

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
HANCOCK COUNTY, INDIANA
January 1, 2017 to December 31, 2017



FILED
10/17/2018

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
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 <i>Government Auditing Standards</i>	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	10-11
Notes to Financial Statement	12-17
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-45
Schedule of Payables and Receivables	46
Schedule of Leases and Debt	47
Schedule of Capital Assets.....	48
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance	50-51
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards.....	54
Notes to Schedule of Expenditures of Federal Awards	55
Schedule of Findings and Questioned Costs	56-59
Auditee-Prepared Documents:	
Summary Schedule of Prior Audit Findings.....	62-63
Corrective Action Plan	64
Other Reports.....	65

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Robin D. Lowder	01-01-15 to 12-31-18
County Treasurer	Janice Silvey	01-01-17 to 12-31-20
Clerk of the Circuit Court	Marcia Moore	01-01-15 to 12-31-18
County Sheriff	Michael Shepherd	01-01-15 to 12-31-18
County Recorder	Debra Carnes	01-01-15 to 12-31-18
President of the Board of County Commissioners	Brad Armstrong	01-01-17 to 12-31-18
President of the County Council	William Bolander	01-01-17 to 12-31-18



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HANCOCK COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Hancock County (County), which comprises the financial position and results of operations for the year ended December 31, 2017, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2017.

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, 2017, 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 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.

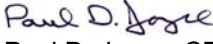
Other Information

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 18, 2018, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

September 18, 2018



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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 HANCOCK 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 Hancock County (County), which comprises the financial position and results of operations for the year ended December 31, 2017, and the related notes to the financial statement, and have issued our report thereon dated September 18, 2018, 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 County'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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2017-001, that we consider to be a material weakness.

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2017-001.

Hancock County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

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 18, 2018

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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.

HANCOCK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments			Cash and Investments 12-31-17
	01-01-17	Receipts	Disbursements	
County General 1001	\$ 5,518,318	\$ 19,467,398	\$ 16,215,456	\$ 8,770,260
Accident Report 1101	16,218	9,818	3,608	22,428
Bids Bonds Deposits 1108	130,191	114,760	74,968	169,983
CAGIT County Certified 1110	2,139,742	115	2,139,857	-
Campaign Finance Enforcement	25	25	-	50
LIT Economic Dev(County Share)	1,805,511	1,232,175	883,135	2,154,551
Library Ptrcl/Cedit Fund 1113	834,137	-	-	834,137
City/Town Crt Costs 1116	1,220	17,912	16,317	2,815
Clerk's Rec Perpetuation 1119	88,215	58,447	38,456	108,206
Community Corrections 1122	9,111	1,007,132	860,356	155,887
County Sales Disclosure 1131	2,045	63,268	26,808	38,505
Cumulative Bridge 1135	1,943,176	1,831,518	2,464,352	1,310,342
County Cum Capital Dev 1138	1,399,526	1,214,898	1,004,348	1,610,076
NASA-Drug Free Community	157,084	74,184	69,356	161,912
Electronic Map Generation 1150	21	-	-	21
EmergencyPlan/RightToKnow 1152	6,755	5,265	1,188	10,832
E 911 Operating 1153	915,342	150,695	594,069	471,968
Extradition 1155	2,998	-	-	2,998
Firearms Training 1156	12,693	25,270	24,861	13,102
General Drain Improv 1158	1,083,444	64,742	52,966	1,095,220
Health 1159	414,956	411,919	386,563	440,312
Identification Security 1160	52,321	10,369	16,819	45,871
Local Road & Street 1169	220,397	729,776	486,255	463,918
Loit Public Safety 1170	-	2,364,528	1,835,443	529,085
Misdemeanant 1175	33,132	32,992	34,013	32,111
Motor Vehicle Highway 1176	2,304,225	4,698,032	4,450,754	2,551,503
Auditor's Transfer Fee 1181	46,559	19,300	20,476	45,383
Rainy Day 1186	5,919,304	-	8,254	5,911,050
Recorder Perpetuation 1189	336,737	221,742	141,562	416,917
Sex & Violent Offender 1192	1,570	860	-	2,430
Solid Waste Agency 1194	6,392	9,488	1,044	14,836
Suppl Public Defender 1200	217,924	35,810	133,570	120,164
Surplus Tax 1201	149,341	136,592	113,325	172,608
Cornerstone Perpetuation 1202	54,607	40,545	14,639	80,513
Tax Sale Vendor Fees 1203	3,620	2,900	-	6,520
Tax Sale Redemption 1204	57,068	561,655	562,807	55,916
Tax Sale Surplus 1205	497,681	495,786	381,030	612,437
IN Local Health DeptTrustAcct	171,659	16,228	25,511	162,376
Unsafe Building 1207	2,186	4,850	4,850	2,186
CASA/GAL Services 1213	445	24,769	25,214	-
Auditors Ineligible Deduction	-	9,317	-	9,317
Elected Officials Training	29,033	10,369	1,801	37,601
Statewide E911 1222	566,450	1,239,188	1,190,131	615,507
Juvenile Probation 2050	12,324	9,458	8,946	12,836
Adult Probation Supp 2100	-	279,481	265,248	14,233
County User Fees 2500	318,179	645,741	632,736	331,184
Drainage Maintenance 2700	2,866,108	362,141	371,030	2,857,219
Health Dept Donations 4100	5,363	-	-	5,363
All Debt Service	610,601	842,896	1,060,410	393,087
Sheriff Pension Holding 5501	-	85,607	-	85,607
Settlement Account 6000	-	87,070,518	87,070,518	-
Loit Public Safety 6005	-	197	-	197
Auto Excise Surtax 6020	-	2,017,510	1,893,931	123,579
County Wheel Tax 6021	400	292,132	282,885	9,647
CVET 6023	-	399,902	399,902	-
Delinq Weeds Assess 6041	-	12,519	12,519	-
Delinqnt Sewr Assessmnt 6042	-	73,512	73,512	-
Delinquent Stormwater 6043	-	3,483	3,483	-
Financial Inst Tax 6051	-	55,435	55,435	-
LOIT Homestead 6105	89,296	-	89,296	-
Fines & Forfeitures 7101	1,817	7,923	9,244	496
Infraction Judgment 7102	2,354	36,661	32,606	6,409
Special Death Benefit 7104	480	6,599	6,009	1,070
State Sales Disclosures 7105	995	12,805	11,085	2,715
Coroner Educ Fees 7106	1,166	7,004	6,688	1,482
Interstate Transfer Fee 7107	-	1,238	1,175	63
State Mortgage Fee 7108	1,803	9,403	9,633	1,573
State Of In Sex & Violent 7111	10	96	90	16
Child RestraintViolationFines	-	526	420	106
Food & Beverage Tax 7201	683,910	753,574	712,199	725,285
Education Plate 7301	94	1,369	1,294	169
Riverboat Sharing Fund 7303	-	414,686	414,686	-
Tourism Commission 7304	28,246	482,950	483,052	28,144
CAGIT CERT SHARES/PTRC 7311	-	894	-	894
93.563 TitleIV-D INCENTIVE GEN	158,639	18,552	21,859	155,332
93.563 Pros IV-D Incentive	27,569	27,917	42,027	13,459
93.563 Clerk Incentive -OLD	15,823	-	-	15,823
93.563 Clerk Incentive 10-1-99	93,825	18,552	15,008	97,369
CAR-1 Treasurer (After Settlement Collections)	742,377	854,876	742,377	854,876
CAR-1 Treasurer (After Settlement Other Sources)	1,685,998	2,077,436	1,685,998	2,077,436
CAR-1 Inmate Trust	18,148	525,496	509,802	33,842

