

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
MORGAN COUNTY, INDIANA  
January 1, 2015 to December 31, 2015



**FILED**  
11/07/2016



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### SCHEDULE OF OFFICIALS

| <u>Office</u>                                     | <u>Official</u>   | <u>Term</u>          |
|---|-------------------|----------------------|
| County Auditor                                    | Dan Bastin        | 01-01-15 to 12-31-18 |
| County Treasurer                                  | Julie Minton      | 01-01-13 to 12-31-16 |
| Clerk of the Circuit Court                        | Stephanie Elliott | 01-01-15 to 12-31-18 |
| County Sheriff                                    | Robert Downey     | 01-01-15 to 12-31-18 |
| County Recorder                                   | Pamela Kivett     | 01-01-13 to 12-31-16 |
| President of the Board of<br>County Commissioners | Norman Voyles     | 01-01-15 to 12-31-16 |
| President of the<br>County Council                | Ryan T. Goodwin   | 01-01-15 to 12-31-16 |



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MORGAN COUNTY, INDIANA

**Report on the Financial Statement**

We have audited the accompanying financial statement of Morgan County (County), which comprises the financial position and results of operations for the year ended December 31, 2015, 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 (Indiana Code 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of 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 of 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, 2015.

***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, 2015, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

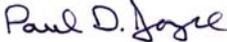
*Other Information*

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 Payables and Receivables, 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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated September 22, 2016, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

September 22, 2016



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF MORGAN COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Morgan County (County), which comprises the financial position and results of operations for the year ended December 31, 2015, and the related notes to the financial statement, and have issued our report thereon dated September 22, 2016, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

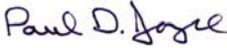
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
(Continued)

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

September 22, 2016

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## 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.

MORGAN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS

For the Year Ended December 31, 2015

| Fund  | Cash and<br>Investments<br>01-01-15 | Receipts     | Disbursements | Cash and<br>Investments<br>12-31-15 |
|---|-------------------------------------|--------------|---------------|-------------------------------------|
| After Settlement Collections                  | \$ 1,195,296                        | \$ 1,618,980 | \$ 1,195,296  | \$ 1,618,980                        |
| Sheriff's Inmate Trust                        | 49,548                              | 511,190      | 493,297       | 67,441                              |
| Jail Commissary                               | 162,560                             | 419,325      | 318,485       | 263,400                             |
| Sheriff's Cashbook                            | 57,044                              | 3,076,543    | 3,076,808     | 56,779                              |
| General                                       | 3,442,276                           | 10,234,103   | 10,379,010    | 3,297,369                           |
| Accident Report                               | 16,612                              | 8,075        | 5,569         | 19,118                              |
| CAGIT County Certified Shares                 | 1,409,385                           | 4,975,752    | 4,220,541     | 2,164,596                           |
| Campaign Finance Enforcement - County         | 860                                 | 620          | -             | 1,480                               |
| CEDIT County Share                            | 7,093,714                           | 2,002,907    | 1,620,655     | 7,475,966                           |
| City and Town Court Costs                     | 19,823                              | 9,391        | 24,409        | 4,805                               |
| Clerk's Records Perpetuation                  | 22,365                              | 14,071       | 8,613         | 27,823                              |
| Convention Visitor and Tourism Promotion      | 60,388                              | 111,717      | 40,000        | 132,105                             |
| Sales Disclosure - County Share               | 53,648                              | 8,270        | 22,680        | 39,238                              |
| Cumulative Bridge                             | 564,075                             | 336,227      | 335,295       | 565,007                             |
| Cumulative Building                           | 2,681,351                           | 3,833        | 291,038       | 2,394,146                           |
| Cumulative Capital Development                | 3,213,600                           | 2,728,223    | 1,124,672     | 4,817,151                           |
| Drug Free Community                           | 114,842                             | 41,856       | 33,877        | 122,821                             |
| Economic Development Fee                      | 150                                 | 2,750        | 2,750         | 150                                 |
| Emergency Planning/Right To Know              | 47,375                              | 4,275        | 1,183         | 50,467                              |
| Extradition                                   | 1,454                               | 750          | 800           | 1,404                               |
| Firearms Training                             | 71,153                              | 42,270       | 58,010        | 55,413                              |
| General Drain Improvement                     | 862,790                             | -            | 6,692         | 856,098                             |
| Health  | 116,691                             | 508,142      | 533,670       | 91,163                              |
| Identification Security Protection            | 49,631                              | 6,897        | 20,821        | 35,707                              |
| Local Health Maintenance                      | 78,238                              | 53,801       | 80,162        | 51,877                              |
| Local Road and Street                         | 1,053,512                           | 2,182,120    | 1,835,747     | 1,399,885                           |
| LOIT Public Safety - County Share             | 2,982,053                           | 2,185,503    | 3,030,861     | 2,136,695                           |
| Misdemeanant                                  | 99                                  | 40,981       | 41,081        | (1)                                 |
| Motor Vehicle Highway                         | 707,835                             | 3,332,281    | 3,192,926     | 847,190                             |
| Plat Book                                     | 92,550                              | 16,905       | -             | 109,455                             |
| Rainy Day                                     | 4,687,400                           | -            | 199,688       | 4,487,712                           |
| Reassessment - 2015                           | 2,917,483                           | 4,175        | 515,067       | 2,406,591                           |
| Recorder's Records Perpetuation               | 319,567                             | 160,519      | 140,964       | 339,122                             |
| Riverboat                                     | 2,098,207                           | 256,820      | 14,986        | 2,340,041                           |
| Sex and Violent Offender Administration       | 9,654                               | 5,450        | 115           | 14,989                              |
| Supplemental Public Defender Services         | 267,891                             | 85,444       | 70,830        | 282,505                             |
| Surplus Tax                                   | 76,554                              | 42,990       | 73,048        | 46,496                              |
| Surveyor's Corner Perpetuation                | 88,362                              | 14,120       | 13,116        | 89,366                              |
| Tax Sale Redemption                           | -                                   | 71,987       | 71,987        | -                                   |
| Tax Sale Surplus                              | 802,398                             | 1,050,854    | 729,112       | 1,124,140                           |
| Local Health Dept Trust Acct                  | -                                   | 79,637       | 19,146        | 60,491                              |
| GAL/CASA                                      | 19,112                              | 15,881       | 10,457        | 24,536                              |
| Auditors Ineligible Deductions                | 17,660                              | 7,452        | -             | 25,112                              |
| County Elected Officials Training             | 23,022                              | 6,897        | 574           | 29,345                              |
| Statewide 911                                 | 1,128,812                           | 579,672      | 778,528       | 929,956                             |
| Supplemental Adult Probation Services         | 411,576                             | 238,721      | 359,851       | 290,446                             |
| Supplemental Juvenile Probation Services      | 49,824                              | 16,556       | 50,887        | 15,493                              |
| Lake Ditch Drain Maint                        | 45,430                              | 61,743       | 3,010         | 104,163                             |
| Dispatch Center                               | 1,233,911                           | 859          | 1,064,462     | 170,308                             |
| Self Insurance                                | 1,099,053                           | 2,469,965    | 2,096,988     | 1,472,030                           |
| Payroll Clearing                              | -                                   | 12,734,606   | 12,686,766    | 47,840                              |
| Payroll Withholding - PERF                    | -                                   | 1,287,202    | 1,287,202     | -                                   |
| Payroll Withholding - Sheriff Pension         | -                                   | 42,683       | 42,683        | -                                   |
| Settlement                                    | -                                   | 53,525,367   | 53,525,367    | -                                   |
| CVET Agency                                   | -                                   | 291,003      | 291,003       | -                                   |
| Financial Institution Tax                     | -                                   | 289,260      | 289,260       | -                                   |
| CEDIT Homestead Credit                        | 19,334                              | 1,029,689    | 1,032,161     | 16,862                              |
| LOIT PTRC                                     | 326,274                             | 14,746,989   | 14,663,874    | 409,389                             |
| State Fines and Forfeitures                   | 1,119                               | 5,978        | 6,196         | 901                                 |
| Infraction Judgements                         | 6,893                               | 107,571      | 108,358       | 6,106                               |
| Special Death Benefit                         | 480                                 | 6,335        | 6,295         | 520                                 |
| Sales Disclosure - State Share                | 775                                 | 8,270        | 8,260         | 785                                 |
| Coroners Training & Con't Education           | -                                   | 5,272        | 4,898         | 374                                 |
| Interstate Compact - State Share              | -                                   | 458          | 458           | -                                   |
| Mortgage Recording Fees - State Share         | 560                                 | 7,275        | 7,295         | 540                                 |
| DLGF Homestead Property Database              | 2                                   | 7            | 7             | 2                                   |
| Sex and Violent Offender Admin - State        | 15                                  | 606          | 591           | 30                                  |
| Child Restraint Violations Fines              | 25                                  | 875          | 800           | 100                                 |
| Inheritance Tax                               | 10,430                              | -            | 10,430        | -                                   |
| Education Plate Fees Agency                   | -                                   | 1,069        | 1,069         | -                                   |
| Riverboat Revenue Sharing                     | -                                   | 408,123      | 408,123       | -                                   |
| CAGIT Distribution                            | -                                   | 14,692,281   | 14,692,281    | -                                   |
| CEDIT Distribution                            | -                                   | 2,941,968    | 2,941,968     | -                                   |
| 93.563 Prosecutor PCA                         | 5,367                               | 4,108        | 2,465         | 7,010                               |
| 93.563 Title IV-D Incentive                   | 71,031                              | 28,959       | 27,774        | 72,216                              |
| 93.563 Prosecutor IV-D Incentive-Post Oct '99 | 89,343                              | 43,563       | 62,803        | 70,103                              |
| 93.563 Clerk IV-D Incentive-Post Oct '99      | 56,472                              | 28,959       | 26,877        | 58,554                              |
| Clerk's Child Support                         | 16,303                              | 1,157,912    | 1,160,421     | 13,794                              |

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

MORGAN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2015  
(Continued)

