047-413-0	OCCUP TAX TECHNOLOGY UPDATES	5,000.00			5,000.00				5,000.00		5,000.00
01-5047-445-0	OCCUP TAX OFFICE SUPPLIES	5,000.00			5,000.00	445.08		8.90%	4,554.92	505.60	4,049.32

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Fund: All Funds Dept: All Departments
From: October 1, 2023 To: December 31, 2023

Account	Name	Original Budget	Amendments	General Fund							Available		Unencumbered	
				Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Free Balance	Encumbered	Free Balance			
01-5047-567-0	OCCUP TAX REFUNDS	3,000.00			3,000.00	1,028.02	1,248.02	41.60%	1,751.98	125.00	1,626.98			
01-5047-569-0	OCCUP TAX TRAINING/CONFERENCES	600.00			600.00	182.62	182.62	30.44%	417.38		417.38			
01-5047-578-0	OCCUP TAX BUILDING UTILITIES	1,500.00			1,500.00	444.45	696.71	46.45%	803.29	146.49	656.80			
01-5050-107-0	ABC ADMINISTRATOR SALARY	5,700.00			5,700.00	1,421.40	2,842.80	49.87%	2,857.20		2,857.20			
01-5050-445-0	ABC EXPENSES	600.00			600.00				600.00		600.00			
01-5060-101-0	LAW LIBRARY-CIRCUIT CLERK	600.00			600.00	150.00	300.00	50.00%	300.00		300.00			
01-5065-192-0	ELECTION OFFICERS	25,000.00			25,000.00	10,732.78	10,912.78	43.65%	14,087.22		14,087.22			
01-5065-193-0	ELECTION COMMISSIONERS	3,300.00			3,300.00	840.00	1,800.00	54.55%	1,500.00		1,500.00			
01-5065-347-0	ELECTION POLLING PLACES	3,000.00			3,000.00				3,000.00		3,000.00			
01-5065-737-0	ELECTION EXPENSES/VOTING MACHINES	80,000.00		85,000.00	165,000.00	27,627.13	29,252.83	17.73%	135,747.17	130,960.26	4,786.91			
01-5070-103-0	P & Z ADMINISTRATOR SALARY	52,000.00			52,000.00	14,046.50	26,045.50	50.09%	25,954.50		25,954.50			
01-5070-106-0	P & Z OFFICE STAFF	37,000.00			37,000.00	10,152.00	18,549.00	50.13%	18,451.00		18,451.00			
01-5070-167-0	P & Z/OCCUP TAX ENFORCEMENT SALARY	37,000.00			37,000.00	9,250.50	17,310.00	46.78%	19,690.00		19,690.00			
01-5070-191-0	P & Z BOARD OF ADJUSTMENT-PER DIEM	13,000.00			13,000.00	1,500.00	3,900.00	30.00%	9,100.00		9,100.00			