HANCOCK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
CAR-1 Sheriff	32,022	17,301	11,256	38,067
CAR-1 Sheriff Commissary	152,747	162,262	193,933	121,076
CAR-1 ISETS (Clerk)	10,863	636,934	639,301	8,496
CAR-1 Court Trust Account	1,458,825	8,839,729	8,512,266	1,786,288
CAR-1 HEDC Allocation Fund	4,176,682	1,545,856	5,722,538	-
CAR-1 HEDC Bond Principal/Interest	-	845,150	845,150	-
CAR-1 HEDC Debt Service Reserve	1,064,799	565	1,065,364	-
CAR-1 HEDC Capital Fund	1,890,783	927	1,891,710	-
CAR-1 HEDC Federal Reimbursement Fund Principal/Interest/RDC	346,496	100,111	446,607	-
GO 2013 Proceeds	175,787	26	45,995	129,818
GO 2015 Proceeds	1,091,659	-	268,825	822,834
LOIT Public Safety	736,077	10,622	736,833	9,866
CAR-1 Tourism Commission	115,906	405,912	340,804	181,014
CAR-1 Tourism Fairgrounds	96,848	80,484	-	177,332
CAR-1 Tourism Director	2,000	8,200	4,418	5,782
LIT Special Purpose	-	2,962,590	2,908,897	53,693
Reassessment	171,855	-	3,000	168,855
LOIT Special Distribution	960,248	1,000,000	1,199,466	760,782
ADA Drug Screen Probation 2101	88,521	39,266	86,736	41,051
RICO Forfeiture	3,423	-	-	3,423
Solid Waste Mgt District	15	62,428	62,428	15
Local Ordinance Violations	1,000	1,250	-	2,250
Allocation Fund-TIF Revenue	-	4,898,381	1,362,588	3,535,793
Debt Service Reserve/RDC	-	970,636	4,086	966,550
Capital Fund/RDC	-	1,871,670	233,560	1,638,110
Assessment Training Fnd 4904	53,568	-	53,568	-
Superior I Trans 4910	1,984	50	140	1,894
Superior II Trans 4911	32	-	-	32
Circuit Crt Trans 4912	669	250	250	669
Jury Pay Fund 4913	5,409	15,994	21,403	-
City & Town General 4915	3,863	-	-	3,863
CommCorrectionsVending 4917	4,082	76,257	73,438	6,901
Law Enforcement Vending 4918	66	-	-	66
K-9 Police Dog Fund	3,395	8,336	11,616	115
County Payroll 5900	598,856	7,278,903	7,498,213	379,546
Health Claims Fund 5901	300,547	2,909,435	2,706,655	503,327
LIT Property Tax Relief	-	5,050,125	4,862,973	187,152
LIT Certified Shares	-	19,843,315	19,843,315	-
LIT Public Safety	-	3,968,663	3,968,663	-
LIT Economic Development	-	1,975,060	1,975,060	-
Public Hlth H1N1 Ill Fed	90	-	-	90
Dept.ofTreasuryEquitableShare	-	10,802	-	10,802
Pennsy Trail Fund	4,410	-	4,410	-
16.575 VOCA VictimAssist	(8,648)	52,424	52,211	(8,435)
16.738JAGUnderageDrinkTaskForc	(6,598)	22,418	18,375	(2,555)
16.738 ProblemSolvingCt Grant	4,137	4,750	955	7,932
16.585 BureauOfJusticeGrant	496	16,563	48,234	(31,175)
16.738 JAG GRANT(DrugCourt)	1,955	-	-	1,955
16.575 VOCA VictimAssist2015	585	-	-	585
20.509 Hancock Area Rural Tran	-	266,656	266,656	-
93.074 MedicalReserveCorpMRC	4,208	-	-	4,208
Public Hlth Emerg H1N1 8907	51	-	-	51
Health Maint Grant 8908	131,272	34,045	46,165	119,152
93.074 BioTerrorism 8909	11,741	18,609	26,448	3,902
CommCorr FISCALGRANT 8910	28,028	377,669	379,607	26,090
State Homeland Security 8911	2,302	-	-	2,302
IDEM Grant 8912	69	-	-	69
20.601 DUI HANCO TSP (10K)	1,840	11,679	6,934	6,585
20.600 OPO-Partnership(20k)	4,068	13,445	15,527	1,986
Sheriff Equitable Share 8915	4,923	99,467	58,651	45,739
97.042 Emergency Mngmt 8918	122	-	-	122
JAIB Jobs Grant 8919	395	-	-	395
Metro Drug Fed Grant OT 8924	53	-	-	53
16.588 STOP Grant	(33,034)	67,508	79,035	(44,561)
16.607 FedBulletproofVest	-	2,640	-	2,640
Indiana Youth Institute Grant	507	-	-	507
93.008 NACCHO GRANT	10,745	-	281	10,464
S-2015-04 Ct Alcohol DrugGrt	12	-	-	12
FederalEquitableSharePACE	90,268	1,678	91,946	-
Operation Centipede NHTSA	1,021	-	-	1,021
Probation IDOC Grant	16,261	48,695	52,369	12,587
EHB 1387 Grant Reimbursement	-	399	-	399
PACE State Asset Seizure Fund	9,065	29,796	-	38,861
TIF RDC Federal Reimbursement	-	99,598	99,598	-
Totals	\$ 48,346,275	\$ 201,219,501	\$ 200,077,722	\$ 49,488,054

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

HANCOCK COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

HANCOCK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

HANCOCK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

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

F. Interfund Transfers

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

HANCOCK 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

HANCOCK 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 reimbursable grants. The reimbursements were not received by December 31, 2017.

