

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

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



FILED
01/11/2019

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|------------------------------|--|
| County Auditor | Catherine C. Smith | 01-01-17 to 12-31-20 |
| County Treasurer | Jessica McClellan | 01-01-17 to 12-31-20 |
| Clerk of the Circuit Court | Nicole Browne | 01-01-15 to 12-31-18 |
| County Sheriff | Brad Swain | 01-01-15 to 12-31-18 |
| President of the County Council | Ryan Cobine Shellie Yoder | 01-01-17 to 12-31-17 01-01-18 to 12-31-18 |
| President of the Board of County Commissioners | Julie Thomas Amanda Barge | 01-01-17 to 12-31-17 01-01-18 to 12-31-18 |



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MONROE COUNTY, INDIANA

Report on the Financial Statement

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

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Leases and Debt, 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 November 26, 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

November 26, 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 MONROE 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 Monroe 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 November 26, 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 and 2017-002, 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 2017-002.

Monroe 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

November 26, 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.

MONROE 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 |
|--------------------------------|-------------------------------------|--------------|---------------|-------------------------------------|
| After Settlement Collections | \$ 3,896,684 | \$ 5,743,036 | \$ 3,896,684 | \$ 5,743,036 |
| Sheriff's Inmate Trust | 17,318 | 781,288 | 764,327 | 34,279 |
| Jail Commissary | 107,184 | 189,859 | 214,254 | 82,789 |
| Clerk's Trust | 3,324,271 | 11,196,497 | 11,285,248 | 3,235,520 |
| County General | 8,556,061 | 34,347,505 | 32,321,818 | 10,581,748 |
| Accident Report | 2,636 | 1,415 | 1,756 | 2,295 |
| Animal Control | 29,298 | 8,090 | 14,367 | 23,021 |
| Aviation | 487,467 | 945,187 | 926,135 | 506,519 |
| Bid Deposits & Bond Holding | 656,579 | 159,705 | 169,344 | 646,940 |
| Campaign Finance Enforcement | 1,982 | - | - | 1,982 |
| LIT - Special Purpose | 953,085 | 2,866,468 | 2,447,696 | 1,371,857 |
| City & Town Court Costs 3% | 6,235 | 23,768 | 6,234 | 23,769 |
| Clerks Record Perpetuation | 18,914 | 91,999 | 65,915 | 44,998 |
| COIT County Distributive Share | 533,525 | - | 533,525 | - |
| Community Corrections | 239,244 | 1,325,547 | 1,362,590 | 202,201 |
| Community Trans. Prog. | 5,472 | 44,325 | 49,639 | 158 |
| Convention-Visitor & Tourism | 1,295,364 | 2,128,693 | 1,943,523 | 1,480,534 |
| Sales Disclosure-County Share | 138,245 | 14,290 | - | 152,535 |
| Cumulative Bridge | 2,611,819 | 1,692,574 | 2,084,334 | 2,220,059 |
| Cumulative Capital Dev | 3,082,929 | 2,402,596 | 2,308,527 | 3,176,998 |
| Co Drug Free Community | 32,307 | 49,167 | 55,723 | 25,751 |
| Emergency Planning/Right to Kn | 22,278 | 10,041 | 6,793 | 25,526 |
| Extradition and Sheriffs Assis | 981 | 1,460 | 1,608 | 833 |
| Firearms Training | 96,811 | 31,842 | 64,328 | 64,325 |
| Health | 769,206 | 1,084,828 | 1,076,572 | 777,462 |
| Identification Security Protec | 9,252 | 12,903 | 5,500 | 16,655 |
| Local Health Maintenance | 361,112 | 72,678 | 32,689 | 401,101 |
| Local Road and Street | 2,558,695 | 1,637,200 | 2,721,811 | 1,474,084 |
| Public Safety LIT | - | 2,241,661 | 1,121,265 | 1,120,396 |
| Medical Care for Inmates | 14,586 | - | - | 14,586 |
| Misdemeanant/Co Corr | 139,533 | 80,924 | 89,224 | 131,233 |
| Motor Vehicle Highway | 1,793,667 | 5,579,028 | 5,259,869 | 2,112,826 |
| Park Nonreverting Capital | 56,807 | 44,670 | 52,242 | 49,235 |
| Park Nonreverting Operating | 166,219 | 212,162 | 196,857 | 181,524 |
| Ellettsville Pass Through | 37,352 | 336,492 | 360,688 | 13,156 |
| Plat Book | 114,102 | 31,739 | 17,506 | 128,335 |
| Economic Development/Tourism | 2,267 | - | - | 2,267 |
| Rainy Day Fund | 3,813,596 | - | - | 3,813,596 |
| Recorders Records Perpetuation | 192,459 | 224,948 | 77,754 | 339,653 |
| Storm Water Management | 2,897,357 | 1,148,832 | 903,786 | 3,142,403 |
| Supplemental P. D. Services | 790,328 | 987,119 | 830,048 | 947,399 |
| Surplus Tax Overpayments | 312,374 | 179,259 | 209,697 | 281,936 |
| Surveyors Corner Perpetuation | 48,300 | 50,990 | 47,482 | 51,808 |
| Tax Sale Redemption | - | 74,191 | 74,191 | - |
| Tax Sale Surplus | 810,974 | 1,249,643 | 480,092 | 1,580,525 |
| Local Health Dept Trust Accoun | 162,372 | 54,262 | 53,158 | 163,476 |
| Vehicle Inspection | 8,945 | 2,135 | - | 11,080 |
| Victim Impact Program | 4,398 | - | - | 4,398 |
| GAL/CASA | - | 108,633 | 108,633 | - |

MONROE 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 |
|--------------------------------|-------------------------------------|-------------|---------------|-------------------------------------|
| Election Fund | 725,889 | 700,115 | 315,599 | 1,110,405 |
| Auditors Ineligible Deductions | 67,505 | 23,187 | 29,902 | 60,790 |
| County Elected Officials Train | 42,335 | 12,902 | 8,550 | 46,687 |
| Monroe County 911 Fund | 1,072,710 | 900,624 | 483,684 | 1,489,650 |
| Reassessment Fund | 1,037,382 | 583,694 | 461,166 | 1,159,910 |
| LOIT Special Distribution | 2,299,548 | - | 806,700 | 1,492,848 |
| Alternative Dispute Resolution | 86,665 | 10,115 | 1,796 | 94,984 |
| User Fees-Cable Franchise | 1,460,795 | 1,893,311 | 2,035,085 | 1,319,021 |
| Convention Center Operating | 19,305 | 548,393 | 489,794 | 77,904 |
| Drug Buy Money | 3,890 | - | - | 3,890 |
| Sheriff Sale Administration | 50,701 | 12,646 | 35,231 | 28,116 |
| Court Interpreters | 5,868 | 2,725 | 8,593 | - |
| Donations - Youth Shelter | 60,700 | 56,175 | 34,498 | 82,377 |
| Local Ordin.-False Alarm Fee | 10,017 | 3,839 | - | 13,856 |
| MC Convention Center Debt | 332,879 | 613,569 | 636,000 | 310,448 |
| Self-Insurance | 1,727,370 | 6,734,350 | 7,080,994 | 1,380,726 |
| Aviation Construction | 471,787 | 471,424 | 398,204 | 545,007 |
| Payroll Clearing | 288,713 | 6,516,658 | 6,815,876 | (10,505) |
| IN Workforce Development | 511,748 | - | 35,044 | 476,704 |
| Settlement | - | 151,592,696 | 151,522,849 | 69,847 |
| Wheel Tax/Surtax Combined | 3,840 | 2,842,462 | 2,842,388 | 3,914 |
| CVET Agency/Comm. Vehicle Exci | - | 521,674 | 521,674 | - |
| Financial Institution Tax | - | 720,913 | 720,913 | - |
| LIT-Prop Tax Relief | - | 1,559,678 | 1,535,203 | 24,475 |
| State Fines & Forfeitures | 520 | 7,867 | 5,931 | 2,456 |
| Infraction Judgments | 4,661 | 104,024 | 97,829 | 10,856 |
| Overweight Vehicle Fines | 102 | - | 102 | - |
| Special Death Benefit | 315 | 3,955 | 3,955 | 315 |
| Sales Disclosure - State Share | 1,230 | 14,275 | 14,720 | 785 |
| Coroners Training & Education | 1,246 | 14,428 | 14,388 | 1,286 |
| Interstate Compact-State Share | 126 | 1,313 | 1,188 | 251 |
| Mortgage Recording Fees-State | 1,050 | 11,610 | 11,825 | 835 |
| DLGF HSTD Pty Database Fund | - | 70 | - | 70 |
| Education Plate Fees Agency | - | 3,188 | 3,000 | 188 |
| Riverboat Revenue Sharing | - | 817,347 | 817,347 | - |
| Innkeepers Tax Collection | - | 2,624,839 | 2,624,839 | - |
| LIT Certified Shares | - | 28,549,937 | 28,549,937 | - |
| LIT Public Safety | - | 7,621,964 | 7,621,964 | - |
| F93.563 ARRA Pros. IV-D Incent | 33,330 | - | 7,805 | 25,525 |
| F93.563 County IV-D Incentive | 216,879 | 35,305 | 33,296 | 218,888 |
| F93.563 Pros IV-D Incent Po 99 | 383,815 | 53,119 | - | 436,934 |
| F93.563 Clerk IV-D Incen | 1,667 | 35,305 | 11,400 | 25,572 |
| Jail Cash Bond Account | 4,050 | 423,729 | 426,759 | 1,020 |
| Rainy Day Local Road & Street | - | 78,350 | 78,350 | - |
| Rainy Day MVH | - | 409,000 | 409,000 | - |
| Rainy Day Cum Bridge | - | 700,000 | - | 700,000 |
| Juv Probation Admin-Rainy Day | 164,275 | - | - | 164,275 |
| Juv Probation Admin-Non-Revert | 1,128,882 | 152 | - | 1,129,034 |
| 2007 Redevelopment Bond | 65,980 | 434,650 | - | 500,630 |

