

OFFICE OF THE GOVERNOR COMMONWEALTH OF KENTUCKY  
**DEPARTMENT FOR LOCAL GOVERNMENT**



## County Financials Signature Page


<p>Department for Local Government County Financial Reports Upload Signature Page</p>	<p>The following financial files have been received from Spencer County for the 3Q of the fiscal year ending June 30, 2022:</p> <ol style="list-style-type: none"> <li>1. Header.txt File Uploaded</li> <li>2. Summary.txt File Uploaded</li> <li>3. Reconcil.txt File Uploaded</li> <li>4. Receipts.txt File Uploaded</li> <li>5. Disburse.txt File Uploaded</li> <li>6. MyLiabil.txt (no file)</li> <li>7. ShortTrm.txt File Uploaded</li> <li>8. TotLibil.txt File Uploaded</li> <li>9. CostAllocation.txt (no file)</li> <li>10. CostAllocation_Summary.txt (no file)</li> </ol>
<p>If you receive any errors, please contact the DLG webmaster and provide the contents of this page. Thank you.</p>	

Please print this out and Fax it back with the following signatures to (502) 227-8691:

To the best of my knowledge, the information contained herein is accurate and complete.

(signed)  \_\_\_\_\_ *JOHN RILEY, CJE* \_\_\_\_\_ *4-14-22*  
 COUNTY JUDGE EXECUTIVE DATE

To the best of my knowledge, the information contained herein is accurate and complete.

(signed)  \_\_\_\_\_ \_\_\_\_\_ *4/14/22*  
 COUNTY TREASURER DATE

**Financial Statement**

**SPENCER COUNTY FISCAL COURT**

Fund Type: Governmental

From: 01/01/2022 To: 03/31/2022

**SUMMARY**

	General	Road	Jail	Federal Grant	Totals
Total Receipts	8,715,277.89	3,021,552.19	373,881.09	10,500.00	12,121,211.17
Total Claims	4,271,944.81	2,064,999.31	293,115.72	9,725.00	6,639,784.84
Cash Balance	4,443,333.08	956,552.88	80,765.37	775.00	5,481,426.33
Encumbrances	82,089.55	231,836.65	5,149.13		319,075.33
Unencumber	4,361,243.53	724,716.23	75,616.24	775.00	5,162,351.00

**RECONCILIATION**

Bank Balance	4,465,125.24	1,007,598.06	80,837.15	10,500.00	5,564,060.45
Outstanding Deposits					
Outstanding Checks	21,792.16	51,045.18	71.78	9,725.00	82,634.12
Other Investments					
Cash Balance	4,443,333.08	956,552.88	80,765.37	775.00	5,481,426.33

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

  
\_\_\_\_\_  
DOUG WILLIAMS, COUNTY TREASURER

4/14/22  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
JOHN RILEY, COUNTY JUDGE/EXECUTIVE

4-14-22  
\_\_\_\_\_  
Date

**Revenue Condition Report**

**SPENCER COUNTY FISCAL COURT**  
 Fiscal Year: 2021-2022 Fund Type: Governmental  
 Fund: All Funds Dept: All Departments  
 From: January 1, 2022 To: March 31, 2022