HANCOCK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Other Postemployment Benefits

The County provides to eligible retirees and their spouses the same benefits provided to the employees. These benefits pose a liability to the County for this year and in future years. Information regarding the benefits can be obtained by contacting the County.

Note 9. Combined Funds

Funds related to Revenue Bond Payments E911 and All Debt Service were reported individually in the prior financial statement, but were combined into one fund for the current financial statement.

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OTHER INFORMATION - UNAUDITED

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

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

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

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	County General 1001	Accident Report 1101	Bids Bonds Deposits 1108	CAGIT County Certified 1110	Campaign Finance Enforcement	LIT Economic Dev(County Share)	Library Ptrc/Cedit Fund 1113
Cash and investments - beginning	\$ 5,518,318	\$ 16,218	\$ 130,191	\$ 2,139,742	\$ 25	\$ 1,805,511	\$ 834,137
Receipts:							
Taxes	8,328,536	-	-	-	-	-	-
Licenses and permits	480,048	-	-	-	-	-	-
Intergovernmental receipts	1,545,612	-	-	-	-	183,840	-
Charges for services	1,275,018	-	-	-	-	-	-
Fines and forfeits	254,922	-	-	-	-	-	-
Other receipts	7,583,262	9,818	114,760	115	25	1,048,335	-
Total receipts	19,467,398	9,818	114,760	115	25	1,232,175	-
Disbursements:							
Personal services	12,213,533	-	-	3,505	-	-	-
Supplies	147,687	-	-	-	-	-	-
Other services and charges	3,716,588	-	-	-	-	568,313	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	314,822	-
Other disbursements	137,648	3,608	74,968	2,136,352	-	-	-
Total disbursements	16,215,456	3,608	74,968	2,139,857	-	883,135	-
Excess (deficiency) of receipts over disbursements	3,251,942	6,210	39,792	(2,139,742)	25	349,040	-
Cash and investments - ending	\$ 8,770,260	\$ 22,428	\$ 169,983	\$ -	\$ 50	\$ 2,154,551	\$ 834,137

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	City/Town Crt Costs 1116	Clerk's Rec Perpetuation 1119	Community Corrections 1122	County Sales Disclosure 1131	Cumulative Bridge 1135	County Cum Capital Dev 1138
Cash and investments - beginning	\$ 1,220	\$ 88,215	\$ 9,111	\$ 2,045	\$ 1,943,176	\$ 1,399,526
Receipts:						
Taxes	-	-	-	-	1,590,230	1,059,797
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	365	-	-	238,859	114,354
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	6,791	-	-	-	-
Other receipts	17,912	51,291	1,007,132	63,268	2,429	40,747
Total receipts	17,912	58,447	1,007,132	63,268	1,831,518	1,214,898
Disbursements:						
Personal services	-	32,320	663,949	-	-	-
Supplies	-	887	26,612	-	40,376	-
Other services and charges	16,317	3,153	145,373	26,808	617,272	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	19,514	-	1,806,704	1,004,348
Other disbursements	-	2,096	4,908	-	-	-
Total disbursements	16,317	38,456	860,356	26,808	2,464,352	1,004,348
Excess (deficiency) of receipts over disbursements	1,595	19,991	146,776	36,460	(632,834)	210,550
Cash and investments - ending	\$ 2,815	\$ 108,206	\$ 155,887	\$ 38,505	\$ 1,310,342	\$ 1,610,076

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	NASA-Drug Free Community	Electronic Map Generation 1150	EmergencyPlan/RightToKnow 1152	E 911 Operating 1153	Extradition 1155	Firearms Training 1156
Cash and investments - beginning	\$ 157,084	\$ 21	\$ 6,755	\$ 915,342	\$ 2,998	\$ 12,693
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	23,818	-	-	-	-	-
Other receipts	50,366	-	5,265	150,695	-	25,270
Total receipts	74,184	-	5,265	150,695	-	25,270
Disbursements:						
Personal services	-	-	-	213,670	-	-
Supplies	-	-	-	2,014	-	-
Other services and charges	69,356	-	1,188	225,540	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	33,745	-	-
Other disbursements	-	-	-	119,100	-	24,861
Total disbursements	69,356	-	1,188	594,069	-	24,861
Excess (deficiency) of receipts over disbursements	4,828	-	4,077	(443,374)	-	409
Cash and investments - ending	\$ 161,912	\$ 21	\$ 10,832	\$ 471,968	\$ 2,998	\$ 13,102

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	General Drain Improv 1158	Health 1159	Identification Security 1160	Local Road & Street 1169	Loit Public Safety 1170	Misdemeanant 1175
Cash and investments - beginning	\$ 1,083,444	\$ 414,956	\$ 52,321	\$ 220,397	\$ -	\$ 33,132
Receipts:						
Taxes	1,872	257,907	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	27,816	-	729,776	1,873,586	-
Charges for services	33,039	124,730	-	-	1,434	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	29,831	1,466	10,369	-	489,508	32,992
Total receipts	64,742	411,919	10,369	729,776	2,364,528	32,992
Disbursements:						
Personal services	-	348,755	-	-	887,988	-
Supplies	-	16,603	-	421,001	229,878	-
Other services and charges	3,483	21,205	16,819	65,254	714,184	34,013
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	3,393	-
Other disbursements	49,483	-	-	-	-	-
Total disbursements	52,966	386,563	16,819	486,255	1,835,443	34,013
Excess (deficiency) of receipts over disbursements	11,776	25,356	(6,450)	243,521	529,085	(1,021)
Cash and investments - ending	\$ 1,095,220	\$ 440,312	\$ 45,871	\$ 463,918	\$ 529,085	\$ 32,111

