

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

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



**FILED**  
10/17/2018



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Dan Bastin	01-01-15 to 12-31-18
County Treasurer	Julie Minton	01-01-17 to 12-31-20
Clerk of the Circuit Court	Stephanie Elliott	01-01-15 to 12-31-18
County Sheriff	Robert Downey	01-01-15 to 12-31-18
County Recorder	Jana K. Gray	01-01-17 to 12-31-20
President of the Board of County Commissioners	Norman Voyles	01-01-17 to 12-31-18
President of the County Council	Bryan Collier	01-01-17 to 12-31-18



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MORGAN COUNTY, INDIANA

**Report on the Financial Statement**

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

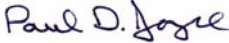
*Other Information*

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 10, 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 10, 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 MORGAN COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Morgan County (County), which comprises the financial position and results of operations for the year ended December 31, 2017, and the related notes to the financial statement, and have issued our report thereon dated September 10, 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

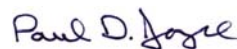
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
(Continued)

**Compliance and Other Matters**

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

**Purpose of This Report**

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

  
Paul D. Joyce, CPA  
State Examiner

September 10, 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.

MORGAN 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	
	01-01-17	Receipts	Disbursements	12-31-17
After Settlement Collections	\$ 2,145,639	\$ 2,027,600	\$ 2,145,639	\$ 2,027,600
Sheriff's Inmate Trust	51,317	485,668	474,522	62,463
Jail Commissary	332,502	264,955	280,529	316,928
Sheriff's Cashbook	48,604	5,358,368	5,275,573	131,399
General	4,923,748	18,626,412	14,454,546	9,095,614
Accident Report	21,057	8,882	12,177	17,762
CAGIT County Certified Shares	2,061,462	-	2,061,462	-
Campaign Finance Enforcement - County	1,650	-	-	1,650
CEDIT County Share	7,258,444	2,099,507	2,162,403	7,195,548
City and Town Court Costs	4,781	9,773	9,693	4,861
Clerk's Records Perpetuation	37,581	23,113	6,204	54,490
Convention Visitor and Tourism Promotion	53,059	149,598	148,000	54,657
Sales Disclosure - County Share	23,611	9,525	-	33,136
Cumulative Bridge	560,194	370,519	405,094	525,619
Cumulative Building	2,116,735	9,668	292,388	1,834,015
Cumulative Capital Development	5,054,067	1,103,178	1,885,666	4,271,579
Drug Free Community	137,077	42,422	45,450	134,049
Economic Development Fee	200	2,650	-	2,850
Emergency Medical Services	-	3,637,461	2,138,249	1,499,212
Emergency Planning/Right To Know	52,277	5,308	2,671	54,914
Extradition	291	478	714	55
Firearms Training	96,867	35,745	52,883	79,729
General Drain Improvement	856,098	-	23,000	833,098
Health	116,398	811,507	555,510	372,395
Identification Security Protection	17,904	9,962	21,068	6,798
Local Health Maintenance	86,300	31,254	39,237	78,317
Local Road and Street	1,841,686	2,417,170	2,879,267	1,379,589
LOIT Public Safety - County Share	1,170,220	2,202,763	2,879,813	493,170
Misdemeanant	1,120	40,981	42,101	-
Motor Vehicle Highway	1,037,527	3,591,643	3,064,651	1,564,519
Plat Book	37,100	19,560	2,400	54,260
Rainy Day	5,040,696	-	-	5,040,696
Reassessment - 2015	1,855,818	8,404	548,689	1,315,533
Recorder's Records Perpetuation	225,565	208,736	160,536	273,765
Riverboat	2,248,301	256,820	246,259	2,258,862
Sex and Violent Offender Administration	19,737	4,293	-	24,030
Supplemental Public Defender Services	177,705	107,791	129,747	155,749
Surplus Tax	51,117	68,964	28,768	91,313
Surveyor's Corner Perpetuation	103,948	37,935	4,243	137,640
Tax Sale Redemption	-	68,336	68,336	-
Tax Sale Surplus	952,125	1,132,726	784,524	1,300,327
Local Health Dept Trust Acct	96,822	16,446	14,483	98,785
GAL/CASA	29,905	18,768	16,278	32,395
Auditors Ineligible Deductions	29,785	3,286	-	33,071
County Elected Officials Training	32,705	9,962	5,486	37,181
Statewide 911	927,653	680,824	740,482	867,995
LOIT Special Distribution	528,474	-	442,326	86,148
Supplemental Adult Probation Services	182,457	368,977	365,793	185,641
Supplemental Juvenile Probation Services	31,022	30,958	-	61,980
Lake Ditch Drain Maint	134,492	59,175	27,647	166,020
Henderson Ford TIF Fund	246	273	-	519
Dispatch Center	114,787	441	57,611	57,617
Self Insurance	1,756,455	3,091,515	3,154,864	1,693,106
Payroll Clearing	-	14,181,242	14,181,242	-

