

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

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



FILED
11/28/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Tammy Stout Johnson	01-01-15 to 12-31-18
County Treasurer	Sheryl Jent	01-01-17 to 12-31-20
Clerk of the Circuit Court	Missy Applegate	01-01-17 to 12-31-20
County Sheriff	Joseph Daniel McClain (Vacant) Kenneth D. Hughbanks	01-01-15 to 03-29-18 03-30-18 to 04-11-18 04-12-18 to 12-31-18
County Recorder	Annalee Turley (Vacant) Marilyn S. Kundysek	01-01-17 to 03-09-18 03-10-18 to 03-29-18 03-30-18 to 12-31-20
President of the Board of County Commissioners	Robert Tobias	01-01-17 to 12-31-18
President of the County Council	Mike Zollman	01-01-17 to 12-31-18



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF SCOTT COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Scott 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 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 October 29, 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

October 29, 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 SCOTT 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 Scott 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 October 29, 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 items 2017-001, 2017-002, 2017-003, and 2017-004, that we consider to be material weaknesses.

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 items 2017-001 and 2017-003.

Scott 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

October 29, 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.

SCOTT 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	
After Settlement Collections	\$ 583,049	\$ 552,873	\$ 583,049	\$ 552,873
Sheriff's Inmate Trust	32,853	776,821	772,935	36,739
Prosecutors Check Deception Program	8,571	2,624	3,838	7,357
County General Fund	295,703	7,775,129	7,927,381	143,451
City&Town Court Cost	11,628	6,373	16,980	1,021
Clerk's Perpetuation Fund	5,445	14,486	6,288	13,643
Jail Revenue Fund	261,545	-	261,545	-
County COIT Fund	345,310	4,290	349,600	-
Sccc Transition (Corr)	55,844	4,300	-	60,144
197 Co Share Sales Disc	37,894	2,980	-	40,874
Covered Bridge Mainte	26,728	1,850	-	28,578
Cumulative Bridge	51,287	441,539	205,013	287,813
Cum Building Fund	150,182	-	66,794	83,388
Drug Free Community	-	26,353	-	26,353
Ambulance Service	779,681	1,432,490	1,815,186	396,985
Emergency Planning	6,243	3,544	8,391	1,396
Firearms Training Fund	6,084	14,747	16,678	4,153
Health Fund	31,621	305,852	296,649	40,824
Co Id Sec Protection Act	8,570	2,891	-	11,461
Levy Excess Fund	46	-	-	46
LOCAL HEALTH MAINT (LHMF)	91,498	16,570	19,368	88,700
Local Road & Street	126,053	297,896	259,757	164,192
Community Misdemeanor Fund	-	30,603	30,604	(1)
Highway Fund	366,755	1,601,067	1,432,140	535,682
Rainy Day Fund	235,469	-	16,630	218,839
Reassessment	60	-	-	60
2015 New Reassessment	238,517	261,854	137,089	363,282
Recorder Perpetuation	18,089	55,301	39,416	33,974
Riverboat Rev Sharing	-	143,246	143,246	-
Co Sh Rivrboat/Sheriff Pens	1	104,864	104,324	541
Public Defender Suppl	56,682	17,114	14,031	59,765
Surplus Tax Fund	4,672	21,982	14,379	12,275
Surveyor Perpetuation	76,702	11,515	6,550	81,667
Tax Sale Redemption	-	40,140	40,140	-
Tax Sale Surplus Fund	434,022	570,315	326,805	677,532
ILHDTA IN LOCAL HEALTH TRUST 1	49,093	8,879	17,284	40,688
Guardian Ad Litem/Crt	1,200	45,887	46,387	700
Ineligible Standard Deduction	4,323	-	-	4,323
County Elected Officials Train	9,640	2,898	417	12,121
County Offender Transportation	1,692	687	-	2,379
Statewide 911 Fund	380,275	490,934	671,974	199,235
Cemetery Fund	4,756	7,553	7,171	5,138
Drainage Maintenance	3,599	2,237	-	5,836
Pre-Trial Diversion	35,577	26,722	21,234	41,065
Scott Co T.I.F.Distri	983,874	400,616	193,573	1,190,917
Courthouse Debt Svc	55,612	-	40,806	14,806
Group Health	16,550	-	-	16,550
Payroll Defer Comp	58,958	207,869	207,869	58,958
Payroll Federal	(20)	588,409	588,389	-
Payroll Social Security	(19)	382,178	382,159	-
Payroll Local Taxes	10,975	-	-	10,975
Payroll Perf	2,362	150,517	150,495	2,384
Payroll Property Tax Withho	-	10,835	10,835	-
Payroll Police Pension	135	21,613	21,613	135
Payroll State Gross	42,123	194,483	194,013	42,593
Settlement Balance	-	20,313,824	20,313,824	-
Comm Vehicle Excise Tax	-	49,729	49,729	-
Financial Instit Tax	-	89,300	89,300	-
Cedit Homestead Cr Fund	9,655	-	-	9,655
Fines & Forfeitures	1,000	165	1,000	165
Infraction Judgements	1,168	23,612	22,287	2,493
Special Death Benefit	275	3,230	2,940	565
Sales Disclosure Fund	325	2,980	3,010	295
Coroners Perpetuation	182	1,826	1,844	164
Interstate Compact Fee	62	688	750	-
Mortgage Fee Fund	137	1,763	1,700	200
Child Restraint	100	575	550	125
Education License Pla	95	319	338	76
Innkeepers Tax Fund	-	271,844	269,356	2,488
Prosecutor ARRA Fund	4,375	-	1,932	2,443
Clerk ARRA Fund	11,719	-	-	11,719
Title IV-D Incentive	102,258	12,481	4,601	110,138
Prosec.IV-D Incent #2	85,101	18,776	18,275	85,602
Clerk IV-D Incent #2	87,566	12,481	1,728	98,319
EBOLA HEALTH DEPT	4,849	-	4,849	-
CRI CITIES READINESS	7,687	-	14,650	(6,963)
Prosecutor's Arson Investigators Fund	1,231	-	1,231	-
Prosecutor's Investigation Fund	2,356	4,085	2,618	3,823
Clerk's Trust	899,345	2,507,165	2,032,094	1,374,416
Sheriff Commissary	60,138	147,742	174,856	33,024
LIT-SPECIAL PURPOSE	-	1,259,217	1,218,127	41,090
LOIT Special Distribution	568,054	36,893	512,454	92,493
Co. Cum.Capt. Developmt	131,549	138,805	144,164	126,190
Probation Users Fee	81,402	139,278	100,000	120,680
Comm Corr/ Proj.Income	130,426	209,879	269,203	71,102
Scott Co.Alcohol&Drug	72,511	85,389	60,400	97,500
Probat.Informatl Adj	22,935	1,895	-	24,830
Prob Admin Fee Fund	11,465	30,461	20,000	21,926
Drainage Board Users Fee	26,023	-	-	26,023
Sasco Waste Managemen	5,813	61,650	66,076	1,387
Jury Pay Fund	1,642	2,465	800	3,307