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Motor Vehicle Highway 1176	Auditor's Transfer Fee 1181	Rainy Day 1186	Recorder Perpetuation 1189	Sex & Violent Offender 1192	Solid Waste Agency 1194
Cash and investments - beginning	\$ 2,304,225	\$ 46,559	\$ 5,919,304	\$ 336,737	\$ 1,570	\$ 6,392
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	24,610	-	-	-	-	-
Intergovernmental receipts	4,629,393	-	-	-	-	-
Charges for services	5,192	19,300	-	-	860	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	38,837	-	-	221,742	-	9,488
Total receipts	4,698,032	19,300	-	221,742	860	9,488
Disbursements:						
Personal services	1,892,053	-	-	132,181	-	-
Supplies	1,660,229	-	-	3,640	-	-
Other services and charges	520,555	20,476	8,254	-	-	1,044
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	377,917	-	-	-	-	-
Other disbursements	-	-	-	5,741	-	-
Total disbursements	4,450,754	20,476	8,254	141,562	-	1,044
Excess (deficiency) of receipts over disbursements	247,278	(1,176)	(8,254)	80,180	860	8,444
Cash and investments - ending	\$ 2,551,503	\$ 45,383	\$ 5,911,050	\$ 416,917	\$ 2,430	\$ 14,836

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Suppl Public Defender 1200	Surplus Tax 1201	Cornerstone Perpetuation 1202	Tax Sale Vendor Fees 1203	Tax Sale Redemption 1204	Tax Sale Surplus 1205
Cash and investments - beginning	\$ 217,924	\$ 149,341	\$ 54,607	\$ 3,620	\$ 57,068	\$ 497,681
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	2,900	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	35,810	136,592	40,545	-	561,655	495,786
Total receipts	35,810	136,592	40,545	2,900	561,655	495,786
Disbursements:						
Personal services	18,232	-	4,609	-	-	-
Supplies	-	-	4,278	-	-	-
Other services and charges	115,338	113,325	5,752	-	484,954	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	77,853	381,030
Total disbursements	133,570	113,325	14,639	-	562,807	381,030
Excess (deficiency) of receipts over disbursements	(97,760)	23,267	25,906	2,900	(1,152)	114,756
Cash and investments - ending	\$ 120,164	\$ 172,608	\$ 80,513	\$ 6,520	\$ 55,916	\$ 612,437

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	IN Local Health DeptTrustAcct	Unsafe Building 1207	CASA/GAL Services 1213	Auditors Ineligible Deduction	Elected Officials Training	Statewide E911 1222
Cash and investments - beginning	\$ 171,659	\$ 2,186	\$ 445	\$ -	\$ 29,033	\$ 566,450
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	24,769	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	16,228	4,850	-	9,317	10,369	1,239,188
Total receipts	16,228	4,850	24,769	9,317	10,369	1,239,188
Disbursements:						
Personal services	19,925	-	-	-	-	1,075,728
Supplies	521	-	-	-	-	-
Other services and charges	5,065	4,850	25,214	-	1,801	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	114,403
Other disbursements	-	-	-	-	-	-
Total disbursements	25,511	4,850	25,214	-	1,801	1,190,131
Excess (deficiency) of receipts over disbursements	(9,283)	-	(445)	9,317	8,568	49,057
Cash and investments - ending	\$ 162,376	\$ 2,186	\$ -	\$ 9,317	\$ 37,601	\$ 615,507

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Juvenile Probation 2050	Adult Probation Supp 2100	County User Fees 2500	Drainage Maintenance 2700	Health Dept Donations 4100	All Debt Service
Cash and investments - beginning	\$ 12,324	\$ -	\$ 318,179	\$ 2,866,108	\$ 5,363	\$ 610,601
Receipts:						
Taxes	-	-	-	357,931	-	656,832
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	66,964
Charges for services	-	-	7,918	2,088	-	-
Fines and forfeits	-	-	621,826	-	-	-
Other receipts	9,458	279,481	15,997	2,122	-	119,100
Total receipts	9,458	279,481	645,741	362,141	-	842,896
Disbursements:						
Personal services	8,946	215,388	249,957	-	-	-
Supplies	-	-	12,104	-	-	-
Other services and charges	-	49,860	356,101	-	-	-
Debt service - principal and interest	-	-	-	-	-	1,060,410
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	14,574	371,030	-	-
Total disbursements	8,946	265,248	632,736	371,030	-	1,060,410
Excess (deficiency) of receipts over disbursements	512	14,233	13,005	(8,889)	-	(217,514)
Cash and investments - ending	\$ 12,836	\$ 14,233	\$ 331,184	\$ 2,857,219	\$ 5,363	\$ 393,087

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sheriff Pension Holding 5501	Settlement Account 6000	Loit Public Safety 6005	Auto Excise Surtax 6020	County Wheel Tax 6021	CVET 6023
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	292,040	-
Charges for services	2,920	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	82,687	87,070,518	197	2,017,510	92	399,902
Total receipts	85,607	87,070,518	197	2,017,510	292,132	399,902
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	87,070,518	-	1,893,931	282,885	399,902
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	87,070,518	-	1,893,931	282,885	399,902
Excess (deficiency) of receipts over disbursements	85,607	-	197	123,579	9,247	-
Cash and investments - ending	\$ 85,607	\$ -	\$ 197	\$ 123,579	\$ 9,647	\$ -

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Delinq Weeds Assess 6041	Delinqnt Sewr Assessmnt 6042	Delinquent Stormwater 6043	Financial Inst Tax 6051	LOIT Homestead 6105	Fines & Forfeitures 7101
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 89,296	\$ 1,817
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	12,519	73,512	3,483	55,435	-	7,923
Total receipts	12,519	73,512	3,483	55,435	-	7,923
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	12,519	73,512	-	55,435	89,296	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	3,483	-	-	9,244
Total disbursements	12,519	73,512	3,483	55,435	89,296	9,244
Excess (deficiency) of receipts over disbursements	-	-	-	-	(89,296)	(1,321)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 496