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues	
<b>General Fund</b>										
01-4101-	REAL PROPERTY TAX	955,000.00			955,000.00	58,104.91	1,013,390.75	106.11%	(58,390.75)	
01-4102-	PERSONAL PROPERTY TAX	30,000.00			30,000.00	12,983.69	31,718.82	105.73%	(1,718.82)	
01-4103-	MOTOR VEHICLE TAX	132,000.00			132,000.00	41,974.71	111,781.56	84.68%	20,218.44	
01-4104-	DELINQUENT PROPERTY TAX	8,000.00			8,000.00	666.28	5,149.56	64.37%	2,850.44	
01-4130-	BANK FRANCHISE FEE	29,000.00			29,000.00		33,021.95	113.87%	(4,021.95)	
01-4134-	OCCUPATIONAL TAX	625,000.00			625,000.00	210,660.75	586,662.70	93.87%	38,337.30	
01-4135-	DEED TRANSFERS FEE	125,000.00			125,000.00	37,593.39	134,321.94	107.46%	(9,321.94)	
01-4137-	INSURANCE PREMIUMS FEE	830,000.00			830,000.00	209,056.22	674,410.19	81.25%	155,589.81	
01-4138-	TRANSIENT ROOM TAX	18,000.00			18,000.00	4,461.11	24,761.81	137.57%	(6,761.81)	
01-4140-	E911 SURCHARGES	60,000.00			60,000.00	13,586.77	41,241.73	68.74%	18,758.27	
01-4210-	PAYMENT IN LIEU OF TAXES	30,000.00			30,000.00				30,000.00	
01-4401-	BUSINESS LICENSES	117,500.00			117,500.00	66,436.07	121,521.27	103.42%	(4,021.27)	
01-4402-	ALCOHOLIC BEVERAGE LICENSES	5,500.00			5,500.00	6,450.00	6,500.00	118.18%	(1,000.00)	
01-4407-	PLANNING & ZONING	115,000.00			115,000.00	32,587.77	100,300.87	87.22%	14,699.13	
01-4411-	IMPACT FEES	500.00	5,955.00		6,455.00	12,187.25	21,896.25	339.21%	(15,441.25)	
01-4417-	CABLE TV FRANCHISE	15,700.00			15,700.00	3,980.85	11,920.87	75.93%	3,779.13	
01-4418-	SOLID WASTE FRANCHISE	110,000.00			110,000.00	39,044.71	100,892.12	91.72%	9,107.88	
01-4420-	ANIMAL CONTROL FEES	4,000.00			4,000.00	486.00	5,076.00	126.90%	(1,076.00)	
01-4503-	AMERICAN RECOVERY FUNDS	1,876,503.50			1,876,503.50				1,876,503.50	
01-4505-	MOTAX OTHER COUNTIES	17,000.00			17,000.00	3,081.13	12,727.23	74.87%	4,272.77	
01-4510-	STATE GRANTS	110,000.00			110,000.00		1,984,843.18	1804.40%	(1,874,843.18)	
01-4520-	ELECTION EXPENSE ALLOTMENT	2,800.00			2,800.00				2,800.00	
01-4521-	BOARD OF ASSESSORS	200.00			200.00		200.00	100.00%		
01-4522-	LEGAL PROCESS	70.00			70.00		94.94	135.63%	(24.94)	
01-4532-	AOC SPACE RENTAL	78,739.00			78,739.00		49,714.93	63.14%	29,024.07	
01-4541-	DEM REIMBURSEMENTS	12,000.00			12,000.00	5,737.50	10,737.50	89.48%	1,262.50	
01-4544-	CITY FLOODWALL CERTIFICATION PAYMENT	12,500.00			12,500.00		12,500.00	100.00%		
01-4548-	CLERK FEE POOLING	942,701.00			942,701.00	215,677.24	593,621.72	62.97%	349,079.28	
01-4549-	SHERIFF FEE POOLING	584,530.00			584,530.00	92,753.90	608,788.25	104.15%	(24,258.25)	
01-4558-	LITTER ABATEMENT	30,000.00			30,000.00		34,312.98	114.38%	(4,312.98)	
01-4567-	COURT FEES	16,000.00			16,000.00	4,042.00	20,422.00	127.64%	(4,422.00)	
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**Revenue Condition Report**

**SPENCER COUNTY FISCAL COURT**  
 Fiscal Year: 2021-2022 Fund Type: Governmental  
 Fund: All Funds Dept: All Departments  
 From: January 1, 2022 To: March 31, 2022