| Fund                             | Cash and<br>Investments<br>01-01-15 | Receipts              | Disbursements         | Cash and<br>Investments<br>12-31-15 |
|----------------------------------|-------------------------------------|-----------------------|-----------------------|-------------------------------------|
| Clerk's Interest Trust           | 410,023                             | 833,902               | 1,127,141             | 116,784                             |
| Jury User Fee                    | 15,521                              | 10,372                | 18,000                | 7,893                               |
| ADAPT                            | 70,779                              | 31,782                | 66,750                | 35,811                              |
| Co Law Enforce Continuing Ed     | 8,091                               | 4,198                 | -                     | 12,289                              |
| Law Enforcement Co User Fee      | 15,201                              | 2,278                 | 2,939                 | 14,540                              |
| Pretrial Div-Traffic             | 125,882                             | 184,091               | 153,154               | 156,819                             |
| Pretrial Div-Check               | 18,397                              | 3,740                 | 1,870                 | 20,267                              |
| Administration Fees              | 38,784                              | 45,324                | 80                    | 84,028                              |
| Comm Corr Proj Income 14-15      | 315,731                             | 126,444               | 442,176               | (1)                                 |
| K-9 Donations                    | 277                                 | -                     | -                     | 277                                 |
| EMA Donations                    | 600                                 | -                     | -                     | 600                                 |
| CASA Donations                   | 319                                 | -                     | -                     | 319                                 |
| Special Probation Programs       | 2,439                               | -                     | 2,439                 | -                                   |
| Flood Homes Demolition           | 124,803                             | 3,621                 | 27,195                | 101,229                             |
| Mo Co Partner Water Quality      | 24,595                              | 10,925                | 13,864                | 21,656                              |
| Work Release Intake Fee          | 16,440                              | 4,025                 | 18,265                | 2,200                               |
| Law Enforcement Fund             | 28,744                              | 13,318                | 25,592                | 16,470                              |
| Federal Forfeited Property       | 20,702                              | -                     | 3,493                 | 17,209                              |
| Co Offender Transportation       | 1,475                               | 458                   | -                     | 1,933                               |
| Local Health Dept Tr             | 47,131                              | -                     | 47,131                | -                                   |
| United Way                       | -                                   | 2,436                 | 2,436                 | -                                   |
| Insurance Group Trust            | -                                   | 445,879               | 445,879               | -                                   |
| Life Insurance                   | (940)                               | 54,110                | 51,999                | 1,171                               |
| Dental & Vision                  | -                                   | 73,892                | 73,892                | -                                   |
| AFLAC                            | 2,377                               | 57,728                | 56,127                | 3,978                               |
| Vol PERF Contributions           | -                                   | 38,296                | 38,296                | -                                   |
| Sur Tax                          | -                                   | 1,941,920             | 1,847,968             | 93,952                              |
| Wheel Tax                        | 750                                 | 363,321               | 353,924               | 10,147                              |
| LOIT Prop Tax Oper Levies Rep    | -                                   | 2,938,456             | 2,938,456             | -                                   |
| LOIT Public Safety               | -                                   | 3,673,070             | 3,673,070             | -                                   |
| LOIT Stabilization               | 731,554                             | -                     | 731,554               | -                                   |
| 16.607 Bullet Proof Vest         | (9,865)                             | 17,241                | 7,376                 | -                                   |
| 93.074 Bioterror Base 13-14      | -                                   | 9,366                 | 19,394                | (10,028)                            |
| 14.228 CDBG-Primary              | 393                                 | -                     | -                     | 393                                 |
| 14.228 CDBG-Old Town Waverly     | 1,338                               | -                     | -                     | 1,338                               |
| 20.600 Operation Pullvoer        | (1,935)                             | 27,983                | 29,296                | (3,248)                             |
| 20.205 Brooklyn Pedest Bridge    | 60,547                              | 1,417                 | 114,088               | (52,124)                            |
| 97.039 HAZ MIT-Primary           | 202                                 | -                     | -                     | 202                                 |
| 97.039 HAZ MIT-Henderson         | 3,923                               | -                     | -                     | 3,923                               |
| 16.588 STOP Viol Ag Wo 13-14     | -                                   | -                     | 7,680                 | (7,680)                             |
| 16.575 VOCA 13-14                | (7,088)                             | 8,804                 | 1,716                 | -                                   |
| 16.588 STOP Viol Ag Wo 14-15     | (6,242)                             | 14,186                | 7,944                 | -                                   |
| 93.074 Bioterror Base 14-15      | (16,812)                            | 17,135                | 323                   | -                                   |
| 97.039 HAZ MIT-2010 Waverly      | (4,165)                             | 36,935                | 32,769                | 1                                   |
| 14.228 CDBG-2010 Waverly         | (44,713)                            | 44,897                | 185                   | (1)                                 |
| 93.074 Bioterror CRI 14-15       | (1,132)                             | 22,118                | 20,986                | -                                   |
| Comm Corr Grant 13-14            | -                                   | 269,990               | 160,072               | 109,918                             |
| Interpreter Grant                | 3,090                               | -                     | 3,090                 | -                                   |
| Comm Corr Grant 14-15            | 763                                 | 98,597                | 99,361                | (1)                                 |
| Comm Corr Proj Income 13-14      | -                                   | 387,539               | 71,545                | 315,994                             |
| MC Pros Fed Forfeiture           | 1,654                               | -                     | -                     | 1,654                               |
| 93.074 Bioterror MRC             | -                                   | 125                   | 125                   | -                                   |
| 97.039 Haz Mit-Johnson           | -                                   | 15,869                | 15,869                | -                                   |
| Naccho MRC                       | -                                   | 3,500                 | 2,982                 | 518                                 |
| Clerk's Trust & Registry         | 690,626                             | 4,080,215             | 3,863,294             | 907,547                             |
| Dispatch Center Reserve          | 295,438                             | -                     | -                     | 295,438                             |
| Morgan Co Redevelopment Comm     | 1,085,423                           | 3,729,552             | 4,485,572             | 329,403                             |
| 97.042 EMP Competitive           | -                                   | 8,343                 | 8,343                 | -                                   |
| 93.074 Bioterror CRI 13-14       | -                                   | 3,132                 | 5,487                 | (2,355)                             |
| 97.039 Haz Mit-2013 Morgan Co    | (750)                               | 5,999                 | 5,249                 | -                                   |
| Hilldale Drain Maint             | -                                   | 10,516                | 1,767                 | 8,749                               |
| M A Nutter Drain Maint           | -                                   | 19,890                | 1,928                 | 17,962                              |
| Sartor Drain Maint               | -                                   | 20,615                | 2,736                 | 17,879                              |
| Sedwick Drain Maint              | -                                   | 3,402                 | 2,200                 | 1,202                               |
| Jail Bond Proceeds               | -                                   | 94,809                | 85,325                | 9,484                               |
| RDC Bond Prin & Int              | -                                   | 333,441               | -                     | 333,441                             |
| RDC Debt Service Reserve         | -                                   | 382,831               | -                     | 382,831                             |
| PSAP-Operating                   | -                                   | 596,332               | 414,710               | 181,622                             |
| PSAP-Personnel                   | -                                   | 194,256               | 94,773                | 99,483                              |
| 14.228 CDBG-Hart Lake            | -                                   | 291,140               | 278,483               | 12,657                              |
| 16.575 VOCA 2015                 | -                                   | 25,070                | 25,070                | -                                   |
| 20.602 Operation Centipede       | -                                   | 14,037                | 14,038                | (1)                                 |
| 16.575 VOCA 15-16                | -                                   | -                     | 8,008                 | (8,008)                             |
| 14.228 Martinsville Youth Center | -                                   | 32,666                | 29,399                | 3,267                               |
| <b>Totals</b>                    | <b>\$ 46,191,627</b>                | <b>\$ 164,729,422</b> | <b>\$ 163,588,322</b> | <b>\$ 47,332,727</b>                |

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

MORGAN 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, which can include 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, which include 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, dog tax licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

MORGAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Intergovernmental receipts, which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of these types of receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services, which can include, but are not limited to, the following: planning commission charges, building department charges, copies of public records, copy machine 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, which include receipts derived 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, which include 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, which include outflows 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, which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges, which include, but are 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, which includes 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.

MORGAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Capital outlay, which includes all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

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

*F. Interfund Transfers*

The County may, from time to time, transfer money 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 money 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 money 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 March 1 (lien date) 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.

MORGAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (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

MORGAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy and Annual Pension Cost*

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

**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. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2015.

#### OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Gateway 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.

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

|  | After<br>Settlement<br>Collections | Sheriff's<br>Inmate<br>Trust | Jail<br>Commissary | Sheriff's<br>Cashbook | General             | Accident<br>Report | CAGIT<br>County<br>Certified<br>Shares |
|--|------------------------------------|------------------------------|--------------------|-----------------------|---------------------|--------------------|--|
| Cash and investments - beginning                   | \$ 1,195,296                       | \$ 49,548                    | \$ 162,560         | \$ 57,044             | \$ 3,442,276        | \$ 16,612          | \$ 1,409,385                           |
| Receipts:  |                                    |                              |                    |                       |                     |                    |  |
| Taxes  | -                                  | -                            | -                  | -                     | 6,666,271           | -                  | 4,867,303                              |
| Licenses and permits                               | -                                  | -                            | -                  | -                     | 336,994             | -                  | -                                      |
| Intergovernmental receipts                         | -                                  | -                            | -                  | -                     | 2,157,803           | -                  | 98,764                                 |
| Charges for services                               | -                                  | -                            | -                  | -                     | 553,935             | 8,075              | -                                      |
| Fines and forfeits                                 | -                                  | -                            | -                  | -                     | 221,529             | -                  | -                                      |
| Other receipts                                     | <u>1,618,980</u>                   | <u>511,190</u>               | <u>419,325</u>     | <u>3,076,543</u>      | <u>297,571</u>      | <u>-</u>           | <u>9,685</u>                           |
| Total receipts                                     | <u>1,618,980</u>                   | <u>511,190</u>               | <u>419,325</u>     | <u>3,076,543</u>      | <u>10,234,103</u>   | <u>8,075</u>       | <u>4,975,752</u>                       |
| Disbursements:                                     |                                    |                              |                    |                       |                     |                    |  |
| Personal services                                  | -                                  | -                            | -                  | -                     | 7,745,051           | -                  | 2,697,226                              |
| Supplies   | -                                  | -                            | -                  | -                     | 546,171             | 829                | 418,643                                |
| Other services and charges                         | -                                  | -                            | -                  | -                     | 1,733,741           | -                  | 1,095,364                              |
| Debt service - principal and interest              | -                                  | -                            | -                  | -                     | -                   | -                  | -                                      |
| Capital outlay                                     | -                                  | -                            | -                  | -                     | 217,860             | 4,740              | 9,308                                  |
| Other disbursements                                | <u>1,195,296</u>                   | <u>493,297</u>               | <u>318,485</u>     | <u>3,076,808</u>      | <u>136,187</u>      | <u>-</u>           | <u>-</u>                               |
| Total disbursements                                | <u>1,195,296</u>                   | <u>493,297</u>               | <u>318,485</u>     | <u>3,076,808</u>      | <u>10,379,010</u>   | <u>5,569</u>       | <u>4,220,541</u>                       |
| Excess (deficiency) of receipts over disbursements | <u>423,684</u>                     | <u>17,893</u>                | <u>100,840</u>     | <u>(265)</u>          | <u>(144,907)</u>    | <u>2,506</u>       | <u>755,211</u>                         |
| Cash and investments - ending                      | <u>\$ 1,618,980</u>                | <u>\$ 67,441</u>             | <u>\$ 263,400</u>  | <u>\$ 56,779</u>      | <u>\$ 3,297,369</u> | <u>\$ 19,118</u>   | <u>\$ 2,164,596</u>                    |

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | Campaign<br>Finance<br>Enforcement<br>-<br>County | CEDIT<br>County<br>Share | City<br>and<br>Town<br>Court<br>Costs | Clerk's<br>Records<br>Perpetuation | Convention<br>Visitor<br>and<br>Tourism<br>Promotion | Sales<br>Disclosure<br>-<br>County<br>Share | Cumulative<br>Bridge |
|--|---|--------------------------|---------------------------------------|------------------------------------|--|---|----------------------|
| Cash and investments - beginning                   | \$ 860  | \$ 7,093,714             | \$ 19,823                             | \$ 22,365                          | \$ 60,388  | \$ 53,648                                   | \$ 564,075           |
| Receipts:  |   |                          |                                       |                                    |  |   |                      |
| Taxes  | -   | 1,851,295                | -                                     | -                                  | 111,717  | -   | 294,826              |
| Licenses and permits                               | -   | -                        | -                                     | -                                  | -  | -   | -                    |
| Intergovernmental receipts                         | -   | 150,772                  | -                                     | 75                                 | -  | -   | 36,185               |
| Charges for services                               | -   | -                        | -                                     | -                                  | -  | 8,270                                       | 3,735                |
| Fines and forfeits                                 | 620   | -                        | 9,391                                 | 13,996                             | -  | -   | -                    |
| Other receipts                                     | -   | 840                      | -                                     | -                                  | -  | -   | 1,481                |
| Total receipts                                     | 620   | 2,002,907                | 9,391                                 | 14,071                             | 111,717  | 8,270                                       | 336,227              |
| Disbursements:                                     |   |                          |                                       |                                    |  |   |                      |
| Personal services                                  | -   | -                        | -                                     | 8,613                              | -  | -   | 267,820              |
| Supplies   | -   | 22,750                   | -                                     | -                                  | -  | -   | -                    |
| Other services and charges                         | -   | 318,577                  | -                                     | -                                  | 40,000   | 22,680                                      | 10,561               |
| Debt service - principal and interest              | -   | -                        | -                                     | -                                  | -  | -   | -                    |
| Capital outlay                                     | -   | 1,279,328                | -                                     | -                                  | -  | -   | 56,914               |
| Other disbursements                                | -   | -                        | 24,409                                | -                                  | -  | -   | -                    |
| Total disbursements                                | -   | 1,620,655                | 24,409                                | 8,613                              | 40,000   | 22,680                                      | 335,295              |
| Excess (deficiency) of receipts over disbursements | 620   | 382,252                  | (15,018)                              | 5,458                              | 71,717   | (14,410)                                    | 932                  |
| Cash and investments - ending                      | \$ 1,480  | \$ 7,475,966             | \$ 4,805                              | \$ 27,823                          | \$ 132,105   | \$ 39,238                                   | \$ 565,007           |