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Infraction Judgment 7102	Special Death Benefit 7104	State Sales Disclosures 7105	Coroner Educ Fees 7106	Interstate Transfer Fee 7107	State Mortgage Fee 7108
Cash and investments - beginning	\$ 2,354	\$ 480	\$ 995	\$ 1,166	\$ -	\$ 1,803
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	7,004	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	36,661	6,599	12,805	-	1,238	9,403
Total receipts	36,661	6,599	12,805	7,004	1,238	9,403
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	32,606	6,009	11,080	6,688	1,175	9,633
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	5	-	-	-
Total disbursements	32,606	6,009	11,085	6,688	1,175	9,633
Excess (deficiency) of receipts over disbursements	4,055	590	1,720	316	63	(230)
Cash and investments - ending	\$ 6,409	\$ 1,070	\$ 2,715	\$ 1,482	\$ 63	\$ 1,573

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	State Of In Sex & Violent 7111	Child Restraint/Violation Fines	Food & Beverage Tax 7201	Education Plate 7301	Riverboat Sharing Fund 7303	Tourism Commission 7304
Cash and investments - beginning	\$ 10	\$ -	\$ 683,910	\$ 94	\$ -	\$ 28,246
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	152	-	-	-
Fines and forfeits	-	526	-	-	-	-
Other receipts	96	-	753,422	1,369	414,686	482,950
Total receipts	96	526	753,574	1,369	414,686	482,950
Disbursements:						
Personal services	-	-	24,498	-	-	77,190
Supplies	-	-	-	-	-	-
Other services and charges	90	420	409,385	1,181	414,686	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	278,316	-	-	-
Other disbursements	-	-	-	113	-	405,862
Total disbursements	90	420	712,199	1,294	414,686	483,052
Excess (deficiency) of receipts over disbursements	6	106	41,375	75	-	(102)
Cash and investments - ending	\$ 16	\$ 106	\$ 725,285	\$ 169	\$ -	\$ 28,144

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CAGIT CERT SHARES/PTRC 7311	93.563 TitleIV-D INCENTIVE GEN	93.563 Pros IV-D Incentive	93.563 Clerk Incentive -OLD	93.563 Clerk Incentive 10-1-99	CAR-1 Treasurer (After Settlement Collections)
Cash and investments - beginning	\$ -	\$ 158,639	\$ 27,569	\$ 15,823	\$ 93,825	\$ 742,377
Receipts:						
Taxes	-	-	-	-	-	854,876
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	18,552	27,917	-	18,552	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	894	-	-	-	-	-
Total receipts	894	18,552	27,917	-	18,552	854,876
Disbursements:						
Personal services	-	21,091	40,027	-	7,948	-
Supplies	-	-	-	-	250	-
Other services and charges	-	768	2,000	-	6,810	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	742,377
Total disbursements	-	21,859	42,027	-	15,008	742,377
Excess (deficiency) of receipts over disbursements	894	(3,307)	(14,110)	-	3,544	112,499
Cash and investments - ending	\$ 894	\$ 155,332	\$ 13,459	\$ 15,823	\$ 97,369	\$ 854,876

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CAR-1 Treasurer (After Settlement Other Sources)	CAR-1 Inmate Trust	CAR-1 Sheriff	CAR-1 Sheriff Commissary	CAR-1 ISETS (Clerk)	CAR-1 Court Trust Account
Cash and investments - beginning	\$ 1,685,998	\$ 18,148	\$ 32,022	\$ 152,747	\$ 10,863	\$ 1,458,825
Receipts:						
Taxes	2,077,436	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	525,496	17,301	162,262	636,934	8,839,729
Total receipts	2,077,436	525,496	17,301	162,262	636,934	8,839,729
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,685,998	509,802	11,256	193,933	639,301	8,512,266
Total disbursements	1,685,998	509,802	11,256	193,933	639,301	8,512,266
Excess (deficiency) of receipts over disbursements	391,438	15,694	6,045	(31,671)	(2,367)	327,463
Cash and investments - ending	\$ 2,077,436	\$ 33,842	\$ 38,067	\$ 121,076	\$ 8,496	\$ 1,786,288

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CAR-1 HEDC Allocation Fund	CAR-1 HEDC Bond Principal/Interest	CAR-1 HEDC Debt Service Reserve	CAR-1 HEDC Capital Fund	CAR-1 HEDC Federal Reimbursement Fund	Principal/Interest/RDC
Cash and investments - beginning	\$ 4,176,682	\$ -	\$ 1,064,799	\$ 1,890,783	\$ 346,496	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	100,111	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,545,856	845,150	565	927	-	630,246
Total receipts	1,545,856	845,150	565	927	100,111	630,246
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	845,150	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,722,538	-	1,065,364	1,891,710	446,607	-
Total disbursements	5,722,538	845,150	1,065,364	1,891,710	446,607	-
Excess (deficiency) of receipts over disbursements	(4,176,682)	-	(1,064,799)	(1,890,783)	(346,496)	630,246
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 630,246

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	GO 2013 Proceeds	GO 2015 Proceeds	LOIT Public Safety	CAR-1 Tourism Commission	CAR-1 Tourism Fairgrounds	CAR-1 Tourism Director
Cash and investments - beginning	\$ 175,787	\$ 1,091,659	\$ 736,077	\$ 115,906	\$ 96,848	\$ 2,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	10,369	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	26	-	253	405,912	80,484	8,200
Total receipts	26	-	10,622	405,912	80,484	8,200
Disbursements:						
Personal services	-	-	86,120	-	-	-
Supplies	-	-	6,384	-	-	-
Other services and charges	-	-	154,821	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	45,995	268,825	-	-	-	-
Other disbursements	-	-	489,508	340,804	-	4,418
Total disbursements	45,995	268,825	736,833	340,804	-	4,418
Excess (deficiency) of receipts over disbursements	(45,969)	(268,825)	(726,211)	65,108	80,484	3,782
Cash and investments - ending	\$ 129,818	\$ 822,834	\$ 9,866	\$ 181,014	\$ 177,332	\$ 5,782

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LIT Special Purpose	Reassessment	LOIT Special Distribution	ADA Drug Screen Probation 2101	RICO Forfeiture	Solid Waste Mgt District
Cash and investments - beginning	\$ -	\$ 171,855	\$ 960,248	\$ 88,521	\$ 3,423	\$ 15
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,962,590	-	1,000,000	39,266	-	62,428
Total receipts	2,962,590	-	1,000,000	39,266	-	62,428
Disbursements:						
Personal services	-	-	-	80,392	-	-
Supplies	-	-	599,467	1,723	-	1,000
Other services and charges	2,908,897	-	599,999	4,621	-	61,428
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	3,000	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,908,897	3,000	1,199,466	86,736	-	62,428
Excess (deficiency) of receipts over disbursements	53,693	(3,000)	(199,466)	(47,470)	-	-
Cash and investments - ending	\$ 53,693	\$ 168,855	\$ 760,782	\$ 41,051	\$ 3,423	\$ 15