01-5070-302-0	P & Z ADVERTISEMENTS	4,500.00			4,500.00	574.42	1,283.64	28.53%	3,216.36		3,216.36			
01-5070-332-0	P & Z LEGAL SERVICES	7,800.00			7,800.00	1,950.00	3,900.00	50.00%	3,900.00		3,900.00			
01-5070-445-0	P & Z OFFICE SUPPLIES	8,000.00			8,000.00	1,077.76	2,207.64	27.60%	5,792.36	95.30	5,697.06			
01-5070-567-0	P & Z REFUNDS	500.00			500.00		196.56	39.31%	303.44	196.56	106.88			
01-5070-569-0	P & Z TRAINING EXPENSES	2,000.00			2,000.00	1,088.80	1,088.80	54.44%	911.20		911.20			
01-5070-578-0	P & Z BLDG UTILITIES	14,000.00			14,000.00	3,087.20	6,729.00	48.06%	7,271.00	1,082.82	6,188.18			
01-5075-107-0	ECONOMIC DEVELOPMENT/TOURISM/GRANT ADMINIS	49,000.00			49,000.00	7,825.75	18,848.50	38.47%	30,151.50		30,151.50			
01-5075-445-0	ECONOMIC DEVELOPMENT OFFICE SUPPLIES	2,000.00			2,000.00	212.29	227.29	11.36%	1,772.71	1,175.96	596.75			
01-5075-578-0	ECONOMIC DEVELOPMENT BUILDING EXPENSES	12,500.00			12,500.00	4,153.55	5,898.40	47.19%	6,601.60	412.14	6,189.46			
01-5080-175-0	CUSTODIAL SERVICES/ PERSONNEL	20,000.00			20,000.00	3,805.00	6,604.00	33.02%	13,396.00		13,396.00			
01-5080-185-0	SUPERINTENDENT OF BLDGS	49,000.00			49,000.00	10,008.25	21,242.01	43.35%	27,757.99		27,757.99			
01-5080-302-0	COUNTY ADVERTISEMENTS	5,500.00			5,500.00	2,420.74	3,772.72	68.59%	1,727.28	236.16	1,491.12			
01-5080-309-0	ENGINEER SVCS/SUBDIVISION CONSULTANT	18,000.00			18,000.00	6,894.50	10,005.50	55.59%	7,994.50	1,793.50	6,201.00			
01-5080-338-0	COMPUTER MAINTENANCE/CONTRACT	36,000.00			36,000.00	12,961.49	24,994.31	69.43%	11,005.69		11,005.69			
01-5080-352-0	ELEVATOR MAINTENANCE	5,000.00		500.00	5,500.00	1,400.07	5,041.72	91.67%	458.28	373.09	85.19			
01-5080-411-0	CUSTODIAL SUPPLIES	2,000.00			2,000.00				2,000.00		2,000.00			
01-5080-571-0	BLDGS/GROUNDS MAINTENANCE	50,000.00		115,000.00	165,000.00	68,320.02	129,576.94	78.53%	35,423.06	768.23	34,654.83			