SCOTT 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
Infraction Deferral Fund	3,983	7,150	2,016	9,117
Federal Assets Forfeiture-Pros	189	307	131	365
Insurance Rebate	4,783	-	-	4,783
Cease Grant-Sheriff	328	3,201	3,297	232
DOC Reimbursement	3,570	-	-	3,570
Scott County Hospital Reserve	1,159,067	475,921	574,801	1,060,187
Sheriff Cont Ed Fund	872	1,498	958	1,412
Vehicle Accident Fund	3,113	2,996	3,925	2,184
Surplus Dog Fund	1,366	-	-	1,366
Co Family & Children	2,193	-	-	2,193
Vehicle ID Num Check Fund	1,161	10	320	851
Law Enforcement Fund	12,084	8,128	12,636	7,576
Law Enforcemnt Educati	1,621	4,780	2,745	3,656
201 Finger Print Fund	9,440	9,694	7,722	11,412
Payroll Cagit	4,284	86,179	85,631	4,832
Payroll Cedit	2	-	-	2
Payroll United Way	-	849	849	-
Payroll Cancer Ins	13	55,068	56,198	(1,117)
Payroll Group Health Ins	36,066	186,291	196,496	25,861
Payroll Life Ins	(1,484)	21,710	23,368	(3,142)
Payroll Metro Life	3,791	-	-	3,791
Payroll Boston Mutual	108	-	-	108
Humana Ancillary Ins	(765)	-	-	(765)
Payroll-Liberty Natl Ins	186	-	-	186
Payroll Security Mutual Life	-	22,514	22,698	(184)
Payroll Medicare	(3)	89,381	89,377	1
Payroll Training Fees	-	2,479	2,479	-
Payroll Garn Scott Co Clerk	15	8,562	8,562	15
Payroll YMCA	9	3,291	3,291	9
Payroll- Garnishment State	-	22,020	22,020	-
Payroll E-Loan Pmt	(251)	41,177	41,149	(223)
Payroll Garnishment Jackson	-	1,513	1,513	-
Payroll Federal Bankruptcy	-	9,142	9,142	-
Payroll Garn-Student Loans	-	5,955	5,955	-
LIT-PROPERTY TAX RELIEF	-	629,972	618,768	11,204
New Hope Services	-	37,123	37,123	-
Mental Health Fund	-	37,123	37,123	-
LIT CERTIFIED SHARES	-	1,555,393	1,555,393	-
Comm Corrections Grant	67,429	144,234	211,494	169
Community Corrections	(50,555)	247,971	157,079	40,337
Health Preparedness 2013-2014	529	-	-	529
Homeland Security Gt.	4,381	-	-	4,381
Violence Agnst Women	(16,801)	40,000	20,000	3,199
Drug Interdiction Officer	(2,983)	92,706	88,714	1,009
H1N1 2009 Swine Flu Dist	1,920	-	-	1,920
Edward Byrne Memorial Grant	13	-	-	13
Immunization Grant 2010	41	-	-	41
Operation Pullover	(1,523)	12,873	13,366	(2,016)
HAVA	7,931	-	-	7,931
Prosecutors Jabig	(1,124)	-	-	(1,124)
Title 3 Require Match/Hava	2,598	-	-	2,598
NACCHO AWARD	5,049	-	-	5,049
EMS PROJECT	1,560	-	-	1,560
Scott County Sheriff K-9 Fund	500	72	-	572
Narcotic Officer Fund	38,027	-	60,520	(22,493)
HIV OUTBREAK 2015	14,927	3,750	14,089	4,588
Drug Buy Fund	1,000	1,888	2,888	-
COPS GRANT	18,978	33,381	42,799	9,560
Immunization Grant 2016	(6,325)	6,493	-	168
Scott County Jail Renovation	1,996,200	-	34,135	1,962,065
STOP Grant (Sheriff)	(16,129)	60,727	73,530	(28,932)
CRI-Cities Readiness	-	21,399	3,298	18,101
EBOLA-HEALTH DEPT	-	4,849	4,793	56
IMMUNIZATION 2017	-	21,387	37,211	(15,824)
State & Local Forfeiture	-	4,612	-	4,612
Juvenile Detention Alternative	5,000	34,375	647	38,728
Sheriff Sale Fund	31,796	5,480	23,533	13,743
BP #3-Bio Preparedness	21	-	-	21
PHEPCA	4,478	10,000	8,806	5,672
BP #4 Bio Preparedness	(737)	-	-	(737)
Drug Mitigation Area	28,500	-	12,157	16,343
County Timber Fund	14,726	78,538	4,909	88,355
BP #5	(2,783)	9,818	5,191	1,844
HB1001 Match-Highway	967,149	3,197	1,104,233	(133,887)
DEFA	-	5,000	1,286	3,714
EMPG-DIST 9-CFDA 97.042	-	3,683	3,436	247
OSS/HIV CTR 93.917	-	7,663	52,520	(44,857)
SSP-HEALTH DEPT-CFDA 93.940	-	-	14,864	(14,864)
2016 SHSP SUSTAINMENT #97.067	-	-	18,222	(18,222)
SMH EMPLOYEE RETIREMENT FUND	-	32,102	-	32,102
HIV (2) Care Coordinators	-	4,937	16,439	(11,502)
BP#1 7/1/17-6/30/18	-	-	5,540	(5,540)
State Homeland Security 97.067	-	-	30,880	(30,880)
Co Auction Proceeds-Sheriff	-	113,141	820	112,321
CDBG-Health/IU CFDA 14.228	-	16,588	16,588	-
Totals	\$ 12,698,487	\$ 46,862,734	\$ 48,383,384	\$ 11,177,837

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

SCOTT 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.

SCOTT 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.

SCOTT 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.

SCOTT 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:

SCOTT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

SCOTT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the reimbursement for reimbursable grant funds not being received by December 31 of the respective year. Cash balance deficits for other funds were the result of uncorrected posting errors.

Note 8. Holding Corporation

The County has entered into a capital lease with Scott County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2017 totaled \$429,500.

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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.

SCOTT 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	Prosecutors Check Deception Program	County General Fund	City&Town Court Cost	Clerk's Perpetuation Fund	Jail Revenue Fund
Cash and investments - beginning	\$ 583,049	\$ 32,853	\$ 8,571	\$ 295,703	\$ 11,628	\$ 5,445	\$ 261,545
Receipts:							
Taxes	552,873	-	-	3,352,961	-	-	-
Licenses and permits	-	-	-	73,337	-	-	-
Intergovernmental receipts	-	-	-	2,882,559	-	237	-
Charges for services	-	-	-	198,326	-	-	-
Fines and forfeits	-	-	-	78,608	5,968	13,305	-
Other receipts	-	776,821	2,624	1,189,338	405	944	-
Total receipts	552,873	776,821	2,624	7,775,129	6,373	14,486	-
Disbursements:							
Personal services	-	-	-	3,934,757	-	-	-
Supplies	-	-	-	284,858	-	-	-
Other services and charges	-	-	-	3,668,199	16,980	6,288	261,545
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	39,567	-	-	-
Other disbursements	583,049	772,935	3,838	-	-	-	-
Total disbursements	583,049	772,935	3,838	7,927,381	16,980	6,288	261,545
Excess (deficiency) of receipts over disbursements	(30,176)	3,886	(1,214)	(152,252)	(10,607)	8,198	(261,545)
Cash and investments - ending	\$ 552,873	\$ 36,739	\$ 7,357	\$ 143,451	\$ 1,021	\$ 13,643	\$ -

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

	County COIT Fund	Sccc Transition (Corr)	197 Co Share Sales Disc	Covered Bridge Mainte	Cumulative Bridge	Cum Building Fund	Drug Free Community
Cash and investments - beginning	\$ 345,310	\$ 55,844	\$ 37,894	\$ 26,728	\$ 51,287	\$ 150,182	\$ -
Receipts:							
Taxes	-	-	-	1,850	372,894	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	4,290	-	-	-	68,165	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	24,146
Other receipts	-	4,300	2,980	-	480	-	2,207
Total receipts	4,290	4,300	2,980	1,850	441,539	-	26,353
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	349,600	-	-	-	176,157	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	28,856	66,794	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	349,600	-	-	-	205,013	66,794	-
Excess (deficiency) of receipts over disbursements	(345,310)	4,300	2,980	1,850	236,526	(66,794)	26,353
Cash and investments - ending	\$ -	\$ 60,144	\$ 40,874	\$ 28,578	\$ 287,813	\$ 83,388	\$ 26,353