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Local Ordinance Violations	Allocation Fund-TIF Revenue	Debt Service Reserve/RDC	Capital Fund/RDC	Assessment Training Fnd 4904	Superior I Trans 4910
Cash and investments - beginning	\$ 1,000	\$ -	\$ -	\$ -	\$ 53,568	\$ 1,984
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,250	4,898,381	970,636	1,871,670	-	50
Total receipts	1,250	4,898,381	970,636	1,871,670	-	50
Disbursements:						
Personal services	-	-	-	-	-	140
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	233,560	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,362,588	4,086	-	53,568	-
Total disbursements	-	1,362,588	4,086	233,560	53,568	140
Excess (deficiency) of receipts over disbursements	1,250	3,535,793	966,550	1,638,110	(53,568)	(90)
Cash and investments - ending	\$ 2,250	\$ 3,535,793	\$ 966,550	\$ 1,638,110	\$ -	\$ 1,894

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Superior II Trans 4911	Circuit Crt Trans 4912	Jury Pay Fund 4913	City & Town General 4915	CommCorrectionsVending 4917	Law Enforcement Vending 4918
Cash and investments - beginning	\$ 32	\$ 669	\$ 5,409	\$ 3,863	\$ 4,082	\$ 66
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	250	15,994	-	76,257	-
Total receipts	-	250	15,994	-	76,257	-
Disbursements:						
Personal services	-	250	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	21,403	-	73,438	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	250	21,403	-	73,438	-
Excess (deficiency) of receipts over disbursements	-	-	(5,409)	-	2,819	-
Cash and investments - ending	\$ 32	\$ 669	\$ -	\$ 3,863	\$ 6,901	\$ 66

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	K-9 Police Dog Fund	County Payroll 5900	Health Claims Fund 5901	LIT Property Tax Relief	LIT Certified Shares	LIT Public Safety
Cash and investments - beginning	\$ 3,395	\$ 598,856	\$ 300,547	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,336	7,278,903	2,909,435	5,050,125	19,843,315	3,968,663
Total receipts	8,336	7,278,903	2,909,435	5,050,125	19,843,315	3,968,663
Disbursements:						
Personal services	-	1,744,964	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	11,616	15,031	2,706,655	4,862,973	19,843,315	3,968,663
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	5,738,218	-	-	-	-
Total disbursements	11,616	7,498,213	2,706,655	4,862,973	19,843,315	3,968,663
Excess (deficiency) of receipts over disbursements	(3,280)	(219,310)	202,780	187,152	-	-
Cash and investments - ending	\$ 115	\$ 379,546	\$ 503,327	\$ 187,152	\$ -	\$ -

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LIT Economic Development	Public H1th H1N1 Ill Fed	Dept.ofTreasuryEquitableShare	Pennsy Trail Fund	16.575 VOCA VictimAssist	16.738JAGUnderageDrinkTaskForc
Cash and investments - beginning	\$ -	\$ 90	\$ -	\$ 4,410	\$ (8,648)	\$ (6,598)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	10,802	-	52,424	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,975,060	-	-	-	-	22,418
Total receipts	1,975,060	-	10,802	-	52,424	22,418
Disbursements:						
Personal services	-	-	-	-	52,211	-
Supplies	-	-	-	-	-	-
Other services and charges	1,975,060	-	-	4,410	-	18,375
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,975,060	-	-	4,410	52,211	18,375
Excess (deficiency) of receipts over disbursements	-	-	10,802	(4,410)	213	4,043
Cash and investments - ending	\$ -	\$ 90	\$ 10,802	\$ -	\$ (8,435)	\$ (2,555)

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	16.738 ProblemSolvingCt Grant	16.585 BureauOfJusticeGrant	16.738 JAG GRANT(DrugCourt)	16.575 VOCA VictimAssist2015	20.509 Hancock Area Rural Tran	93.074 MedicalReserveCorpMRC
Cash and investments - beginning	\$ 4,137	\$ 496	\$ 1,955	\$ 585	\$ -	\$ 4,208
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	266,656	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,750	16,563	-	-	-	-
Total receipts	4,750	16,563	-	-	266,656	-
Disbursements:						
Personal services	-	42,718	-	-	-	-
Supplies	-	4,235	-	-	-	-
Other services and charges	955	1,281	-	-	266,656	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	955	48,234	-	-	266,656	-
Excess (deficiency) of receipts over disbursements	3,795	(31,671)	-	-	-	-
Cash and investments - ending	\$ 7,932	\$ (31,175)	\$ 1,955	\$ 585	\$ -	\$ 4,208

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Public Hlth Emerg H1N1 8907	Health Maint Grant 8908	93,074 BioTerrorism 8909	CommCorr FISCALGRANT 8910	State Homeland Security 8911	IDEM Grant 8912
Cash and investments - beginning	\$ 51	\$ 131,272	\$ 11,741	\$ 28,028	\$ 2,302	\$ 69
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	18,609	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	34,045	-	377,669	-	-
Total receipts	-	34,045	18,609	377,669	-	-
Disbursements:						
Personal services	-	28,873	21,820	286,704	-	-
Supplies	-	16,046	-	45,411	-	-
Other services and charges	-	1,246	4,628	41,463	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	6,029	-	-
Total disbursements	-	46,165	26,448	379,607	-	-
Excess (deficiency) of receipts over disbursements	-	(12,120)	(7,839)	(1,938)	-	-
Cash and investments - ending	\$ 51	\$ 119,152	\$ 3,902	\$ 26,090	\$ 2,302	\$ 69

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	20.601 DUI HANCO TSP (10K)	20.600 OPO-Partnership(20k)	Sheriff Equitable Share 8915	97.042 Emergency Mngmt 8918	JAIB Jobs Grant 8919	Metro Drug Fed Grant OT 8924
Cash and investments - beginning	\$ 1,840	\$ 4,068	\$ 4,923	\$ 122	\$ 395	\$ 53
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	11,679	13,445	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	99,467	-	-	-
Total receipts	11,679	13,445	99,467	-	-	-
Disbursements:						
Personal services	1,677	2,767	58,651	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	5,257	12,760	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	6,934	15,527	58,651	-	-	-
Excess (deficiency) of receipts over disbursements	4,745	(2,082)	40,816	-	-	-
Cash and investments - ending	\$ 6,585	\$ 1,986	\$ 45,739	\$ 122	\$ 395	\$ 53