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Fund: All Funds Dept: All Departments
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Account	Name	Original Budget	Amendments	General Fund					Available		Unencumbered	
				Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Free Balance	Encumbered	Free Balance	
01-5080-578-0	COURTHOUSE UTILITIES	44,000.00			44,000.00	10,752.43	17,126.02	38.92%	26,873.98	2,902.24	23,971.74	
01-5080-721-0	MAINTENANCE SUPPLIES/EQUIPMENT	10,000.00			10,000.00	1,457.86	3,020.17	30.20%	6,979.83	63.14	6,916.69	
01-5085-578-0	OTHER CO BLDG UTILITIES-MAINTENANCE	40,000.00			40,000.00	3,313.39	6,363.03	15.91%	33,636.97	23.03	33,613.94	
01-5085-592-0	VEHICLE MAINTENANCE	25,000.00			25,000.00	4,708.20	6,096.99	24.39%	18,903.01	98.70	18,804.31	
01-5086-571-0	ANNEX BLDG REPAIRS/MAINTENANCE	15,000.00			15,000.00	2,925.44	4,385.99	29.24%	10,614.01	141.25	10,472.76	
01-5086-578-0	ANNEX UTILITIES	13,000.00			13,000.00	1,894.15	3,529.20	27.15%	9,470.80	1,296.75	8,174.05	
01-5135-105-0	DEM ASSISTANT DIRECTOR SALARY	58,000.00			58,000.00	16,153.83	29,999.97	51.72%	28,000.03		28,000.03	
01-5135-107-0	DEM DIRECTOR SALARY	74,000.00			74,000.00	25,642.21	48,791.29	65.93%	25,208.71		25,208.71	
01-5135-420-0	DEM SUPPLIES	1,000.00			1,000.00		690.01	69.00%	309.99		309.99	
01-5136-348-0	RADIOTOWER/COMMUNICATIONS EQUIPMENT	4,000.00			4,000.00	125.76	797.80	19.95%	3,202.20	590.00	2,612.20	
01-5140-137-0	EMS SALARIES	750,000.00			750,000.00	208,452.54	386,033.50	51.47%	363,966.50		363,966.50	
01-5140-202-H	EMS HAZARDOUS RETIREMENT MATCH	415,000.00			415,000.00	107,544.80	199,433.31	48.06%	215,566.69		215,566.69	
01-5140-320-0	EMS BILLING CONTRACT	45,000.00			45,000.00	19,338.32	35,724.31	79.39%	9,275.69	4,948.81	4,326.88	
01-5140-343-0	EMS MEDIC DIRECTOR FEE	3,600.00			3,600.00	600.00	1,500.00	41.67%	2,100.00		2,100.00	
01-5140-443-0	EMS PARTS & REPAIRS	35,000.00			35,000.00	13,086.54	27,732.35	79.24%	7,267.65	3,973.24	3,294.41	
01-5140-445-0	EMS OFFICE SUPPLIES	10,000.00		5,300.00	15,300.00	8,273.02	11,217.70	73.32%	4,082.30	4,871.92	(789.62)	
01-5140-446-0	EMS GRANT	10,000.00			10,000.00				10,000.00		10,000.00	
01-5140-455-0	EMS FUEL & FLUIDS	43,000.00			43,000.00	7,619.94	18,443.50	42.89%	24,556.50		24,556.50	
01-5140-481-0	EMS UNIFORMS ALLOWANCE	4,000.00		500.00	4,500.00	1,935.76	3,102.26	68.94%	1,397.74	1,033.01	364.73	
01-5140-550-0	EMS MEDIC SUPPLIES/EQUIPMENT	100,000.00			100,000.00	28,779.94	48,506.06	48.51%	51,493.94	12,104.86	39,389.08	
01-5140-567-0	EMS REFUNDS	2,000.00		6,000.00	8,000.00		7,599.09	94.99%	400.91	228.55	172.36	
01-5140-578-0	EMS UTILITIES	45,000.00			45,000.00	13,752.56	27,258.03	60.57%	17,741.97	566.53	17,175.44	
01-5140-586-0	EMS BUILDING FACILITY MAINTENANCE	40,000.00			40,000.00	1,241.03	5,991.69	14.98%	34,008.31	158.79	33,849.52	
01-5140-739-0	EMS VEHICLE REMOUNT/PURCHASE											
01-5145-315-0	E911 CONTRACT W/AT&T	4,000.00			4,000.00	916.30	2,173.59	54.34%	1,826.41		1,826.41	
01-5145-322-0	E911 DISPATCHING CONTRACT	80,000.00			80,000.00	1,860.00	1,860.00	2.33%	78,140.00		78,140.00	
01-5145-446-0	E911 SIGNS/SUPPLIES	500.00		5,300.00	5,800.00	5,668.18	5,668.18	97.73%	131.82		131.82	
01-5150-513-0	FOREST FIRE PROTECTIONFEE	850.00			850.00	841.00	841.00	98.94%	9.00		9.00	
01-5175-903-0	PUBLIC DEFENDER CONTRIBUTION	2,200.00			2,200.00	2,133.00	2,133.00	96.95%	67.00		67.00	
01-5205-102-0	ANIMAL CONTROL OFFICER SALARY	51,000.00			51,000.00	11,865.94	23,374.69	45.83%	27,625.31		27,625.31	
01-5205-172-0	ANIMAL CONTROL ASSISTANT SALARY	41,000.00			41,000.00	11,322.64	20,772.71	50.67%	20,227.29		20,227.29	