MONROE 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 |
|--------------------------------|-------------------------------------|-----------|---------------|-------------------------------------|
| 2013 Redevelopment Bond | 55,547 | 248 | - | 55,795 |
| 2015 Redevelopment Bond | 3,382,848 | 13,322 | - | 3,396,170 |
| Showers Building Lease Rental | (480,029) | 622,459 | - | 142,430 |
| 2014 GO Bond Debt | 10,793 | - | - | 10,793 |
| 2015 GO Bond Debt | 36,574 | - | - | 36,574 |
| 2016 GO Bond Debt | - | 2,046,826 | 1,009,473 | 1,037,353 |
| 2016 GO Bond B Debt | - | 1,194,590 | 507,196 | 687,394 |
| 2017 GO Bond Debt | - | 4,768 | - | 4,768 |
| Aviation Building | 642,034 | 153,552 | - | 795,586 |
| 2013 GO Bond Capital Projects | 180,551 | - | 164,179 | 16,372 |
| GO Bond 2014 Capital Bond | 168,589 | 15,866 | 165,258 | 19,197 |
| Honeywell Energy Project | 32,250 | - | - | 32,250 |
| 2015 GO Bond Capital Projects | 1,072,245 | 112,793 | 599,704 | 585,334 |
| 2016 GO Bond Capital Projects | 1,595,905 | - | 242,235 | 1,353,670 |
| 2016 GO Bond B Capital | 1,975,000 | - | 120,192 | 1,854,808 |
| 2017 Airport BAN | - | 1,244,963 | 1,219,395 | 25,568 |
| 2017 GO Bond Capital Projects | - | 2,004,768 | 354,768 | 1,650,000 |
| Employee Morale | 4,494 | 6,396 | 2,697 | 8,193 |
| MC Search/Recovery | 8,892 | 1,200 | 1,661 | 8,431 |
| Paperless Initiative | 261 | - | - | 261 |
| County Per Diems-YSB | 1,027,404 | 576,247 | 23,626 | 1,580,025 |
| MC Bldg Pres/Blgtn Foundation | 41,662 | - | 17,200 | 24,462 |
| Monroe County Properties | 384 | - | - | 384 |
| Public Health Emergency Fund | 20,033 | - | - | 20,033 |
| County Fair | - | 108,637 | 108,637 | - |
| Conv. Visitor Cap Imp/Maint | 121,748 | 100,000 | 94,583 | 127,165 |
| Crime Control | 12,410 | 14,446 | 13,965 | 12,891 |
| Big City/Co Seat Belt | 5,696 | - | - | 5,696 |
| Weights & Measures Ord Violati | 13,012 | 300 | - | 13,312 |
| Showers Building Operating | 44,579 | 329,434 | 195,849 | 178,164 |
| Curry Bldg. Proj. Ord 03-68 | 6,161 | - | - | 6,161 |
| County Offender Transportation | 7,107 | 1,313 | - | 8,420 |
| Energy Conservation Non-Revert | 61,244 | - | - | 61,244 |
| Westside Econ Dev/Rich Twp TIF | 7,725,040 | 2,001,656 | 5,612,169 | 4,114,527 |
| 46 Corridor Econ Dev/Blgtn Twp | 147,577 | 355,620 | 2,942 | 500,255 |
| Fullerton Pike Econ Dev / TIF | 2,501,604 | 842,727 | 1,357,259 | 1,987,072 |
| Westside TIF Debt Res 2013 Bon | 190,700 | - | - | 190,700 |
| Probation - CARES Grant | 3,425 | 5,074 | 8,499 | - |
| Courthouse Rental | 9,830 | 8,163 | 5,475 | 12,518 |
| Sheriff Cares Grant | 60 | - | - | 60 |
| Walmart Health | 3,015 | - | - | 3,015 |
| PSAP LIT | - | 2,182,947 | 1,819,123 | 363,824 |
| F10.553 Y.S. Fed School Progra | (628) | 628 | - | - |
| F93.074 Bio Terrorism | 6,744 | 18,605 | 34,456 | (9,107) |
| F20.600 Operation Pullover | (5,821) | 16,929 | 23,967 | (12,859) |
| F20.509 Rural Transit | - | 899,027 | 899,027 | - |
| F16.585 BJA Drug Court Enhance | 30 | - | - | 30 |
| F93.623 Runaway & Homeles12-15 | (13,432) | 172,744 | 167,373 | (8,061) |
| F16.575 VOCA Grant | (3,516) | 50,453 | 50,216 | (3,279) |