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues	
<b>General Fund</b>										
01-4608-	AMBULANCE	400,000.00			400,000.00	186,474.58	469,002.49	117.25%	(69,002.49)	
01-4611-	EMS CPR CLASS FEES	2,000.00			2,000.00	150.00	2,161.00	108.05%	(161.00)	
01-4680-	DEAD ANIMAL REMOVAL	11,000.00			11,000.00	5,000.00	5,000.00	45.45%	6,000.00	
01-4704-	SURPLUS SALES					165.60	8,203.60		(8,203.60)	
01-4707-	FARM INCOME	2,400.00			2,400.00		2,424.00	101.00%	(24.00)	
01-4710-	PARKS/REC SALES	20,000.00			20,000.00		419.94	2.10%	19,580.06	
01-4711-	RENTALS	3,600.00			3,600.00	900.00	2,700.00	75.00%	900.00	
01-4713-	RECYCLING	9,000.00			9,000.00	8,899.40	26,933.24	299.26%	(17,933.24)	
01-4727-	REIMBURSEMENTS	5,000.00			5,000.00	15,991.40	54,817.96	1096.36%	(49,817.96)	
01-4731-	MISCELLANEOUS	1,000.00			1,000.00	9,759.75	9,789.75	978.98%	(8,789.75)	
01-4798-	DOG DONATIONS									
01-4799-	WAR MEMORIAL	500.00			500.00	50.00	250.00	50.00%	250.00	
01-4801-	BANK INTEREST	1,500.00			1,500.00	1,153.55	3,320.82	221.39%	(1,820.82)	
Total Above Line Revenues		7,349,243.50	5,955.00		7,355,198.50	1,300,096.53	6,937,553.92	94.32%	417,644.58	
01-4901-	PRIOR YEAR SURPLUS	2,576,503.50	937,563.33		3,514,066.83		3,514,066.83	100.00%		
01-4903-	PRIOR YEAR ADJUSTMENT						5,860.84		(5,860.84)	
01-4909-	TRANSFERS OUT	(346,285.00)			(346,285.00)	(140,000.00)	(1,742,203.70)	503.11%	1,395,918.70	
01-4910-	TRANSFERS IN									
01-4911-	BORROWED MONIES									
Total Below Line Revenues		2,230,218.50	937,563.33		3,167,781.83	(140,000.00)	1,777,723.97	56.12%	1,390,057.86	
Total General Fund Receipts		9,579,462.00	943,518.33		10,522,980.33	1,160,096.53	8,715,277.89	82.82%	1,807,702.44	
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**Revenue Condition Report**

**SPENCER COUNTY FISCAL COURT**  
 Fiscal Year: 2021-2022 Fund Type: Governmental  
 Fund: All Funds Dept: All Departments  
 From: January 1, 2022 To: March 31, 2022

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
<b>Road Fund</b>									
02-4503-	FEMA	1,160,000.00			1,160,000.00				1,160,000.00
02-4510-	STATE GRANTS		1,440,624.00		1,440,624.00	50,000.00	63,421.48	4.40%	1,377,202.52
02-4516-	TRUCK LICENSES	226,429.00	23,232.00		249,661.00		249,661.38	100.00%	(0.38)
02-4517-	DRIVERS LICENSES	1,500.00			1,500.00		3,134.51	208.97%	(1,634.51)
02-4518-	COUNTY ROAD AID	839,500.00			839,500.00	251,850.00	849,188.00	101.15%	(9,688.00)
02-4706-	SALE OF ROAD MATERIAL								
02-4727-	REIMBURSEMENTS								
02-4731-	MISCELLANEOUS	100.00			100.00				100.00
02-4801-	BANK INTEREST	500.00			500.00	107.97	286.89	57.38%	213.11
Total Above Line Revenues		2,228,029.00	1,463,856.00		3,691,885.00	301,957.97	1,165,692.26	31.57%	2,526,192.74
02-4901-	PRIOR YEAR SURPLUS	425,964.36	-73,482.33		352,482.03		352,482.03	100.00%	0.00
02-4903-	PRIOR YEAR ADJUSTMENT						1,174.20		(1,174.20)
02-4909-	TRANSFERS OUT								
02-4910-	TRANSFERS IN	10,000.00			10,000.00		1,502,203.70	102.04%	(1,492,203.70)
Total Below Line Revenues		435,964.36	(73,482.33)		362,482.03		1,855,859.93	511.99%	(1,493,377.90)
Total Road Fund Receipts		2,663,993.36	1,390,373.67		4,054,367.03	301,957.97	3,021,552.19	74.53%	1,032,814.84

**Revenue Condition Report**

**SPENCER COUNTY FISCAL COURT**  
 Fiscal Year: 2021-2022 Fund Type: Governmental  
 Fund: All Funds Dept: All Departments  
 From: January 1, 2022 To: March 31, 2022