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Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available	Encumbered	Unencumbered
General Fund											
01-5205-315-0	ANIMAL CONTROL SHELTERING	2,000.00			2,000.00				2,000.00		2,000.00
01-5205-384-0	SPAY/NEUTER GRANT	5,000.00			5,000.00				5,000.00		5,000.00
01-5205-402-0	ANIMAL CONTROL EQUIPMENT/SUPPLIES	5,500.00			5,500.00	1,594.15	2,432.98	44.24%	3,067.02	516.97	2,550.05
01-5205-403-0	ANIMAL FARM CARCASS REMOVAL	16,000.00			16,000.00	3,800.00	7,000.00	43.75%	9,000.00		9,000.00
01-5205-549-0	ANIMAL MEDICALS	14,000.00		2,500.00	16,500.00	10,053.07	15,974.57	96.82%	525.43	381.98	143.45
01-5205-571-0	ANIMAL CONTROL BUILDING EXPENSES	2,000.00			2,000.00	24.15	377.79	18.89%	1,622.21		1,622.21
01-5205-578-0	ANIMAL CONTROL BLDG UTILITIES	8,500.00			8,500.00	2,298.45	3,617.24	42.56%	4,882.76	257.84	4,624.92
01-5217-139-0	RECYCLING MANAGER	39,500.00			39,500.00	12,408.20	22,760.46	57.62%	16,739.54		16,739.54
01-5217-161-0	RECYCLING PERSONNEL	70,000.00			70,000.00	12,110.38	28,088.26	40.13%	41,911.74		41,911.74
01-5217-427-0	RECYCLING CENTER SUPPLIES	5,000.00			5,000.00	776.58	2,360.64	47.21%	2,639.36	117.46	2,521.90
01-5217-548-0	RECYCLING E-SCRAP EXPENSES	1,000.00			1,000.00				1,000.00		1,000.00
01-5217-578-0	RECYCLING BLDG UTILITIES	10,000.00			10,000.00	1,587.69	3,265.83	32.66%	6,734.17	112.77	6,621.40
01-5217-586-0	RECYCLING BLDG/EQUIP EXPENSE	5,000.00		13,000.00	18,000.00	4,207.03	6,268.02	34.82%	11,731.98		11,731.98
01-5217-741-0	RECYCLING GRANT EXPENSES	20,000.00		13,000.00	33,000.00		23,770.00	72.03%	9,230.00		9,230.00
01-5225-191-0	SEWER BOARD-PER DIEM			5,000.00	5,000.00	720.00	2,340.00	46.80%	2,660.00		2,660.00
01-5225-548-0	SEWER BOARD EXPENSES			40,000.00	40,000.00				40,000.00		40,000.00
01-5305-507-0	SENIOR CITIZENS CONTRIBUTION	40,000.00			40,000.00		20,000.00	50.00%	20,000.00		20,000.00
01-5305-586-0	SENIOR CITIZENS BLDG EXPENSES	1,500.00			1,500.00	120.00	274.77	18.32%	1,225.23		1,225.23
01-5310-507-0	PUBLIC ADVOCATE PROGRAM	6,000.00			6,000.00	1,110.00	2,550.00	42.50%	3,450.00		3,450.00
01-5330-344-0	GENERAL CHARITY/WELFARE/CEMETARY MAINTENANC	5,000.00			5,000.00		1,360.00	27.20%	3,640.00		3,640.00
01-5330-348-0	COMMUNITY EVENTS	15,000.00		30,000.00	45,000.00	8,966.89	25,448.33	56.55%	19,551.67		19,551.67
01-5340-468-0	SOLID WASTE/LITTER PROGRAMS	33,000.00			33,000.00	11,195.47	12,138.37	36.78%	20,861.63	6,256.09	14,605.54
01-5401-107-0	PUBLIC WORKS DIRECTOR SALARY	47,000.00			47,000.00	13,824.50	25,300.13	53.83%	21,699.87		21,699.87
01-5401-179-0	PUBLIC WORKS PART-TIME/SEASONAL HELP	60,000.00			60,000.00	23,778.76	40,693.76	67.82%	19,306.24		19,306.24
01-5401-185-0	PUBLIC WORKS ASSISTANT DIRECTOR SALARY	30,000.00			30,000.00				30,000.00		30,000.00
01-5401-406-0	PUBLIC WORKS GROUNDS/MAINTENANCE SUPPLIES	15,000.00		1,200.00	16,200.00	11,460.66	15,873.93	97.99%	326.07		326.07
01-5401-445-0	PUBLIC WORKS OFFICE SUPPLIES	500.00			500.00	2.09	2.09	0.42%	497.91		497.91
01-5401-455-0	PUBLIC WORKS FUEL	9,000.00			9,000.00	1,405.80	3,987.46	44.31%	5,012.54		5,012.54
01-5401-467-0	PUBLIC WORKS EQUIPMT/SUPPLIES	5,000.00			5,000.00	252.03	840.26	16.81%	4,159.74	1,349.90	2,809.84
01-5401-548-0	PUBLIC WORKS BASKETBALL LEAGUE	20,000.00			20,000.00	116.46	116.46	0.58%	19,883.54		19,883.54
01-5401-578-0	PUBLIC WORKS UTILITIES	14,000.00			14,000.00	3,844.51	7,419.95	53.00%	6,580.05	134.25	6,445.80