MONROE 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 |
|--------------------------------|-------------------------------------|-----------------------|-----------------------|-------------------------------------|
| F93.601 IV-D Parenting Time | (6,533) | 62,200 | 100,517 | (44,850) |
| F16.588 STOP Grant 12-13 | (33,252) | 66,828 | 69,937 | (36,361) |
| F20.601 DUI Task Enforcement | 172 | 1,448 | 723 | 897 |
| F93.217 Futures Clinic | (8,899) | 144,238 | 147,505 | (12,166) |
| F93.074 Medical Res. Corp BHPP | (15) | - | - | (15) |
| F93.994 Baby & Me Tob Fr ISDH | - | - | 56 | (56) |
| F93.008 MRC NACCHO Grant | 11,831 | 6,000 | 8,090 | 9,741 |
| F93.667 Adult Protection | (34,771) | 222,484 | 212,166 | (24,453) |
| F93.617 HAVA 2014 Grant | 5,844 | - | - | 5,844 |
| F93.268 Immunization | (14,015) | 54,740 | 67,956 | (27,231) |
| 16.738 JAG 14-15 Sheriff | 5,189 | - | - | 5,189 |
| 93.074 Supplemental E (Ebola) | 26,255 | - | 1,417 | 24,838 |
| F16.590 Violence Against Women | (61,254) | 203,827 | 113,481 | 29,092 |
| F97.067 2015 IDHS District 8 | (16,233) | 19,244 | 3,011 | - |
| F93.994 Futures-Title V | 8,913 | 31,471 | 40,384 | - |
| F93.558 Futures - TANF | 3,001 | 98,352 | 80,543 | 20,810 |
| F93.074 Vector Control (Zika) | - | 2,091 | 2,091 | - |
| F93.074 Radon | (750) | 2,949 | 3,999 | (1,800) |
| F93.940 ISDH Syringe Services | - | 686 | 9,047 | (8,361) |
| IGIC Addressing Grant | 3,000 | - | - | 3,000 |
| Multi State Learning Collabor. | 1,643 | - | 723 | 920 |
| Project Safe Place | 10,350 | 11,634 | 9,535 | 12,449 |
| Healthiest Cities Challenge | - | 10,000 | 1,553 | 8,447 |
| IN Jud. Supreme Court Grant | 3,288 | - | 3,000 | 288 |
| IJC Community Supervision Gran | 12,894 | - | - | 12,894 |
| 1503 YSB Grant | 11,462 | 45,007 | 37,731 | 18,738 |
| Pilot Family Court Grant | 3,277 | 31,973 | 22,359 | 12,891 |
| Local Grants to Futures | 2,535 | 400 | 60 | 2,875 |
| Bloomington Bicycle Grant | 144 | - | - | 144 |
| MLK Jr. Grant - Clerk | 665 | - | - | 665 |
| Mo. Co. Active Transportation | 830 | - | - | 830 |
| JDAI Coordination | 26,089 | 41,991 | 52,089 | 15,991 |
| Juv Detention Altern Init JDAI | (5,450) | 31,471 | 7,188 | 18,833 |
| Court Reform Grant 14-15 | (3,008) | 5,208 | 18,976 | (16,776) |
| VASIA Guardianship Grants | 3,088 | 28,500 | 31,588 | - |
| Limestone Heritage Project | (192) | - | 1,654 | (1,846) |
| GYSD (Global Youth Services) | 500 | 3,300 | 2,306 | 1,494 |
| Syringe Services | - | 15,000 | 15,000 | - |
| 2016 Veterans Court Grant | 44,493 | 45,319 | 54,293 | 35,519 |
| Prosecutor IPAC Drug Grant | - | 4,163 | - | 4,163 |
| Pretrail Pilot Project | 83,000 | 152,370 | 91,012 | 144,358 |
| Bloomington Afterschool Netwk. | - | 2,960 | 708 | 2,252 |
| Monroe County Youth Council | - | 4,361 | 545 | 3,816 |
| Totals | <u>\$ 74,164,478</u> | <u>\$ 314,192,142</u> | <u>\$ 307,829,177</u> | <u>\$ 80,527,443</u> |

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

MONROE 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 nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

MONROE 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.

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.

MONROE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

MONROE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

Funding Policy and Annual Pension Cost

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

MONROE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of Payroll Clearing having expenditures without receipts. The remaining funds were the result of reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2017.

MONROE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. *Holding Corporations*

The County has entered into a capital lease with the Convention Center 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 \$636,000.

Note 9. *Combined Funds*

Funds related to the 2015 Redevelopment Bond were reported individually in the prior financial statement, but were combined into one fund for the current financial statement.

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OTHER INFORMATION - UNAUDITED

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

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

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

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

| | After Settlement Collections | Sheriff's Inmate Trust | Jail Commissary | Clerk's Trust | County General | Accident Report |
|---|------------------------------------|------------------------------|--------------------|------------------|-------------------|--------------------|
| Cash and investments - beginning | \$ 3,896,684 | \$ 17,318 | \$ 107,184 | \$ 3,324,271 | \$ 8,556,061 | \$ 2,636 |
| Receipts: | | | | | | |
| Taxes | 5,743,036 | - | - | - | 16,917,421 | - |
| Licenses and permits | - | - | - | - | 930,407 | - |
| Intergovernmental receipts | - | - | - | - | 13,996,174 | - |
| Charges for services | - | - | - | - | 470,361 | 1,415 |
| Fines and forfeits | - | - | - | - | 273,634 | - |
| Other receipts | - | 781,288 | 189,859 | 11,196,497 | 1,759,508 | - |
| Total receipts | 5,743,036 | 781,288 | 189,859 | 11,196,497 | 34,347,505 | 1,415 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | 23,373,847 | - |
| Supplies | - | - | - | - | 670,111 | - |
| Other services and charges | - | - | - | - | 8,249,095 | - |
| Capital outlay | - | - | - | - | 28,765 | 1,756 |
| Other disbursements | 3,896,684 | 764,327 | 214,254 | 11,285,248 | - | - |
| Total disbursements | 3,896,684 | 764,327 | 214,254 | 11,285,248 | 32,321,818 | 1,756 |
| Excess (deficiency) of receipts over disbursements | 1,846,352 | 16,961 | (24,395) | (88,751) | 2,025,687 | (341) |
| Cash and investments - ending | \$ 5,743,036 | \$ 34,279 | \$ 82,789 | \$ 3,235,520 | \$ 10,581,748 | \$ 2,295 |

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

| | Animal Control | Aviation | Bid Deposits & Bond Holding | Campaign Finance Enforcement | LIT - Special Purpose | City & Town Court Costs 3% |
|---|-------------------|------------|---|------------------------------------|--------------------------------|--|
| Cash and investments - beginning | \$ 29,298 | \$ 487,467 | \$ 656,579 | \$ 1,982 | \$ 953,085 | \$ 6,235 |
| Receipts: | | | | | | |
| Taxes | - | 492,986 | - | - | 238,368 | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | 42,784 | - | - | 2,622,155 | - |
| Charges for services | 8,090 | 394,573 | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 14,844 | 159,705 | - | 5,945 | 23,768 |
| Total receipts | 8,090 | 945,187 | 159,705 | - | 2,866,468 | 23,768 |
| Disbursements: | | | | | | |
| Personal services | - | 517,937 | - | - | 1,927,842 | - |
| Supplies | 6,102 | 49,415 | - | - | 61,187 | - |
| Other services and charges | 4,571 | 341,517 | 169,344 | - | 413,413 | 6,234 |
| Capital outlay | 3,694 | 17,266 | - | - | 45,254 | - |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | 14,367 | 926,135 | 169,344 | - | 2,447,696 | 6,234 |
| Excess (deficiency) of receipts over disbursements | (6,277) | 19,052 | (9,639) | - | 418,772 | 17,534 |
| Cash and investments - ending | \$ 23,021 | \$ 506,519 | \$ 646,940 | \$ 1,982 | \$ 1,371,857 | \$ 23,769 |

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

| | Clerks Record Perpetuation | COIT County Distributive Share | Community Corrections | Community Trans. Prog. | Convention-Visitor & Tourism | Sales Disclosure-County Share |
|---|----------------------------------|---|--------------------------|------------------------------|------------------------------------|-------------------------------------|
| Cash and investments - beginning | \$ 18,914 | \$ 533,525 | \$ 239,244 | \$ 5,472 | \$ 1,295,364 | \$ 138,245 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | 2,128,693 | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | 2,616 | - | 1,241,185 | 34,325 | - | - |
| Charges for services | 49,738 | - | 84,362 | 10,000 | - | - |
| Fines and forfeits | 10,351 | - | - | - | - | 14,290 |
| Other receipts | 29,294 | - | - | - | - | - |
| Total receipts | 91,999 | - | 1,325,547 | 44,325 | 2,128,693 | 14,290 |
| Disbursements: | | | | | | |
| Personal services | 45,783 | - | 1,227,384 | - | - | - |
| Supplies | 322 | 548 | 1,265 | 8,388 | - | - |
| Other services and charges | 19,810 | 532,977 | 133,941 | 37,591 | 1,943,523 | - |
| Capital outlay | - | - | - | 3,660 | - | - |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | 65,915 | 533,525 | 1,362,590 | 49,639 | 1,943,523 | - |
| Excess (deficiency) of receipts over disbursements | 26,084 | (533,525) | (37,043) | (5,314) | 185,170 | 14,290 |
| Cash and investments - ending | \$ 44,998 | \$ - | \$ 202,201 | \$ 158 | \$ 1,480,534 | \$ 152,535 |