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

	Ambulance Service	Emergency Planning	Firearms Training Fund	Health Fund	Co Id Sec Protection Act	Levy Excess Fund	LOCAL HEALTH MAINT (LHMF)
Cash and investments - beginning	\$ 779,681	\$ 6,243	\$ 6,084	\$ 31,621	\$ 8,570	\$ 46	\$ 91,498
Receipts:							
Taxes	-	3,544	-	260,801	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	4,687	1,053	-	-	16,570
Charges for services	1,320,788	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	111,702	-	10,060	43,998	2,891	-	-
Total receipts	1,432,490	3,544	14,747	305,852	2,891	-	16,570
Disbursements:							
Personal services	952,114	-	-	218,657	-	-	-
Supplies	132,415	-	-	4,174	-	-	3,169
Other services and charges	380,175	8,391	16,678	73,745	-	-	13,625
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	350,482	-	-	73	-	-	2,574
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,815,186	8,391	16,678	296,649	-	-	19,368
Excess (deficiency) of receipts over disbursements	(382,696)	(4,847)	(1,931)	9,203	2,891	-	(2,798)
Cash and investments - ending	\$ 396,985	\$ 1,396	\$ 4,153	\$ 40,824	\$ 11,461	\$ 46	\$ 88,700

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

	Local Road & Street	Community Misdemeanant Fund	Highway Fund	Rainy Day Fund	Reassessment	2015 New Reassessment
Cash and investments - beginning	\$ 126,053	\$ -	\$ 366,755	\$ 235,469	\$ 60	\$ 238,517
Receipts:						
Taxes	234,696	30,603	-	-	-	260,801
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	34,609	-	1,470,159	-	-	1,053
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	28,591	-	130,908	-	-	-
Total receipts	297,896	30,603	1,601,067	-	-	261,854
Disbursements:						
Personal services	-	30,604	692,212	-	-	36,922
Supplies	-	-	195,408	-	-	-
Other services and charges	111,076	-	410,607	16,630	-	100,167
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	148,681	-	133,913	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	259,757	30,604	1,432,140	16,630	-	137,089
Excess (deficiency) of receipts over disbursements	38,139	(1)	168,927	(16,630)	-	124,765
Cash and investments - ending	\$ 164,192	\$ (1)	\$ 535,682	\$ 218,839	\$ 60	\$ 363,282

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

	Recorder Perpetuation	Riverboat Rev Sharing	Co Sh Rivrboat/Sheriff Pens	Public Defender Suppl	Surplus Tax Fund	Surveyor Perpetuation
Cash and investments - beginning	\$ 18,089	\$ -	\$ 1	\$ 56,682	\$ 4,672	\$ 76,702
Receipts:						
Taxes	-	143,246	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	18,238	16,167	-	-
Other receipts	55,301	-	86,626	947	21,982	11,515
Total receipts	55,301	143,246	104,864	17,114	21,982	11,515
Disbursements:						
Personal services	-	-	104,324	849	-	-
Supplies	-	-	-	-	-	-
Other services and charges	39,416	143,246	-	13,182	14,379	6,550
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	39,416	143,246	104,324	14,031	14,379	6,550
Excess (deficiency) of receipts over disbursements	15,885	-	540	3,083	7,603	4,965
Cash and investments - ending	\$ 33,974	\$ -	\$ 541	\$ 59,765	\$ 12,275	\$ 81,667

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

	Tax Sale Redemption	Tax Sale Surplus Fund	ILHDTA IN LOCAL HEALTH TRUST 1	Guardian Ad Litem/Crt	Ineligible Standard Deduction	County Elected Officials Train
Cash and investments - beginning	\$ -	\$ 434,022	\$ 49,093	\$ 1,200	\$ 4,323	\$ 9,640
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	8,879	45,887	-	7
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	40,140	570,315	-	-	-	2,891
Total receipts	40,140	570,315	8,879	45,887	-	2,898
Disbursements:						
Personal services	-	-	-	27,165	-	-
Supplies	-	-	2,966	-	-	-
Other services and charges	40,140	326,805	14,268	19,222	-	417
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	50	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	40,140	326,805	17,284	46,387	-	417
Excess (deficiency) of receipts over disbursements	-	243,510	(8,405)	(500)	-	2,481
Cash and investments - ending	\$ -	\$ 677,532	\$ 40,688	\$ 700	\$ 4,323	\$ 12,121

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

	County Offender Transportation	Statewide 911 Fund	Cemetery Fund	Drainage Maintenance	Pre-Trial Diversion	Scott Co T.I.F.Distri
Cash and investments - beginning	\$ 1,692	\$ 380,275	\$ 4,756	\$ 3,599	\$ 35,577	\$ 983,874
Receipts:						
Taxes	-	414,974	6,726	-	-	394,616
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	27	-	533	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	25,479	-
Other receipts	687	75,960	800	2,237	710	6,000
Total receipts	687	490,934	7,553	2,237	26,722	400,616
Disbursements:						
Personal services	-	457,703	-	-	14,787	65,000
Supplies	-	-	3,519	-	2,328	-
Other services and charges	-	202,271	3,412	-	4,119	9,613
Debt service - principal and interest	-	-	-	-	-	118,960
Capital outlay	-	12,000	240	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	671,974	7,171	-	21,234	193,573
Excess (deficiency) of receipts over disbursements	687	(181,040)	382	2,237	5,488	207,043
Cash and investments - ending	\$ 2,379	\$ 199,235	\$ 5,138	\$ 5,836	\$ 41,065	\$ 1,190,917

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

	Courthouse Debt Srcv	Group Health	Payroll Defer Comp	Payroll Federal	Payroll Social Security	Payroll Local Taxes
Cash and investments - beginning	\$ 55,612	\$ 16,550	\$ 58,958	\$ (20)	\$ (19)	\$ 10,975
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	207,869	588,409	382,178	-
Total receipts	-	-	207,869	588,409	382,178	-
Disbursements:						
Personal services	-	-	207,869	588,389	382,159	-
Supplies	-	-	-	-	-	-
Other services and charges	40,806	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	40,806	-	207,869	588,389	382,159	-
Excess (deficiency) of receipts over disbursements	(40,806)	-	-	20	19	-
Cash and investments - ending	\$ 14,806	\$ 16,550	\$ 58,958	\$ -	\$ -	\$ 10,975

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

	Payroll Perf	Payroll Property Tax Withho	Payroll Police Pension	Payroll State Gross	Settlement Balance	Comm Vehicle Excise Tax
Cash and investments - beginning	\$ 2,362	\$ -	\$ 135	\$ 42,123	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	20,007,784	24,869
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	24,860
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	150,517	10,835	21,613	194,483	306,040	-
Total receipts	150,517	10,835	21,613	194,483	20,313,824	49,729
Disbursements:						
Personal services	150,495	10,835	21,613	194,013	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	20,313,824	49,729
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	150,495	10,835	21,613	194,013	20,313,824	49,729
Excess (deficiency) of receipts over disbursements	22	-	-	470	-	-
Cash and investments - ending	\$ 2,384	\$ -	\$ 135	\$ 42,593	\$ -	\$ -

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

	Financial Instit Tax	Cedit Homestead Cr Fund	Fines & Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure Fund
Cash and investments - beginning	\$ -	\$ 9,655	\$ 1,000	\$ 1,168	\$ 275	\$ 325
Receipts:						
Taxes	48,492	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	40,808	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	165	22,330	3,075	-
Other receipts	-	-	-	1,282	155	2,980
Total receipts	89,300	-	165	23,612	3,230	2,980
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	89,300	-	1,000	22,287	2,940	3,010
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	89,300	-	1,000	22,287	2,940	3,010
Excess (deficiency) of receipts over disbursements	-	-	(835)	1,325	290	(30)
Cash and investments - ending	\$ -	\$ 9,655	\$ 165	\$ 2,493	\$ 565	\$ 295

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

	Coroners Perpetuation	Interstate Compact Fee	Mortgage Fee Fund	Child Restraint	Education License Pla	Innkeepers Tax Fund
Cash and investments - beginning	\$ 182	\$ 62	\$ 137	\$ 100	\$ 95	\$ -
Receipts:						
Taxes	-	-	-	-	319	271,844
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	575	-	-
Other receipts	1,826	688	1,763	-	-	-
Total receipts	1,826	688	1,763	575	319	271,844
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,844	750	1,700	550	338	269,356
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,844	750	1,700	550	338	269,356
Excess (deficiency) of receipts over disbursements	(18)	(62)	63	25	(19)	2,488
Cash and investments - ending	\$ 164	\$ -	\$ 200	\$ 125	\$ 76	\$ 2,488