Appropriation Condition Report
SPENCER COUNTY FISCAL COURT
Fiscal Year: 2023-2024 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: October 1, 2023 To: December 31, 2023

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available		Unencumbered	
									Free Balance	Encumbered	Free Balance	Free Balance
General Fund												
01-5401-741-0	PUBLIC WORKS GRANT LIGHTING PROJECT			2,000.00	2,000.00				2,000.00		2,000.00	
01-5420-507-0	TOURISM SUPPORT	10,000.00			10,000.00				10,000.00		10,000.00	
01-5420-566-0	TOURISM/ROOM TAX	30,000.00			30,000.00	17,657.92	25,958.47	86.53%	4,041.53	4,013.16	28.37	
01-7400-699-0	FLOODWALL TAXES	3,800.00			3,800.00				3,800.00		3,800.00	
01-8099-505-0	CHAMBER OF COMMERCE	10,000.00			10,000.00		10,000.00	100.00%				
01-8099-585-W	WAR MEMORIAL	750.00			750.00		20.99	2.80%	729.01		729.01	
01-8099-741-0	CAPITAL PROJECTS-OTHER	50,000.00		2,138,948.01	2,188,948.01	1,459,668.50	1,491,800.20	68.15%	697,147.81		697,147.81	
01-8099-741-A	AMERICAN RECOVERY FUNDS	3,403,585.17		(2,398,948.01)	1,004,637.16	98,195.00	219,137.16	21.81%	785,500.00	785,500.00	0.00	
01-8099-741-P	CAPITAL PROJECTS- PAVILION	250,000.00			250,000.00	450.00	450.00	0.18%	249,550.00		249,550.00	
01-8099-741-R	PARKS RECREATION			33,700.00	33,700.00	5,741.00	14,441.00	42.85%	19,259.00		19,259.00	
01-8099-741-S	CAPITAL PROJECTS- ANIMAL SHELTER	300,000.00			300,000.00		2,000.00	0.67%	298,000.00		298,000.00	
01-8099-741-W	SALT DOME BUILDING			100,000.00	100,000.00	39,693.25	39,693.25	39.69%	60,306.75		60,306.75	
01-9100-186-0	EMPLOYEE ACCUMULATED LEAVE GENERAL FD	20,000.00			20,000.00				20,000.00		20,000.00	
01-9100-191-0	ETHICS COMMISSION-PER DIEM	1,500.00	✓		1,500.00		47.25	3.15%	1,452.75		1,452.75	
01-9100-307-0	COUNTY AUDITING SERVICES	40,000.00			40,000.00				40,000.00		40,000.00	
01-9100-307-C	CO CLERK AUDITS	10,000.00			10,000.00	4,049.32	4,049.32	40.49%	5,950.68		5,950.68	
01-9100-307-S	SHERIFF AUDITS	16,000.00			16,000.00				16,000.00		16,000.00	
01-9100-382-0	EMPLOYEE DRUG/EMPLOYMT TESTINGS	4,000.00			4,000.00	680.41	1,570.41	39.26%	2,429.59	275.00	2,154.59	
01-9100-399-0	MISCELLANEOUS - GENERAL FUND	200.00			200.00				200.00		200.00	
01-9100-503-0	BANK CHARGES - GENERAL FUND	1,500.00			1,500.00	1,035.94	1,035.94	69.06%	464.06	15.00	449.06	
01-9100-521-0	INSURANCE & BONDS GENERAL FUND	125,000.00			125,000.00	2,010.55	2,384.16	1.91%	122,615.84	1,501.55	121,114.29	
01-9100-551-0	MEMBERSHIPS	6,000.00			6,000.00	41.99	3,749.99	62.50%	2,250.01		2,250.01	
01-9100-567-0	INSURANCE PREMIUMS REIMBURSEMENTS	200.00			200.00				200.00		200.00	
01-9100-569-0	CONFERENCES & REGISTRATIONS	20,000.00			20,000.00	5,296.04	7,834.83	39.17%	12,165.17	4,947.84	7,217.33	
01-9200-999-0	RESERVES FOR TRANSFER GENERAL FUND	142,614.40	484,027.54	(250,000.00)	376,641.94				376,641.94		376,641.94	
01-9400-201-0	SOCIAL SECURITY - EMPLOYER MATCH GENERAL	150,000.00			150,000.00	41,306.73	76,837.23	51.22%	73,162.77		73,162.77	
01-9400-202-0	NON-HAZARD RETIREMT- EMPLOYER MATCH GENERAL	250,000.00			250,000.00	50,163.21	95,904.51	38.36%	154,095.49		154,095.49	
01-9400-203-0	EMPLOYEE BENEFITS CARDS GENERAL FD	40,000.00			40,000.00	14,400.00	25,700.00	64.25%	14,300.00		14,300.00	
01-9400-204-0	LIFE INSURANCE - EMPLOYER PAID	3,000.00			3,000.00				3,000.00		3,000.00	
01-9400-205-0	HEALTH INSURANCE - EMPLOYER MATCH GENERAL	200,000.00			200,000.00	56,999.18	101,799.18	50.90%	98,200.82		98,200.82	
01-9400-208-0	UNEMPLOYMENT INSURANCE EMPLOYER PAID	20,000.00			20,000.00				20,000.00		20,000.00	