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | Cumulative<br>Building | Cumulative<br>Capital<br>Development | Drug<br>Free<br>Community | Economic<br>Development<br>Fee | Emergency<br>Planning/Right<br>To<br>Know | Extradition     | Firearms<br>Training |
|--|------------------------|--------------------------------------|---------------------------|--------------------------------|---|-----------------|----------------------|
| Cash and investments - beginning                   | \$ 2,681,351           | \$ 3,213,600                         | \$ 114,842                | \$ 150                         | \$ 47,375                                 | \$ 1,454        | \$ 71,153            |
| Receipts:  |                        |                                      |                           |                                |   |                 |                      |
| Taxes  | -                      | 955,237                              | -                         | -                              | -   | -               | -                    |
| Licenses and permits                               | -                      | -                                    | -                         | -                              | -   | -               | 42,270               |
| Intergovernmental receipts                         | -                      | 117,239                              | -                         | -                              | 4,275                                     | -               | -                    |
| Charges for services                               | -                      | -                                    | -                         | 2,750                          | -   | -               | -                    |
| Fines and forfeits                                 | -                      | -                                    | 41,856                    | -                              | -   | 750             | -                    |
| Other receipts                                     | 3,833                  | 1,655,747                            | -                         | -                              | -   | -               | -                    |
| Total receipts                                     | <u>3,833</u>           | <u>2,728,223</u>                     | <u>41,856</u>             | <u>2,750</u>                   | <u>4,275</u>                              | <u>750</u>      | <u>42,270</u>        |
| Disbursements:                                     |                        |                                      |                           |                                |   |                 |                      |
| Personal services                                  | -                      | -                                    | -                         | -                              | -   | -               | -                    |
| Supplies   | -                      | -                                    | -                         | -                              | -   | -               | 53,724               |
| Other services and charges                         | -                      | 693,797                              | 33,877                    | -                              | 1,183                                     | 800             | -                    |
| Debt service - principal and interest              | 291,038                | -                                    | -                         | -                              | -   | -               | -                    |
| Capital outlay                                     | -                      | 30,875                               | -                         | -                              | -   | -               | 4,286                |
| Other disbursements                                | -                      | 400,000                              | -                         | 2,750                          | -   | -               | -                    |
| Total disbursements                                | <u>291,038</u>         | <u>1,124,672</u>                     | <u>33,877</u>             | <u>2,750</u>                   | <u>1,183</u>                              | <u>800</u>      | <u>58,010</u>        |
| Excess (deficiency) of receipts over disbursements | <u>(287,205)</u>       | <u>1,603,551</u>                     | <u>7,979</u>              | <u>-</u>                       | <u>3,092</u>                              | <u>(50)</u>     | <u>(15,740)</u>      |
| Cash and investments - ending                      | <u>\$ 2,394,146</u>    | <u>\$ 4,817,151</u>                  | <u>\$ 122,821</u>         | <u>\$ 150</u>                  | <u>\$ 50,467</u>                          | <u>\$ 1,404</u> | <u>\$ 55,413</u>     |

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | General<br>Drain<br>Improvement | Health           | Identification<br>Security<br>Protection | Local<br>Health<br>Maintenance | Local<br>Road<br>and<br>Street | LOIT<br>Public<br>Safety<br>-<br>County Share |
|--|---------------------------------|------------------|--|--------------------------------|--------------------------------|---|
| Cash and investments - beginning                   | \$ 862,790                      | \$ 116,691       | \$ 49,631                                | \$ 78,238                      | \$ 1,053,512                   | \$ 2,982,053                                  |
| Receipts:  |                                 |                  |  |                                |                                |   |
| Taxes  | -                               | 339,050          | -  | -                              | -                              | -   |
| Licenses and permits                               | -                               | 40,323           | -  | -                              | -                              | -   |
| Intergovernmental receipts                         | -                               | 41,613           | -  | 48,859                         | 2,182,120                      | 2,146,036                                     |
| Charges for services                               | -                               | 84,246           | 6,897                                    | 4,942                          | -                              | -   |
| Fines and forfeits                                 | -                               | -                | -  | -                              | -                              | -   |
| Other receipts                                     | -                               | 2,910            | -  | -                              | -                              | 39,467  |
| Total receipts                                     | -                               | 508,142          | 6,897                                    | 53,801                         | 2,182,120                      | 2,185,503                                     |
| Disbursements:                                     |                                 |                  |  |                                |                                |   |
| Personal services                                  | -                               | 495,500          | -  | 34,607                         | -                              | 865,604                                       |
| Supplies   | -                               | 14,837           | -  | 23,142                         | 158,378                        | -   |
| Other services and charges                         | 6,692                           | 20,833           | 20,821                                   | 20,918                         | 1,513,948                      | 818,792                                       |
| Debt service - principal and interest              | -                               | -                | -  | -                              | -                              | 834,411                                       |
| Capital outlay                                     | -                               | 2,500            | -  | 1,495                          | 163,421                        | 289,054                                       |
| Other disbursements                                | -                               | -                | -  | -                              | -                              | 223,000                                       |
| Total disbursements                                | 6,692                           | 533,670          | 20,821                                   | 80,162                         | 1,835,747                      | 3,030,861                                     |
| Excess (deficiency) of receipts over disbursements | (6,692)                         | (25,528)         | (13,924)                                 | (26,361)                       | 346,373                        | (845,358)                                     |
| Cash and investments - ending                      | <u>\$ 856,098</u>               | <u>\$ 91,163</u> | <u>\$ 35,707</u>                         | <u>\$ 51,877</u>               | <u>\$ 1,399,885</u>            | <u>\$ 2,136,695</u>                           |

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | Misdemeanant | Motor<br>Vehicle<br>Highway | Plat<br>Book | Rainy<br>Day | Reassessment<br>-<br>2015 | Recorder's<br>Records<br>Perpetuation |
|--|--------------|-----------------------------|--------------|--------------|---------------------------|---------------------------------------|
| Cash and investments - beginning                   | \$ 99        | \$ 707,835                  | \$ 92,550    | \$ 4,687,400 | \$ 2,917,483              | \$ 319,567                            |
| Receipts:  |              |                             |              |              |                           |                                       |
| Taxes  | -            | -                           | -            | -            | -                         | -                                     |
| Licenses and permits                               | -            | -                           | -            | -            | -                         | -                                     |
| Intergovernmental receipts                         | 40,981       | 3,221,556                   | -            | -            | -                         | -                                     |
| Charges for services                               | -            | -                           | 16,905       | -            | -                         | 160,519                               |
| Fines and forfeits                                 | -            | -                           | -            | -            | -                         | -                                     |
| Other receipts                                     | -            | 110,725                     | -            | -            | 4,175                     | -                                     |
| Total receipts                                     | 40,981       | 3,332,281                   | 16,905       | -            | 4,175                     | 160,519                               |
| Disbursements:                                     |              |                             |              |              |                           |                                       |
| Personal services                                  | -            | 1,821,556                   | -            | -            | 391,333                   | 42,361                                |
| Supplies   | 10,549       | 871,397                     | -            | -            | 2,331                     | 2,155                                 |
| Other services and charges                         | 30,532       | 280,919                     | -            | -            | 107,007                   | 93,214                                |
| Debt service - principal and interest              | -            | -                           | -            | -            | -                         | -                                     |
| Capital outlay                                     | -            | 219,054                     | -            | 199,688      | 14,396                    | 3,234                                 |
| Other disbursements                                | -            | -                           | -            | -            | -                         | -                                     |
| Total disbursements                                | 41,081       | 3,192,926                   | -            | 199,688      | 515,067                   | 140,964                               |
| Excess (deficiency) of receipts over disbursements | (100)        | 139,355                     | 16,905       | (199,688)    | (510,892)                 | 19,555                                |
| Cash and investments - ending                      | \$ (1)       | \$ 847,190                  | \$ 109,455   | \$ 4,487,712 | \$ 2,406,591              | \$ 339,122                            |

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | Riverboat           | Sex<br>and<br>Violent<br>Offender<br>Administration | Supplemental<br>Public<br>Defender<br>Services | Surplus<br>Tax   | Surveyor's<br>Corner<br>Perpetuation | Tax<br>Sale<br>Redemption |
|--|---------------------|---|--|------------------|--------------------------------------|---------------------------|
| Cash and investments - beginning                   | \$ 2,098,207        | \$ 9,654  | \$ 267,891                                     | \$ 76,554        | \$ 88,362                            | \$ -                      |
| Receipts:  |                     |   |  |                  |                                      |                           |
| Taxes  | -                   | -   | -  | 42,990           | -                                    | -                         |
| Licenses and permits                               | -                   | -   | -  | -                | -                                    | -                         |
| Intergovernmental receipts                         | 256,820             | -   | -  | -                | -                                    | -                         |
| Charges for services                               | -                   | 5,450   | -  | -                | 14,120                               | -                         |
| Fines and forfeits                                 | -                   | -   | 85,444   | -                | -                                    | -                         |
| Other receipts                                     | -                   | -   | -  | -                | -                                    | 71,987                    |
| Total receipts                                     | <u>256,820</u>      | <u>5,450</u>  | <u>85,444</u>                                  | <u>42,990</u>    | <u>14,120</u>                        | <u>71,987</u>             |
| Disbursements:                                     |                     |   |  |                  |                                      |                           |
| Personal services                                  | -                   | -   | -  | -                | -                                    | -                         |
| Supplies   | -                   | -   | -  | -                | 268                                  | -                         |
| Other services and charges                         | 14,986              | -   | 70,830   | -                | 12,848                               | -                         |
| Debt service - principal and interest              | -                   | -   | -  | -                | -                                    | -                         |
| Capital outlay                                     | -                   | 115   | -  | -                | -                                    | -                         |
| Other disbursements                                | -                   | -   | -  | 73,048           | -                                    | 71,987                    |
| Total disbursements                                | <u>14,986</u>       | <u>115</u>  | <u>70,830</u>                                  | <u>73,048</u>    | <u>13,116</u>                        | <u>71,987</u>             |
| Excess (deficiency) of receipts over disbursements | <u>241,834</u>      | <u>5,335</u>  | <u>14,614</u>                                  | <u>(30,058)</u>  | <u>1,004</u>                         | <u>-</u>                  |
| Cash and investments - ending                      | <u>\$ 2,340,041</u> | <u>\$ 14,989</u>                                    | <u>\$ 282,505</u>                              | <u>\$ 46,496</u> | <u>\$ 89,366</u>                     | <u>\$ -</u>               |

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | Tax<br>Sale<br>Surplus | Local<br>Health<br>Dept<br>Trust<br>Acct | GAL/CASA         | Auditors<br>Ineligible<br>Deductions | County<br>Elected<br>Officials<br>Training | Statewide<br>911  |
|--|------------------------|--|------------------|--------------------------------------|--|-------------------|
| Cash and investments - beginning                   | \$ 802,398             | \$ -                                     | \$ 19,112        | \$ 17,660                            | \$ 23,022                                  | \$ 1,128,812      |
| Receipts:  |                        |  |                  |                                      |  |                   |
| Taxes  | -                      | -  | -                | -                                    | -  | -                 |
| Licenses and permits                               | -                      | -  | -                | -                                    | -  | -                 |
| Intergovernmental receipts                         | -                      | 32,101                                   | 15,881           | -                                    | -  | -                 |
| Charges for services                               | -                      | 405                                      | -                | 7,452                                | 6,897                                      | 576,636           |
| Fines and forfeits                                 | -                      | -  | -                | -                                    | -  | -                 |
| Other receipts                                     | 1,050,854              | 47,131                                   | -                | -                                    | -  | 3,036             |
| Total receipts                                     | <u>1,050,854</u>       | <u>79,637</u>                            | <u>15,881</u>    | <u>7,452</u>                         | <u>6,897</u>                               | <u>579,672</u>    |
| Disbursements:                                     |                        |  |                  |                                      |  |                   |
| Personal services                                  | -                      | 15,522                                   | 4,910            | -                                    | -  | 547,227           |
| Supplies   | -                      | 2,774                                    | 1,347            | -                                    | -  | 2,769             |
| Other services and charges                         | -                      | 850                                      | 4,200            | -                                    | 574  | 34,678            |
| Debt service - principal and interest              | -                      | -  | -                | -                                    | -  | -                 |
| Capital outlay                                     | -                      | -  | -                | -                                    | -  | 193,854           |
| Other disbursements                                | 729,112                | -  | -                | -                                    | -  | -                 |
| Total disbursements                                | <u>729,112</u>         | <u>19,146</u>                            | <u>10,457</u>    | <u>-</u>                             | <u>574</u>                                 | <u>778,528</u>    |
| Excess (deficiency) of receipts over disbursements | <u>321,742</u>         | <u>60,491</u>                            | <u>5,424</u>     | <u>7,452</u>                         | <u>6,323</u>                               | <u>(198,856)</u>  |
| Cash and investments - ending                      | <u>\$ 1,124,140</u>    | <u>\$ 60,491</u>                         | <u>\$ 24,536</u> | <u>\$ 25,112</u>                     | <u>\$ 29,345</u>                           | <u>\$ 929,956</u> |