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

	Prosecutor ARRA Fund	Clerk ARRA Fund	Title IV-D Incentive	Prosec.IV-D Incent #2	Clerk IV-D Incent #2	EBOLA HEALTH DEPT
Cash and investments - beginning	\$ 4,375	\$ 11,719	\$ 102,258	\$ 85,101	\$ 87,566	\$ 4,849
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	12,481	18,776	12,481	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	12,481	18,776	12,481	-
Disbursements:						
Personal services	-	-	-	6,313	-	-
Supplies	-	-	-	3,179	-	-
Other services and charges	1,932	-	4,400	8,783	1,728	4,849
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	201	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,932	-	4,601	18,275	1,728	4,849
Excess (deficiency) of receipts over disbursements	(1,932)	-	7,880	501	10,753	(4,849)
Cash and investments - ending	\$ 2,443	\$ 11,719	\$ 110,138	\$ 85,602	\$ 98,319	\$ -

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

	CRI CITIES READINESS	Prosecutor's Arson Investigators Fund	Prosecutor's Investigation Fund	Clerk's Trust	Sheriff Commissary	LIT-SPECIAL PURPOSE
Cash and investments - beginning	\$ 7,687	\$ 1,231	\$ 2,356	\$ 899,345	\$ 60,138	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	978,394
Charges for services	-	-	-	-	-	5,246
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	4,085	2,507,165	147,742	275,577
Total receipts	-	-	4,085	2,507,165	147,742	1,259,217
Disbursements:						
Personal services	-	-	-	-	-	776,198
Supplies	6,221	-	-	-	-	-
Other services and charges	7,687	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	430,425
Capital outlay	742	-	-	-	-	11,504
Other disbursements	-	1,231	2,618	2,032,094	174,856	-
Total disbursements	14,650	1,231	2,618	2,032,094	174,856	1,218,127
Excess (deficiency) of receipts over disbursements	(14,650)	(1,231)	1,467	475,071	(27,114)	41,090
Cash and investments - ending	\$ (6,963)	\$ -	\$ 3,823	\$ 1,374,416	\$ 33,024	\$ 41,090

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

	LOIT Special Distribution	Co. Cum.Capt. Developmt	Probation Users Fee	Comm Corr/ Proj.Income	Scott Co.Alcohol&Drug	Probat.Informatl Adjt
Cash and investments - beginning	\$ 568,054	\$ 131,549	\$ 81,402	\$ 130,426	\$ 72,511	\$ 22,935
Receipts:						
Taxes	-	138,247	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	558	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	80,343	-
Other receipts	36,893	-	139,278	209,879	5,046	1,895
Total receipts	36,893	138,805	139,278	209,879	85,389	1,895
Disbursements:						
Personal services	-	60,598	-	115,909	-	-
Supplies	-	1,674	-	12,062	-	-
Other services and charges	512,454	30,813	100,000	138,313	60,400	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	51,079	-	2,919	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	512,454	144,164	100,000	269,203	60,400	-
Excess (deficiency) of receipts over disbursements	(475,561)	(5,359)	39,278	(59,324)	24,989	1,895
Cash and investments - ending	\$ 92,493	\$ 126,190	\$ 120,680	\$ 71,102	\$ 97,500	\$ 24,830

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

	Prob Admin Fee Fund	Drainage Board Users Fee	Sasco Waste Managemen	Jury Pay Fund	Infraction Deferral Fund	Federal Assets Forfeiture-Pros
Cash and investments - beginning	\$ 11,465	\$ 26,023	\$ 5,813	\$ 1,642	\$ 3,983	\$ 189
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	30,461	-	-	2,314	7,040	-
Other receipts	-	-	61,650	151	110	307
Total receipts	30,461	-	61,650	2,465	7,150	307
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	11,102	-	-	-
Other services and charges	20,000	-	54,974	800	2,016	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	131
Other disbursements	-	-	-	-	-	-
Total disbursements	20,000	-	66,076	800	2,016	131
Excess (deficiency) of receipts over disbursements	10,461	-	(4,426)	1,665	5,134	176
Cash and investments - ending	\$ 21,926	\$ 26,023	\$ 1,387	\$ 3,307	\$ 9,117	\$ 365

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

	Insurance Rebate	Cease Grant-Sheriff	DOC Reimbursement	Scott County Hospital Reserve	Sheriff Cont Ed Fund	Vehicle Accident Fund
Cash and investments - beginning	\$ 4,783	\$ 328	\$ 3,570	\$ 1,159,067	\$ 872	\$ 3,113
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	25,918	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3,201	-	450,003	1,498	2,996
Total receipts	-	3,201	-	475,921	1,498	2,996
Disbursements:						
Personal services	-	3,160	-	69,727	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	137	-	239,902	958	3,925
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	265,172	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	3,297	-	574,801	958	3,925
Excess (deficiency) of receipts over disbursements	-	(96)	-	(98,880)	540	(929)
Cash and investments - ending	\$ 4,783	\$ 232	\$ 3,570	\$ 1,060,187	\$ 1,412	\$ 2,184

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

	Surplus Dog Fund	Co Family & Children	Vehicle ID Num Check Fund	Law Enforcement Fund	Law Enforcemt Educati	201 Finger Print Fund
Cash and investments - beginning	\$ 1,366	\$ 2,193	\$ 1,161	\$ 12,084	\$ 1,621	\$ 9,440
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,965	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	4,482	-
Other receipts	-	-	10	6,163	298	9,694
Total receipts	-	-	10	8,128	4,780	9,694
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	1,209	-	-
Other services and charges	-	-	320	8,352	2,745	7,722
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	3,075	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	320	12,636	2,745	7,722
Excess (deficiency) of receipts over disbursements	-	-	(310)	(4,508)	2,035	1,972
Cash and investments - ending	\$ 1,366	\$ 2,193	\$ 851	\$ 7,576	\$ 3,656	\$ 11,412

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

	Payroll Cagit	Payroll Cedit	Payroll United Way	Payroll Cancer Ins	Payroll Group Health Ins	Payroll Life Ins
Cash and investments - beginning	\$ 4,284	\$ 2	\$ -	\$ 13	\$ 36,066	\$ (1,484)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	86,179	-	849	55,068	186,291	21,710
Total receipts	86,179	-	849	55,068	186,291	21,710
Disbursements:						
Personal services	85,631	-	849	55,214	196,393	23,368
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	984	103	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	85,631	-	849	56,198	196,496	23,368
Excess (deficiency) of receipts over disbursements	548	-	-	(1,130)	(10,205)	(1,658)
Cash and investments - ending	\$ 4,832	\$ 2	\$ -	\$ (1,117)	\$ 25,861	\$ (3,142)

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

	Payroll Metro Life	Payroll Boston Mutual	Humana Ancillary Ins	Payroll-Liberty Nat'l Ins	Payroll Security Mutual Life	Payroll Medicare
Cash and investments - beginning	\$ 3,791	\$ 108	\$ (765)	\$ 186	\$ -	\$ (3)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	22,514	89,381
Total receipts	-	-	-	-	22,514	89,381
Disbursements:						
Personal services	-	-	-	-	22,698	89,377
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	22,698	89,377
Excess (deficiency) of receipts over disbursements	-	-	-	-	(184)	4
Cash and investments - ending	\$ 3,791	\$ 108	\$ (765)	\$ 186	\$ (184)	\$ 1

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

	Payroll Training Fees	Payroll Garn Scott Co Clerk	Payroll YMCA	Payroll- Garnishment State	Payroll E-Loan Pmt	Payroll Garnishment Jackson
Cash and investments - beginning	\$ -	\$ 15	\$ 9	\$ -	\$ (251)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,479	8,562	3,291	22,020	41,177	1,513
Total receipts	2,479	8,562	3,291	22,020	41,177	1,513
Disbursements:						
Personal services	2,479	8,562	3,291	22,020	41,075	1,513
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	74	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,479	8,562	3,291	22,020	41,149	1,513
Excess (deficiency) of receipts over disbursements	-	-	-	-	28	-
Cash and investments - ending	\$ -	\$ 15	\$ 9	\$ -	\$ (223)	\$ -