Appropriation Condition Report

SPENCER COUNTY FISCAL COURT

Fiscal Year: 2023-2024 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: October 1, 2023 To: December 31, 2023

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
General Fund											
01-9400-209-0	WORK COMP INSURANCE - EMPLOYER PAID GENERAL	65,000.00			65,000.00	1,937.44	1,937.44	2.98%	63,062.56		63,062.56
01-9400-212-0	HB 810 TRAINING INCENTIVES	40,000.00			40,000.00	8,720.67	9,966.48	24.92%	30,033.52		30,033.52
01-9500-567-0	INSURANCE REIMBURSEMENTS GENERAL										
Fund Totals		10,715,831.00	484,027.54		11,199,858.54	3,302,844.88	4,924,035.13	43.97%	6,275,823.41	991,129.05	5,284,694.36

Appropriation Condition Report
SPENCER COUNTY FISCAL COURT
Fiscal Year: 2023-2024 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: October 1, 2023 To: December 31, 2023

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Unencumbered Encumbered	Free Balance
Road Fund											
02-6103-102-0	ROAD FOREMAN SALARY	65,000.00			65,000.00	17,620.40	32,225.59	49.58%	32,774.41		32,774.41
02-6105-143-0	ROAD LABORERS SALARIES	300,000.00	(123,733.17)		176,266.83	97,667.73	168,692.30	95.70%	7,574.53		7,574.53
02-6105-311-0	STATE-FUNDED PROJECT-FLEX	245,449.00		155,000.00	400,449.00	147,688.44	147,688.44	36.88%	252,760.56	247,476.45	5,284.11
02-6105-311-D	STATE-FUNDED DISCRETIONARY										
02-6105-312-0	STATE-FUNDED PROJECT-BRIDGES										
02-6105-405-0	ASPHALT-GENERAL COUNTY ROADS	200,000.00		185,000.00	385,000.00	287,843.65	287,843.65	74.76%	97,156.35	73,569.00	23,587.35
02-6105-407-0	CONCRETE/CONCRETE BARRICADES	15,000.00			15,000.00	2,352.00	2,352.00	15.68%	12,648.00		12,648.00
02-6105-409-0	ROCK,STONE, GRAVEL	100,000.00			100,000.00	43,553.58	83,186.18	83.19%	16,813.82	19,089.48	(2,275.66)
02-6105-409-F	ROCK FABRIC	1,000.00			1,000.00				1,000.00		1,000.00
02-6105-431-0	GUARDRAILS	15,000.00			15,000.00				15,000.00		15,000.00
02-6105-439-C	COLD-MIX EMULSION	12,000.00		25,000.00	37,000.00	31,655.60	31,655.60	85.56%	5,344.40	2,414.90	2,929.50
02-6105-439-H	HOT-MIX EMULSION										
02-6105-441-0	NEW EQUIPMENT/RENTALS	20,000.00		20,000.00	40,000.00		9,619.14	24.05%	30,380.86	1,018.16	29,362.70
02-6105-445-0	ROAD OFFICE SUPPLIES	4,000.00			4,000.00	1,601.97	2,018.73	50.47%	1,981.27		1,981.27
02-6105-446-0	SNOW REMOVAL	10,000.00			10,000.00	687.95	687.95	6.88%	9,312.05	956.14	8,355.91
02-6105-447-0	ROAD MATERIALS & SUPPLIES	7,000.00		10,000.00	17,000.00	9,230.22	12,050.38	70.88%	4,949.62	613.75	4,335.87
02-6105-447-C	ROAD PROJECT-CEDAR SPRINGS										
02-6105-447-F	ROAD WORK-SILOH FARM		132,038.31		132,038.31				132,038.31		132,038.31
02-6105-447-L	ROAD PROJECT- LITTLE ELK BRIDGE										
02-6105-447-S	ROAD PROJECT - SILO	94,447.17			94,447.17				94,447.17		94,447.17
02-6105-447-W	ROAD PROJECT-WASHBURN LANE REPAIRS										
02-6105-455-0	ROAD FUEL & FLUIDS	48,000.00			48,000.00	12,275.78	23,214.81	48.36%	24,785.19	1,373.40	23,411.79
02-6105-457-0	CULVERTS	10,000.00			10,000.00				10,000.00		10,000.00
02-6105-467-0	ROAD MOWER PARTS	9,000.00			9,000.00	995.39	1,555.92	17.29%	7,444.08		7,444.08
02-6105-469-0	SIGNS AND SAFETY EQUIPMENT	5,000.00			5,000.00	116.22	1,829.92	36.60%	3,170.08	344.00	2,826.08
02-6105-475-0	TOOLS	5,000.00			5,000.00	1,822.68	3,024.05	60.48%	1,975.95	115.68	1,860.27
02-6105-479-0	TIRES	9,000.00		2,000.00	11,000.00	5,500.00	8,566.00	77.87%	2,434.00		2,434.00
02-6105-548-0	SPECIAL PROJECTS/FEMA MATCH	200,000.00	(185,000.00)		15,000.00		9,849.69	65.66%	5,150.31	3,216.23	1,934.08
02-6105-548-H	ROAD PROJECT- OLD HEADY BRIDGE	50,000.00			50,000.00	21,092.56	23,031.32	46.06%	26,968.68		26,968.68
02-6105-574-0	ROAD TRAINING EXPENSES	4,000.00			4,000.00	142.44	522.44	13.06%	3,477.56		3,477.56
02-6105-578-0	ROAD UTILITIES	25,000.00			25,000.00	7,974.37	14,282.17	57.13%	10,717.83	29.04	10,688.79