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	16.588 STOP Grant	16.607 FedBulletproofVest	Indiana Youth Institute Grant	93.008 NACCHO GRANT	S-2015-04 Ct Alcohol DrugGrt	FederalEquitableSharePACE
Cash and investments - beginning	\$ (33,034)	\$ -	\$ 507	\$ 10,745	\$ 12	\$ 90,268
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	67,508	2,640	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,678
Total receipts	67,508	2,640	-	-	-	1,678
Disbursements:						
Personal services	79,035	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	281	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	91,946
Total disbursements	79,035	-	-	281	-	91,946
Excess (deficiency) of receipts over disbursements	(11,527)	2,640	-	(281)	-	(90,268)
Cash and investments - ending	\$ (44,561)	\$ 2,640	\$ 507	\$ 10,464	\$ 12	\$ -

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Operation Centipede NHSTA	Probation IDOC Grant	EHB 1387 Grant Reimbursement	PACE State Asset Seizure Fund	TIF RDC Federal Reimbursement	Totals
Cash and investments - beginning	\$ 1,021	\$ 16,261	\$ -	\$ 9,065	\$ -	\$ 48,346,275
Receipts:						
Taxes	-	-	-	-	-	15,185,417
Licenses and permits	-	-	-	-	-	504,658
Intergovernmental receipts	-	-	-	-	99,598	10,370,846
Charges for services	-	-	-	26,274	-	1,584,219
Fines and forfeits	-	-	-	-	-	907,883
Other receipts	-	48,695	399	3,522	-	172,666,478
Total receipts	-	48,695	399	29,796	99,598	201,219,501
Disbursements:						
Personal services	-	43,309	-	-	-	20,681,124
Supplies	-	-	-	-	-	3,240,346
Other services and charges	-	-	-	-	-	136,536,776
Debt service - principal and interest	-	-	-	-	-	1,905,560
Capital outlay	-	-	-	-	-	4,270,982
Other disbursements	-	9,060	-	-	99,598	33,442,934
Total disbursements	-	52,369	-	-	99,598	200,077,722
Excess (deficiency) of receipts over disbursements	-	(3,674)	399	29,796	-	1,141,779
Cash and investments - ending	\$ 1,021	\$ 12,587	\$ 399	\$ 38,861	\$ -	\$ 49,488,054

HANCOCK COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 772,975</u>	<u>\$ 86,725</u>

HANCOCK COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: ES & S	Vote Centers for Hancock County	\$ 42,072	01/01/14	12/31/18
Total of annual lease payments		<u>\$ 42,072</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	GO Bond 2011	\$ 545,000	\$ 124,231
General obligation bonds	GO Bond 2013 Capital Expenses	620,000	416,996
General obligation bonds	GO Bond 2015	1,430,000	421,325
Revenue bonds	Redevelopment District Refunding Bonds of 2017	9,240,000	630,246
Revenue bonds	Revenue Bond of 2011 Purchase of Enhanced 911 AT & T	515,000	118,475
Revenue bonds	2009 Redevelopment Bond District Bonds	-	-
Total governmental activities		<u>12,350,000</u>	<u>1,711,273</u>
Totals		<u>\$ 12,350,000</u>	<u>\$ 1,711,273</u>

HANCOCK COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2017

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 Balance
Governmental activities:	
Land	\$ 983,300
Infrastructure	308,376,269
Buildings	9,617,600
Improvements other than buildings	102,300
Machinery, equipment, and vehicles	14,565,100
Books and other	<u>121,958</u>
Total governmental activities	<u>333,766,527</u>
Total capital assets	<u>\$ 333,766,527</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF HANCOCK COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Hancock 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 each of its major federal programs for the year ended December 31, 2017. The County's major federal programs are 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 each of the County's major federal programs 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 each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each 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 each of its major federal programs for the year ended December 31, 2017.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH 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 each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each 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 a 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 a 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 18, 2018

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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.

HANCOCK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2017

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Justice</u>					
Crime Victim Assistance VOCA-Grant Victim Assistance	Indiana Criminal Justice Institute	16.575	D3-15-9813	\$ -	\$ 52,424
Violence Against Women Formula Grants STOP-Grant Violence Against Women	Indiana Criminal Justice Institute	16.588	D3-16-10491	-	67,508
Edward Byrne Memorial Justice Assistance Grant Program JAG Multijurisdiction Drug and Underage Drinking	Indiana Criminal Justice Institute	16.738	D3-15-9848	-	22,418
Total - Department of Justice				-	142,350
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation	20.205			
DES: 0400037 Construction Inspection			DES #0400037	-	183,840
DES: 0810490-Cumulative Bridge No. 59			DES #0810490	-	1,224
DES: 1297608 RDC Construction Inspection			DES #1297608	-	99,598
DES: 1382083-Bridge Inspections			DES #1382083	-	1,640
DES: 1383325 Bridge Replacement E of SR 9 on 300 S			DES #1383325	-	19,163
DES: 1500442 Sch. Zone Flashing Indicators			DES #1500442	-	6,675
DES: 1500443 Guard Rail/Attenuators			DES #1500443	-	56,383
Total - Highway Planning and Construction Cluster				-	368,523
Highway Safety Cluster State and Community Highway Safety Operation Pull Over (OPO) Enforcement Program	Indiana Criminal Justice Institute	20.600	D3-14-8252	-	16,326
Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Hancock TSP Grant	Indiana Criminal Justice Institute	20.601	D3-14-8128	-	8,797
Total - Highway Safety Cluster				-	25,123
Formula Grants for Rural Areas Hancock Area Rural Transit	Indiana Department of Transportation	20.509	A249-17-G160272	208,585	208,585
Total - Department of Transportation				208,585	602,231
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Bio-Terrorism	Indiana State Department of Health	93.074	A70-5-0532409	-	18,609
Child Support Enforcement	Indiana Department of Child Services	93.563			
Prosecutor Title IV-D Direct Reimbursements			FY2017	-	168,642
Clerk Title IV-D Direct Reimbursements			FY2017	-	31,490
Clerk Perpetuation Title IV-D Reimbursements			FY2017	-	484
General Fund Title IV-D Incentive			FY2017	-	21,859
Prosecutor Title IV-D Incentive			FY2017	-	42,027
Clerk Title IV-D Incentive			FY2017	-	15,008
Indirect Costs			FY2017	-	37,797
Total - Child Support Enforcement				-	317,307
Total - Department of Health and Human Services				-	335,916
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants Emergency Management Performance Grant-Salaries	Indiana Department of Homeland Security	97.042	C44P-5-779B	-	17,318
Total - Department of Homeland Security				-	17,318
Total federal awards expended				\$ 208,585	\$ 1,097,815

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

HANCOCK 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, 2017. 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-87, *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 to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

HANCOCK 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; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weakness identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Any audit finding disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	no

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

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
20.509	Highway Planning and Construction Cluster Formula Grants for Rural Areas	Unmodified Unmodified

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

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

FINDING 2017-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2016-001.