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

| | Cumulative Bridge | Cumulative Capital Dev | Co Drug Free Community | Emergency Planning/Right to Kn | Extradition and Sheriffs Assis | Firearms Training |
|---|----------------------|------------------------------|---------------------------------|---|---|----------------------|
| Cash and investments - beginning | \$ 2,611,819 | \$ 3,082,929 | \$ 32,307 | \$ 22,278 | \$ 981 | \$ 96,811 |
| Receipts: | | | | | | |
| Taxes | 1,418,978 | 2,183,109 | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | 202,444 | 189,638 | - | 10,041 | - | - |
| Charges for services | - | - | - | - | - | 29,727 |
| Fines and forfeits | - | - | 49,167 | - | 400 | - |
| Other receipts | 71,152 | 29,849 | - | - | 1,060 | 2,115 |
| Total receipts | <u>1,692,574</u> | <u>2,402,596</u> | <u>49,167</u> | <u>10,041</u> | <u>1,460</u> | <u>31,842</u> |
| Disbursements: | | | | | | |
| Personal services | 305,476 | 498,032 | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | 1,778,858 | 492,501 | 55,723 | 6,793 | 1,608 | 62,169 |
| Capital outlay | - | 1,317,994 | - | - | - | 2,159 |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | <u>2,084,334</u> | <u>2,308,527</u> | <u>55,723</u> | <u>6,793</u> | <u>1,608</u> | <u>64,328</u> |
| Excess (deficiency) of receipts over disbursements | <u>(391,760)</u> | <u>94,069</u> | <u>(6,556)</u> | <u>3,248</u> | <u>(148)</u> | <u>(32,486)</u> |
| Cash and investments - ending | \$ <u>2,220,059</u> | \$ <u>3,176,998</u> | \$ <u>25,751</u> | \$ <u>25,526</u> | \$ <u>833</u> | \$ <u>64,325</u> |

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

| | Health | Identification Security Protec | Local Health Maintenance | Local Road and Street | Public Safety LIT | Medical Care for Inmates |
|---|-------------------|--------------------------------------|--------------------------------|--------------------------------|-------------------------|-----------------------------------|
| Cash and investments - beginning | \$ 769,206 | \$ 9,252 | \$ 361,112 | \$ 2,558,695 | \$ - | \$ 14,586 |
| Receipts: | | | | | | |
| Taxes | 439,671 | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | 51,904 | - | 72,672 | 879,561 | 2,239,002 | - |
| Charges for services | 555,818 | 12,903 | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 37,435 | - | 6 | 757,639 | 2,659 | - |
| Total receipts | <u>1,084,828</u> | <u>12,903</u> | <u>72,678</u> | <u>1,637,200</u> | <u>2,241,661</u> | <u>-</u> |
| Disbursements: | | | | | | |
| Personal services | 868,300 | - | 20,109 | - | 662,048 | - |
| Supplies | 14,072 | - | 1,546 | - | 53,460 | - |
| Other services and charges | 194,200 | 5,500 | 11,034 | 2,721,811 | 127,327 | - |
| Capital outlay | - | - | - | - | 278,430 | - |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | <u>1,076,572</u> | <u>5,500</u> | <u>32,689</u> | <u>2,721,811</u> | <u>1,121,265</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>8,256</u> | <u>7,403</u> | <u>39,989</u> | <u>(1,084,611)</u> | <u>1,120,396</u> | <u>-</u> |
| Cash and investments - ending | \$ <u>777,462</u> | \$ <u>16,655</u> | \$ <u>401,101</u> | \$ <u>1,474,084</u> | \$ <u>1,120,396</u> | \$ <u>14,586</u> |

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

| | Misdemeanant/Co Corr | Motor Vehicle Highway | Park Nonreverting Capital | Park Nonreverting Operating | Ellettsville Pass Through | Plat Book |
|---|-------------------------|-----------------------------|---------------------------------|-----------------------------------|---------------------------------|--------------|
| Cash and investments - beginning | \$ 139,533 | \$ 1,793,667 | \$ 56,807 | \$ 166,219 | \$ 37,352 | \$ 114,102 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | 336,492 | - |
| Intergovernmental receipts | 80,924 | 5,230,119 | - | - | - | - |
| Charges for services | - | - | 41,890 | 131,292 | - | - |
| Fines and forfeits | - | - | - | 62,701 | - | 31,739 |
| Other receipts | - | 348,909 | 2,780 | 18,169 | - | - |
| Total receipts | 80,924 | 5,579,028 | 44,670 | 212,162 | 336,492 | 31,739 |
| Disbursements: | | | | | | |
| Personal services | 84,520 | 2,629,558 | - | 48,762 | - | 17,506 |
| Supplies | - | 1,647,799 | - | 58,013 | - | - |
| Other services and charges | 4,704 | 636,522 | - | 50,082 | 360,688 | - |
| Capital outlay | - | 345,990 | 52,242 | 40,000 | - | - |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | 89,224 | 5,259,869 | 52,242 | 196,857 | 360,688 | 17,506 |
| Excess (deficiency) of receipts over disbursements | (8,300) | 319,159 | (7,572) | 15,305 | (24,196) | 14,233 |
| Cash and investments - ending | \$ 131,233 | \$ 2,112,826 | \$ 49,235 | \$ 181,524 | \$ 13,156 | \$ 128,335 |

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

| | Economic Development/Tourism | Rainy Day Fund | Recorders Records Perpetuation | Storm Water Management | Supplemental P. D. Services | Surplus Tax Overpayments |
|---|---------------------------------|----------------------|--------------------------------------|------------------------------|--------------------------------------|--------------------------------|
| Cash and investments - beginning | \$ 2,267 | \$ 3,813,596 | \$ 192,459 | \$ 2,897,357 | \$ 790,328 | \$ 312,374 |
| Receipts: | | | | | | |
| Taxes | - | - | - | 458,435 | - | 175,918 |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 33,371 | - |
| Charges for services | - | - | 224,948 | - | 953,748 | - |
| Fines and forfeits | - | - | - | 689,059 | - | - |
| Other receipts | - | - | - | 1,338 | - | 3,341 |
| Total receipts | - | - | 224,948 | 1,148,832 | 987,119 | 179,259 |
| Disbursements: | | | | | | |
| Personal services | - | - | 20,789 | 373,990 | 830,048 | - |
| Supplies | - | - | 11,649 | 38,850 | - | - |
| Other services and charges | - | - | 45,068 | 472,321 | - | 209,697 |
| Capital outlay | - | - | 248 | 18,625 | - | - |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | - | - | 77,754 | 903,786 | 830,048 | 209,697 |
| Excess (deficiency) of receipts over disbursements | - | - | 147,194 | 245,046 | 157,071 | (30,438) |
| Cash and investments - ending | \$ 2,267 | \$ 3,813,596 | \$ 339,653 | \$ 3,142,403 | \$ 947,399 | \$ 281,936 |

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

| | Surveyors Corner Perpetuation | Tax Sale Redemption | Tax Sale Surplus | Local Health Dept Trust Accoun | Vehicle Inspection | Victim Impact Program |
|---|-------------------------------------|---------------------------|------------------------|--|-----------------------|-----------------------------|
| Cash and investments - beginning | \$ 48,300 | \$ - | \$ 810,974 | \$ 162,372 | \$ 8,945 | \$ 4,398 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | 27,131 | - | - |
| Charges for services | 50,990 | - | - | - | 2,135 | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 74,191 | 1,249,643 | 27,131 | - | - |
| Total receipts | 50,990 | 74,191 | 1,249,643 | 54,262 | 2,135 | - |
| Disbursements: | | | | | | |
| Personal services | 15,585 | - | - | 51,422 | - | - |
| Supplies | 5,338 | - | - | 1,329 | - | - |
| Other services and charges | 1,808 | 74,191 | 480,092 | 407 | - | - |
| Capital outlay | 24,751 | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | 47,482 | 74,191 | 480,092 | 53,158 | - | - |
| Excess (deficiency) of receipts over disbursements | 3,508 | - | 769,551 | 1,104 | 2,135 | - |
| Cash and investments - ending | \$ 51,808 | \$ - | \$ 1,580,525 | \$ 163,476 | \$ 11,080 | \$ 4,398 |