MORGAN 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
Payroll Withholding - PERF	-	1,370,117	1,370,117	-
Payroll Withholding - Sheriff Pension	-	42,828	42,828	-
Settlement	-	61,698,722	61,698,722	-
LIT Prop Tax Oper Levies Rep	-	3,941,676	3,941,676	-
LIT Stabilization	-	233,717	-	233,717
CVET Agency	-	251,344	251,344	-
Financial Institution Tax	-	280,594	280,594	-
CEDIT Homestead Credit	12,736	-	-	12,736
LOIT PTRC	323,801	-	-	323,801
LIT Property Tax Relief	-	15,612,129	15,485,006	127,123
State Fines and Forfeitures	1,605	9,007	9,739	873
Infraction Judgements	5,515	75,600	75,663	5,452
Special Death Benefit	590	7,280	7,330	540
Sales Disclosure - State Share	850	9,525	9,545	830
Coroners Training & Con't Education	320	5,241	5,079	482
Interstate Compact - State Share	62	625	563	124
Mortgage Recording Fees - State Share	690	7,715	7,780	625
DLGF Homestead Property Database	-	3	3	-
Sex and Violent Offender Admin - State	15	477	447	45
Child Restraint Violations Fines	-	775	750	25
Education Plate Fees Agency	-	1,069	1,069	-
Riverboat Revenue Sharing	-	408,123	408,123	-
LIT Certified Shares	-	15,579,823	15,579,823	-
LIT Pubic Safety	-	3,894,956	3,894,956	-
LIT Economic Development	-	3,120,373	3,120,373	-
93.563 Prosecutor PCA	9,227	1,529	917	9,839
93.563 Title IV-D Incentive	64,671	28,765	18,975	74,461
93.563 Prosecutor IV-D Incentive-Post Oct '99	43,499	43,279	64,007	22,771
93.563 Clerk IV-D Incentive-Post Oct '99	62,919	28,765	19,320	72,364
Clerk's Child Support	7,613	778,202	776,638	9,177
Clerk's Interest Bearing	97,319	94,379	102,237	89,461
Jury User Fee	3,607	9,976	11,682	1,901
ADAPT	44,101	34,340	37,282	41,159
Co Law Enforce Continuting Ed	15,864	3,128	-	18,992
Law Enforcement Co User Fee	14,540	2,499	2,499	14,540
Pretrial Div-Traffic	263,069	217,076	200,919	279,226
Pretrial Div-Check	21,372	3,060	1,530	22,902
Administration Fees	129,379	-	129,379	-
Comm Corr Proj Income 16-17	258,018	142,444	132,158	268,304
K-9 Donations	677	1,400	-	2,077
EMA Donations	1,100	-	1,100	-
CASA Donations	18	575	-	593
Flood Homes Demolition	102,299	-	-	102,299
Mo Co Partner Water Quality	28,324	9,025	3,443	33,906
Work Release Intake Fee	6,405	2,625	-	9,030
Law Enforcement Fund	16,068	12,158	7,190	21,036
Federal Forfeited Property	5,159	-	2,019	3,140
Co Offender Transportation	2,273	625	-	2,898
United Way	-	624	624	-
Insurance Group Trust	-	487,132	487,132	-
Life Insurance	3,767	51,383	49,979	5,171
Dental & Vision	-	82,815	82,815	-
AFLAC	3,824	54,353	51,496	6,681
Vol PERF Contributions	-	44,586	44,586	-

MORGAN 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
Sur Tax	121,371	1,841,561	1,895,905	67,027
Wheel Tax	12,923	390,637	394,338	9,222
16.607 Bullet Proof Vest	(2,151)	11,753	9,602	-
93.074 Bioterror Base 15-16	-	14,337	18,031	(3,694)
14.228 CDBG-Primary	393	-	-	393
14.228 CDBG-Old Town Waverly	1,338	-	-	1,338
20.600 Operation Pullvoer	(2,621)	29,315	30,240	(3,546)
97.039 HAZ MIT-Primary	202	-	-	202
97.039 HAZ MIT-Henderson	3,923	-	-	3,923
16.588 STOP Viol Ag Wo 15-16	-	-	9,000	(9,000)
16.575 VOCA	(8,032)	33,457	34,796	(9,371)
16.588 STOP Viol Ag Wo	(7,680)	16,000	8,320	-
93.074 Bioterror Base	(22,383)	26,079	3,696	-
93.074 Bioterror CRI	(261)	20,508	20,247	-
Comm Corr Grant 15-16	-	292,321	168,926	123,395
Comm Corr Grant	176,572	221,192	310,198	87,566
Comm Corr Proj Income 15-16	-	112,194	87,155	25,039
MC Pros Fed Forfeiture	3,613	-	-	3,613
Clerk's Trust & Registry	888,745	2,883,791	2,690,417	1,082,119
Dispatch Center Reserve	295,438	-	-	295,438
Morgan Co Redevelopment Comm	45,207	-	45,207	-
97.042 EMP Competitive	-	7,280	7,280	-
93.074 Bioterror CRI 15-16	-	261	261	-
Hilldale Drain Maint	18,018	10,572	2,179	26,411
M A Nutter Drain Maint	22,209	22,194	4,765	39,638
Sartor Drain Maint	1,295	22,488	6,975	16,808
Sedwick Drain Maint	4,186	3,541	500	7,227
Jail Bond Proceeds	7,194	-	7,194	-
RDC Bond Prin & Int	202,997	-	135,331	67,666
RDC Debt Service Reserve	382,831	-	-	382,831
PSAP-Operating	171,331	587,955	440,704	318,582
PSAP-Personnel	97,947	-	67,851	30,096
Commissioners Tax Cert Sale	-	3,100	3,100	-
15.916 White River Green Ph 1	-	13,855	13,855	-
CASA Capacity Building Grant	819	9,390	8,818	1,391
Juvenile Comm Corr 16-17	10,989	25,444	32,556	3,877
Operation Round Up-Sheriff	51	-	51	-
Comm Crossing Match Grant	1,548,641	37,230	1,585,871	-
RDC 2017 BAN Principal & Int	-	47,953	-	47,953
Sale of County Owned Property	-	26,507	26,507	-
RDC 2017 BAN Capital Fund	-	1,006,047	289,835	716,212
97.067 SHSP-State Homeland Sec	-	12,485	12,485	-
20.703 Haz Material Emerg Prep	-	3,811	3,811	-
93.103 FDA Retail Standards	-	-	1,477	(1,477)
Family Court Grant	-	6,980	157	6,823
Juvenile Comm Corr 17-18	-	42,407	36,367	6,040
Waverly TIF Fund	45	-	-	45
Eagle Valley TIF Fund	37,258	396,694	44,905	389,047
Totals	<u>\$ 50,249,035</u>	<u>\$ 180,617,343</u>	<u>\$ 179,216,594</u>	<u>\$ 51,649,784</u>

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

MORGAN COUNTY  
NOTES TO FINANCIAL STATEMENT

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

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

*Taxes.* 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, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants,

MORGAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

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

*E. Disbursements*

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

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

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

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

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

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

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

MORGAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

**Note 4. Deposits and Investments**

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

MORGAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

*Funding Policy and Annual Pension Cost*

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

MORGAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. County Police Retirement Plan*

*Plan Description*

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

*C. County Police Benefit Plan*

*Plan Description*

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2017.