HANCOCK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA) entered into the Indiana Gateway for Government Units, which is a financial reporting system and the source of the Annual Financial Report (AFR). The SEFA was prepared using the grant schedule information within the AFR. The grant schedule was prepared by an outside CPA and reviewed by the County Auditor prior to submission; however, the control in place did not detect the errors identified in the *Context*.

Context

The SEFA contained the following errors:

1. Highway Planning and Construction: DES #0400037 and #1297608 were not reported, resulting in an understatement in the aggregate of \$283,438.
2. Formula Grants for Rural Areas: The reported amount of federal awards expended included reimbursements from the state, resulting in an overstatement of \$58,071.
3. Formula Grants for Rural Areas: The amount reported as passed through to subrecipients included reimbursements from the state, resulting in an overstatement of \$58,071.
4. Child Support Enforcement: The amount reported for Prosecutor Title IV-D Direct Reimbursements was reported incorrectly, resulting in an understatement of \$60,995.
5. Child Support Enforcement: The amount reported for Indirect Costs was reported incorrectly, resulting in an overstatement of \$100,295.

The SEFA also contained errors of immaterial amounts. Audit adjustments were proposed, accepted by the County, and made to the SEFA.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

HANCOCK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 financial statements. . . ."

2 CFR 200.510(b) states:

"Schedule of expenditures of Federal awards. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

Cause

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Context*.

HANCOCK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

We recommended that the County's management establish controls related to the preparation of the SEFA.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.



HANCOCK COUNTY AUDITOR

Robin D. Lowder

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-001

Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: See Below:
Contact Person Responsible for Corrective Action: Robin D. Lowder
Contact Phone Number: 317-477-1105

Status of Audit Finding: These errors are in the process of being corrected.

1. CFDA 20.205: DES #1297608, DES #1500442 and DES #1500443 were not reported on the SEFA resulting in an understatement in the aggregate of \$237,354.
2. CFDA 20.509: The reported amount of federal awards expended included reimbursements from the State resulting in an overstatement of \$58,173.
3. CFDA 20.509: The amount reported as pass-through to sub-recipients included reimbursements from the State resulting in an overstatement of \$58,173.
4. A Health Maintenance Grant reported on the SEFA was determined to be a State grant, resulting in an overstatement of \$59,115.

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

We will be using a more accurate government website to identify Federal grants versus State grants. We will check with SBOA periodically realizing these websites do change. We will be more diligent to be sure a grant should have the disbursements or the receipts entered. Also be sure all grants are included on the SEFA Grant schedule. We also will be seeking additional training on grants.



Auditor

September 5, 2018



HANCOCK COUNTY AUDITOR

Robin D. Lowder

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rlowder@hancockcoingov.org

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-002

Fiscal year in which the finding initially occurred: 2014
Indiana Department of Transportation/Hancock Area Rural Transit 20.509
Contact Person Responsible for Corrective Action: Robin D. Lowder
Contact Phone Number: 317-477-1105


Status of Audit Finding: The Finding has been corrected.

This was corrected in 2017 Senior Services provided us with a statement they are not suspended or debarred. I have provided a copy for the audit.

The Sub-recipient Senior Services does provide the County with the independent Audits they have prepared. These Audits do state Senior Services are in good standing. We were unaware of the fact we were to check on a service for Grants called SAM to be sure the sub-recipient has not been suspended or debarred. Now that we are aware of the fact this service is available we will make sure that any sub-recipients have not been debarred or suspended or otherwise excluded from or ineligible for participation in Federal assistance programs under Executive Order 12549, "Debarment and Suspension."

Note: Hancock County was audited by State Board of Accounts in 2013. We were not audited again until 2017. Hancock County has a history of correcting any findings before our next audit. We do not have a history of repeat findings. We would like it noted the original audit was for the year 2014 but it was done in 2017. We corrected it immediately in 2017 at our first opportunity. There might have been a finding but not a repeat finding. We corrected it two years ago but we are still receiving repeat findings.

Thank you.



Auditor
September 5, 2018



HANCOCK COUNTY AUDITOR

Robin D. Lowder

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CORRECTIVE ACTION PLAN

FINDING 2017-001

Contact Person Responsible for Corrective Action: Robin D. Lowder
Contact Phone Number: 317-477-1105

Views of Responsible Official: We concur with the Finding

Description of Corrective Action Plan:

1. CFDA 20.205: DES #0400037 and #1297608 were not reported on the SEFA resulting in an understatement in the aggregate of \$283,438.
2. CFDA 20.509: The reported amount of federal awards expended included reimbursements from the State resulting in an overstatement of \$58,071.
3. CFDA 20.509: The amount reported as pass-through to sub-recipients included reimbursements from the State resulting in an overstatement of \$58,071.
4. CFDA 93.563: The amount reported for Prosecutor Title IV-D Direct Reimbursements was reported incorrectly, resulting in an understatement of \$60,995.
5. CFDA 93.563: The amount reported for Indirect Costs was reported incorrectly, resulting in an overstatement of \$100,295

These errors will be corrected in the County financial system and also in Gateway.

We will be using a more accurate government website to identify Federal grants versus State grants. We will be more diligent to be sure if that particular grant should have the disbursements entered or should have the receipts entered. Also be sure all grants are included on the SEFA Grant schedule. We also will be seeking addition training on grants.

Anticipated Completion Date: They will be corrected before September 18, 2018.

Auditor

September 18, 2018

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/>.