Appropriation Condition Report
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Fiscal Year: 2023-2024 Fund Type: Governmental
Fund: All Funds Dept: All Departments
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Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Unencumbered Encumbered	Free Balance
Road Fund											
02-6105-592-0	ROAD VEHICLE MAINTENANCE	50,000.00			50,000.00	9,269.99	19,787.29	39.57%	30,212.71	3,947.84	26,264.87
02-6105-731-0	ROAD RIGHT-OF-WAY WORK	15,000.00			15,000.00				15,000.00		15,000.00
02-6105-742-0	CAPITAL PROIECTS-BUILDING EXPENSE										
02-9100-307-0	COUNTY AUDITING SERVICE	5,000.00			5,000.00				5,000.00		5,000.00
02-9100-503-0	BANK CHARGES ROAD FD	500.00			500.00				500.00		500.00
02-9100-521-0	INSURANCE ROAD FD	5,000.00			5,000.00				5,000.00		5,000.00
02-9200-186-0	EMPLOYEE ACCUMULATED LEAVE ROAD FD	5,000.00			5,000.00				5,000.00		5,000.00
02-9200-999-0	RESERVE FOR TRANSFERS ROAD FD	31,266.83	667,747.00	(88,266.83)	610,747.00				610,747.00		610,747.00
02-9400-201-0	SOCIAL SECURITY - EMPLOYER MATCH ROAD FD	30,000.00			30,000.00	8,654.81	15,081.89	50.27%	14,918.11		14,918.11
02-9400-202-0	NON-HAZARD RETIREMT- EMPLOYER MATCH ROAD FD	110,000.00			110,000.00	26,908.20	46,836.05	42.58%	63,163.95		63,163.95
02-9400-203-0	EMPLOYEE BENEFITS CARDS ROAD FD	11,000.00			11,000.00	3,600.00	5,900.00	53.64%	5,100.00		5,100.00
02-9400-205-0	HEALTH INSURANCE - EMPLOYER MATCH ROAD FD	85,000.00			85,000.00	22,780.92	37,980.92	44.68%	47,019.08		47,019.08
02-9400-208-0	UNEMPLOYMENT INSURANCE EMPLOYER PAID	4,000.00			4,000.00				4,000.00		4,000.00
02-9400-209-0	WORK COMP INSURANCE - EMPLOYER PAID ROAD FD	20,000.00			20,000.00				20,000.00		20,000.00
Fund Totals		1,825,663.00	799,785.31		2,625,448.31	761,034.90	989,482.43	37.69%	1,635,965.88	354,164.07	1,281,801.81

Appropriation Condition Report
SPENCER COUNTY FISCAL COURT
Fiscal Year: 2023-2024 Fund Type: Governmental
Fund: All Funds Dept: All Departments
From: October 1, 2023 To: December 31, 2023