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | Supplemental<br>Adult<br>Probation<br>Services | Supplemental<br>Juvenile<br>Probation<br>Services | Lake<br>Ditch<br>Drain<br>Maint | Dispatch<br>Center | Self<br>Insurance   | Payroll<br>Clearing |
|--|--|---|---------------------------------|--------------------|---------------------|---------------------|
| Cash and investments - beginning                   | \$ 411,576                                     | \$ 49,824   | \$ 45,430                       | \$ 1,233,911       | \$ 1,099,053        | \$ -                |
| Receipts:  |  |   |                                 |                    |                     |                     |
| Taxes  | -  | -   | 59,733                          | -                  | -                   | -                   |
| Licenses and permits                               | -  | -   | -                               | -                  | -                   | -                   |
| Intergovernmental receipts                         | -  | -   | -                               | -                  | -                   | -                   |
| Charges for services                               | 36,973   | -   | -                               | -                  | -                   | -                   |
| Fines and forfeits                                 | 201,748  | 16,556  | -                               | -                  | -                   | -                   |
| Other receipts                                     | -  | -   | 2,010                           | 859                | 2,469,965           | 12,734,606          |
| Total receipts                                     | <u>238,721</u>                                 | <u>16,556</u>                                     | <u>61,743</u>                   | <u>859</u>         | <u>2,469,965</u>    | <u>12,734,606</u>   |
| Disbursements:                                     |  |   |                                 |                    |                     |                     |
| Personal services                                  | 322,024  | 50,887  | -                               | -                  | -                   | -                   |
| Supplies   | -  | -   | -                               | 3,938              | -                   | -                   |
| Other services and charges                         | 37,752   | -   | 1,000                           | 63,590             | -                   | -                   |
| Debt service - principal and interest              | -  | -   | -                               | -                  | -                   | -                   |
| Capital outlay                                     | -  | -   | -                               | 996,934            | -                   | -                   |
| Other disbursements                                | 75   | -   | 2,010                           | -                  | 2,096,988           | 12,686,766          |
| Total disbursements                                | <u>359,851</u>                                 | <u>50,887</u>                                     | <u>3,010</u>                    | <u>1,064,462</u>   | <u>2,096,988</u>    | <u>12,686,766</u>   |
| Excess (deficiency) of receipts over disbursements | <u>(121,130)</u>                               | <u>(34,331)</u>                                   | <u>58,733</u>                   | <u>(1,063,603)</u> | <u>372,977</u>      | <u>47,840</u>       |
| Cash and investments - ending                      | <u>\$ 290,446</u>                              | <u>\$ 15,493</u>                                  | <u>\$ 104,163</u>               | <u>\$ 170,308</u>  | <u>\$ 1,472,030</u> | <u>\$ 47,840</u>    |

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | Payroll<br>Withholding<br>-<br>PERF | Payroll<br>Withholding<br>-<br>Sheriff<br>Pension | Settlement | CVET<br>Agency | Financial<br>Institution<br>Tax | CEDIT<br>Homestead<br>Credit |
|--|-------------------------------------|---|------------|----------------|---------------------------------|------------------------------|
| Cash and investments - beginning                   | \$ -                                | \$ -  | \$ -       | \$ -           | \$ -                            | \$ 19,334                    |
| Receipts:  |                                     |   |            |                |                                 |                              |
| Taxes  | -                                   | -   | 53,525,367 | -              | -                               | 1,029,689                    |
| Licenses and permits                               | -                                   | -   | -          | -              | -                               | -                            |
| Intergovernmental receipts                         | -                                   | -   | -          | 291,003        | 289,260                         | -                            |
| Charges for services                               | -                                   | -   | -          | -              | -                               | -                            |
| Fines and forfeits                                 | -                                   | -   | -          | -              | -                               | -                            |
| Other receipts                                     | 1,287,202                           | 42,683  | -          | -              | -                               | -                            |
| Total receipts                                     | 1,287,202                           | 42,683  | 53,525,367 | 291,003        | 289,260                         | 1,029,689                    |
| Disbursements:                                     |                                     |   |            |                |                                 |                              |
| Personal services                                  | -                                   | -   | -          | -              | -                               | -                            |
| Supplies   | -                                   | -   | -          | -              | -                               | -                            |
| Other services and charges                         | -                                   | -   | -          | -              | -                               | -                            |
| Debt service - principal and interest              | -                                   | -   | -          | -              | -                               | -                            |
| Capital outlay                                     | -                                   | -   | -          | -              | -                               | -                            |
| Other disbursements                                | 1,287,202                           | 42,683  | 53,525,367 | 291,003        | 289,260                         | 1,032,161                    |
| Total disbursements                                | 1,287,202                           | 42,683  | 53,525,367 | 291,003        | 289,260                         | 1,032,161                    |
| Excess (deficiency) of receipts over disbursements | -                                   | -   | -          | -              | -                               | (2,472)                      |
| Cash and investments - ending                      | \$ -                                | \$ -  | \$ -       | \$ -           | \$ -                            | \$ 16,862                    |

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | LOIT<br>PTRC      | State<br>Fines<br>and<br>Forfeitures | Infraction<br>Judgements | Special<br>Death<br>Benefit | Sales<br>Disclosure<br>-<br>State<br>Share | Coroners<br>Training<br>&<br>Con't<br>Education |
|--|-------------------|--------------------------------------|--------------------------|-----------------------------|--|---|
| Cash and investments - beginning                   | \$ 326,274        | \$ 1,119                             | \$ 6,893                 | \$ 480                      | \$ 775                                     | \$ -  |
| Receipts:  |                   |                                      |                          |                             |  |   |
| Taxes  | 14,746,989        | -                                    | -                        | -                           | -  | -   |
| Licenses and permits                               | -                 | -                                    | -                        | -                           | -  | -   |
| Intergovernmental receipts                         | -                 | -                                    | -                        | -                           | -  | -   |
| Charges for services                               | -                 | -                                    | -                        | -                           | -  | -   |
| Fines and forfeits                                 | -                 | 5,978                                | 107,571                  | 6,335                       | 8,270                                      | 5,272   |
| Other receipts                                     | -                 | -                                    | -                        | -                           | -  | -   |
| Total receipts                                     | <u>14,746,989</u> | <u>5,978</u>                         | <u>107,571</u>           | <u>6,335</u>                | <u>8,270</u>                               | <u>5,272</u>                                    |
| Disbursements:                                     |                   |                                      |                          |                             |  |   |
| Personal services                                  | -                 | -                                    | -                        | -                           | -  | -   |
| Supplies   | -                 | -                                    | -                        | -                           | -  | -   |
| Other services and charges                         | -                 | -                                    | -                        | -                           | -  | -   |
| Debt service - principal and interest              | -                 | -                                    | -                        | -                           | -  | -   |
| Capital outlay                                     | -                 | -                                    | -                        | -                           | -  | -   |
| Other disbursements                                | 14,663,874        | 6,196                                | 108,358                  | 6,295                       | 8,260                                      | 4,898   |
| Total disbursements                                | <u>14,663,874</u> | <u>6,196</u>                         | <u>108,358</u>           | <u>6,295</u>                | <u>8,260</u>                               | <u>4,898</u>                                    |
| Excess (deficiency) of receipts over disbursements | <u>83,115</u>     | <u>(218)</u>                         | <u>(787)</u>             | <u>40</u>                   | <u>10</u>                                  | <u>374</u>                                      |
| Cash and investments - ending                      | <u>\$ 409,389</u> | <u>\$ 901</u>                        | <u>\$ 6,106</u>          | <u>\$ 520</u>               | <u>\$ 785</u>                              | <u>\$ 374</u>                                   |

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | Interstate<br>Compact<br>-<br>State<br>Share | Mortgage<br>Recording<br>Fees<br>-<br>State Share | DLGF<br>Homestead<br>Property<br>Database | Sex<br>and<br>Violent<br>Offender<br>Admin - State | Child<br>Restraint<br>Violations<br>Fines | Inheritance<br>Tax |
|--|--|---|---|--|---|--------------------|
| Cash and investments - beginning                   | \$ -   | \$ 560  | \$ 2                                      | \$ 15  | \$ 25                                     | \$ 10,430          |
| Receipts:  |  |   |   |  |   |                    |
| Taxes  | -  | -   | -   | -  | -   | -                  |
| Licenses and permits                               | -  | -   | -   | -  | -   | -                  |
| Intergovernmental receipts                         | -  | -   | -   | -  | -   | -                  |
| Charges for services                               | -  | -   | -   | -  | -   | -                  |
| Fines and forfeits                                 | 458  | 7,275   | 7   | 606  | 875                                       | -                  |
| Other receipts                                     | -  | -   | -   | -  | -   | -                  |
| Total receipts                                     | <u>458</u>                                   | <u>7,275</u>                                      | <u>7</u>                                  | <u>606</u>   | <u>875</u>                                | <u>-</u>           |
| Disbursements:                                     |  |   |   |  |   |                    |
| Personal services                                  | -  | -   | -   | -  | -   | -                  |
| Supplies   | -  | -   | -   | -  | -   | -                  |
| Other services and charges                         | -  | -   | -   | -  | -   | -                  |
| Debt service - principal and interest              | -  | -   | -   | -  | -   | -                  |
| Capital outlay                                     | -  | -   | -   | -  | -   | -                  |
| Other disbursements                                | 458  | 7,295   | 7   | 591  | 800                                       | 10,430             |
| Total disbursements                                | <u>458</u>                                   | <u>7,295</u>                                      | <u>7</u>                                  | <u>591</u>   | <u>800</u>                                | <u>10,430</u>      |
| Excess (deficiency) of receipts over disbursements | <u>-</u>                                     | <u>(20)</u>                                       | <u>-</u>                                  | <u>15</u>  | <u>75</u>                                 | <u>(10,430)</u>    |
| Cash and investments - ending                      | <u>\$ -</u>                                  | <u>\$ 540</u>                                     | <u>\$ 2</u>                               | <u>\$ 30</u>                                       | <u>\$ 100</u>                             | <u>\$ -</u>        |

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | Education<br>Plate<br>Fees<br>Agency | Riverboat<br>Revenue<br>Sharing | CAGIT<br>Distribution | CEDIT<br>Distribution | 93.563<br>Prosecutor<br>PCA | 93.563<br>Title<br>IV-D<br>Incentive |
|--|--------------------------------------|---------------------------------|-----------------------|-----------------------|-----------------------------|--------------------------------------|
| Cash and investments - beginning                   | \$ -                                 | \$ -                            | \$ -                  | \$ -                  | \$ 5,367                    | \$ 71,031                            |
| Receipts:  |                                      |                                 |                       |                       |                             |                                      |
| Taxes  | -                                    | -                               | 11,019,211            | 2,941,968             | -                           | -                                    |
| Licenses and permits                               | -                                    | -                               | -                     | -                     | -                           | -                                    |
| Intergovernmental receipts                         | 1,069                                | 408,123                         | 3,673,070             | -                     | -                           | 28,959                               |
| Charges for services                               | -                                    | -                               | -                     | -                     | 4,108                       | -                                    |
| Fines and forfeits                                 | -                                    | -                               | -                     | -                     | -                           | -                                    |
| Other receipts                                     | -                                    | -                               | -                     | -                     | -                           | -                                    |
| Total receipts                                     | <u>1,069</u>                         | <u>408,123</u>                  | <u>14,692,281</u>     | <u>2,941,968</u>      | <u>4,108</u>                | <u>28,959</u>                        |
| Disbursements:                                     |                                      |                                 |                       |                       |                             |                                      |
| Personal services                                  | -                                    | -                               | -                     | -                     | -                           | 12,875                               |
| Supplies   | -                                    | -                               | -                     | -                     | -                           | 338                                  |
| Other services and charges                         | -                                    | -                               | -                     | -                     | 2,465                       | 14,561                               |
| Debt service - principal and interest              | -                                    | -                               | -                     | -                     | -                           | -                                    |
| Capital outlay                                     | -                                    | -                               | -                     | -                     | -                           | -                                    |
| Other disbursements                                | 1,069                                | 408,123                         | 14,692,281            | 2,941,968             | -                           | -                                    |
| Total disbursements                                | <u>1,069</u>                         | <u>408,123</u>                  | <u>14,692,281</u>     | <u>2,941,968</u>      | <u>2,465</u>                | <u>27,774</u>                        |
| Excess (deficiency) of receipts over disbursements | -                                    | -                               | -                     | -                     | 1,643                       | 1,185                                |
| Cash and investments - ending                      | <u>\$ -</u>                          | <u>\$ -</u>                     | <u>\$ -</u>           | <u>\$ -</u>           | <u>\$ 7,010</u>             | <u>\$ 72,216</u>                     |