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
<b>Jail Fund</b>									
03-4533-	JAIL ALLOTMENT	42,800.00			42,800.00		42,711.28	99.79%	88.72
03-4534-	JAIL MEDICAL	3,375.00			3,375.00		3,369.71	99.84%	5.29
03-4535-	COURT COSTS	8,500.00			8,500.00	4,207.87	11,205.91	131.83%	(2,705.91)
03-4538-	DUI FEES	1,500.00			1,500.00	788.32	3,040.26	202.68%	(1,540.26)
03-4561-	COURT FEES								
03-4569-	LOCAL CORRECT'N ASSIST	25,000.00			25,000.00	6,250.00	18,750.00	75.00%	6,250.00
03-4731-	MISCELLANEOUS	100.00			100.00				100.00
03-4801-	BANK INTEREST	40.00			40.00	5.37	21.41	53.52%	18.59
Total Above Line Revenues		81,315.00			81,315.00	11,251.56	79,098.57	97.27%	2,216.43
03-4901-	PRIOR YEAR SURPLUS	25,000.00	29,782.00		54,782.00		54,782.52	100.00%	(0.52)
03-4903-	PRIOR YEAR ADJUSTMENT								
03-4909-	TRANSFERS OUT								
03-4910-	TRANSFERS IN	336,285.00			336,285.00	140,000.00	240,000.00	71.37%	96,285.00
Total Below Line Revenues		361,285.00	29,782.00		391,067.00	140,000.00	294,782.52	75.38%	96,284.48
Total Jail Fund Receipts		442,600.00	29,782.00		472,382.00	151,251.56	373,881.09	79.15%	98,500.91

**Revenue Condition Report**

**SPENCER COUNTY FISCAL COURT**

Fiscal Year: 2021-2022 Fund Type: Governmental

Fund: All Funds Dept: All Departments

From: January 1, 2022 To: March 31, 2022

Account	Name	Original Budget	Amendments	Transfers +/-	Total Budgeted	Total Received For This Period	Total Received Since July	% Rcvd	Anticipated FY Revenues
<b>Federal Grants</b>									
07-4504-	- CDBG/UTILITY ASSISTANCE		200,000.00		200,000.00	10,500.00	10,500.00	5.25%	189,500.00
	Total Below Line Revenues		200,000.00		200,000.00	10,500.00	10,500.00	5.25%	189,500.00
	Total Federal Grant Fund Receipts		200,000.00		200,000.00	10,500.00	10,500.00	5.25%	189,500.00
	Total All Funds Receipts	12,686,055.36	2,563,674.00		15,249,729.36	1,623,806.06	12,121,211.17	79.48%	3,128,518.19





### Appropriation Condition Report

SPENCER COUNTY FISCAL COURT  
 Fiscal Year: 2021-2022 Fund Type: Governmental  
 Fund: All Funds Dept: All Departments  
 From: January 1, 2022 To: March 31, 2022