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

	Payroll Federal Bankruptcy	Payroll Garn-Student Loans	LIT-PROPERTY TAX RELIEF	New Hope Services	Mental Health Fund	LIT CERTIFIED SHARES
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	37,123	37,123	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	629,972	-	-	1,555,393
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,142	5,955	-	-	-	-
Total receipts	9,142	5,955	629,972	37,123	37,123	1,555,393
Disbursements:						
Personal services	9,142	5,955	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	618,768	37,123	37,123	1,555,393
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	9,142	5,955	618,768	37,123	37,123	1,555,393
Excess (deficiency) of receipts over disbursements	-	-	11,204	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 11,204	\$ -	\$ -	\$ -

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

	Comm Corrections Grant	Community Corrections	Health Preparedness 2013-2014	Homeland Security Gt.	Violence Agnst Women	Drug Interdiction Officer
Cash and investments - beginning	\$ 67,429	\$ (50,555)	\$ 529	\$ 4,381	\$ (16,801)	\$ (2,983)
Receipts:						
Taxes	118,449	177,674	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	19,742	-	-	40,000	92,706
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	25,785	50,555	-	-	-	-
Total receipts	144,234	247,971	-	-	40,000	92,706
Disbursements:						
Personal services	114,897	124,565	-	-	11,000	88,714
Supplies	-	-	-	-	-	-
Other services and charges	96,597	32,514	-	-	9,000	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	211,494	157,079	-	-	20,000	88,714
Excess (deficiency) of receipts over disbursements	(67,260)	90,892	-	-	20,000	3,992
Cash and investments - ending	\$ 169	\$ 40,337	\$ 529	\$ 4,381	\$ 3,199	\$ 1,009

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

	H1N1 2009 Swine Flu Dist	Edward Byrne Memorial Grant	Immunization Grant 2010	Operation Pullover	HAVA	Prosecutors Jabig
Cash and investments - beginning	\$ 1,920	\$ 13	\$ 41	\$ (1,523)	\$ 7,931	\$ (1,124)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	12,873	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	12,873	-	-
Disbursements:						
Personal services	-	-	-	13,366	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	13,366	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	(493)	-	-
Cash and investments - ending	\$ 1,920	\$ 13	\$ 41	\$ (2,016)	\$ 7,931	\$ (1,124)

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

	Title 3 Require Match/Hava	NACCHO AWARD	EMS PROJECT	Scott County Sheriff K-9 Fund	Narcotic Officer Fund	HIV OUTBREAK 2015
Cash and investments - beginning	\$ 2,598	\$ 5,049	\$ 1,560	\$ 500	\$ 38,027	\$ 14,927
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	72	-	3,750
Total receipts	-	-	-	72	-	3,750
Disbursements:						
Personal services	-	-	-	-	44,792	-
Supplies	-	-	-	-	-	14,089
Other services and charges	-	-	-	-	15,728	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	60,520	14,089
Excess (deficiency) of receipts over disbursements	-	-	-	72	(60,520)	(10,339)
Cash and investments - ending	\$ 2,598	\$ 5,049	\$ 1,560	\$ 572	\$ (22,493)	\$ 4,588

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

	Drug Buy Fund	COPS GRANT	Immunization Grant 2016	Scott County Jail Renovation	STOP Grant (Sheriff)	CRI-Cities Readiness
Cash and investments - beginning	\$ 1,000	\$ 18,978	\$ (6,325)	\$ 1,996,200	\$ (16,129)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	33,381	6,325	-	60,727	21,399
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,888	-	168	-	-	-
Total receipts	1,888	33,381	6,493	-	60,727	21,399
Disbursements:						
Personal services	-	35,621	-	-	59,563	-
Supplies	-	-	-	-	2,134	-
Other services and charges	2,888	7,178	-	34,135	11,833	3,298
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,888	42,799	-	34,135	73,530	3,298
Excess (deficiency) of receipts over disbursements	(1,000)	(9,418)	6,493	(34,135)	(12,803)	18,101
Cash and investments - ending	\$ -	\$ 9,560	\$ 168	\$ 1,962,065	\$ (28,932)	\$ 18,101

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

	EBOLA-HEALTH DEPT	IMMUNIZATION 2017	State & Local Forfeiture	Juvenile Detention Alternative	Sheriff Sale Fund	BP #3-Bio Preparedness
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 5,000	\$ 31,796	\$ 21
Receipts:						
Taxes	-	-	-	6,875	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	21,387	-	27,500	-	-
Charges for services	-	-	-	-	5,480	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,849	-	4,612	-	-	-
Total receipts	4,849	21,387	4,612	34,375	5,480	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	23,533	-	-	-	-
Other services and charges	-	8,864	-	647	23,533	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	4,793	4,814	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,793	37,211	-	647	23,533	-
Excess (deficiency) of receipts over disbursements	56	(15,824)	4,612	33,728	(18,053)	-
Cash and investments - ending	\$ 56	\$ (15,824)	\$ 4,612	\$ 38,728	\$ 13,743	\$ 21

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

	PHEPCA	BP #4 Bio Preparedness	Drug Mitigation Area	County Timber Fund	BP #5	HB1001 Match-Highway
Cash and investments - beginning	\$ 4,478	\$ (737)	\$ 28,500	\$ 14,726	\$ (2,783)	\$ 967,149
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	10,000	-	-	78,538	9,818	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	3,197
Total receipts	10,000	-	-	78,538	9,818	3,197
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	7,720	-	-	-	2,624	-
Other services and charges	442	-	12,157	4,909	1,668	1,104,233
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	644	-	-	-	899	-
Other disbursements	-	-	-	-	-	-
Total disbursements	8,806	-	12,157	4,909	5,191	1,104,233
Excess (deficiency) of receipts over disbursements	1,194	-	(12,157)	73,629	4,627	(1,101,036)
Cash and investments - ending	\$ 5,672	\$ (737)	\$ 16,343	\$ 88,355	\$ 1,844	\$ (133,887)

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

	DEFA	EMPG-DIST 9-CFDA 97.042	OSS/HIV CTR 93.917	SSP-HEALTH DEPT-CFDA 93.940	2016 SHSP SUSTAINMENT #97.067	SMH EMPLOYEE RETIREMENT FUND
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	5,000	2,853	7,663	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	830	-	-	-	32,102
Total receipts	5,000	3,683	7,663	-	-	32,102
Disbursements:						
Personal services	-	-	45,448	-	-	-
Supplies	1,286	3,436	100	14,864	9,092	-
Other services and charges	-	-	6,712	-	3,415	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	260	-	5,715	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,286	3,436	52,520	14,864	18,222	-
Excess (deficiency) of receipts over disbursements	3,714	247	(44,857)	(14,864)	(18,222)	32,102
Cash and investments - ending	\$ 3,714	\$ 247	\$ (44,857)	\$ (14,864)	\$ (18,222)	\$ 32,102

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

	HIV (2) Care Coordinators	BP#1 7/1/17-6/30/18	State Homeland Security 97.067	Co Auction Proceeds-Sheriff	CDBG-Health/IU CFDA 14.228	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,698,487
Receipts:						
Taxes	-	-	-	-	-	26,899,384
Licenses and permits	-	-	-	-	-	73,337
Intergovernmental receipts	4,937	-	-	-	16,588	8,311,758
Charges for services	-	-	-	-	-	1,529,840
Fines and forfeits	-	-	-	-	-	332,696
Other receipts	-	-	-	113,141	-	9,715,719
Total receipts	4,937	-	-	113,141	16,588	46,862,734
Disbursements:						
Personal services	15,009	-	-	230	-	10,243,144
Supplies	-	4,430	-	-	-	747,592
Other services and charges	1,430	1,110	-	590	16,588	32,106,584
Debt service - principal and interest	-	-	-	-	-	549,385
Capital outlay	-	-	30,880	-	-	1,166,058
Other disbursements	-	-	-	-	-	3,570,621
Total disbursements	16,439	5,540	30,880	820	16,588	48,383,384
Excess (deficiency) of receipts over disbursements	(11,502)	(5,540)	(30,880)	112,321	-	(1,520,650)
Cash and investments - ending	\$ (11,502)	\$ (5,540)	\$ (30,880)	\$ 112,321	\$ -	\$ 11,177,837

SCOTT COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Scott County Building Corporation	Ad Valorem COIT Lease Rental Bonds	\$ 425,388	7/10/2014	2/1/2035
Scott County Commissioners	Caterpillar	<u>27,488</u>	9/25/2016	7/25/2019
Total of annual lease payments		<u>\$ 452,876</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	Taxable Economic Dev Revenue Bond of 2014	\$ 1,189,000	\$ 118,210
Notes and loans payable	2015 Dodge Ram-Sheriff Commissary	<u>11,190</u>	<u>8,571</u>
Totals		<u>\$ 1,200,190</u>	<u>\$ 126,781</u>

SCOTT 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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 1,600,000
Buildings	23,124,526
Machinery, equipment, and vehicles	<u>3,879,347</u>
Total capital assets	<u>\$ 28,603,873</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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

TO: THE OFFICIALS OF SCOTT COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Scott 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.