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

| | GAL/CASA | Election Fund | Auditors Ineligible Deductions | County Elected Officials Train | Monroe County 911 Fund | Reassessment Fund |
|---|----------------|------------------|--------------------------------------|---|---------------------------------|----------------------|
| Cash and investments - beginning | \$ - | \$ 725,889 | \$ 67,505 | \$ 42,335 | \$ 1,072,710 | \$ 1,037,382 |
| Receipts: | | | | | | |
| Taxes | - | - | 21,703 | - | - | 532,972 |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | 45,000 | - | - | - | 897,686 | 46,253 |
| Charges for services | 63,633 | - | - | 1,495 | - | - |
| Fines and forfeits | - | - | - | 11,407 | - | - |
| Other receipts | - | 700,115 | 1,484 | - | 2,938 | 4,469 |
| Total receipts | <u>108,633</u> | <u>700,115</u> | <u>23,187</u> | <u>12,902</u> | <u>900,624</u> | <u>583,694</u> |
| Disbursements: | | | | | | |
| Personal services | - | 176,526 | - | - | 35,209 | 12,518 |
| Supplies | - | 57,643 | 8,509 | - | - | 2,171 |
| Other services and charges | 108,633 | 81,430 | 21,393 | 8,550 | 360,871 | 437,512 |
| Capital outlay | - | - | - | - | 87,604 | 8,965 |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | <u>108,633</u> | <u>315,599</u> | <u>29,902</u> | <u>8,550</u> | <u>483,684</u> | <u>461,166</u> |
| Excess (deficiency) of receipts over disbursements | - | 384,516 | (6,715) | 4,352 | 416,940 | 122,528 |
| Cash and investments - ending | \$ - | \$ 1,110,405 | \$ 60,790 | \$ 46,687 | \$ 1,489,650 | \$ 1,159,910 |

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

| | LOIT Special Distribution | Alternative Dispute Resolution | User Fees-Cable Franchise | Convention Center Operating | Drug Buy Money | Sheriff Sale Administration |
|--|---------------------------------|--------------------------------------|---------------------------------|-----------------------------------|----------------------|-----------------------------------|
| Cash and investments - beginning | \$ 2,299,548 | \$ 86,665 | \$ 1,460,795 | \$ 19,305 | \$ 3,890 | \$ 50,701 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 245,906 | - | - | - |
| Charges for services | - | - | 967,451 | - | - | 12,646 |
| Fines and forfeits | - | 10,115 | 249,586 | - | - | - |
| Other receipts | - | - | 430,368 | 548,393 | - | - |
| Total receipts | - | 10,115 | 1,893,311 | 548,393 | - | 12,646 |
| Disbursements: | | | | | | |
| Personal services | - | - | 1,050,532 | - | - | - |
| Supplies | - | 88 | 34,291 | - | - | 4,045 |
| Other services and charges | 806,700 | 1,708 | 946,997 | 489,794 | - | - |
| Capital outlay | - | - | 3,265 | - | - | 31,186 |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | 806,700 | 1,796 | 2,035,085 | 489,794 | - | 35,231 |
| Excess (deficiency) of receipts over disbursements | (806,700) | 8,319 | (141,774) | 58,599 | - | (22,585) |
| Cash and investments - ending | \$ 1,492,848 | \$ 94,984 | \$ 1,319,021 | \$ 77,904 | \$ 3,890 | \$ 28,116 |

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

| | Court Interpreters | Donations - Youth Shelter | Local Ordin.-False Alarm Fee | MC Convention Center Debt | Self-Insurance | Aviation Construction |
|---|-----------------------|------------------------------------|---------------------------------------|------------------------------------|----------------|--------------------------|
| Cash and investments - beginning | \$ 5,868 | \$ 60,700 | \$ 10,017 | \$ 332,879 | \$ 1,727,370 | \$ 471,787 |
| Receipts: | | | | | | |
| Taxes | - | - | - | 498,300 | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | 387,045 |
| Charges for services | 2,725 | - | 125 | 115,269 | - | 80,745 |
| Fines and forfeits | - | - | 3,714 | - | - | - |
| Other receipts | - | 56,175 | - | - | 6,734,350 | 3,634 |
| Total receipts | 2,725 | 56,175 | 3,839 | 613,569 | 6,734,350 | 471,424 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | 5,857,597 | - |
| Supplies | - | 4,342 | - | - | 226 | - |
| Other services and charges | 8,593 | 30,156 | - | 636,000 | 1,223,171 | 12,760 |
| Capital outlay | - | - | - | - | - | 385,444 |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | 8,593 | 34,498 | - | 636,000 | 7,080,994 | 398,204 |
| Excess (deficiency) of receipts over disbursements | (5,868) | 21,677 | 3,839 | (22,431) | (346,644) | 73,220 |
| Cash and investments - ending | \$ - | \$ 82,377 | \$ 13,856 | \$ 310,448 | \$ 1,380,726 | \$ 545,007 |

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

| | Payroll Clearing | IN Workforce Development | Settlement | Wheel Tax/Surtax Combined | CVET Agency/Comm. Vehicle Exci | Financial Institution Tax |
|---|---------------------|--------------------------------|-------------|---------------------------------|---|---------------------------------|
| Cash and investments - beginning | \$ 288,713 | \$ 511,748 | \$ - | \$ 3,840 | \$ - | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | 136,444,637 | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 15,148,059 | 2,842,462 | 521,674 | 720,913 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 6,516,658 | - | - | - | - | - |
| Total receipts | 6,516,658 | - | 151,592,696 | 2,842,462 | 521,674 | 720,913 |
| Disbursements: | | | | | | |
| Personal services | 6,527,163 | 35,044 | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | 288,713 | - | 151,522,849 | 2,842,388 | 521,674 | 720,913 |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | 6,815,876 | 35,044 | 151,522,849 | 2,842,388 | 521,674 | 720,913 |
| Excess (deficiency) of receipts over disbursements | (299,218) | (35,044) | 69,847 | 74 | - | - |
| Cash and investments - ending | \$ (10,505) | \$ 476,704 | \$ 69,847 | \$ 3,914 | \$ - | \$ - |

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

| | LIT-Prop Tax Relief | State Fines & Forfeitures | Infraction Judgments | Overweight Vehicle Fines | Special Death Benefit | Sales Disclosure - State Share |
|---|---------------------------|------------------------------------|-------------------------|--------------------------------|-----------------------------|--|
| Cash and investments - beginning | \$ - | \$ 520 | \$ 4,661 | \$ 102 | \$ 315 | \$ 1,230 |
| Receipts: | | | | | | |
| Taxes | 1,559,678 | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | 5 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | 7,867 | 104,024 | - | 3,955 | 14,270 |
| Other receipts | - | - | - | - | - | - |
| Total receipts | 1,559,678 | 7,867 | 104,024 | - | 3,955 | 14,275 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | 1,535,203 | 5,931 | 97,829 | 102 | 3,955 | 14,720 |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | 1,535,203 | 5,931 | 97,829 | 102 | 3,955 | 14,720 |
| Excess (deficiency) of receipts over disbursements | 24,475 | 1,936 | 6,195 | (102) | - | (445) |
| Cash and investments - ending | \$ 24,475 | \$ 2,456 | \$ 10,856 | \$ - | \$ 315 | \$ 785 |

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

| | Coroners Training & Education | Interstate Compact-State Share | Mortgage Recording Fees-State | DLGF HSTD Pty Database Fund | Education Plate Fees Agency | Riverboat Revenue Sharing |
|---|--|--------------------------------------|-------------------------------------|---|--------------------------------------|---------------------------------|
| Cash and investments - beginning | \$ 1,246 | \$ 126 | \$ 1,050 | \$ - | \$ - | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | 70 | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 3,188 | 817,347 |
| Charges for services | 9,706 | - | 11,610 | - | - | - |
| Fines and forfeits | 3,514 | - | - | - | - | - |
| Other receipts | 1,208 | 1,313 | - | - | - | - |
| Total receipts | 14,428 | 1,313 | 11,610 | 70 | 3,188 | 817,347 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | 14,388 | 1,188 | 11,825 | - | 3,000 | 817,347 |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | 14,388 | 1,188 | 11,825 | - | 3,000 | 817,347 |
| Excess (deficiency) of receipts over disbursements | 40 | 125 | (215) | 70 | 188 | - |
| Cash and investments - ending | \$ 1,286 | \$ 251 | \$ 835 | \$ 70 | \$ 188 | \$ - |