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
General Fund											
01-5217-139-0	RECYCLING MANAGER	38,500.00		1,000.00	39,500.00	9,102.45	28,384.07	71.86%	11,115.93		11,115.93
01-5217-161-0	RECYCLING PERSONNEL	41,500.00		11,000.00	52,500.00	13,964.18	37,039.26	70.55%	15,460.74		15,460.74
01-5217-427-0	RECYCLING CENTER SUPPLIES	5,000.00		1,700.00	6,700.00	1,870.18	5,783.88	86.33%	916.12	463.82	452.30
01-5217-548-0	RECYCLING E-SCRAP EXPENSES	2,000.00			2,000.00				2,000.00		2,000.00
01-5217-578-0	RECYCLING BLDG UTILITIES	5,000.00		4,400.00	9,400.00	4,206.76	8,644.13	91.96%	755.87	444.23	311.64
01-5217-586-0	RECYCLING BLDG/EQUIP EXPENSE	5,000.00		(1,000.00)	4,000.00	1,667.43	1,978.82	49.47%	2,021.18	740.75	1,280.43
01-5217-741-0	RECYCLING GRANT EXPENSES	30,000.00			30,000.00				30,000.00		30,000.00
01-5305-507-0	SENIOR CITIZENS CONTRIBUTION	40,000.00			40,000.00	20,000.00	40,000.00	100.00%			
01-5305-586-0	SENIOR CITIZENS BLDG EXPENSES	1,000.00		500.00	1,500.00	301.05	1,488.75	99.25%	11.25		11.25
01-5310-507-0	PUBLIC ADVOCATE PROGRAM	4,000.00			4,000.00	90.00	2,921.00	73.02%	1,079.00	325.00	754.00
01-5330-348-0	COMMUNITY EVENTS	1,200.00		1,500.00	2,700.00	1,160.83	2,361.55	87.46%	338.45		338.45
01-5340-468-0	SOLID WASTE/LITTER PROGRAMS	30,000.00			30,000.00	4,012.26	15,943.03	53.14%	14,056.97	353.15	13,703.82
01-5401-107-0	PUBLIC WORKS DIRECTOR SALARY	42,000.00			42,000.00	10,065.88	29,803.82	70.96%	12,196.18		12,196.18
01-5401-179-0	PUBLIC WORKS PART-TIME/SEASONAL HELP	60,000.00			60,000.00	3,472.12	10,443.99	17.41%	49,556.01		49,556.01
01-5401-185-0	PUBLIC WORKS ASSISTANT DIRECTOR SALARY	36,000.00			36,000.00	5,423.39	15,066.00	41.88%	30,576.61		30,576.61
01-5401-406-0	PUBLIC WORKS GROUNDS/MAINTENANCE SUPPLIES	3,000.00		12,000.00	15,000.00	706.06	12,800.91	85.34%	2,199.09	299.00	1,900.09
01-5401-445-0	PUBLIC WORKS OFFICE SUPPLIES	500.00			500.00		216.55	43.31%	283.45		283.45
01-5401-455-0	PUBLIC WORKS FUEL	8,000.00			8,000.00	1,096.50	5,174.72	64.68%	2,825.28		2,825.28
01-5401-467-0	PUBLIC WORKS EQUIPMT/SUPPLIES	6,000.00			6,000.00	282.43	554.42	9.24%	5,445.58		5,445.58
01-5401-548-0	PUBLIC WORKS BASKETBALL LEAGUE	16,000.00			16,000.00				16,000.00		16,000.00
01-5401-578-0	PUBLIC WORKS UTILITIES	12,000.00			12,000.00	3,321.57	10,584.08	88.20%	1,415.92	386.42	1,029.50
01-5401-741-0	PUBLIC WORKS GRANT LIGHTING PROJECT	50,000.00		71,150.00	121,150.00				121,150.00		121,150.00
01-5420-507-0	TOURISM SUPPORT	5,000.00			5,000.00				5,000.00		5,000.00
01-5420-566-0	TOURISM/ROOM TAX	18,000.00		11,000.00	29,000.00	7,090.58	26,074.14	89.91%	2,925.86		2,925.86
01-7400-699-0	FLOODWALL TAXES	3,800.00			3,800.00		3,739.78	98.42%	60.22		60.22
01-7700-699-0	KACO LEASE PAYMENTS-AMBULANCE1	35,000.00		(14,085.00)	20,915.00		17,115.73	81.83%	3,799.27		3,799.27
01-7700-699-A	KACO LEASE PAYMENTS-AMBULANCE2	35,000.00		20,060.00	55,060.00		55,057.05	99.99%	2.95		2.95
01-7700-699-L	KACO LEASE PAYMENTS-LAND	25,000.00		(6,000.00)	19,000.00		12,800.10	67.37%	6,199.90		6,199.90
01-8099-505-0	CHAMBER OF COMMERCE			10,000.00	10,000.00				10,000.00		10,000.00
01-8099-585-W	WAR MEMORIAL	500.00			500.00	20.49	274.50	54.90%	225.50		225.50
01-8099-716-0	SPEARS DR DRAINAGE PROJECT	2,000.00			2,000.00		1,092.50	54.63%	907.50		907.50

### Appropriation Condition Report

SPENCER COUNTY FISCAL COURT  
 Fiscal Year: 2021-2022 Fund Type: Governmental  
 Fund: All Funds Dept: All Departments  
 From: January 1, 2022 To: March 31, 2022