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | 93.563<br>Prosecutor<br>IV-D<br>Incentive-Post<br>Oct '99 | 93.563<br>Clerk<br>IV-D<br>Incentive-Post<br>Oct '99 | Clerk's<br>Child<br>Support | Clerk's<br>Interest<br>Trust | Jury<br>User<br>Fee | ADAPT            |
|--|---|--|-----------------------------|------------------------------|---------------------|------------------|
| Cash and investments - beginning                   | \$ 89,343   | \$ 56,472  | \$ 16,303                   | \$ 410,023                   | \$ 15,521           | \$ 70,779        |
| Receipts:  |   |  |                             |                              |                     |                  |
| Taxes  | -   | -  | -                           | -                            | -                   | -                |
| Licenses and permits                               | -   | -  | -                           | -                            | -                   | -                |
| Intergovernmental receipts                         | 43,563  | 28,959   | -                           | -                            | -                   | -                |
| Charges for services                               | -   | -  | -                           | -                            | -                   | -                |
| Fines and forfeits                                 | -   | -  | -                           | -                            | 10,216              | 31,782           |
| Other receipts                                     | -   | -  | 1,157,912                   | 833,902                      | 156                 | -                |
| Total receipts                                     | <u>43,563</u>   | <u>28,959</u>  | <u>1,157,912</u>            | <u>833,902</u>               | <u>10,372</u>       | <u>31,782</u>    |
| Disbursements:                                     |   |  |                             |                              |                     |                  |
| Personal services                                  | 55,716  | 12,344   | -                           | -                            | -                   | 65,186           |
| Supplies   | 1,556   | 4,017  | -                           | -                            | -                   | 497              |
| Other services and charges                         | 4,384   | 10,516   | -                           | -                            | 18,000              | 1,067            |
| Debt service - principal and interest              | -   | -  | -                           | -                            | -                   | -                |
| Capital outlay                                     | 1,147   | -  | -                           | -                            | -                   | -                |
| Other disbursements                                | -   | -  | 1,160,421                   | 1,127,141                    | -                   | -                |
| Total disbursements                                | <u>62,803</u>   | <u>26,877</u>  | <u>1,160,421</u>            | <u>1,127,141</u>             | <u>18,000</u>       | <u>66,750</u>    |
| Excess (deficiency) of receipts over disbursements | <u>(19,240)</u>   | <u>2,082</u>   | <u>(2,509)</u>              | <u>(293,239)</u>             | <u>(7,628)</u>      | <u>(34,968)</u>  |
| Cash and investments - ending                      | <u>\$ 70,103</u>  | <u>\$ 58,554</u>                                     | <u>\$ 13,794</u>            | <u>\$ 116,784</u>            | <u>\$ 7,893</u>     | <u>\$ 35,811</u> |

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | Co<br>Law<br>Enforce<br>Continuing<br>Ed | Law<br>Enforcement<br>Co<br>User<br>Fee | Pretrial<br>Div-Traffic | Pretrial<br>Div-Check | Administration<br>Fees | Comm<br>Corr<br>Proj<br>Income<br>14-15 |
|--|--|---|-------------------------|-----------------------|------------------------|---|
| Cash and investments - beginning                   | \$ 8,091                                 | \$ 15,201                               | \$ 125,882              | \$ 18,397             | \$ 38,784              | \$ 315,731                              |
| Receipts:  |  |   |                         |                       |                        |   |
| Taxes  | -  | -                                       | -                       | -                     | -                      | -                                       |
| Licenses and permits                               | -  | -                                       | -                       | -                     | -                      | -                                       |
| Intergovernmental receipts                         | -  | -                                       | -                       | -                     | -                      | -                                       |
| Charges for services                               | -  | -                                       | -                       | -                     | 45,324                 | 126,444                                 |
| Fines and forfeits                                 | 4,198                                    | 2,278                                   | 183,515                 | 3,740                 | -                      | -                                       |
| Other receipts                                     | -  | -                                       | 576                     | -                     | -                      | -                                       |
| Total receipts                                     | <u>4,198</u>                             | <u>2,278</u>                            | <u>184,091</u>          | <u>3,740</u>          | <u>45,324</u>          | <u>126,444</u>                          |
| Disbursements:                                     |  |   |                         |                       |                        |   |
| Personal services                                  | -  | -                                       | 88,830                  | -                     | -                      | 94,493                                  |
| Supplies   | -  | -                                       | 192                     | -                     | -                      | 27                                      |
| Other services and charges                         | -  | -                                       | 576                     | -                     | -                      | 57,281                                  |
| Debt service - principal and interest              | -  | -                                       | -                       | -                     | -                      | -                                       |
| Capital outlay                                     | -  | -                                       | -                       | -                     | -                      | 1,114                                   |
| Other disbursements                                | -  | 2,939                                   | 63,556                  | 1,870                 | 80                     | 289,261                                 |
| Total disbursements                                | <u>-</u>                                 | <u>2,939</u>                            | <u>153,154</u>          | <u>1,870</u>          | <u>80</u>              | <u>442,176</u>                          |
| Excess (deficiency) of receipts over disbursements | <u>4,198</u>                             | <u>(661)</u>                            | <u>30,937</u>           | <u>1,870</u>          | <u>45,244</u>          | <u>(315,732)</u>                        |
| Cash and investments - ending                      | <u>\$ 12,289</u>                         | <u>\$ 14,540</u>                        | <u>\$ 156,819</u>       | <u>\$ 20,267</u>      | <u>\$ 84,028</u>       | <u>\$ (1)</u>                           |

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | K-9<br>Donations | EMA<br>Donations | CASA<br>Donations | Special<br>Probation<br>Programs | Flood<br>Homes<br>Demolition | Mo<br>Co<br>Partner<br>Water<br>Quality |
|--|------------------|------------------|-------------------|----------------------------------|------------------------------|---|
| Cash and investments - beginning                   | \$ 277           | \$ 600           | \$ 319            | \$ 2,439                         | \$ 124,803                   | \$ 24,595                               |
| Receipts:  |                  |                  |                   |                                  |                              |   |
| Taxes  | -                | -                | -                 | -                                | -                            | -                                       |
| Licenses and permits                               | -                | -                | -                 | -                                | -                            | -                                       |
| Intergovernmental receipts                         | -                | -                | -                 | -                                | 3,621                        | -                                       |
| Charges for services                               | -                | -                | -                 | -                                | -                            | -                                       |
| Fines and forfeits                                 | -                | -                | -                 | -                                | -                            | -                                       |
| Other receipts                                     | -                | -                | -                 | -                                | -                            | 10,925                                  |
| Total receipts                                     | -                | -                | -                 | -                                | 3,621                        | 10,925                                  |
| Disbursements:                                     |                  |                  |                   |                                  |                              |   |
| Personal services                                  | -                | -                | -                 | -                                | -                            | -                                       |
| Supplies   | -                | -                | -                 | -                                | -                            | 233                                     |
| Other services and charges                         | -                | -                | -                 | 2,439                            | 27,195                       | 13,631                                  |
| Debt service - principal and interest              | -                | -                | -                 | -                                | -                            | -                                       |
| Capital outlay                                     | -                | -                | -                 | -                                | -                            | -                                       |
| Other disbursements                                | -                | -                | -                 | -                                | -                            | -                                       |
| Total disbursements                                | -                | -                | -                 | 2,439                            | 27,195                       | 13,864                                  |
| Excess (deficiency) of receipts over disbursements | -                | -                | -                 | (2,439)                          | (23,574)                     | (2,939)                                 |
| Cash and investments - ending                      | <u>\$ 277</u>    | <u>\$ 600</u>    | <u>\$ 319</u>     | <u>\$ -</u>                      | <u>\$ 101,229</u>            | <u>\$ 21,656</u>                        |

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | Work<br>Release<br>Intake<br>Fee | Law<br>Enforcement<br>Fund | Federal<br>Forfeited<br>Property | Co<br>Offender<br>Transportation | Local<br>Health<br>Dept<br>Tr | United<br>Way |
|--|----------------------------------|----------------------------|----------------------------------|----------------------------------|-------------------------------|---------------|
| Cash and investments - beginning                   | \$ 16,440                        | \$ 28,744                  | \$ 20,702                        | \$ 1,475                         | \$ 47,131                     | \$ -          |
| Receipts:  |                                  |                            |                                  |                                  |                               |               |
| Taxes  | -                                | -                          | -                                | -                                | -                             | -             |
| Licenses and permits                               | -                                | -                          | -                                | -                                | -                             | -             |
| Intergovernmental receipts                         | -                                | -                          | -                                | -                                | -                             | -             |
| Charges for services                               | 4,025                            | -                          | -                                | 458                              | -                             | -             |
| Fines and forfeits                                 | -                                | 11,161                     | -                                | -                                | -                             | -             |
| Other receipts                                     | -                                | 2,157                      | -                                | -                                | -                             | 2,436         |
| Total receipts                                     | 4,025                            | 13,318                     | -                                | 458                              | -                             | 2,436         |
| Disbursements:                                     |                                  |                            |                                  |                                  |                               |               |
| Personal services                                  | -                                | -                          | -                                | -                                | -                             | -             |
| Supplies   | -                                | 3,965                      | 1,178                            | -                                | -                             | -             |
| Other services and charges                         | -                                | 7,042                      | 217                              | -                                | -                             | -             |
| Debt service - principal and interest              | -                                | -                          | -                                | -                                | -                             | -             |
| Capital outlay                                     | 18,265                           | 14,585                     | 2,098                            | -                                | -                             | -             |
| Other disbursements                                | -                                | -                          | -                                | -                                | 47,131                        | 2,436         |
| Total disbursements                                | 18,265                           | 25,592                     | 3,493                            | -                                | 47,131                        | 2,436         |
| Excess (deficiency) of receipts over disbursements | (14,240)                         | (12,274)                   | (3,493)                          | 458                              | (47,131)                      | -             |
| Cash and investments - ending                      | <u>\$ 2,200</u>                  | <u>\$ 16,470</u>           | <u>\$ 17,209</u>                 | <u>\$ 1,933</u>                  | <u>\$ -</u>                   | <u>\$ -</u>   |