Basis for Qualified Opinion on Child Support Enforcement

As described in item 2017-005 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding Allowable Costs/Cost Principles that are applicable to its Child Support Enforcement program. Compliance with such requirement is necessary, in our opinion, for the County to comply with requirements applicable to that program.

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

Qualified Opinion on Child Support Enforcement

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Child Support Enforcement* paragraph, 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 the Child Support Enforcement program for the year ended December 31, 2017.

Unmodified Opinion on the Other 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 other major federal program identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended December 31, 2017.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2017-006. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance 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 compliance and, accordingly, we express no opinion on the response.

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.

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

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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2017-005 and 2017-006, that we consider to be material weaknesses.

The County's response to the internal control over compliance 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 compliance and, accordingly, we express no opinion on the response.

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
Paul D. Joyce, CPA
State Examiner

October 29, 2018

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.

SCOTT 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 Housing and Urban Development</u>					
CDBG - State-Administered CDBG Cluster					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii CDBG-Health/IU	Office of Community and Rural Affairs	14.228	B12DC180001	\$ -	\$ 16,588
Total - CDBG - State-Administered CDBG Cluster				-	16,588
Total - Department of Housing and Urban Development				-	16,588
<u>Department of Justice</u>					
JAG Program Cluster					
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738			
Public Defender Jag Grant			2015-JAG-01 4767	-	27,083
Drug Interdiction Grant			D-3-17-11643	-	71,412
Drug Interdiction Grant			2014-DJ-BX-1191	-	21,294
Total - Edward Byrne Memorial Justice Assistance Grant Program				-	119,789
Total - JAG Program Cluster				-	119,789
Violence Against Women Formula Grants	Indiana Criminal Justice Intitute	16.588			
Violence Against Women STOP Grant			2016-WF-AX-0028 D-3-17-11369	-	40,000
Total - Violence Against Women Formula Grants				-	60,727
Bulletproof Vest Partnership Program 2017 Bullet Proof Vest Partnership	Direct grant	16.607	BUBX17089917	-	4,687
Public Safety Partnership and Community Policing Grants COPS Grant	Direct grant	16.710	2015UMWX0173	-	33,381
Equitable Sharing Program Asset Forfeiture - Prosecutor	Direct Grant	16.922		-	131
Total - Department of Justice				-	258,715
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction Bridge Inventory	Indiana Department of Transportation	20.205	Des No 1297898	-	10,660
Total - Highway Planning and Construction Cluster				-	10,660
Highway Safety Cluster					
State and Community Highway Safety OPO	Indiana Criminal Justice Institute	20.600	D-3-17-11123	-	12,873
Total - Highway Safety Cluster				-	12,873
Total - Department of Transportation				-	23,533

SCOTT 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 Health and Human Services</u>					
Immunization Cooperative Agreements	Indiana State Department of Health	93.268		-	6,325
Immunization Grant 2016				-	21,387
Immunization Grant 2017				-	
Total - Immunization Cooperative Agreements				-	27,712
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana State Department of Health	93.074			
BP #5 Bio Preparedness			U90TP000521	-	9,818
CRI Cities Readiness			U90TP000521	-	13,712
PHEPCA			U90TP000521	-	10,000
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	33,530
Child Support Enforcement	Indiana Department of Child Services	93.563			
FFP Reimbursement			1504INCSES	-	187,962
2016 Prospective Incentive - Prosecutor			1504INCSES	-	18,274
2016 Prospective Incentive - Title IV-D			1504INCSES	-	4,601
2016 Prospective Incentive - Clerk			1504INCSES	-	1,728
Child Support Enforcement - Indirect Costs			1504INCSES	-	72,998
Total - Child Support Enforcement				-	285,563
HIV Care Formula Grants	Indiana State Department of Health	93.917			
HIV Care Coordinators			X07HA00033	-	4,937
OSS/HTR				-	7,663
Total - HIV Care Formula Grant				-	12,600
Total - Department of Health and Human Services				-	359,405
<u>Department of Homeland Security</u>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Horner Road Bridge #99	Indiana Department of Homeland Security	97.036	143-UH9T0-00	-	55,644
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042			
EMPG Salary Reimbursement			38516EMPG000000	-	35,790
Emergency Management Performance Grant			EMC-2016-EP-00006-501	-	7,527
EMPG-Dist 9			EMC-2016-EP-00006-S01	-	2,853
Total - Emergency Management Performance Grant				-	46,170
Homeland Security Grant Program SHSGP-EMA	Indiana Department of Homeland Security	97.067	EMW-2016-SS-00078	-	31,068
Total - Department of Homeland Security				-	77,238
Total federal awards expended				\$ -	\$ 791,123

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

SCOTT 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, 2016. 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.

SCOTT 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 weaknesses identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiency identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

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

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
93.563	Child Support Enforcement	Qualified
97.067	State Homeland Security Program	Unmodified

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

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

Section II - Financial Statement Findings

FINDING 2017-001

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

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). No evidence was presented for audit that indicated someone other than the person entering the federal grant information into the Indiana Gateway for Government Units financial reporting system, which was the source of the SEFA, was reviewing the information for accuracy.

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Context

The SEFA contained the following errors:

1. Three grants were omitted, resulting in an understatement of expenditures in the amount of \$27,750.
2. One state grant was incorrectly included, resulting in an overstatement of expenditures in the amount of \$91,587.
3. Four grants were incorrectly reported, resulting in an overstatement of \$18,940.
4. There were several errors in reporting the correct awarding agency, program title, project title, pass-through entity, and CFDA numbers.

The net amount of errors resulted in an overstatement of \$82,777.

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. . . ."

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. . . ."

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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*.

Recommendation

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

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Views of Responsible Officials

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

FINDING 2017-002

Subject: Financial Transactions and Reporting - County Auditor
Audit Finding: Material Weakness

Condition

The County Auditor's office was responsible for inputting the financial information into the County's Annual Financial Report (AFR) within the Indiana Gateway for Government Units (Gateway) financial reporting system. No evidence was presented for audit to indicate someone other than the person entering the financial information for the AFR reviewed the information to ensure accuracy and completeness prior to submission.

Context

The lack of documented controls, such as an oversight, review, and approval, over the information entered into Gateway was a systemic problem throughout the audit period.

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. . . ."

Cause

Management of the County had not established a proper system of internal control to ensure proper reporting of the AFR within Gateway.

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

The failure to establish controls could have enabled misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the County at risk that controls may not be either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, misstatements in a timely manner.

Recommendation

We recommended that the County establish a system of internal controls related to financial transactions and reporting.

Views of Responsible Officials

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

FINDING 2017-003

Subject: Financial Transactions and Reporting - County Treasurer
Audit Findings: Material Weakness, Noncompliance

Condition

There were several deficiencies in the internal control system of the County Treasurer's office related to financial transactions and reporting.