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available	Unencumbered
				Jail Fund					Free Balance	Encumbered
03-5101-101-0	JAILER SALARY	50,400.00			50,400.00	13,569.23	25,199.99	50.00%	25,200.01	25,200.01
03-5101-103-0	DEPUTY JAILERS	10,000.00		20,000.00	30,000.00	13,120.00	21,895.40	72.98%	8,104.60	8,104.60
03-5101-314-0	JAIL HOUSING CONTRACTS	450,000.00	37,124.00	(20,000.00)	467,124.00	86,718.33	86,718.33	18.56%	380,405.67	380,405.67
03-5101-446-0	JAILER & TRANSPORT EXPENSES	3,000.00			3,000.00				3,000.00	3,000.00
03-5101-455-0	JAIL FUEL	4,000.00			4,000.00	537.02	1,625.55	40.64%	2,374.45	2,374.45
03-5101-481-0	JAIL UNIFORMS ALLOWANCE	1,000.00			1,000.00	89.00	142.95	14.29%	857.05	857.05
03-5101-549-0	INMATE MEDICAL COSTS	32,000.00			32,000.00	1,787.98	4,282.71	13.38%	27,717.29	27,717.29
03-5101-592-0	JAILER VEHICLE MAINTENANCE	4,000.00			4,000.00	60.78	251.64	6.29%	3,748.36	61.48 3,686.88
03-5102-314-0	JUVENILE HOUSING CONTRACTS	500.00			500.00				500.00	500.00
03-9100-499-0	MISCELLANEOUS - JAIL FUND	200.00			200.00				200.00	200.00
03-9100-503-0	BANK CHARGES - JAIL FUND	400.00			400.00		128.59	32.15%	271.41	271.41
03-9100-551-0	JAILER ASSOCIATION DUES/TRAINING/CONF	1,000.00			1,000.00		225.00	22.50%	775.00	775.00
03-9400-201-0	SOCIAL SECURITY - EMPLOYER MATCH JAIL FD	5,000.00			5,000.00	2,066.87	3,567.81	71.36%	1,432.19	1,432.19
03-9400-202-0	NON-HAZARD RETIREMT- EMPLOYER MATCH JAIL FD	16,000.00			16,000.00	3,457.85	6,172.49	38.58%	9,827.51	9,827.51
03-9400-203-0	EMPLOYEE BENEFITS CARD JAIL FUND	1,000.00			1,000.00	400.00	700.00	70.00%	300.00	300.00
03-9400-204-0	LIFE INSURANCE	30.00			30.00				30.00	30.00
03-9400-205-0	HEALTH INSURANCE - EMPLOYER MATCH JAIL FD	9,000.00			9,000.00	2,800.00	5,200.00	57.78%	3,800.00	3,800.00
03-9400-212-0	HB 810 TRAINING INCENTIVE - JAILER	1,500.00			1,500.00	1,245.81	1,245.81	83.05%	254.19	254.19
Fund Totals		589,030.00	37,124.00		626,154.00	125,852.87	157,356.27	25.13%	468,797.73	61.48 468,736.25

Appropriation Condition Report
SPENCER COUNTY FISCAL COURT
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Fund: All Funds Dept: All Departments
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Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Unencumbered Free Balance
County Police Fund										
18-5015-717-0	SHERIFF DRUG EQUIPMENT	91,000.00			91,000.00		72,076.00	79.20%	18,924.00	18,924.00
Fund Totals		91,000.00			91,000.00		72,076.00	79.20%	18,924.00	18,924.00

Appropriation Condition Report

SPENCER COUNTY FISCAL COURT

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Fund: All Funds Dept: All Departments

From: October 1, 2023 To: December 31, 2023

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available		Unencumbered	
									Free Balance	Encumbered	Free Balance	
SPENCER COUNTY SB 135												
76-5010-741-0	CO CLERK DOC PRESERVATION/RECORDING	60,000.00	6,143.00		66,143.00				66,143.00	3,198.00	62,945.00	
Fund Totals		60,000.00	6,143.00		66,143.00				66,143.00	3,198.00	62,945.00	

Appropriation Condition Report
SPENCER COUNTY FISCAL COURT
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Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
SPENCER CO. OPIOD FUND											
77-5232-548-0	OPIOD EXPENSE	120,300.00	11,656.46		131,956.46				131,956.46	683.88	131,272.58
	Fund Totals	120,300.00	11,656.46		131,956.46				131,956.46	683.88	131,272.58
	Grand Total All Funds	13,401,824.00	1,338,736.31		14,740,560.31	4,189,732.65	6,142,949.83	41.67%	8,597,610.48	1,349,236.48	7,248,374.00