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

| | Innkeepers Tax Collection | LIT Certified Shares | LIT Public Safety | F93.563 ARRA Pros. IV-D Incent | F93.563 County IV-D Incentive | F93.563 Pros IV-D Incent Po 99 |
|---|---------------------------------|----------------------------|-------------------------|--|--|--|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ 33,330 | \$ 216,879 | \$ 383,815 |
| Receipts: | | | | | | |
| Taxes | 2,624,839 | 2,379,161 | 627,284 | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | 26,170,776 | 6,900,120 | - | 35,305 | 53,119 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | 94,560 | - | - | - |
| Total receipts | 2,624,839 | 28,549,937 | 7,621,964 | - | 35,305 | 53,119 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | 33,296 | - |
| Supplies | - | - | - | 712 | - | - |
| Other services and charges | 2,624,839 | 28,549,937 | 7,621,964 | 7,093 | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | 2,624,839 | 28,549,937 | 7,621,964 | 7,805 | 33,296 | - |
| Excess (deficiency) of receipts over disbursements | - | - | - | (7,805) | 2,009 | 53,119 |
| Cash and investments - ending | \$ - | \$ - | \$ - | \$ 25,525 | \$ 218,888 | \$ 436,934 |

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

| | F93.563 Clerk IV-D Incen | Jail Cash Bond Account | Rainy Day Local Road & Street | Rainy Day MVH | Rainy Day Cum Bridge | Juv Probation Admin-Rainy Day |
|---|-----------------------------------|---------------------------------|---|---------------------|-------------------------------|--|
| Cash and investments - beginning | \$ 1,667 | \$ 4,050 | \$ - | \$ - | \$ - | \$ 164,275 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | 35,305 | - | 78,350 | 409,000 | 400,000 | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 423,729 | - | - | 300,000 | - |
| Total receipts | <u>35,305</u> | <u>423,729</u> | <u>78,350</u> | <u>409,000</u> | <u>700,000</u> | <u>-</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | 11,400 | - | 78,350 | 409,000 | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | 426,759 | - | - | - | - |
| Total disbursements | <u>11,400</u> | <u>426,759</u> | <u>78,350</u> | <u>409,000</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>23,905</u> | <u>(3,030)</u> | <u>-</u> | <u>-</u> | <u>700,000</u> | <u>-</u> |
| Cash and investments - ending | \$ <u>25,572</u> | \$ <u>1,020</u> | \$ <u>-</u> | \$ <u>-</u> | \$ <u>700,000</u> | \$ <u>164,275</u> |

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

| | Juv Probation Admin-Non-Revert | 2007 Redevelopment Bond | 2013 Redevelopment Bond | 2015 Redevelopment Bond | Showers Building Lease Rental | 2014 GO Bond Debt |
|---|--------------------------------------|-------------------------------|-------------------------------|-------------------------------|--|----------------------------|
| Cash and investments - beginning | \$ 1,128,882 | \$ 65,980 | \$ 55,547 | \$ 3,382,848 | \$ (480,029) | \$ 10,793 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | 469,655 | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 40,471 | - |
| Charges for services | 152 | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 434,650 | 248 | 13,322 | 112,333 | - |
| Total receipts | 152 | 434,650 | 248 | 13,322 | 622,459 | - |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | - | - | - | - | - | - |
| Excess (deficiency) of receipts over disbursements | 152 | 434,650 | 248 | 13,322 | 622,459 | - |
| Cash and investments - ending | \$ 1,129,034 | \$ 500,630 | \$ 55,795 | \$ 3,396,170 | \$ 142,430 | \$ 10,793 |

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

| | 2015 GO Bond Debt | 2016 GO Bond Debt | 2016 GO Bond B Debt | 2017 GO Bond Debt | Aviation Building | 2013 GO Bond Capital Projects |
|---|----------------------------|----------------------------|---------------------------------|----------------------------|----------------------|---|
| Cash and investments - beginning | \$ 36,574 | \$ - | \$ - | \$ - | \$ 642,034 | \$ 180,551 |
| Receipts: | | | | | | |
| Taxes | - | 1,884,362 | 1,099,771 | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | 162,464 | 94,819 | - | - | - |
| Charges for services | - | - | - | - | 22,757 | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | - | 4,768 | 130,795 | - |
| Total receipts | - | 2,046,826 | 1,194,590 | 4,768 | 153,552 | - |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | 1,009,473 | 507,196 | - | - | - |
| Capital outlay | - | - | - | - | - | 164,179 |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | - | 1,009,473 | 507,196 | - | - | 164,179 |
| Excess (deficiency) of receipts over disbursements | - | 1,037,353 | 687,394 | 4,768 | 153,552 | (164,179) |
| Cash and investments - ending | \$ 36,574 | \$ 1,037,353 | \$ 687,394 | \$ 4,768 | \$ 795,586 | \$ 16,372 |

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

| | GO Bond 2014 Capital Bond | Honeywell Energy Project | 2015 GO Bond Capital Projects | 2016 GO Bond Capital Projects | 2016 GO Bond B Capital | 2017 Airport BAN |
|---|---------------------------------------|--------------------------------|---|---|------------------------------------|------------------------|
| Cash and investments - beginning | \$ 168,589 | \$ 32,250 | \$ 1,072,245 | \$ 1,595,905 | \$ 1,975,000 | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 15,866 | - | 112,793 | - | - | 1,244,963 |
| Total receipts | 15,866 | - | 112,793 | - | - | 1,244,963 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | 3,000 | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | 165,258 | - | 599,704 | 242,235 | 117,192 | 1,219,395 |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | 165,258 | - | 599,704 | 242,235 | 120,192 | 1,219,395 |
| Excess (deficiency) of receipts over disbursements | (149,392) | - | (486,911) | (242,235) | (120,192) | 25,568 |
| Cash and investments - ending | \$ 19,197 | \$ 32,250 | \$ 585,334 | \$ 1,353,670 | \$ 1,854,808 | \$ 25,568 |

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

| | 2017 GO Bond Capital Projects | Employee Morale | MC Search/Recovery | Paperless Initiative | County Per Diems-YSB | MC Bldg Pres/Blgtn Foundation |
|---|---|--------------------|-----------------------|-------------------------|----------------------------|--|
| Cash and investments - beginning | \$ - | \$ 4,494 | \$ 8,892 | \$ 261 | \$ 1,027,404 | \$ 41,662 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 124,523 | - |
| Charges for services | - | - | - | - | 172,726 | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 2,004,768 | 6,396 | 1,200 | - | 278,998 | - |
| Total receipts | 2,004,768 | 6,396 | 1,200 | - | 576,247 | - |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | 19,007 | - |
| Supplies | 50,000 | - | 18 | - | - | - |
| Other services and charges | 4,768 | 2,697 | 1,643 | - | - | 17,200 |
| Capital outlay | 300,000 | - | - | - | 4,619 | - |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | 354,768 | 2,697 | 1,661 | - | 23,626 | 17,200 |
| Excess (deficiency) of receipts over disbursements | 1,650,000 | 3,699 | (461) | - | 552,621 | (17,200) |
| Cash and investments - ending | \$ 1,650,000 | \$ 8,193 | \$ 8,431 | \$ 261 | \$ 1,580,025 | \$ 24,462 |

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

| | Monroe County Properties | Public Health Emergency Fund | County Fair | Conv. Visitor Cap Imp/Maint | Crime Control | Big City/Co Seat Belt |
|---|--------------------------------|---------------------------------------|----------------|--------------------------------------|------------------|--------------------------------|
| Cash and investments - beginning | \$ 384 | \$ 20,033 | \$ - | \$ 121,748 | \$ 12,410 | \$ 5,696 |
| Receipts: | | | | | | |
| Taxes | - | - | 99,965 | 100,000 | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 8,672 | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | - | - | 14,446 | - |
| Total receipts | - | - | 108,637 | 100,000 | 14,446 | - |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | 108,637 | 94,583 | - | - |
| Capital outlay | - | - | - | - | 13,965 | - |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | - | - | 108,637 | 94,583 | 13,965 | - |
| Excess (deficiency) of receipts over disbursements | - | - | - | 5,417 | 481 | - |
| Cash and investments - ending | \$ 384 | \$ 20,033 | \$ - | \$ 127,165 | \$ 12,891 | \$ 5,696 |