1. The County Treasurer's Daily Balance of Cash and Depositories, Form 47 (Cash Book), was not being posted and balanced daily. A review of the Cash Book on September 26, 2018, showed that the last transaction posted was on July 31, 2018. There were no controls established to ensure that the posting and reconciling of the Cash Book was done daily as required by statute.
2. When the Cash Book reconciliation was completed, variances in the Cash Book were not investigated. A line item titled "Adjustments" was added to the Cash Book to hold all of these unidentified variances. These variances were resolved during the settlement process.
3. The Cash Book was not reconciled to the balance statements from the bank on a monthly basis. There were no controls established to ensure that the monthly bank reconciliations were completed and accurate.
4. There were variances between the fund ledger maintained by the County Auditor and the Total Ledger - Cash listed on the Cash Book.
5. After adjusting for identified errors, the total cash and investments per the Cash Book indicated a cash necessary to balance of \$18,487.

Context

The lack of internal controls and the noncompliance were systemic issues throughout the audit period.

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

Indiana Code 5-13-5-1(a) states:

"Every public officer who receives or distributes public funds shall:

- (1) keep a cashbook into which the public officer shall enter daily, by item, all receipts of public funds; and
- (2) balance the cashbook daily to show funds on hand at the close of each day."

The Treasurer's Daily Balance of Cash and Depositories, Form 47, is the record prescribed to enable the treasurer to comply with IC 5-13-5-1. It reflects the daily receipts and disbursements, total amount of cash and investments on hand, and a proof of the financial condition of the office at the close of each day.

The record is designed to be posted "daily," with a separate page for each day. The left side of the page shows the total amount of money for which the treasurer is accountable (charges) and the right side of the page shows the money on deposit, invested or on hand (credits), as proof of the financial condition. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 5)

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 1)

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. . . ."

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

Management of the County had not established a proper system of internal control.

Effect

The failure to establish controls enabled misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the County at risk that controls may not be either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, misstatements in a timely manner.

Recommendation

We recommended that the County establish a system of internal controls related to financial transactions and reporting of cash and investments.

Views of Responsible Officials

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

FINDING 2017-004

Subject: Financial Transactions and Reporting - Clerk of the Circuit Court
Audit Finding: Material Weakness

Condition

No evidence was presented for audit that indicated that someone other than the persons who made up deposits and processed the daily reports verified and documented that the amounts being deposited agreed to the total amount of receipts for the day for Clerk of the Circuit Court's (Clerk) collections and the child support collections. No evidence was presented for audit that indicated that a review of the disbursements was performed to ensure the disbursements were in the proper amount and were properly posted to the correct accounts.

Credit card payments to the Clerk's office were not being reconciled properly. A separate bank account was used to account for credit card payments. These payments were not always being receipted timely. Subsequent transfers were made from this bank account to the Clerk's operating account on a monthly basis; however, there were unidentified credit card payment funds left in the bank account due to not properly receipting and reconciling the credit card payments.

Context

The lack of adequate internal controls was a systemic issue throughout the audit period.

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:

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

"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. . . ."

Cause

Management of the Clerk's office had not established a proper system of internal control that segregated key functions.

Effect

The failure to establish controls could have enabled misstatements or irregularities to remain undetected.

Recommendation

We recommended that the County's management establish a system of internal controls, including segregation of duties, related to financial transactions and reporting of receipts and disbursements.

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

FINDING 2017-005

Subject: Child Support Enforcement - Allowable Costs/Cost Principles
Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): 1704INCSES
Pass-Through Entity: Indiana Department of Child Services
Compliance Requirement: Allowable Costs/Cost Principles
Audit Findings: Material Weakness, Modified Opinion

Condition

An effective internal control system, which would include segregation of duties, was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The County Prosecuting Attorney's office allocated employee time worked on IV-D activities based on case counts for those employees whose work effort was less than 100 percent dedicated to IV-D matters. However, there was no supporting documentation to show how this was determined, and the same allocation percentage was not used for all employees. The case counts were not specifically documented with a calculated IV-D percentage for each employee. The time allocated was recorded on records of monthly time, but these records were not always signed by the employees.

One County Prosecuting Attorney's office employee's compensation was paid partly from Incentive Funds, in which case the salary and benefits paid from Incentive Funds were to be deducted from the amount of personal services expenditures to be claimed for reimbursement. However, for the months from June through October 2017, the amounts paid from Incentive Funds were added instead of being deducted.

The County's IV-D Court did not present documentation of time and effort logs or other documentation to support salary and benefits claimed for the Magistrate. Also, for the month of July 2017, time used for the Court Reporters to reach the amount of personal services expenditures claimed for reimbursement was based on an average rather than the actual hours shown as dedicated to IV-D matters.

Context

The lack of supporting documentation for the time charged to the IV-D program by employees of the County Prosecuting Attorney's office was a systemic issue throughout the audit period.

The lack of supporting documentation by the County's IV-D Court to support the salary and benefits reimbursed during 2017 for the Magistrate was a systemic issue throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.403 states in part:

"Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards: . . .

- (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items. . . .

- (g) Be adequately documented. . . ."

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.430(i) states in part:

"*Standards for Documentation of Personnel Expenses* (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (ii) Be incorporated into the official records of the non-Federal entity;
- (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS); . . .
- (vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity. . . ."

Cause

The County Prosecuting Attorney's office and the IV-D Court have not adopted and followed policies and procedures to ensure compliance with the Allowable Cost/Cost Principles compliance requirement.

Effect

The lack of supporting documentation for the calculated IV-D percentages used to allocate time to the IV-D program and the inclusion of personal services expenditures paid from incentive funds resulted in improper claiming of expenditures for reimbursement. A lack of an effective internal control system allowed noncompliance with the compliance requirement and could have allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Questioned Costs

The lack of supporting documentation for the calculated IV-D percentages used to allocate time to the IV-D program and the inclusion of personal services expenditures paid from incentive funds resulted in these costs being considered questioned costs in the total amount of \$74,639.

Recommendation

We recommended that the County Prosecuting Attorney and County IV-D Court implement policies and procedures to correct the noncompliance identified. We also recommended that the County's management establish and implement controls, including segregation of duties, related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

Views of Responsible Officials

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

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2017-006

Subject: Child Support Enforcement - Reporting
Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): 1704INCSES
Pass-Through Entity: Indiana Department of Child Services
Compliance Requirement: Reporting
Audit Finding: Material Weakness, Other Matters

Condition

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the Reporting compliance requirement.

The Quarterly Incentive Balance Reports were prepared and submitted by the Deputy County Auditor. No evidence was presented for audit that indicated someone other than the preparer of the reports was reviewing the reports for accuracy and completeness prior to submission.

The Monthly Expense Claims of the County Prosecuting Attorney's office included requests for reimbursement of expenditure amounts that were paid from the Incentive Funds.

Context

There was no indication that the quarterly incentive balance reports for the 2nd, 3rd, and 4th quarters of 2017 were reviewed and approved by anyone other than the preparer.

There were five Monthly Expenditure Claims filed during the audit period that showed the expenditure amounts paid from the Incentive Funds being added instead of subtracted from the reimbursement requests.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.302(b) states in part:

"The financial management system of each non-Federal entity must provide for the following
...

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (2) Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§ 200.327 Financial reporting and 200.328 Monitoring and reporting program performance. . . .
- (3) Records that identify adequately the source and application of funds for federally funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation. . . ."

Cause

The County's management had not designed or implemented effective internal controls that would have ensured compliance with the grant agreement and the Reporting compliance requirement.

Effect

The failure to establish an effective internal control system enabled noncompliance with the grant agreement and the compliance requirement. Noncompliance with the grant agreement or the compliance requirement could have resulted in the loss of federal funds to the County.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish controls related to the grant agreement and the Reporting compliance requirement.

Views of Responsible Officials

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

AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.



Tammy Stout Johnson
Auditor of Scott County
 Scott County Courthouse
 1 East McClain Avenue, Suite 130
 Scottsburg, IN 47170

Phone (812) 752-8408
 Fax (812) 752-7914
 Email:
 tammy.johnson@scottcounty.in.gov

October 17, 2018

CORRECTIVE ACTION PLAN

FINDING 2017-001

Contact Person Responsible for Corrective Action: Tammy Stout Johnson
 Contact Phone Number: 812-752-8408

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: To put proper Internal Control procedures in place for accuracy in reporting and detection of errors on the Schedule of Expenditures of Federal Awards (SEFA), information entered into Gateway will be reviewed and both the preparer and reviewer will acknowledge the data by signing a paper duplicate.