**Note 8. Combined Funds**

The Henderson Ford TIF Fund, Waverly TIF Fund, and Eagle Valley TIF Fund were reported individually in the current financial statement, but were combined into the Henderson Ford TIF Fund for the prior 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.

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

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Sheriff's Cashbook	General	Accident Report
Cash and investments - beginning	\$ 2,145,639	\$ 51,317	\$ 332,502	\$ 48,604	\$ 4,923,748	\$ 21,057
Receipts:						
Taxes	-	-	-	-	13,563,068	-
Licenses and permits	-	-	-	-	328,250	-
Intergovernmental receipts	-	-	-	-	1,366,677	-
Charges for services	-	-	-	-	805,878	8,882
Fines and forfeits	-	-	-	-	220,347	-
Other receipts	2,027,600	485,668	264,955	5,358,368	2,342,192	-
Total receipts	<u>2,027,600</u>	<u>485,668</u>	<u>264,955</u>	<u>5,358,368</u>	<u>18,626,412</u>	<u>8,882</u>
Disbursements:						
Personal services	-	-	-	-	10,196,563	-
Supplies	-	-	-	-	785,680	1,165
Other services and charges	-	-	-	-	3,225,870	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	151,521	11,012
Other disbursements	2,145,639	474,522	280,529	5,275,573	94,912	-
Total disbursements	<u>2,145,639</u>	<u>474,522</u>	<u>280,529</u>	<u>5,275,573</u>	<u>14,454,546</u>	<u>12,177</u>
Excess (deficiency) of receipts over disbursements	<u>(118,039)</u>	<u>11,146</u>	<u>(15,574)</u>	<u>82,795</u>	<u>4,171,866</u>	<u>(3,295)</u>
Cash and investments - ending	<u>\$ 2,027,600</u>	<u>\$ 62,463</u>	<u>\$ 316,928</u>	<u>\$ 131,399</u>	<u>\$ 9,095,614</u>	<u>\$ 17,762</u>

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

	CAGIT County Certified Shares	Campaign Finance Enforcement - County	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Convention Visitor and Tourism Promotion
Cash and investments - beginning	\$ 2,061,462	\$ 1,650	\$ 7,258,444	\$ 4,781	\$ 37,581	\$ 53,059
Receipts:						
Taxes	-	-	1,963,560	-	-	149,598
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	129,330	-	1,086	-
Charges for services	-	-	6,610	-	-	-
Fines and forfeits	-	-	-	9,773	22,027	-
Other receipts	-	-	7	-	-	-
Total receipts	-	-	2,099,507	9,773	23,113	149,598
Disbursements:						
Personal services	67,351	-	6,393	-	1,804	-
Supplies	13,684	-	22,658	-	-	-
Other services and charges	10	-	733,640	-	4,400	148,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,399,712	-	-	-
Other disbursements	1,980,417	-	-	9,693	-	-
Total disbursements	2,061,462	-	2,162,403	9,693	6,204	148,000
Excess (deficiency) of receipts over disbursements	(2,061,462)	-	(62,896)	80	16,909	1,598
Cash and investments - ending	\$ -	\$ 1,650	\$ 7,195,548	\$ 4,861	\$ 54,490	\$ 54,657

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

	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Building	Cumulative Capital Development	Drug Free Community	Economic Development Fee
Cash and investments - beginning	\$ 23,611	\$ 560,194	\$ 2,116,735	\$ 5,054,067	\$ 137,077	\$ 200
Receipts:						
Taxes	-	303,103	-	966,899	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	35,312	-	112,644	-	-
Charges for services	9,525	-	-	-	-	2,650
Fines and forfeits	-	-	-	-	42,422	-
Other receipts	-	32,104	9,668	23,635	-	-
Total receipts	9,525	370,519	9,668	1,103,178	42,422	2,650
Disbursements:						
Personal services	-	267,967	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	7,685	1,000	-	42,591	-
Debt service - principal and interest	-	-	291,388	-	-	-
Capital outlay	-	129,442	-	1,885,666	2,859	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	405,094	292,388	1,885,666	45,450	-
Excess (deficiency) of receipts over disbursements	9,525	(34,575)	(282,720)	(782,488)	(3,028)	2,650
Cash and investments - ending	\$ 33,136	\$ 525,619	\$ 1,834,015	\$ 4,271,579	\$ 134,049	\$ 2,850