Account	Name	Original Budget	Amendments	Transfers +/-	Total Available	Claims for Period	Claims Since July	% Used	Available Free Balance	Encumbered	Unencumbered Free Balance
General Fund											
01-8099-741-0	CAPITAL PROJECTS-OTHER	800.00			800.00				800.00	760.00	40.00
01-8099-741-A	AMERICAN RECOVERY FUNDS	3,753,007.00			3,753,007.00		18,793.52	0.50%	3,734,213.48		3,734,213.48
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	750.00			750.00				750.00		750.00
01-9100-307-0	COUNTY AUDITING SERVICES	35,000.00			35,000.00	7,879.29	7,879.29	22.51%	27,120.71		27,120.71
01-9100-307-C	CO CLERK AUDITS	10,000.00			10,000.00		9,841.01	98.41%	158.99		158.99
01-9100-307-S	SHERIFF AUDITS	16,000.00		700.00	16,700.00	6,859.00	15,560.81	93.18%	1,139.19		1,139.19
01-9100-382-0	EMPLOYEE DRUG/EMPLOYMT TESTINGS	3,000.00			3,000.00	718.50	2,254.50	75.15%	745.50	27.50	718.00
01-9100-399-0	MISCELLANEOUS - GENERAL FUND	200.00			200.00	63.79	63.79	31.89%	136.21		136.21
01-9100-503-0	BAIK CHARGES - GENERAL FUND	1,200.00			1,200.00	450.05	681.69	56.81%	518.31		518.31
01-9100-521-0	INSURANCE & BONDS GENERAL FUND	120,000.00		(57,000.00)	63,000.00	625.49	3,386.28	5.38%	59,613.72		59,613.72
01-9100-551-0	MEMBERSHIPS	6,000.00			6,000.00	41.18	741.18	12.35%	5,258.82		5,258.82
01-9100-567-0	INSURANCE PREMIUMS REIMBURSEMENTS			500.00	500.00		102.81	20.56%	397.19		397.19
01-9100-569-0	CONFERENCES & REGISTRATIONS	10,000.00		10,000.00	20,000.00	1,344.00	15,778.31	78.89%	4,221.69	99.00	4,122.69
01-9200-999-0	RESERVES FOR TRANSFER GENERAL FUND	15,768.37	943,518.33	(606,300.00)	352,986.70				352,986.70		352,986.70
01-9400-201-0	SOCIAL SECURITY - EMPLOYER MATCH GENERAL	111,000.00		7,000.00	118,000.00	27,691.95	83,815.42	71.03%	34,184.58		34,184.58
01-9400-202-0	NOI-HAZARD RETIREMT - EMPLOYER MATCH GENERAL	223,000.00			223,000.00	47,020.11	139,051.40	62.35%	83,948.60		83,948.60
01-9400-203-0	EMPLOYEE BENEFITS CARDS GENERAL FD	34,000.00			34,000.00	8,416.33	25,082.33	73.77%	8,917.67		8,917.67
01-9400-204-0	LIFE INSURANCE - EMPLOYER PAID	2,400.00			2,400.00				2,400.00		2,400.00
01-9400-205-0	HEALTH INSURANCE - EMPLOYER MATCH GENERAL	120,000.00		21,000.00	141,000.00	33,000.00	108,813.84	77.17%	32,186.16		32,186.16
01-9400-208-0	UNEMPLOYMENT INSURANCE EMPLOYER PAID	8,000.00			8,000.00	5,910.01	5,910.01	73.88%	2,089.99		2,089.99
01-9400-209-0	WORK COMP INSURANCE - EMPLOYER PAID GENERAL	65,000.00			65,000.00		4,543.00	6.99%	60,457.00		60,457.00
01-9400-212-0	HB 810 TRAINING INCENTIVES	33,000.00		20,000.00	53,000.00	28,074.48	41,193.36	77.72%	11,806.64		11,806.64
01-9500-567-0	INSURANCE REIMBURSEMENTS GENERAL	100.00			100.00				100.00		100.00
Fund Totals		9,579,462.00	943,518.33		10,522,980.33	1,295,751.07	4,271,944.81	40.60%	6,251,035.52	82,073.76	6,168,961.76