Anticipated Completion Date: 2018 Annual Gateway Submittal

Tammy Stout Johnson

 (Signature)

Scott County Auditor

 (Title)

10-17-18

 (Date)



Tammy Stout Johnson
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October 17, 2018

CORRECTIVE ACTION PLAN

FINDING 2017-002

Contact Person Responsible for Corrective Action: Tammy Stout Johnson
Contact Phone Number: 812-752-8408

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: To put proper Internal Control procedures in place for accuracy in reporting and detection of errors on the Annual Report, information entered into Gateway will be reviewed and both the preparer and reviewer will acknowledge the data by signing a paper duplicate.

Anticipated Completion Date: 2018 Annual Report Submittal

Tammy Stout Johnson

(Signature)

Scott County Auditor

(Title)

10-17-18

(Date)

CORRECTIVE ACTION PLAN

FINDING 2017-003

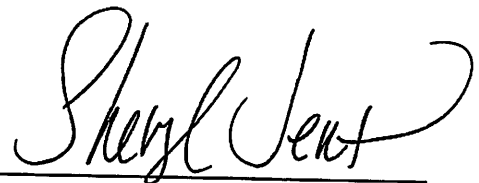
Contact Person Responsible for Corrective Action: **Sheryl Jent**
Contact Phone Number: **812.752.8414**

Views of responsible Official: **We concur with the finding.**

Description of Corrective Action Plan:

The Cash Book was done weekly even though balancing with the Auditor is done daily through our Low Financial Software. We will enter CB daily as of today. We have discussed with the Auditor on how to make Settlement a smoother process therefore December 2018 should not be an issue like the last transaction posting in July 31 waiting for variances to be resolved during Settlement process. I have designed an Excel reconciliation spreadsheet to implement and assist us on reconciling CB to bank stmts. to ensure they are complete and accurate. A new payroll employee was hired in July 2018 making the transition somewhat a challenge for Treasurer's office to balance daily. We have discussed what paperwork is needed and she understands/agrees. Therefore, balancing on a daily basis should no longer be an issue.

Anticipated Completion Date: ***The correction action plan has been taken immediately.***



Scott County Treasurer

10/24/18



Missy Applegate

SCOTT COUNTY CLERK OF COURTS

1 East McClain Avenue, Suite 120
Scottsburg, Indiana 47170
(812) 752-8420

CORRECTIVE ACTION PLAN

FINDING 2017-004

Contact Person Responsible for Corrective Action: Missy Applegate
Contact Phone Number: 812-752-8420

Views Of Responsible Official: I feel the below action plan will be a good review of the disbursements to ensure the disbursements will be in the proper amounts and in the proper accounts.

Description of Corrective Action Plan: The Clerk's Office will be fixing the issue with Odyssey by having someone other than the individual that closed the deposit ticket check the "Receipt Journal by Fund & Fee Code". This report gives a case number along with who processed the money into the case number and then initial the report. This way we will have someone review the disbursements and to make sure that they were properly posted in the correct case numbers.

The issue with the ISETS will be resolved by printing out a "Payments Posted on Host for Counties" the next day and having someone review all case numbers that were done in the office to verify that the money was deposited into the correct account and initial when done.

The PayGov issue is resolved by having an Odyssey receipt attached to each credit card payment. At the end of the each month reports are generated from PayGov and reconciled with our bank statement.

Anticipated Completion Date: We will be starting this procedure on October 24, 2018.

Missy Applegate
(Signature)

Clerk
(Title)

October 24, 2018
(Date)



CHRIS A. OWENS
SCOTT COUNTY PROSECUTING ATTORNEY
SIXTH JUDICIAL CIRCUIT
1 East McClain Avenue, Suite 220, Scottsburg, Indiana 47170
Phone 812-752-8466 • Fax 812-752-3441



CORRECTIVE ACTION PLAN

FINDING 2017-005

Contact Person Responsible for Corrective Action: Chris A. Owens
Contact Phone Number: (812) 752-8466

Views of Responsible Official:
We concur with the finding.

Description of Corrective Action Plan:

Regarding the case count for employees who work less than 100% on IV-D matters we now have a case management system that can generate reports for us regarding the number of pending cases we have. We will run a report of pending cases on a monthly basis, print that report out, and keep the printout for supporting documentation.

Regarding the salary and benefits paid from Incentive Funds that were added instead of subtracted to the account, we will have better oversight and review of the documentation before signing it.

Anticipated Completion Date: October 31, 2018



(Signature)

Prosecuting Attorney

(Title)

October 24, 2018

(Date)



SCOTT CIRCUIT COURT

JUDGE JASON M. MOUNT

1 East McClain Avenue, Suite 212 ♦ Scottsburg, Indiana 47170
Phone 812-752-8430 ♦ Fax 812-752-8431

CORRECTIVE ACTION PLAN

FINDING 2017-005

Contact Person Responsible for Corrective Action: Jason M. Mount, Judge
Scott Circuit Court

Contact Phone Number: (812) 752-8430

Views of Responsible Officer: Audit findings allege a lack of accountability and documentation for the IV-D work of the Child Support Referee. The Referee dedicates 100% of his efforts to IV-D activities, and nothing more. Accounting for the Referees time should not be an issue, because IV-D services are all he provides.

Further the findings allege a month in 2017 in which the Court Reporters time was based on an average rather than actual hours. The Court relies on the advice of IV-D consultant MAXIMUM to assist with claiming duties. The Court is not specifically aware of why July and July only was calculated in such a manner.

Description of Corrective Action Plan: Although the Court was only afforded 48 hours to respond to the findings, consultation with IV-D consultant MAXIMUS has already commenced, and the Court will determine a plan of action with the consultant which will avoid such a finding in the future. Although there has not been sufficient time for meaningful consultation to take place to determine a specific plan of action, the Court anticipates either using hourly time records or a 100% affidavit every six (6) months to certify the Referee's IV-D activities. With respect to the Court Reporter, the Court will either implement a "case count" percentage or will do a quarterly time study to address the time committed by the IV-D Reporter. The Reporter does have duties aside from IV-D reporting.

Jason M. Mount, Judge
Scott Circuit Court



Tammy Stout Johnson
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 tammy.johnson@scottcounty.in.gov

October 17, 2018

CORRECTIVE ACTION PLAN

FINDING 2017-006

Contact Person Responsible for Corrective Action: Tammy Stout Johnson
 Contact Phone Number: 812-752-8108

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: Prior to the second quarter of 2017, the QIB Report had sections for both preparer and reviewer to attest to the report. The State's form changed to only have a signature line for the preparer. To put proper Internal Control procedures in place for accuracy in reporting and detection of errors on the QIB Report, information entered will be reviewed and both the preparer and reviewer will acknowledge the QIB Report data by signing the document.

Anticipated Completion Date: 2018 Fourth Quarter QIB Report

Tammy Stout Johnson

 (Signature)

Scott County Auditor

 (Title)

10-17-18

 (Date)



CHRIS A. OWENS
SCOTT COUNTY PROSECUTING ATTORNEY
SIXTH JUDICIAL CIRCUIT
1 East McClain Avenue, Suite 220, Scottsburg, Indiana 47170
Phone 812-752-8466 • Fax 812-752-3441



CORRECTIVE ACTION PLAN

FINDING 2017-006

Contact Person Responsible for Corrective Action: Chris A. Owens
Contact Phone Number: (812) 752-8466

Views of Responsible Official:
We concur with the finding.

Description of Corrective Action Plan:

Regarding the salary and benefits paid from Incentive Funds that were added instead of subtracted to the account, we will have better oversight and review of the documentation before signing it.

Anticipated Completion Date: October 31, 2018



(Signature)

Prosecuting Attorney

(Title)

October 24, 2018

(Date)

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/>.