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

	Emergency Medical Services	Emergency Planning/Right To Know	Extradition	Firearms Training	General Drain Improvement	Health
Cash and investments - beginning	\$ -	\$ 52,277	\$ 291	\$ 96,867	\$ 856,098	\$ 116,398
Receipts:						
Taxes	2,843,648	-	-	-	-	612,268
Licenses and permits	-	-	-	35,745	-	56,100
Intergovernmental receipts	329,848	4,483	-	-	-	71,330
Charges for services	463,942	-	-	-	-	69,424
Fines and forfeits	-	-	-	-	-	-
Other receipts	23	825	478	-	-	2,385
Total receipts	3,637,461	5,308	478	35,745	-	811,507
Disbursements:						
Personal services	956,027	-	-	-	-	500,305
Supplies	147,840	519	-	52,883	-	30,495
Other services and charges	134,417	2,152	714	-	23,000	23,711
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	899,008	-	-	-	-	999
Other disbursements	957	-	-	-	-	-
Total disbursements	2,138,249	2,671	714	52,883	23,000	555,510
Excess (deficiency) of receipts over disbursements	1,499,212	2,637	(236)	(17,138)	(23,000)	255,997
Cash and investments - ending	\$ 1,499,212	\$ 54,914	\$ 55	\$ 79,729	\$ 833,098	\$ 372,395

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

	Identification Security Protection	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 17,904	\$ 86,300	\$ 1,841,686	\$ 1,170,220	\$ 1,120	\$ 1,037,527
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	24,430	2,417,170	2,202,712	40,981	3,514,793
Charges for services	9,962	6,824	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	51	-	76,850
Total receipts	9,962	31,254	2,417,170	2,202,763	40,981	3,591,643
Disbursements:						
Personal services	-	35,381	-	1,377,990	-	1,823,364
Supplies	-	1,199	176,861	-	10,450	798,922
Other services and charges	20,169	2,657	2,434,188	691,231	31,651	208,471
Debt service - principal and interest	-	-	-	807,053	-	-
Capital outlay	899	-	268,218	3,539	-	156,232
Other disbursements	-	-	-	-	-	77,662
Total disbursements	21,068	39,237	2,879,267	2,879,813	42,101	3,064,651
Excess (deficiency) of receipts over disbursements	(11,106)	(7,983)	(462,097)	(677,050)	(1,120)	526,992
Cash and investments - ending	\$ 6,798	\$ 78,317	\$ 1,379,589	\$ 493,170	\$ -	\$ 1,564,519

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

	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration
Cash and investments - beginning	\$ 37,100	\$ 5,040,696	\$ 1,855,818	\$ 225,565	\$ 2,248,301	\$ 19,737
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	256,820	-
Charges for services	19,560	-	-	208,736	-	4,293
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	8,404	-	-	-
Total receipts	19,560	-	8,404	208,736	256,820	4,293
Disbursements:						
Personal services	-	-	393,326	52,145	-	-
Supplies	-	-	1,917	1,601	24,435	-
Other services and charges	2,400	-	152,591	106,440	221,824	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	855	350	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,400	-	548,689	160,536	246,259	-
Excess (deficiency) of receipts over disbursements	17,160	-	(540,285)	48,200	10,561	4,293
Cash and investments - ending	\$ 54,260	\$ 5,040,696	\$ 1,315,533	\$ 273,765	\$ 2,258,862	\$ 24,030

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

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust Acct
Cash and investments - beginning	\$ 177,705	\$ 51,117	\$ 103,948	\$ -	\$ 952,125	\$ 96,822
Receipts:						
Taxes	-	68,964	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	16,051
Charges for services	-	-	37,935	-	-	395
Fines and forfeits	107,791	-	-	-	-	-
Other receipts	-	-	-	68,336	1,132,726	-
Total receipts	107,791	68,964	37,935	68,336	1,132,726	16,446
Disbursements:						
Personal services	-	-	-	-	-	8,419
Supplies	-	-	1,042	-	-	3,927
Other services and charges	129,747	-	2,020	-	-	2,137
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,181	-	-	-
Other disbursements	-	28,768	-	68,336	784,524	-
Total disbursements	129,747	28,768	4,243	68,336	784,524	14,483
Excess (deficiency) of receipts over disbursements	(21,956)	40,196	33,692	-	348,202	1,963
Cash and investments - ending	\$ 155,749	\$ 91,313	\$ 137,640	\$ -	\$ 1,300,327	\$ 98,785

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

	<u>GAL/CASA</u>	<u>Auditors Ineligible Deductions</u>	<u>County Elected Officials Training</u>	<u>Statewide 911</u>	<u>LOIT Special Distribution</u>	<u>Supplemental Adult Probation Services</u>
Cash and investments - beginning	<u>\$ 29,905</u>	<u>\$ 29,785</u>	<u>\$ 32,705</u>	<u>\$ 927,653</u>	<u>\$ 528,474</u>	<u>\$ 182,457</u>
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	18,768	-	-	-	-	-
Charges for services	-	-	9,962	680,780	-	70,865
Fines and forfeits	-	3,286	-	-	-	186,436
Other receipts	-	-	-	44	-	111,676
Total receipts	<u>18,768</u>	<u>3,286</u>	<u>9,962</u>	<u>680,824</u>	<u>-</u>	<u>368,977</u>
Disbursements:						
Personal services	4,455	-	-	740,482	-	326,872
Supplies	3,549	-	-	-	-	904
Other services and charges	5,670	-	5,486	-	405,096	37,902
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	2,604	-	-	-	-	-
Other disbursements	-	-	-	-	37,230	115
Total disbursements	<u>16,278</u>	<u>-</u>	<u>5,486</u>	<u>740,482</u>	<u>442,326</u>	<u>365,793</u>
Excess (deficiency) of receipts over disbursements	<u>2,490</u>	<u>3,286</u>	<u>4,476</u>	<u>(59,658)</u>	<u>(442,326)</u>	<u>3,184</u>
Cash and investments - ending	<u>\$ 32,395</u>	<u>\$ 33,071</u>	<u>\$ 37,181</u>	<u>\$ 867,995</u>	<u>\$ 86,148</u>	<u>\$ 185,641</u>