### 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	
<b>Road Fund</b>												
02-6103-102-0	ROAD FOREMAN SALARY	65,000.00			65,000.00	13,555.20	44,973.39	69.19%	20,026.61		20,026.61	
02-6105-143-0	ROAD LABORERS SALARIES	320,000.00			320,000.00	63,426.06	205,074.04	64.09%	114,925.96		114,925.96	
02-6105-311-0	STATE-FUNDED PROJECT-FLEX	129,000.00			129,000.00		13,421.48	10.40%	115,578.52		115,578.52	
02-6105-311-D	STATE-FUNDED DISCRETIONARY	300,000.00	520,032.00	424,728.80	1,244,760.80		723,859.95	58.15%	520,900.85		520,900.85	
02-6105-312-0	STATE-FUNDED PROJECT-BRIDGES			2,000.00	2,000.00		1,801.68	90.08%	198.32		198.32	
02-6105-405-0	ASPHALT-GENERAL COUNTY ROADS	75,000.00		(2,000.00)	73,000.00				73,000.00		73,000.00	
02-6105-407-0	CONCRETE/CONCRETE BARRICADES	15,000.00			15,000.00				15,000.00		15,000.00	
02-6105-409-0	ROCK,STONE, GRAVEL	40,000.00		4,000.00	44,000.00	14,087.79	41,411.31	94.12%	2,588.69		2,588.69	
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		15,700.00	30,700.00		10,731.25	34.96%	19,968.75		19,968.75	
02-6105-439-C	COLD-MIX EMULSION	10,000.00			10,000.00	2,005.40	4,795.40	47.95%	5,204.60		5,204.60	
02-6105-439-H	HOT-MIX EMULSION	20,000.00			20,000.00				20,000.00		20,000.00	
02-6105-441-0	NEW EQUIPMENT/RENTALS	52,000.00			52,000.00				52,000.00	978.18	51,021.82	
02-6105-445-0	ROAD OFFICE SUPPLIES	2,000.00		2,500.00	4,500.00	1,973.02	3,763.61	83.64%	736.39	182.80	553.59	
02-6105-446-0	SNOW REMOVAL, PLOWS	5,000.00		3,200.00	8,200.00	6,004.33	7,616.13	92.88%	583.87	16.58	567.29	
02-6105-447-0	ROAD MATERIALS & SUPPLIES	5,000.00		2,000.00	7,000.00	2,556.90	6,434.02	91.91%	565.98		565.98	
02-6105-447-B	ROAD WORK-BRASHEARS			295,000.00	295,000.00	400.00	66,862.45	22.67%	228,137.55		228,137.55	
02-6105-447-C	ROAD PROJECT- CEDAR SPRINGS	73,000.00			73,000.00				73,000.00		73,000.00	
02-6105-447-E	ROAD PROJECT - ELK CHASE	94,514.56			94,514.56		91,702.37	97.02%	2,812.19		2,812.19	
02-6105-447-L	ROAD PROJECT- LITTLE ELK BRIDGE	200,000.00			200,000.00	5,703.00	19,358.00	9.68%	180,642.00		180,642.00	
02-6105-447-P	ROAD PROJECT - PILOTS WAY			400.00	400.00		320.00	80.00%	80.00		80.00	
02-6105-447-S	ROAD PROJECT - SILO	170,150.00	(73,482.33)		96,667.67		2,000.00	2.07%	94,667.67		94,667.67	
02-6105-455-0	ROAD FUEL & FLUIDS	45,000.00			45,000.00	11,364.36	31,693.56	70.43%	13,306.44		13,306.44	
02-6105-457-0	CULVERTS	5,000.00			5,000.00		3,929.72	78.59%	1,070.28		1,070.28	
02-6105-467-0	ROAD MOWER PARTS	8,000.00			8,000.00	5.73	4,900.43	61.26%	3,099.57		3,099.57	
02-6105-469-0	SIGNS AND SAFETY EQUIPMENT	3,500.00		5,000.00	8,500.00	336.00	3,746.76	44.08%	4,753.24	503.50	4,249.74	
02-6105-475-0	TOOLS	3,000.00			3,000.00	345.68	2,518.62	83.95%	481.38	39.64	441.74	
02-6105-479-0	TIRES	7,500.00			7,500.00	5,180.00	6,363.99	84.85%	1,136.01		1,136.01	
02-6105-548-0	SPECIAL PROJECTS/FEMA MATCH	417,000.00		211,000.00	628,000.00	325,449.90	573,380.72	91.30%	54,619.28	227,637.15	(173,017.87)	
02-6105-574-0	ROAD TRAINING EXPENSES	4,000.00			4,000.00				4,000.00		4,000.00	
02-6105-578-0	ROAD UTILITIES	30,000.00			30,000.00	6,064.74	16,917.31	56.39%	13,082.69	1,617.20	11,465.49	
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### Appropriation Condition Report

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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	
<b>Road Fund</b>												
02-6105-592-0	ROAD VEHICLE MAINTENANCE	48,500.00			48,500.00	32,473.58	42,208.06	87.03%	6,291.94	861.60	5,430.34	
02-6105-731-0	ROAD RIGHT-OF-WAY WORK	1,600.00			1,600.00				1,600.00		1,600.00	
02-6105-742-0	CAPITAL PROJECTS-BUILDING EXPENSE	5,000.00			5,000.00				5,000.00		5,000.00	
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	13,000.00			13,000.00				13,000.00		13,000.00	
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	274,728.80	943,824.00	(978,528.80)	240,024.00				240,024.00		240,024.00	
02-9400-201-0	SOCIAL SECURITY - EMPLOYER MATCH ROAD FD	30,000.00			30,000.00	5,670.90	18,377.45	61.26%	11,622.55		11,622.55	
02-9400-202-0	NON-HAZARD RETIREMENT - EMPLOYER MATCH ROAD FD	93,000.00			93,000.00	20,746.46	67,387.86	72.46%	25,612.14		25,612.14	
02-9400-203-0	EMPLOYEE BENEFITS CARDS ROAD FD	9,000.00			9,000.00	1,999.92	6,249.75	69.44%	2,750.25		2,750.25	
02-9400-205-0	HEALTH INSURANCE - EMPLOYER MATCH ROAD FD	41,000.00		15,000.00	56,000.00	12,600.00	43,200.00	77.14%	12,800.00		12,800.00	
02-9400-208-0	UNEMPLOYMENT INSURANCE EMPLOYER PAID	3,000.00			3,000.00				3,000.00		3,000.00	
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		2,663,993.36	1,390,373.67		4,054,367.03	531,948.97	2,064,999.31	50.93%	1,989,367.72	231,836.65	1,757,531.07	
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### Appropriation Condition Report