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

| | Weights & Measures Ord Violati | Showers Building Operating | Curry Bldg. Proj. Ord 03-68 | County Offender Transportation | Energy Conservation Non-Revert | Westside Econ Dev/Rich Twp TIF |
|---|--|----------------------------------|---|--------------------------------------|--------------------------------------|--|
| Cash and investments - beginning | \$ 13,012 | \$ 44,579 | \$ 6,161 | \$ 7,107 | \$ 61,244 | \$ 7,725,040 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | 1,979,750 |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | 7,681 |
| Charges for services | - | 316,405 | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 300 | 13,029 | - | 1,313 | - | 14,225 |
| Total receipts | 300 | 329,434 | - | 1,313 | - | 2,001,656 |
| Disbursements: | | | | | | |
| Personal services | - | 112,954 | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | 82,895 | - | - | - | 5,407,700 |
| Capital outlay | - | - | - | - | - | 204,469 |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | - | 195,849 | - | - | - | 5,612,169 |
| Excess (deficiency) of receipts over disbursements | 300 | 133,585 | - | 1,313 | - | (3,610,513) |
| Cash and investments - ending | \$ 13,312 | \$ 178,164 | \$ 6,161 | \$ 8,420 | \$ 61,244 | \$ 4,114,527 |

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

| | 46 Corridor Econ Dev/Blgtn Twp | Fullerton Pike Econ Dev / TIF | Westside TIF Debt Res 2013 Bon | Probation - CARES Grant | Courthouse Rental | Sheriff Cares Grant |
|---|--|---|--|----------------------------------|----------------------|---------------------------|
| Cash and investments - beginning | \$ 147,577 | \$ 2,501,604 | \$ 190,700 | \$ 3,425 | \$ 9,830 | \$ 60 |
| Receipts: | | | | | | |
| Taxes | 355,620 | 83,436 | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | 4,622 | - | - | - | - |
| Charges for services | - | - | - | - | 8,163 | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 754,669 | - | 5,074 | - | - |
| Total receipts | 355,620 | 842,727 | - | 5,074 | 8,163 | - |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | 2,942 | 1,357,259 | - | 8,499 | 5,325 | - |
| Capital outlay | - | - | - | - | 150 | - |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | 2,942 | 1,357,259 | - | 8,499 | 5,475 | - |
| Excess (deficiency) of receipts over disbursements | 352,678 | (514,532) | - | (3,425) | 2,688 | - |
| Cash and investments - ending | \$ 500,255 | \$ 1,987,072 | \$ 190,700 | \$ - | \$ 12,518 | \$ 60 |

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

| | Walmart Health | PSAP LIT | F10.553 Y.S. Fed School Progra | F93.074 Bio Terrorism | F20.600 Operation Pullover | F20.509 Rural Transit |
|---|-------------------|-------------|--|-----------------------------|----------------------------------|-----------------------------|
| Cash and investments - beginning | \$ 3,015 | \$ - | \$ (628) | \$ 6,744 | \$ (5,821) | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | 2,182,947 | - | 1,282 | - | 899,027 |
| Charges for services | - | - | - | 17,245 | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | 628 | 78 | 16,929 | - |
| Total receipts | - | 2,182,947 | 628 | 18,605 | 16,929 | 899,027 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | 11,653 | 23,967 | - |
| Supplies | - | - | - | 13,412 | - | - |
| Other services and charges | - | 1,819,123 | - | 2,905 | - | 899,027 |
| Capital outlay | - | - | - | 6,486 | - | - |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | - | 1,819,123 | - | 34,456 | 23,967 | 899,027 |
| Excess (deficiency) of receipts over disbursements | - | 363,824 | 628 | (15,851) | (7,038) | - |
| Cash and investments - ending | \$ 3,015 | \$ 363,824 | \$ - | \$ (9,107) | \$ (12,859) | \$ - |

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

| | F16.585 BJA Drug Court Enhance | F93.623 Runaway & Homeles12-15 | F16.575 VOCA Grant | F93.601 IV-D Parenting Time | F16.588 STOP Grant 12-13 | F20.601 DUI Task Enforcement |
|---|--|---|--------------------------|--------------------------------------|-----------------------------------|---------------------------------------|
| Cash and investments - beginning | \$ 30 | \$ (13,432) | \$ (3,516) | \$ (6,533) | \$ (33,252) | \$ 172 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | 172,144 | 50,453 | 62,200 | 66,828 | 220 |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 600 | - | - | - | 1,228 |
| Total receipts | - | 172,744 | 50,453 | 62,200 | 66,828 | 1,448 |
| Disbursements: | | | | | | |
| Personal services | - | 122,977 | 50,216 | 18,795 | 69,937 | 723 |
| Supplies | - | 6,110 | - | 334 | - | - |
| Other services and charges | - | 38,286 | - | 81,388 | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | - | 167,373 | 50,216 | 100,517 | 69,937 | 723 |
| Excess (deficiency) of receipts over disbursements | - | 5,371 | 237 | (38,317) | (3,109) | 725 |
| Cash and investments - ending | \$ 30 | \$ (8,061) | \$ (3,279) | \$ (44,850) | \$ (36,361) | \$ 897 |

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

| | F93.217 Futures Clinic | F93.074 Medical Res. Corp BHPP | F93.994 Baby & Me Tob Fr ISDH | F93.008 MRC NACCHO Grant | F93.667 Adult Protection | F93.617 HAVA 2014 Grant |
|---|------------------------------|--|---|-----------------------------------|--------------------------------|----------------------------------|
| Cash and investments - beginning | \$ (8,899) | \$ (15) | \$ - | \$ 11,831 | \$ (34,771) | \$ 5,844 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | 110,680 | - | - | - | 57,334 | - |
| Charges for services | 6,321 | - | - | 6,000 | 165,135 | - |
| Fines and forfeits | 27,224 | - | - | - | - | - |
| Other receipts | 13 | - | - | - | 15 | - |
| Total receipts | 144,238 | - | - | 6,000 | 222,484 | - |
| Disbursements: | | | | | | |
| Personal services | 104,390 | - | - | 1,420 | 199,330 | - |
| Supplies | 26,652 | - | - | 2,003 | 2,094 | - |
| Other services and charges | 16,463 | - | 56 | 1,992 | 7,335 | - |
| Capital outlay | - | - | - | 2,675 | 3,407 | - |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | 147,505 | - | 56 | 8,090 | 212,166 | - |
| Excess (deficiency) of receipts over disbursements | (3,267) | - | (56) | (2,090) | 10,318 | - |
| Cash and investments - ending | \$ (12,166) | \$ (15) | \$ (56) | \$ 9,741 | \$ (24,453) | \$ 5,844 |

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

| | F93.268 Immunization | 16.738 JAG 14-15 Sheriff | 93.074 Supplemental E (Ebola) | F16.590 Violence Against Women | F97.067 2015 IDHS District 8 | F93.994 Futures-Title V |
|--|-------------------------|-----------------------------------|--|---|--|-------------------------------|
| Cash and investments - beginning | \$ (14,015) | \$ 5,189 | \$ 26,255 | \$ (61,254) | \$ (16,233) | \$ 8,913 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | 203,827 | 16,233 | - |
| Charges for services | 54,740 | - | - | - | 3,011 | 31,471 |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total receipts | <u>54,740</u> | <u>-</u> | <u>-</u> | <u>203,827</u> | <u>19,244</u> | <u>31,471</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | 69,843 | - | 40,384 |
| Supplies | - | - | - | 924 | - | - |
| Other services and charges | 67,956 | - | 1,417 | 41,741 | 3,011 | - |
| Capital outlay | - | - | - | 973 | - | - |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | <u>67,956</u> | <u>-</u> | <u>1,417</u> | <u>113,481</u> | <u>3,011</u> | <u>40,384</u> |
| Excess (deficiency) of receipts over disbursements | <u>(13,216)</u> | <u>-</u> | <u>(1,417)</u> | <u>90,346</u> | <u>16,233</u> | <u>(8,913)</u> |
| Cash and investments - ending | \$ (27,231) | \$ 5,189 | \$ 24,838 | \$ 29,092 | \$ - | \$ - |