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

	Supplemental Juvenile Probation Services	Lake Ditch Drain Maint	Henderson Ford TIF Fund	Dispatch Center	Self Insurance	Payroll Clearing
Cash and investments - beginning	\$ 31,022	\$ 134,492	\$ 246	\$ 114,787	\$ 1,756,455	\$ -
Receipts:						
Taxes	-	59,175	273	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,576	-	-	-	-	-
Fines and forfeits	10,678	-	-	-	-	-
Other receipts	17,704	-	-	441	3,091,515	14,181,242
Total receipts	30,958	59,175	273	441	3,091,515	14,181,242
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	27,647	-	15,165	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	42,446	-	-
Other disbursements	-	-	-	-	3,154,864	14,181,242
Total disbursements	-	27,647	-	57,611	3,154,864	14,181,242
Excess (deficiency) of receipts over disbursements	30,958	31,528	273	(57,170)	(63,349)	-
Cash and investments - ending	\$ 61,980	\$ 166,020	\$ 519	\$ 57,617	\$ 1,693,106	\$ -

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

	Payroll Withholding - PERF	Payroll Withholding - Sheriff Pension	Settlement	LIT Prop Tax Oper Levies Rep	LIT Stabilization	CVET Agency
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,370,117	42,828	61,698,722	3,941,676	233,717	251,344
Total receipts	1,370,117	42,828	61,698,722	3,941,676	233,717	251,344
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,370,117	42,828	61,698,722	3,941,676	-	251,344
Total disbursements	1,370,117	42,828	61,698,722	3,941,676	-	251,344
Excess (deficiency) of receipts over disbursements	-	-	-	-	233,717	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 233,717	\$ -

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

	Financial Institution Tax	CEDIT Homestead Credit	LOIT PTRC	LIT Property Tax Relief	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ 12,736	\$ 323,801	\$ -	\$ 1,605	\$ 5,515
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	9,007	75,600
Other receipts	280,594	-	-	15,612,129	-	-
Total receipts	280,594	-	-	15,612,129	9,007	75,600
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	280,594	-	-	15,485,006	9,739	75,663
Total disbursements	280,594	-	-	15,485,006	9,739	75,663
Excess (deficiency) of receipts over disbursements	-	-	-	127,123	(732)	(63)
Cash and investments - ending	\$ -	\$ 12,736	\$ 323,801	\$ 127,123	\$ 873	\$ 5,452

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

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	DLGF Homestead Property Database
Cash and investments - beginning	\$ 590	\$ 850	\$ 320	\$ 62	\$ 690	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	9,525	-	-	7,715	-
Fines and forfeits	7,280	-	5,241	625	-	3
Other receipts	-	-	-	-	-	-
Total receipts	7,280	9,525	5,241	625	7,715	3
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	7,330	9,545	5,079	563	7,780	3
Total disbursements	7,330	9,545	5,079	563	7,780	3
Excess (deficiency) of receipts over disbursements	(50)	(20)	162	62	(65)	-
Cash and investments - ending	\$ 540	\$ 830	\$ 482	\$ 124	\$ 625	\$ -

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

	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	LIT Certified Shares	LIT Public Safety
Cash and investments - beginning	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	477	775	-	-	-	-
Other receipts	-	-	1,069	408,123	15,579,823	3,894,956
Total receipts	477	775	1,069	408,123	15,579,823	3,894,956
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	447	750	1,069	408,123	15,579,823	3,894,956
Total disbursements	447	750	1,069	408,123	15,579,823	3,894,956
Excess (deficiency) of receipts over disbursements	30	25	-	-	-	-
Cash and investments - ending	\$ 45	\$ 25	\$ -	\$ -	\$ -	\$ -

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

	LIT Economic Development	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Clerk's Child Support
Cash and investments - beginning	\$ -	\$ 9,227	\$ 64,671	\$ 43,499	\$ 62,919	\$ 7,613
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	28,765	43,279	28,765	-
Charges for services	-	1,529	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,120,373	-	-	-	-	778,202
Total receipts	3,120,373	1,529	28,765	43,279	28,765	778,202
Disbursements:						
Personal services	-	-	7,746	56,129	6,759	-
Supplies	-	-	679	914	1,023	-
Other services and charges	-	917	10,550	6,075	9,791	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	889	1,747	-
Other disbursements	3,120,373	-	-	-	-	776,638
Total disbursements	3,120,373	917	18,975	64,007	19,320	776,638
Excess (deficiency) of receipts over disbursements	-	612	9,790	(20,728)	9,445	1,564
Cash and investments - ending	\$ -	\$ 9,839	\$ 74,461	\$ 22,771	\$ 72,364	\$ 9,177

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

	Clerk's Interest Bearing	Jury User Fee	ADAPT	Co Law Enforce Continuing Ed	Law Enforcement Co User Fee	Pretrial Div-Traffic
Cash and investments - beginning	\$ 97,319	\$ 3,607	\$ 44,101	\$ 15,864	\$ 14,540	\$ 263,069
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,836
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	9,669	34,340	3,128	2,499	215,240
Other receipts	94,379	307	-	-	-	-
Total receipts	94,379	9,976	34,340	3,128	2,499	217,076
Disbursements:						
Personal services	-	-	36,967	-	-	96,996
Supplies	-	-	200	-	-	1,723
Other services and charges	-	11,682	115	-	-	4,019
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	23,715
Other disbursements	102,237	-	-	-	2,499	74,466
Total disbursements	102,237	11,682	37,282	-	2,499	200,919
Excess (deficiency) of receipts over disbursements	(7,858)	(1,706)	(2,942)	3,128	-	16,157
Cash and investments - ending	\$ 89,461	\$ 1,901	\$ 41,159	\$ 18,992	\$ 14,540	\$ 279,226