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | Insurance<br>Group<br>Trust | Life<br>Insurance | Dental<br>&<br>Vision | AFLAC           | Vol<br>PERF<br>Contributions | Sur<br>Tax       |
|--|-----------------------------|-------------------|-----------------------|-----------------|------------------------------|------------------|
| Cash and investments - beginning                   | \$ -                        | \$ (940)          | \$ -                  | \$ 2,377        | \$ -                         | \$ -             |
| Receipts:  |                             |                   |                       |                 |                              |                  |
| Taxes  | -                           | -                 | -                     | -               | -                            | -                |
| Licenses and permits                               | -                           | -                 | -                     | -               | -                            | -                |
| Intergovernmental receipts                         | -                           | -                 | -                     | -               | -                            | 1,941,920        |
| Charges for services                               | -                           | -                 | -                     | -               | -                            | -                |
| Fines and forfeits                                 | -                           | -                 | -                     | -               | -                            | -                |
| Other receipts                                     | 445,879                     | 54,110            | 73,892                | 57,728          | 38,296                       | -                |
| Total receipts                                     | <u>445,879</u>              | <u>54,110</u>     | <u>73,892</u>         | <u>57,728</u>   | <u>38,296</u>                | <u>1,941,920</u> |
| Disbursements:                                     |                             |                   |                       |                 |                              |                  |
| Personal services                                  | -                           | -                 | -                     | -               | -                            | -                |
| Supplies   | -                           | -                 | -                     | -               | -                            | -                |
| Other services and charges                         | -                           | -                 | -                     | -               | -                            | -                |
| Debt service - principal and interest              | -                           | -                 | -                     | -               | -                            | -                |
| Capital outlay                                     | -                           | -                 | -                     | -               | -                            | -                |
| Other disbursements                                | 445,879                     | 51,999            | 73,892                | 56,127          | 38,296                       | 1,847,968        |
| Total disbursements                                | <u>445,879</u>              | <u>51,999</u>     | <u>73,892</u>         | <u>56,127</u>   | <u>38,296</u>                | <u>1,847,968</u> |
| Excess (deficiency) of receipts over disbursements | -                           | 2,111             | -                     | 1,601           | -                            | 93,952           |
| Cash and investments - ending                      | <u>\$ -</u>                 | <u>\$ 1,171</u>   | <u>\$ -</u>           | <u>\$ 3,978</u> | <u>\$ -</u>                  | <u>\$ 93,952</u> |

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | Wheel<br>Tax     | LOIT<br>Prop<br>Tax<br>Oper<br>Levies Rep | LOIT<br>Public<br>Safety | LOIT<br>Stabilization | 16.607<br>Bullet<br>Proof<br>Vest | 93.074<br>Bioterror<br>Base<br>13-14 |
|--|------------------|---|--------------------------|-----------------------|-----------------------------------|--------------------------------------|
| Cash and investments - beginning                   | \$ 750           | \$ -                                      | \$ -                     | \$ 731,554            | \$ (9,865)                        | \$ -                                 |
| Receipts:  |                  |   |                          |                       |                                   |                                      |
| Taxes  | -                | 2,938,456                                 | -                        | -                     | -                                 | -                                    |
| Licenses and permits                               | -                | -   | -                        | -                     | -                                 | -                                    |
| Intergovernmental receipts                         | 363,321          | -   | 3,673,070                | -                     | 17,241                            | 9,366                                |
| Charges for services                               | -                | -   | -                        | -                     | -                                 | -                                    |
| Fines and forfeits                                 | -                | -   | -                        | -                     | -                                 | -                                    |
| Other receipts                                     | -                | -   | -                        | -                     | -                                 | -                                    |
| Total receipts                                     | <u>363,321</u>   | <u>2,938,456</u>                          | <u>3,673,070</u>         | <u>-</u>              | <u>17,241</u>                     | <u>9,366</u>                         |
| Disbursements:                                     |                  |   |                          |                       |                                   |                                      |
| Personal services                                  | -                | -   | -                        | -                     | -                                 | 18,800                               |
| Supplies   | -                | -   | -                        | -                     | 7,376                             | -                                    |
| Other services and charges                         | -                | -   | -                        | -                     | -                                 | 594                                  |
| Debt service - principal and interest              | -                | -   | -                        | -                     | -                                 | -                                    |
| Capital outlay                                     | -                | -   | -                        | -                     | -                                 | -                                    |
| Other disbursements                                | 353,924          | 2,938,456                                 | 3,673,070                | 731,554               | -                                 | -                                    |
| Total disbursements                                | <u>353,924</u>   | <u>2,938,456</u>                          | <u>3,673,070</u>         | <u>731,554</u>        | <u>7,376</u>                      | <u>19,394</u>                        |
| Excess (deficiency) of receipts over disbursements | <u>9,397</u>     | <u>-</u>                                  | <u>-</u>                 | <u>(731,554)</u>      | <u>9,865</u>                      | <u>(10,028)</u>                      |
| Cash and investments - ending                      | <u>\$ 10,147</u> | <u>\$ -</u>                               | <u>\$ -</u>              | <u>\$ -</u>           | <u>\$ -</u>                       | <u>\$ (10,028)</u>                   |

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | 14.228<br>CDBG-Primary | 14.228<br>CDBG-Old<br>Town<br>Waverly | 20.600<br>Operation<br>Pullvoer | 20.205<br>Brooklyn<br>Pedest<br>Bridge | 97.039<br>HAZ<br>MIT-Primary | 97.039<br>HAZ<br>MIT-Henderson |
|--|------------------------|---------------------------------------|---------------------------------|--|------------------------------|--------------------------------|
| Cash and investments - beginning                   | \$ 393                 | \$ 1,338                              | \$ (1,935)                      | \$ 60,547                              | \$ 202                       | \$ 3,923                       |
| Receipts:  |                        |                                       |                                 |  |                              |                                |
| Taxes  | -                      | -                                     | -                               | -                                      | -                            | -                              |
| Licenses and permits                               | -                      | -                                     | -                               | -                                      | -                            | -                              |
| Intergovernmental receipts                         | -                      | -                                     | 27,983                          | 1,417                                  | -                            | -                              |
| Charges for services                               | -                      | -                                     | -                               | -                                      | -                            | -                              |
| Fines and forfeits                                 | -                      | -                                     | -                               | -                                      | -                            | -                              |
| Other receipts                                     | -                      | -                                     | -                               | -                                      | -                            | -                              |
| Total receipts                                     | -                      | -                                     | 27,983                          | 1,417                                  | -                            | -                              |
| Disbursements:                                     |                        |                                       |                                 |  |                              |                                |
| Personal services                                  | -                      | -                                     | 12,529                          | -                                      | -                            | -                              |
| Supplies   | -                      | -                                     | -                               | -                                      | -                            | -                              |
| Other services and charges                         | -                      | -                                     | -                               | -                                      | -                            | -                              |
| Debt service - principal and interest              | -                      | -                                     | -                               | -                                      | -                            | -                              |
| Capital outlay                                     | -                      | -                                     | -                               | 114,088                                | -                            | -                              |
| Other disbursements                                | -                      | -                                     | 16,767                          | -                                      | -                            | -                              |
| Total disbursements                                | -                      | -                                     | 29,296                          | 114,088                                | -                            | -                              |
| Excess (deficiency) of receipts over disbursements | -                      | -                                     | (1,313)                         | (112,671)                              | -                            | -                              |
| Cash and investments - ending                      | <u>\$ 393</u>          | <u>\$ 1,338</u>                       | <u>\$ (3,248)</u>               | <u>\$ (52,124)</u>                     | <u>\$ 202</u>                | <u>\$ 3,923</u>                |

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | 16.588<br>STOP<br>Viol<br>Ag<br>Wo 13-14 | 16.575<br>VOCA<br>13-14 | 16.588<br>STOP<br>Viol<br>Ag<br>Wo 14-15 | 93.074<br>Bioterror<br>Base<br>14-15 | 97.039<br>HAZ<br>MIT-2010<br>Waverly | 14.228<br>CDBG-2010<br>Waverly |
|--|--|-------------------------|--|--------------------------------------|--------------------------------------|--------------------------------|
| Cash and investments - beginning                   | \$ -                                     | \$ (7,088)              | \$ (6,242)                               | \$ (16,812)                          | \$ (4,165)                           | \$ (44,713)                    |
| Receipts:  |  |                         |  |                                      |                                      |                                |
| Taxes  | -  | -                       | -  | -                                    | -                                    | -                              |
| Licenses and permits                               | -  | -                       | -  | -                                    | -                                    | -                              |
| Intergovernmental receipts                         | -  | 8,804                   | 14,186                                   | 17,135                               | 36,935                               | 44,897                         |
| Charges for services                               | -  | -                       | -  | -                                    | -                                    | -                              |
| Fines and forfeits                                 | -  | -                       | -  | -                                    | -                                    | -                              |
| Other receipts                                     | -  | -                       | -  | -                                    | -                                    | -                              |
| Total receipts                                     | <u>-</u>                                 | <u>8,804</u>            | <u>14,186</u>                            | <u>17,135</u>                        | <u>36,935</u>                        | <u>44,897</u>                  |
| Disbursements:                                     |  |                         |  |                                      |                                      |                                |
| Personal services                                  | 7,680                                    | 1,716                   | 7,944                                    | -                                    | -                                    | -                              |
| Supplies   | -  | -                       | -  | -                                    | 5,203                                | -                              |
| Other services and charges                         | -  | -                       | -  | 323                                  | 27,566                               | 185                            |
| Debt service - principal and interest              | -  | -                       | -  | -                                    | -                                    | -                              |
| Capital outlay                                     | -  | -                       | -  | -                                    | -                                    | -                              |
| Other disbursements                                | -  | -                       | -  | -                                    | -                                    | -                              |
| Total disbursements                                | <u>7,680</u>                             | <u>1,716</u>            | <u>7,944</u>                             | <u>323</u>                           | <u>32,769</u>                        | <u>185</u>                     |
| Excess (deficiency) of receipts over disbursements | <u>(7,680)</u>                           | <u>7,088</u>            | <u>6,242</u>                             | <u>16,812</u>                        | <u>4,166</u>                         | <u>44,712</u>                  |
| Cash and investments - ending                      | <u>\$ (7,680)</u>                        | <u>\$ -</u>             | <u>\$ -</u>                              | <u>\$ -</u>                          | <u>\$ 1</u>                          | <u>\$ (1)</u>                  |

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | 93.074<br>Bioterror<br>CRI<br>14-15 | Comm<br>Corr<br>Grant<br>13-14 | Interpreter<br>Grant | Comm<br>Corr<br>Grant<br>14-15 | Comm<br>Corr<br>Proj<br>Income<br>13-14 | MC<br>Pros<br>Fed<br>Forfeiture |
|--|-------------------------------------|--------------------------------|----------------------|--------------------------------|---|---------------------------------|
| Cash and investments - beginning                   | \$ (1,132)                          | \$ -                           | \$ 3,090             | \$ 763                         | \$ -                                    | \$ 1,654                        |
| Receipts:  |                                     |                                |                      |                                |   |                                 |
| Taxes  | -                                   | -                              | -                    | -                              | -                                       | -                               |
| Licenses and permits                               | -                                   | -                              | -                    | -                              | -                                       | -                               |
| Intergovernmental receipts                         | 22,118                              | 269,990                        | -                    | 98,597                         | -                                       | -                               |
| Charges for services                               | -                                   | -                              | -                    | -                              | 72,755                                  | -                               |
| Fines and forfeits                                 | -                                   | -                              | -                    | -                              | -                                       | -                               |
| Other receipts                                     | -                                   | -                              | -                    | -                              | 314,784                                 | -                               |
| Total receipts                                     | <u>22,118</u>                       | <u>269,990</u>                 | <u>-</u>             | <u>98,597</u>                  | <u>387,539</u>                          | <u>-</u>                        |
| Disbursements:                                     |                                     |                                |                      |                                |   |                                 |
| Personal services                                  | 20,986                              | 125,908                        | -                    | 81,346                         | 32,355                                  | -                               |
| Supplies   | -                                   | 1,324                          | -                    | 2,991                          | -                                       | -                               |
| Other services and charges                         | -                                   | 7,317                          | 3,090                | 10,470                         | 33,460                                  | -                               |
| Debt service - principal and interest              | -                                   | -                              | -                    | -                              | -                                       | -                               |
| Capital outlay                                     | -                                   | -                              | -                    | -                              | 5,730                                   | -                               |
| Other disbursements                                | -                                   | 25,523                         | -                    | 4,554                          | -                                       | -                               |
| Total disbursements                                | <u>20,986</u>                       | <u>160,072</u>                 | <u>3,090</u>         | <u>99,361</u>                  | <u>71,545</u>                           | <u>-</u>                        |
| Excess (deficiency) of receipts over disbursements | <u>1,132</u>                        | <u>109,918</u>                 | <u>(3,090)</u>       | <u>(764)</u>                   | <u>315,994</u>                          | <u>-</u>                        |
| Cash and investments - ending                      | <u>\$ -</u>                         | <u>\$ 109,918</u>              | <u>\$ -</u>          | <u>\$ (1)</u>                  | <u>\$ 315,994</u>                       | <u>\$ 1,654</u>                 |