**SPENCER COUNTY FISCAL COURT**  
 Fiscal Year: 2021-2022 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	Encumbered	Unencumbered Free Balance
Jail Fund											
03-5101-101-0	JAILER SALARY	48,000.00			48,000.00	12,000.00	36,000.00	75.00%	12,000.00		12,000.00
03-5101-103-0	DEPUTY JAILERS	12,000.00		1,000.00	13,000.00	2,110.00	9,655.00	74.27%	3,345.00		3,345.00
03-5101-314-0	JAIL HOUSING CONTRACTS	300,000.00	29,782.00		329,782.00	72,763.84	217,184.84	65.86%	112,597.16	4,512.00	108,085.16
03-5101-446-0	JAILER & TRANSPORT EXPENSES	3,000.00			3,000.00	18.39	105.30	3.51%	2,894.70		2,894.70
03-5101-455-0	JAIL FUEL	4,500.00			4,500.00	593.76	2,281.67	50.70%	2,218.33		2,218.33
03-5101-481-0	JAIL UNIFORMS ALLOWANCE	1,000.00			1,000.00				1,000.00		1,000.00
03-5101-549-0	INMATE MEDICAL COSTS	30,000.00			30,000.00	3,619.77	6,219.82	20.73%	23,780.18	637.13	23,143.05
03-5101-592-0	JAILER VEHICLE MAINTENANCE	2,500.00			2,500.00		651.58	26.06%	1,848.42		1,848.42
03-5102-314-0	JUVENILE HOUSING CONTRACTS	500.00			500.00				500.00		500.00
03-9100-499-0	MISCELLANEOUS - JAIL FUND	100.00			100.00				100.00		100.00
03-9100-503-0	BAHK CHARGES - JAIL FUND	400.00			400.00				400.00		400.00
03-9100-551-0	JAILER ASSOCIATION DUES/TRAINING/CONF	1,000.00			1,000.00	175.00	350.00	35.00%	650.00		650.00
03-9400-201-0	SOCIAL SECURITY - EMPLOYER MATCH JAIL FD	5,000.00			5,000.00	1,029.90	3,427.67	68.55%	1,572.33		1,572.33
03-9400-202-0	NON-HAZARD RETIREMENT- EMPLOYER MATCH JAIL FD	23,000.00		(1,000.00)	22,000.00	3,234.00	9,996.63	45.44%	12,003.37		12,003.37
03-9400-203-0	EMPLOYEE BENEFITS CARD JAIL FUND	1,000.00			1,000.00	249.99	749.97	75.00%	250.03		250.03
03-9400-205-0	HEALTH INSURANCE - EMPLOYER MATCH JAIL FD	7,300.00			7,300.00	1,800.00	5,400.00	73.97%	1,900.00		1,900.00
03-9400-212-0	HB 810 TRAINING INCENTIVE - JAILER	3,300.00			3,300.00		1,093.24	33.13%	2,206.76		2,206.76
Fund Totals		442,600.00	29,782.00		472,382.00	97,594.65	293,115.72	62.05%	179,266.28	5,149.13	174,117.15

### Appropriation Condition Report

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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
Federal Grants											
07-9100-309-0	CDBG TO KIPDA		10,000.00		10,000.00	525.00	525.00	5.25%	9,475.00		9,475.00
07-9100-399-0	CDBG/MPCAA		190,000.00		190,000.00	9,200.00	9,200.00	4.84%	180,800.00		180,800.00
Fund Totals			200,000.00		200,000.00	9,725.00	9,725.00	4.86%	190,275.00		190,275.00
Grand Total All Funds		12,686,055.36	2,563,674.00		15,249,729.36	1,935,019.69	6,639,784.84	43.54%	8,609,944.52	319,059.54	8,290,884.98