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

	Pretrial Div-Check	Administration Fees	Comm Corr Proj Income 16-17	K-9 Donations	EMA Donations	CASA Donations
Cash and investments - beginning	\$ 21,372	\$ 129,379	\$ 258,018	\$ 677	\$ 1,100	\$ 18
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	14,125	-	-	-
Fines and forfeits	3,060	-	128,319	-	-	-
Other receipts	-	-	-	1,400	-	575
Total receipts	3,060	-	142,444	1,400	-	575
Disbursements:						
Personal services	-	-	68,319	-	-	-
Supplies	-	-	12	-	-	-
Other services and charges	-	-	63,330	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	62	-	1,100	-
Other disbursements	1,530	129,379	435	-	-	-
Total disbursements	1,530	129,379	132,158	-	1,100	-
Excess (deficiency) of receipts over disbursements	1,530	(129,379)	10,286	1,400	(1,100)	575
Cash and investments - ending	\$ 22,902	\$ -	\$ 268,304	\$ 2,077	\$ -	\$ 593

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

	Flood Homes Demolition	Mo Co Partner Water Quality	Work Release Intake Fee	Law Enforcement Fund	Federal Forfeited Property	Co Offender Transportation
Cash and investments - beginning	\$ 102,299	\$ 28,324	\$ 6,405	\$ 16,068	\$ 5,159	\$ 2,273
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	4,000	-	-
Charges for services	-	-	2,625	-	-	625
Fines and forfeits	-	-	-	2,766	-	-
Other receipts	-	9,025	-	5,392	-	-
Total receipts	-	9,025	2,625	12,158	-	625
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	898	-	365	1,459	-
Other services and charges	-	2,545	-	863	560	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	5,962	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	3,443	-	7,190	2,019	-
Excess (deficiency) of receipts over disbursements	-	5,582	2,625	4,968	(2,019)	625
Cash and investments - ending	\$ 102,299	\$ 33,906	\$ 9,030	\$ 21,036	\$ 3,140	\$ 2,898

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

	United Way	Insurance Group Trust	Life Insurance	Dental & Vision	AFLAC	Vol PERF Contributions
Cash and investments - beginning	\$ -	\$ -	\$ 3,767	\$ -	\$ 3,824	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	624	487,132	51,383	82,815	54,353	44,586
Total receipts	624	487,132	51,383	82,815	54,353	44,586
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	624	487,132	49,979	82,815	51,496	44,586
Total disbursements	624	487,132	49,979	82,815	51,496	44,586
Excess (deficiency) of receipts over disbursements	-	-	1,404	-	2,857	-
Cash and investments - ending	\$ -	\$ -	\$ 5,171	\$ -	\$ 6,681	\$ -

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

	Sur Tax	Wheel Tax	16.607 Bullet Proof Vest	93.074 Bioterror Base 15-16	14.228 CDBG-Primary	14.228 CDBG-Old Town Waverly
Cash and investments - beginning	\$ 121,371	\$ 12,923	\$ (2,151)	\$ -	\$ 393	\$ 1,338
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	11,753	14,337	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,841,561	390,637	-	-	-	-
Total receipts	1,841,561	390,637	11,753	14,337	-	-
Disbursements:						
Personal services	-	-	-	17,193	-	-
Supplies	-	-	9,602	658	-	-
Other services and charges	-	-	-	180	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,895,905	394,338	-	-	-	-
Total disbursements	1,895,905	394,338	9,602	18,031	-	-
Excess (deficiency) of receipts over disbursements	(54,344)	(3,701)	2,151	(3,694)	-	-
Cash and investments - ending	\$ 67,027	\$ 9,222	\$ -	\$ (3,694)	\$ 393	\$ 1,338

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

	20.600 Operation Pulvoer	97.039 HAZ MIT-Primary	97.039 HAZ MIT-Henderson	16.588 STOP Viol Ag Wo 15-16	16.575 VOCA	16.588 STOP Viol Ag Wo
Cash and investments - beginning	\$ (2,621)	\$ 202	\$ 3,923	\$ -	\$ (8,032)	\$ (7,680)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	29,315	-	-	-	33,457	16,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	29,315	-	-	-	33,457	16,000
Disbursements:						
Personal services	9,309	-	-	9,000	34,796	8,320
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	20,931	-	-	-	-	-
Total disbursements	30,240	-	-	9,000	34,796	8,320
Excess (deficiency) of receipts over disbursements	(925)	-	-	(9,000)	(1,339)	7,680
Cash and investments - ending	\$ (3,546)	\$ 202	\$ 3,923	\$ (9,000)	\$ (9,371)	\$ -

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

	93.074 Bioterror Base	93.074 Bioterror CRI	Comm Corr Grant 15-16	Comm Corr Grant	Comm Corr Proj Income 15-16	MC Pros Fed Forfeiture
Cash and investments - beginning	\$ (22,383)	\$ (261)	\$ -	\$ 176,572	\$ -	\$ 3,613
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	26,079	20,508	292,321	221,192	-	-
Charges for services	-	-	-	-	11,850	-
Fines and forfeits	-	-	-	-	100,344	-
Other receipts	-	-	-	-	-	-
Total receipts	26,079	20,508	292,321	221,192	112,194	-
Disbursements:						
Personal services	-	20,247	129,071	158,861	33,534	-
Supplies	2,412	-	4,127	15,455	-	-
Other services and charges	732	-	35,728	62,838	53,322	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	552	-	-	73,044	-	-
Other disbursements	-	-	-	-	299	-
Total disbursements	3,696	20,247	168,926	310,198	87,155	-
Excess (deficiency) of receipts over disbursements	22,383	261	123,395	(89,006)	25,039	-
Cash and investments - ending	\$ -	\$ -	\$ 123,395	\$ 87,566	\$ 25,039	\$ 3,613