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | 93.074<br>Bioterror<br>MRC | 97.039<br>Haz<br>Mit-Johnson | Naccho<br>MRC | Clerk's<br>Trust<br>&<br>Registry | Dispatch<br>Center<br>Reserve | Morgan<br>Co<br>Redevelopment<br>Comm |
|--|----------------------------|------------------------------|---------------|-----------------------------------|-------------------------------|---------------------------------------|
| Cash and investments - beginning                   | \$ -                       | \$ -                         | \$ -          | \$ 690,626                        | \$ 295,438                    | \$ 1,085,423                          |
| Receipts:  |                            |                              |               |                                   |                               |                                       |
| Taxes  | -                          | -                            | -             | -                                 | -                             | 170                                   |
| Licenses and permits                               | -                          | -                            | -             | -                                 | -                             | -                                     |
| Intergovernmental receipts                         | 125                        | 15,869                       | 3,500         | -                                 | -                             | -                                     |
| Charges for services                               | -                          | -                            | -             | -                                 | -                             | -                                     |
| Fines and forfeits                                 | -                          | -                            | -             | -                                 | -                             | -                                     |
| Other receipts                                     | -                          | -                            | -             | 4,080,215                         | -                             | 3,729,382                             |
| Total receipts                                     | <u>125</u>                 | <u>15,869</u>                | <u>3,500</u>  | <u>4,080,215</u>                  | <u>-</u>                      | <u>3,729,552</u>                      |
| Disbursements:                                     |                            |                              |               |                                   |                               |                                       |
| Personal services                                  | -                          | -                            | -             | -                                 | -                             | -                                     |
| Supplies   | -                          | 5,203                        | 2,982         | -                                 | -                             | -                                     |
| Other services and charges                         | 125                        | 10,666                       | -             | -                                 | -                             | 737,505                               |
| Debt service - principal and interest              | -                          | -                            | -             | -                                 | -                             | -                                     |
| Capital outlay                                     | -                          | -                            | -             | -                                 | -                             | 1,381,795                             |
| Other disbursements                                | -                          | -                            | -             | 3,863,294                         | -                             | 2,366,272                             |
| Total disbursements                                | <u>125</u>                 | <u>15,869</u>                | <u>2,982</u>  | <u>3,863,294</u>                  | <u>-</u>                      | <u>4,485,572</u>                      |
| Excess (deficiency) of receipts over disbursements | <u>-</u>                   | <u>-</u>                     | <u>518</u>    | <u>216,921</u>                    | <u>-</u>                      | <u>(756,020)</u>                      |
| Cash and investments - ending                      | <u>\$ -</u>                | <u>\$ -</u>                  | <u>\$ 518</u> | <u>\$ 907,547</u>                 | <u>\$ 295,438</u>             | <u>\$ 329,403</u>                     |

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | 97.042<br>EMP<br>Competitive | 93.074<br>Bioterror<br>CRI<br>13-14 | 97.039<br>Haz<br>Mit-2013<br>Morgan<br>Co | Hilldale<br>Drain<br>Maint | M<br>A<br>Nutter<br>Drain<br>Maint | Sartor<br>Drain<br>Maint |
|--|------------------------------|-------------------------------------|---|----------------------------|------------------------------------|--------------------------|
| Cash and investments - beginning                   | \$ -                         | \$ -                                | \$ (750)                                  | \$ -                       | \$ -                               | \$ -                     |
| Receipts:  |                              |                                     |   |                            |                                    |                          |
| Taxes  | -                            | -                                   | -   | 10,433                     | 19,760                             | 20,457                   |
| Licenses and permits                               | -                            | -                                   | -   | -                          | -                                  | -                        |
| Intergovernmental receipts                         | 8,343                        | 3,132                               | 5,999                                     | -                          | -                                  | -                        |
| Charges for services                               | -                            | -                                   | -   | -                          | -                                  | -                        |
| Fines and forfeits                                 | -                            | -                                   | -   | -                          | -                                  | -                        |
| Other receipts                                     | -                            | -                                   | -   | 83                         | 130                                | 158                      |
| Total receipts                                     | <u>8,343</u>                 | <u>3,132</u>                        | <u>5,999</u>                              | <u>10,516</u>              | <u>19,890</u>                      | <u>20,615</u>            |
| Disbursements:                                     |                              |                                     |   |                            |                                    |                          |
| Personal services                                  | -                            | -                                   | -   | -                          | -                                  | -                        |
| Supplies   | -                            | 3,285                               | -   | -                          | -                                  | -                        |
| Other services and charges                         | -                            | 1,904                               | 5,249                                     | 1,684                      | 1,798                              | 2,578                    |
| Debt service - principal and interest              | -                            | -                                   | -   | -                          | -                                  | -                        |
| Capital outlay                                     | 8,343                        | 298                                 | -   | -                          | -                                  | -                        |
| Other disbursements                                | -                            | -                                   | -   | 83                         | 130                                | 158                      |
| Total disbursements                                | <u>8,343</u>                 | <u>5,487</u>                        | <u>5,249</u>                              | <u>1,767</u>               | <u>1,928</u>                       | <u>2,736</u>             |
| Excess (deficiency) of receipts over disbursements | <u>-</u>                     | <u>(2,355)</u>                      | <u>750</u>                                | <u>8,749</u>               | <u>17,962</u>                      | <u>17,879</u>            |
| Cash and investments - ending                      | <u>\$ -</u>                  | <u>\$ (2,355)</u>                   | <u>\$ -</u>                               | <u>\$ 8,749</u>            | <u>\$ 17,962</u>                   | <u>\$ 17,879</u>         |

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | Sedwick<br>Drain<br>Maint | Jail<br>Bond<br>Proceeds | RDC<br>Bond<br>Prin<br>&<br>Int | RDC<br>Debt<br>Service<br>Reserve | PSAP-Operating    | PSAP-Personnel   |
|--|---------------------------|--------------------------|---------------------------------|-----------------------------------|-------------------|------------------|
| Cash and investments - beginning                   | \$ -                      | \$ -                     | \$ -                            | \$ -                              | \$ -              | \$ -             |
| Receipts:  |                           |                          |                                 |                                   |                   |                  |
| Taxes  | 3,402                     | -                        | -                               | -                                 | 526,882           | 170,229          |
| Licenses and permits                               | -                         | -                        | -                               | -                                 | -                 | -                |
| Intergovernmental receipts                         | -                         | -                        | -                               | -                                 | 68,329            | 24,027           |
| Charges for services                               | -                         | -                        | -                               | -                                 | -                 | -                |
| Fines and forfeits                                 | -                         | -                        | -                               | -                                 | -                 | -                |
| Other receipts                                     | -                         | 94,809                   | 333,441                         | 382,831                           | 1,121             | -                |
| Total receipts                                     | <u>3,402</u>              | <u>94,809</u>            | <u>333,441</u>                  | <u>382,831</u>                    | <u>596,332</u>    | <u>194,256</u>   |
| Disbursements:                                     |                           |                          |                                 |                                   |                   |                  |
| Personal services                                  | -                         | -                        | -                               | -                                 | 7,125             | 94,773           |
| Supplies   | -                         | -                        | -                               | -                                 | 10,734            | -                |
| Other services and charges                         | 2,200                     | 85,325                   | -                               | -                                 | 203,470           | -                |
| Debt service - principal and interest              | -                         | -                        | -                               | -                                 | -                 | -                |
| Capital outlay                                     | -                         | -                        | -                               | -                                 | 193,381           | -                |
| Other disbursements                                | -                         | -                        | -                               | -                                 | -                 | -                |
| Total disbursements                                | <u>2,200</u>              | <u>85,325</u>            | <u>-</u>                        | <u>-</u>                          | <u>414,710</u>    | <u>94,773</u>    |
| Excess (deficiency) of receipts over disbursements | <u>1,202</u>              | <u>9,484</u>             | <u>333,441</u>                  | <u>382,831</u>                    | <u>181,622</u>    | <u>99,483</u>    |
| Cash and investments - ending                      | <u>\$ 1,202</u>           | <u>\$ 9,484</u>          | <u>\$ 333,441</u>               | <u>\$ 382,831</u>                 | <u>\$ 181,622</u> | <u>\$ 99,483</u> |

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | 14.228<br>CDBG-Hart<br>Lake | 16.575<br>VOCA<br>2015 | 20.602<br>Operation<br>Centipede | 16.575<br>VOCA<br>15-16 | 14.228<br>Martinsville<br>Youth<br>Center | Totals               |
|--|-----------------------------|------------------------|----------------------------------|-------------------------|---|----------------------|
| Cash and investments - beginning                   | \$ -                        | \$ -                   | \$ -                             | \$ -                    | \$ -                                      | \$ 46,191,627        |
| Receipts:  |                             |                        |                                  |                         |   |                      |
| Taxes  | -                           | -                      | -                                | -                       | -   | 102,141,435          |
| Licenses and permits                               | -                           | -                      | -                                | -                       | -   | 419,587              |
| Intergovernmental receipts                         | 291,140                     | 25,070                 | 14,037                           | -                       | 32,666                                    | 22,357,924           |
| Charges for services                               | -                           | -                      | -                                | -                       | -   | 1,751,321            |
| Fines and forfeits                                 | -                           | -                      | -                                | -                       | -   | 981,427              |
| Other receipts                                     | -                           | -                      | -                                | -                       | -   | 37,077,728           |
| Total receipts                                     | <u>291,140</u>              | <u>25,070</u>          | <u>14,037</u>                    | <u>-</u>                | <u>32,666</u>                             | <u>164,729,422</u>   |
| Disbursements:                                     |                             |                        |                                  |                         |   |                      |
| Personal services                                  | -                           | 25,070                 | 6,773                            | 8,008                   | -   | 16,090,698           |
| Supplies   | -                           | -                      | -                                | -                       | -   | 2,187,103            |
| Other services and charges                         | 278,483                     | -                      | -                                | -                       | -   | 8,678,930            |
| Debt service - principal and interest              | -                           | -                      | -                                | -                       | -   | 1,125,449            |
| Capital outlay                                     | -                           | -                      | -                                | -                       | 29,399                                    | 5,457,299            |
| Other disbursements                                | -                           | -                      | 7,265                            | -                       | -   | 130,048,843          |
| Total disbursements                                | <u>278,483</u>              | <u>25,070</u>          | <u>14,038</u>                    | <u>8,008</u>            | <u>29,399</u>                             | <u>163,588,322</u>   |
| Excess (deficiency) of receipts over disbursements | <u>12,657</u>               | <u>-</u>               | <u>(1)</u>                       | <u>(8,008)</u>          | <u>3,267</u>                              | <u>1,141,100</u>     |
| Cash and investments - ending                      | <u>\$ 12,657</u>            | <u>\$ -</u>            | <u>\$ (1)</u>                    | <u>\$ (8,008)</u>       | <u>\$ 3,267</u>                           | <u>\$ 47,332,727</u> |

MORGAN COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2015

| <u>Government or Enterprise</u> | <u>Accounts Payable</u> | <u>Accounts Receivable</u> |
|---------------------------------|-------------------------|----------------------------|
| Governmental activities         | <u>\$ 1,673,151</u>     | <u>\$ 83,443</u>           |