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

	Clerk's Trust & Registry	Dispatch Center Reserve	Morgan Co Redevelopment Comm	97.042 EMP Competitive	93.074 Bioterror CRI 15-16	Hilldale Drain Maint
Cash and investments - beginning	\$ 888,745	\$ 295,438	\$ 45,207	\$ -	\$ -	\$ 18,018
Receipts:						
Taxes	-	-	-	-	-	10,572
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	7,280	261	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,883,791	-	-	-	-	-
Total receipts	2,883,791	-	-	7,280	261	10,572
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	261	-
Other services and charges	-	-	45,207	7,280	-	2,179
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,690,417	-	-	-	-	-
Total disbursements	2,690,417	-	45,207	7,280	261	2,179
Excess (deficiency) of receipts over disbursements	193,374	-	(45,207)	-	-	8,393
Cash and investments - ending	\$ 1,082,119	\$ 295,438	\$ -	\$ -	\$ -	\$ 26,411

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

	M A Nutter Drain Maint	Sartor Drain Maint	Sedwick Drain Maint	Jail Bond Proceeds	RDC Bond Prin & Int
Cash and investments - beginning	\$ 22,209	\$ 1,295	\$ 4,186	\$ 7,194	\$ 202,997
Receipts:					
Taxes	22,194	22,488	3,541	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	22,194	22,488	3,541	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	4,765	6,975	500	-	-
Debt service - principal and interest	-	-	-	7,194	135,331
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	4,765	6,975	500	7,194	135,331
Excess (deficiency) of receipts over disbursements	17,429	15,513	3,041	(7,194)	(135,331)
Cash and investments - ending	\$ 39,638	\$ 16,808	\$ 7,227	\$ -	\$ 67,666

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

	RDC Debt Service Reserve	PSAP-Operating	PSAP-Personnel	Commissioners Tax Cert Sale	15.916 White River Green Ph 1
Cash and investments - beginning	\$ 382,831	\$ 171,331	\$ 97,947	\$ -	\$ -
Receipts:					
Taxes	-	520,415	-	3,100	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	64,060	-	-	13,855
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	3,480	-	-	-
Total receipts	-	587,955	-	3,100	13,855
Disbursements:					
Personal services	-	-	67,851	-	-
Supplies	-	5,711	-	-	-
Other services and charges	-	389,067	-	-	13,855
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	45,926	-	-	-
Other disbursements	-	-	-	3,100	-
Total disbursements	-	440,704	67,851	3,100	13,855
Excess (deficiency) of receipts over disbursements	-	147,251	(67,851)	-	-
Cash and investments - ending	\$ 382,831	\$ 318,582	\$ 30,096	\$ -	\$ -

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

	CASA Capacity Building Grant	Juvenile Comm Corr 16-17	Operation Round Up-Sheriff	Comm Crossing Match Grant	RDC 2017 BAN Principal & Int
Cash and investments - beginning	\$ 819	\$ 10,989	\$ 51	\$ 1,548,641	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	9,390	25,444	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	37,230	47,953
Total receipts	9,390	25,444	-	37,230	47,953
Disbursements:					
Personal services	8,156	24,022	-	-	-
Supplies	438	4,555	51	-	-
Other services and charges	224	283	-	1,585,871	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	3,696	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	8,818	32,556	51	1,585,871	-
Excess (deficiency) of receipts over disbursements	572	(7,112)	(51)	(1,548,641)	47,953
Cash and investments - ending	\$ 1,391	\$ 3,877	\$ -	\$ -	\$ 47,953

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

	Sale of County Owned Property	RDC 2017 BAN Capital Fund	97.067 SHSP-State Homeland Sec	20.703 Haz Material Emerg Prep	93.103 FDA Retail Standards
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	12,485	3,811	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	26,507	1,006,047	-	-	-
Total receipts	26,507	1,006,047	12,485	3,811	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	1,409	-
Other services and charges	2,057	289,835	-	905	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	12,485	1,497	1,477
Other disbursements	24,450	-	-	-	-
Total disbursements	26,507	289,835	12,485	3,811	1,477
Excess (deficiency) of receipts over disbursements	-	716,212	-	-	(1,477)
Cash and investments - ending	\$ -	\$ 716,212	\$ -	\$ -	\$ (1,477)

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

	Family Court Grant	Juvenile Comm Corr 17-18	Waverly TIF Fund	Eagle Valley TIF Fund	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 45	\$ 37,258	\$ 50,249,035
Receipts:					
Taxes	-	-	-	396,694	21,509,560
Licenses and permits	-	-	-	-	420,095
Intergovernmental receipts	6,980	42,407	-	-	11,500,015
Charges for services	-	-	-	-	2,466,793
Fines and forfeits	-	-	-	-	1,201,133
Other receipts	-	-	-	-	143,519,747
Total receipts	6,980	42,407	-	396,694	180,617,343
Disbursements:					
Personal services	-	36,342	-	-	17,588,462
Supplies	-	25	-	-	2,131,708
Other services and charges	157	-	-	44,905	11,506,994
Debt service - principal and interest	-	-	-	-	1,240,966
Capital outlay	-	-	-	-	5,128,695
Other disbursements	-	-	-	-	141,619,769
Total disbursements	157	36,367	-	44,905	179,216,594
Excess (deficiency) of receipts over disbursements	6,823	6,040	-	351,789	1,400,749
Cash and investments - ending	\$ 6,823	\$ 6,040	\$ 45	\$ 389,047	\$ 51,649,784

MORGAN 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>\$ 2,127,603</u>	<u>\$ 125,734</u>

MORGAN COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
AGCO Finance	2 2014 Tractors w/2016 Boom Mowers	\$ 45,500	4/24/2017	5/1/2021
KS State Bank	2016 Mack Truck VIN#10921	26,116	10/7/2015	10/1/2019
KS State Bank	2016 Mack Truck VIN#10922	26,116	10/7/2015	10/1/2019
KS State Bank	2016 Mack Truck VIN#10923	26,116	10/7/2015	10/1/2019
KS State Bank	2016 Mack Truck VIN#10924	26,116	10/29/2015	11/1/2019
PACCAR Financial	2 2014 Peterbilt 348 PalFleet dump body	42,502	7/8/2013	7/28/2018
PACCAR Financial	2 2014 Peterbilt 348 PalFleet dump body	42,502	7/8/2013	7/28/2018
Santander Bank/Motorola Solutions Inc	911 Central Dispatch Console System	158,020	12/1/2013	12/1/2018
Sun Trust Equip Finance	Gradall XL3100IV	56,914	6/17/2013	7/1/2018
TCF Equipment Finance	2017 Gradall XL3100SV Excavator	61,253	4/19/2017	4/19/2022
Wells Fargo Equip Finance	LeeBoy Loader & Broce Broom	49,925	9/21/2015	8/5/2019
Total governmental activities		<u>561,080</u>		
Total of annual lease payments		<u>\$ 561,080</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Central Dispatch	\$ 1,740,000	\$ 286,388
General obligation bonds	Jail Expansion & Work Release	2,005,000	821,026
General obligation bonds	Redevelopment District Bond Anticipation Note 2017	1,060,000	20,923
General obligation bonds	Redevelopment District Bonds 2015	<u>3,350,000</u>	<u>135,332</u>
Total governmental activities		<u>8,155,000</u>	<u>1,263,669</u>
Totals		<u>\$ 8,155,000</u>	<u>\$ 1,263,669</u>

MORGAN 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	\$ 5,992,195
Infrastructure	50,638,133
Buildings	26,940,802
Machinery, equipment, and vehicles	12,794,748
Construction in progress	1,728,529
Books and other	<u>2,946,077</u>
Total governmental activities	<u>101,040,484</u>
Total capital assets	<u><u>\$ 101,040,484</u></u>

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

TO: THE OFFICIALS OF MORGAN COUNTY, INDIANA

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

We have audited Morgan County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2017. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

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

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

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2017.

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


**Report on Internal Control over Compliance**

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 10, 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.

MORGAN 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 the Interior</u>					
Outdoor Recreation Acquisition, Development and Planning White River Green Ph 1	Indiana Department of Natural Resources	15.916	18-00576	\$ -	\$ 13,855
Total - Department of the Interior				-	13,855
<u>Department of Justice</u>					
Crime Victim Assistance Victim Assistance 10/16-9/18	Indiana Criminal Justice Institute	16.575	D3-17-11482	-	33,457
Violence Against Women Formula Grants Stop Violence Against Women 7/16-6/17	Indiana Criminal Justice Institute	16.588	D3-17-11337	-	16,000
Bulletproof Vest Partnership Program Bullet Proof Vest FY 2015	Direct Grant	16.607	CY-15	-	7,222
Bullet Proof Vest FY 2016			CY-16	-	4,532
Total - Bulletproof Vest Partnership Program				-	11,754
Total - Department of Justice				-	61,211
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction Bridge #44	Indiana Department of Transportation	20.205	A249-12-320133A	-	9,577
Bridge Inventory			A249-14-320718	-	84,840
Bridge #144			A249-14-320738	-	34,913
Total - Highway Planning and Construction Cluster				-	129,330
Highway Safety Cluster State and Community Highway Safety Operation Pull Over 10/16-9/17	Indiana Criminal Justice Institute	20.600	D3-17-11108	20,931	29,315
Total - Highway Safety Cluster				20,931	29,315
Interagency Hazardous Materials Public Sector Training and Planning Grants HAZ Material Emerg Prep 16-17	Indiana Department of Homeland Security	20.703	HM-HMP-0548-16-01-00 (18100)	-	3,811
Total - Department of Transportation				20,931	162,456
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Bioterrorism CRI 7/16-6/17	Indiana State Department of Health	93.074	16045	-	20,508
Bioterrorism Base 7/16-6/17			16045	-	26,079
Bioterrorism CRI 17-18			20313	-	261
Bioterrorism Base 17-18			20313	-	14,337
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	61,185
Child Support Enforcement Title IV-D Reimb Clerk Expenditures (Fund 1000)	Indiana Department of Child Services	93.563	CY-17	-	41,679
Title IV-D Reimb Courts Expenditures (Fund 1000)			CY-17	-	16,846
Indirect Cost (Fund 1000)			CY-17	-	179,776
Title IV-D Clerk Incentive (Fund 8899)			CY-17	-	19,319
Title IV-D Prosecutor Incentive (Fund 8897)			CY-17	-	64,007
Title IV-D Reimb Prosecutor Expenditures (Fund 1000)			CY-17	-	235,363
Title IV-D Reimb Clerk Expenditures (Fund 1119)			CY-17	-	1,086
Title IV-D County Incentive (Fund 8895)			CY-17	-	18,974
Total - Child Support Enforcement				-	577,050
Total - Department of Health and Human Services				-	638,235
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants EMP Competitive	Indiana Department of Homeland Security	97.042	17990	-	7,280
EMPG Salaries 2016			20044	-	22,029
Total - Emergency Management Performance Grants				-	29,309
Homeland Security Grant Program SHSP-State Homeland Security FY 2016	Indiana Department of Homeland Security	97.067	EMW-2016-SS-00078 (17786)	-	12,485
Total - Department of Homeland Security				-	41,794
Total federal awards expended				\$ 20,931	\$ 917,551

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

MORGAN COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 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 not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

MORGAN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major program:	
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 Program and type of auditor's report issued on compliance for it:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
93.563	Child Support Enforcement	Unmodified

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

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

No matters are reportable.

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

No matters are reportable.

#### OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.