MORGAN COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2015

| Lessor                                | Purpose                                 | Annual<br>Lease<br>Payment | Lease<br>Beginning<br>Date | Lease<br>Ending<br>Date |
|---------------------------------------|---|----------------------------|----------------------------|-------------------------|
| Governmental activities:              |   |                            |                            |                         |
| Caterpillar Financial Services Corp   | 2012 Caterpillar Wheel Loader           | \$ 46,954                  | 5/4/2012                   | 5/4/2016                |
| KS State Bank                         | 2016 Mack Truck VIN#10924               | 26,116                     | 10/29/2015                 | 11/1/2019               |
| KS State Bank                         | 2016 Mack Truck VIN#10921               | 26,116                     | 10/7/2015                  | 10/1/2019               |
| KS State Bank                         | 2016 Mack Truck VIN#10922               | 26,116                     | 10/7/2015                  | 10/1/2019               |
| KS State Bank                         | 2016 Mack Truck VIN#10923               | 26,116                     | 10/7/2015                  | 10/1/2019               |
| PACCAR Financial                      | 2 2014 Peterbilt 348 PalFleet dump body | 42,501                     | 7/8/2013                   | 7/28/2018               |
| PACCAR Financial                      | 2 2014 Peterbilt 348 PalFleet dump body | 42,501                     | 7/8/2013                   | 7/28/2018               |
| Santander Bank/Motorola Solutions Inc | 911 Central Dispatch Console System     | 158,020                    | 12/1/2013                  | 12/1/2018               |
| Sun Trust Equip Finance               | Gradall XL3100IV                        | 56,914                     | 6/17/2013                  | 7/1/2018                |
| Wells Fargo Equip Finance             | LeeBoy Loader & Broce Broom             | <u>49,925</u>              | 9/21/2015                  | 8/5/2019                |
| Total governmental activities         |   | <u>501,279</u>             |                            |                         |
| Total of annual lease payments        |   | <u>\$ 501,279</u>          |                            |                         |

| Type                          | Description of Debt<br>Purpose    | Ending<br>Principal<br>Balance | Principal and<br>Interest Due<br>Within One<br>Year |
|-------------------------------|-----------------------------------|--------------------------------|---|
| Governmental activities:      |                                   |                                |   |
| Revenue bonds                 | Jail Expansion & Work Release     | \$ 3,560,000                   | \$ 815,862  |
| Revenue bonds                 | Central Dispatch                  | 2,230,000                      | 286,238   |
| Revenue bonds                 | Redevelopment District Bonds 2015 | <u>3,350,000</u>               | <u>130,445</u>                                      |
| Total governmental activities |                                   | <u>9,140,000</u>               | <u>1,232,545</u>                                    |
| Totals                        |                                   | <u>\$ 9,140,000</u>            | <u>\$ 1,232,545</u>                                 |

MORGAN COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2015

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.

|                                    | Ending<br>Balance |
|------------------------------------|-------------------|
| Governmental activities:           |                   |
| Land                               | \$ 5,458,300      |
| Infrastructure                     | 49,154,150        |
| Buildings                          | 26,328,764        |
| Machinery, equipment, and vehicles | 10,574,877        |
| Construction in progress           | 1,761,604         |
| Books and other                    | 2,946,077         |
| Total governmental activities      | 96,223,772        |
| Total capital assets               | \$ 96,223,772     |

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF MORGAN COUNTY, INDIANA

**Report on Compliance for the Major Federal Program**

We have audited Morgan County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2015. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with Federal statutes, regulations, and the terms and conditions of its Federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for the County's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on the Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2015.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
(Continued)

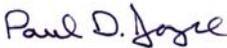
**Report on Internal Control over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

September 22, 2016

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

MORGAN COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2015

| Federal Grantor Agency<br>Cluster Title/Program Title/Project Title   | Pass-Through Entity or Direct Grant                 | Federal<br>CFDA<br>Number | Pass-Through<br>Entity (or Other)<br>Identifying<br>Number | Pass-Through<br>To Subrecipient | Total<br>Federal Awards<br>Expended |
|---|---|---------------------------|--|---------------------------------|-------------------------------------|
| <u>Department of Housing and Urban Development</u>  |   |                           |  |                                 |                                     |
| Community Development Block Grants/State's program<br>and Non-Entitlement Grants in Hawaii<br>CDBG-Hart Lake<br>Martinsville Youth Center                     | Indiana Office of Community and Rural Affairs       | 14.228                    | DR1B-09-029  | \$ -                            | \$ 278,483                          |
|   |   | 14.228                    | PF-14-100  | -                               | 29,399                              |
| Community Development Block Grants/State's program<br>and Non-Entitlement Grants in Hawaii<br>CDBG 2010 Waverly   | Indiana Housing and Community Development Authority | 14.228                    | DR1HB-011-024  | -                               | 44,897                              |
| Total - Community Development Block Grants/State's program<br>and Non-Entitlement Grants in Hawaii  |   |                           |  | -                               | 352,779                             |
| Total - Department of Housing and Urban Development   |   |                           |  | -                               | 352,779                             |
| <u>Department of Justice</u>  |   |                           |  |                                 |                                     |
| Crime Victim Assistance<br>Victim Assistance 10/13-12/14  | Indiana Criminal Justice Institute                  | 16.575                    | 2013-VA-GX-0036  | -                               | 8,804                               |
| Violence Against Women Formula Grants<br>VOCA 2015<br>Stop Violence Against Women 7/14-6/15   | Indiana Criminal Justice Institute                  | 16.588                    | 2014-VA-GX-0062  | -                               | 25,070                              |
|   |   | 16.588                    | 2014-WF-AX-0005  | -                               | 14,186                              |
| Total - Violence Against Women Formula Grants   |   |                           |  | -                               | 39,256                              |
| Bulletproof Vest Partnership Program<br>Bullet Proof Vest FY2012<br>Bullet Proof Vest FY 2013<br>Bullet Proof Vest FY 2014                                    | Direct Grant  | 16.607                    | Calendar 2012  | -                               | 7,938                               |
|   |   | 16.607                    | Calendar 2013  | -                               | 4,462                               |
|   |   | 16.607                    | Calendar 2014  | -                               | 4,841                               |
| Total - Bulletproof Vest Partnership Program  |   |                           |  | -                               | 17,241                              |
| Total - Department of Justice   |   |                           |  | -                               | 65,301                              |
| <u>Department of Transportation</u>   |   |                           |  |                                 |                                     |
| Highway Planning and Construction Cluster<br>Highway Planning and Construction<br>Brooklyn Pedestrian Bridge<br>Bridge #44<br>Bridge Inventory<br>Bridge #144 | Indiana Department of Transportation                | 20.205                    | A249-09-320650   | -                               | 1,417                               |
|   |   | 20.205                    | A249-12-320133A  | -                               | 29,063                              |
|   |   | 20.205                    | A249-14-320718   | -                               | 58,063                              |
|   |   | 20.205                    | A249-14-320738   | -                               | 63,647                              |
| Total - Highway Planning and Construction Cluster   |   |                           |  | -                               | 152,190                             |
| Highway Safety Cluster<br>State and Community Highway Safety<br>Operation Pull Over 10/14-9/15  | Indiana Criminal Justice Institute                  | 20.600                    | D3-15-8959   | 16,767                          | 27,983                              |
| Occupant Protection Incentive Grants<br>Operation Centipede   | Indiana Criminal Justice Institute                  | 20.602                    | D3-15-9947   | 7,265                           | 14,037                              |
| Total - Highway Safety Cluster  |   |                           |  | 24,032                          | 42,020                              |
| Total - Department of Transportation  |   |                           |  | 24,032                          | 194,210                             |

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

MORGAN COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2015  
(Continued)

| Federal Grantor Agency<br>Cluster Title/Program Title/Project Title  | Pass-Through Entity or Direct Grant     | Federal<br>CFDA<br>Number | Pass-Through<br>Entity (or Other)<br>Identifying<br>Number | Pass-Through<br>To Subrecipient | Total<br>Federal Awards<br>Expended |
|--|---|---------------------------|--|---------------------------------|-------------------------------------|
| <u>Department of Health and Human Services</u>   |   |                           |  |                                 |                                     |
| Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements         |   |                           |  |                                 |                                     |
|  | Indiana State Department of Health      |                           |  |                                 |                                     |
| Bioterrorism CRI 7/14-6/15   |   | 93.074                    | A70-5-0532370  | -                               | 22,118                              |
| Bioterrorism Base 7/14-6/15  |   | 93.074                    | A70-5-0532413  | -                               | 17,135                              |
| Bioterrorism CRI 15-16   |   | 93.074                    | 40093074PHEPA16  | -                               | 3,133                               |
| Bioterrorism Base 15-16  |   | 93.074                    | 40093074PHEPA16  | -                               | 9,366                               |
| Bioterrorism MRC 15-16   |   | 93.074                    | 40093074PHEPA16  | -                               | 125                                 |
| Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements |   |                           |  | -                               | 51,877                              |
| Child Support Enforcement  |   |                           |  |                                 |                                     |
|  | Indiana Department of Child Services    |                           |  |                                 |                                     |
| Title IV-D Reimb Prosecutor Expenditures   |   | 93.563                    | Calendar 2015  | -                               | 158,815                             |
| Title IV-D Reimb Clerk Expenditures  |   | 93.563                    | Calendar 2015  | -                               | 35,600                              |
| Title IV-D Reimb Clerk Expenditures  |   | 93.563                    | Calendar 2015  | -                               | 75                                  |
| Title IV-D Reimb Courts Expenditures   |   | 93.563                    | Calendar 2015  | -                               | 9,325                               |
| Indirect Cost  |   | 93.563                    | Calendar 2015  | -                               | 131,550                             |
| Title IV-D Clerk Incentive   |   | 93.563                    | Calendar 2015  | -                               | 26,877                              |
| Title IV-D Prosecutor Incentive  |   | 93.563                    | Calendar 2015  | -                               | 62,802                              |
| Title IV-D County Incentive  |   | 93.563                    | Calendar 2015  | -                               | 27,773                              |
| Title IV-D Reimb Clerk Expenditures  |   | 93.563                    | Calendar 2015  | -                               | 9,698                               |
| Title IV-D Reimb Courts Expenditures   |   | 93.563                    | Calendar 2015  | -                               | 1,697                               |
| Title IV-D Reimb Prosecutor Expenditures   |   | 93.563                    | Calendar 2015  | -                               | 75,050                              |
| Total - Child Support Enforcement  |   |                           |  | -                               | 539,262                             |
| Total - Department of Health and Human Services  |   |                           |  | -                               | 591,139                             |
| <u>Department of Homeland Security</u>   |   |                           |  |                                 |                                     |
| Hazard Mitigation Grant  |   |                           |  |                                 |                                     |
|  | Indiana Department of Homeland Security |                           |  |                                 |                                     |
| Hazard Mitigation 2010 Waverly   |   | 97.039                    | C44P-2-274A  | -                               | 36,935                              |
| Hazard Mitigation Johnson  |   | 97.039                    | C44P-2-408A  | -                               | 15,869                              |
| Hazard Mitigation 2013 Morgan Co   |   | 97.039                    | C44P-4-560B  | -                               | 5,999                               |
| Total - Hazard Mitigation Grant  |   |                           |  | -                               | 58,803                              |
| Emergency Management Performance Grants  |   |                           |  |                                 |                                     |
|  | Indiana Department of Homeland Security |                           |  |                                 |                                     |
| EMP Competitive  |   | 97.042                    | C44P-5-509B  | -                               | 8,343                               |
| EMPG Salaries 2014   |   | 97.042                    | C44P-5-740B  | -                               | 21,786                              |
| Total - Emergency Management Performance Grants  |   |                           |  | -                               | 30,129                              |
| Total - Department of Homeland Security  |   |                           |  | -                               | 88,932                              |
| Total federal awards expended  |   |                           |  | \$ 24,032                       | \$ 1,292,361                        |

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

MORGAN COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. *Basis of Presentation***

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2015. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

**Note 2. *Summary of Significant Accounting Policies***

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-133, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

MORGAN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I - Summary of Auditor's Results**

Financial Statement:

|  |  |
|--|--|
| Type of auditor's report issued:                     | Adverse as to GAAP;<br>Unmodified as to Regulatory Basis |
| Internal control over financial reporting:           |  |
| Material weaknesses identified?                      | no   |
| Significant deficiencies identified?                 | none reported  |
| Noncompliance material to financial statement noted? | no   |

Federal Awards:

|   |               |
|---|---------------|
| Internal control over major program:  |               |
| Material weaknesses identified?   | no            |
| Significant deficiencies identified?  | none reported |
| Any audit findings disclosed that are required to be reported<br>in accordance with section 2 CFR 200.516(a)? | no            |

Identification of Major Program and type of auditor's report issued on compliance for each:

| <u>CFDA<br/>Number</u> | <u>Name of Federal Program or Cluster</u> | <u>Opinion<br/>Issued</u> |
|------------------------|---|---------------------------|
| 93.563                 | Child Support Enforcement                 | Unmodified                |

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

|  |    |
|--|----|
| Auditee qualified as low-risk auditee? | no |
|--|----|

**Section II - Financial Statement Findings**

No matters are reportable.

**Section III - Federal Award Findings and Questioned Costs**

No matters are reportable.

#### 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/>.