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

| | F93.558 Futures - TANF | F93.074 Vector Control (Zika) | F93.074 Radon | F93.940 ISDH Syringe Services | IGIC Addressing Grant | Multi State Learning Collabor. |
|---|---------------------------------|--|-------------------|--|-----------------------------|---|
| Cash and investments - beginning | \$ 3,001 | \$ - | \$ (750) | \$ - | \$ 3,000 | \$ 1,643 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 1,024 | - | - | - |
| Charges for services | 98,269 | 2,091 | 1,925 | 686 | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 83 | - | - | - | - | - |
| Total receipts | <u>98,352</u> | <u>2,091</u> | <u>2,949</u> | <u>686</u> | <u>-</u> | <u>-</u> |
| Disbursements: | | | | | | |
| Personal services | 33,504 | - | - | 1,675 | - | - |
| Supplies | 35,384 | 797 | 3,999 | 7,372 | - | - |
| Other services and charges | 10,956 | 230 | - | - | - | 723 |
| Capital outlay | 699 | 1,064 | - | - | - | - |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | <u>80,543</u> | <u>2,091</u> | <u>3,999</u> | <u>9,047</u> | <u>-</u> | <u>723</u> |
| Excess (deficiency) of receipts over disbursements | <u>17,809</u> | <u>-</u> | <u>(1,050)</u> | <u>(8,361)</u> | <u>-</u> | <u>(723)</u> |
| Cash and investments - ending | <u>\$ 20,810</u> | <u>\$ -</u> | <u>\$ (1,800)</u> | <u>\$ (8,361)</u> | <u>\$ 3,000</u> | <u>\$ 920</u> |

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

| | Project Safe Place | Healthiest Cities Challenge | IN Jud. Supreme Court Grant | IJC Community Supervision Gran | 1503 YSB Grant | Pilot Family Court Grant |
|---|--------------------------|-----------------------------------|---|---|----------------------|-----------------------------------|
| Cash and investments - beginning | \$ 10,350 | \$ - | \$ 3,288 | \$ 12,894 | \$ 11,462 | \$ 3,277 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 21,895 | 31,973 |
| Charges for services | 11,002 | - | - | - | 20,375 | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 632 | 10,000 | - | - | 2,737 | - |
| Total receipts | 11,634 | 10,000 | - | - | 45,007 | 31,973 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | 37,004 | - |
| Supplies | 3,865 | 303 | - | - | - | - |
| Other services and charges | 5,670 | 1,250 | 3,000 | - | 727 | 22,359 |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | 9,535 | 1,553 | 3,000 | - | 37,731 | 22,359 |
| Excess (deficiency) of receipts over disbursements | 2,099 | 8,447 | (3,000) | - | 7,276 | 9,614 |
| Cash and investments - ending | \$ 12,449 | \$ 8,447 | \$ 288 | \$ 12,894 | \$ 18,738 | \$ 12,891 |

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

| | Local Grants to Futures | Bloomington Bicycle Grant | MLK Jr. Grant - Clerk | Mo. Co. Active Transportation | JDAI Coordination | Juv Detention Altern Init JDAI |
|---|----------------------------------|---------------------------------|-----------------------------------|--|----------------------|--|
| Cash and investments - beginning | \$ 2,535 | \$ 144 | \$ 665 | \$ 830 | \$ 26,089 | \$ (5,450) |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | 41,991 | 31,471 |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 400 | - | - | - | - | - |
| Total receipts | 400 | - | - | - | 41,991 | 31,471 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | 523 | - |
| Other services and charges | 60 | - | - | - | 51,566 | 7,188 |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | 60 | - | - | - | 52,089 | 7,188 |
| Excess (deficiency) of receipts over disbursements | 340 | - | - | - | (10,098) | 24,283 |
| Cash and investments - ending | \$ 2,875 | \$ 144 | \$ 665 | \$ 830 | \$ 15,991 | \$ 18,833 |

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

| | Court Reform Grant 14-15 | VASIA Guardianship Grants | Limestone Heritage Project | GYSD (Global Youth Services) | Syringe Services | 2016 Veterans Court Grant |
|---|-----------------------------------|---------------------------------|----------------------------------|---------------------------------------|---------------------|------------------------------------|
| Cash and investments - beginning | \$ (3,008) | \$ 3,088 | \$ (192) | \$ 500 | \$ - | \$ 44,493 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | 5,208 | 28,500 | - | - | 15,000 | 45,319 |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | - | 3,300 | - | - |
| Total receipts | 5,208 | 28,500 | - | 3,300 | 15,000 | 45,319 |
| Disbursements: | | | | | | |
| Personal services | 18,976 | - | - | - | - | 53,315 |
| Supplies | - | - | - | 1,459 | - | - |
| Other services and charges | - | 31,588 | 1,654 | 847 | 15,000 | - |
| Capital outlay | - | - | - | - | - | 978 |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | 18,976 | 31,588 | 1,654 | 2,306 | 15,000 | 54,293 |
| Excess (deficiency) of receipts over disbursements | (13,768) | (3,088) | (1,654) | 994 | - | (8,974) |
| Cash and investments - ending | \$ (16,776) | \$ - | \$ (1,846) | \$ 1,494 | \$ - | \$ 35,519 |

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

| | Prosecutor IPAC Drug Grant | Pretrial Pilot Project | Bloomington Afterschool Netwk. | Monroe County Youth Council | Totals |
|---|-------------------------------------|------------------------------|--------------------------------------|--------------------------------------|---------------|
| Cash and investments - beginning | \$ - | \$ 83,000 | \$ - | \$ - | \$ 74,164,478 |
| Receipts: | | | | | |
| Taxes | - | - | - | - | 180,957,818 |
| Licenses and permits | - | - | - | - | 1,266,899 |
| Intergovernmental receipts | 4,163 | - | - | - | 86,687,196 |
| Charges for services | - | 152,370 | - | - | 5,897,573 |
| Fines and forfeits | - | - | - | - | 1,567,017 |
| Other receipts | - | - | 2,960 | 4,361 | 37,815,639 |
| Total receipts | 4,163 | 152,370 | 2,960 | 4,361 | 314,192,142 |
| Disbursements: | | | | | |
| Personal services | - | 91,012 | - | - | 48,327,905 |
| Supplies | - | - | 383 | 526 | 2,900,579 |
| Other services and charges | - | - | 325 | 19 | 234,268,675 |
| Capital outlay | - | - | - | - | 5,744,746 |
| Other disbursements | - | - | - | - | 16,587,272 |
| Total disbursements | - | 91,012 | 708 | 545 | 307,829,177 |
| Excess (deficiency) of receipts over disbursements | 4,163 | 61,358 | 2,252 | 3,816 | 6,362,965 |
| Cash and investments - ending | \$ 4,163 | \$ 144,358 | \$ 2,252 | \$ 3,816 | \$ 80,527,443 |

MONROE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2017

| <u>Government or Enterprise</u> | <u>Accounts Payable</u> | <u>Accounts Receivable</u> |
|---------------------------------|-----------------------------|--------------------------------|
| Governmental activities | <u>\$ 393,243</u> | <u>\$ 178,440</u> |

MONROE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2017

| Lessor | Purpose | Annual Lease Payment | Lease Beginning Date | Lease Ending Date |
|--|--|----------------------------|----------------------------|-------------------------|
| Governmental activities: | | | | |
| J.P. Morgan Case Bank | 9 Dump Trucks 2 tractors 2 utility trucks etc. | \$ 332,700 | 02/14/2014 | 02/14/2018 |
| Mail Finance/ Neopost Mail Leasing | Neopost Postage Meter in Courthouse | 2,909 | 10/01/2017 | 09/30/2020 |
| Convention Center Building Corporation | Lease to Own Convention Center | 636,000 | 04/01/2016 | 04/01/2026 |
| Pitney Bowes | Postage Meter in Clerk's Office | 5,520 | 10/16/2015 | 10/15/2019 |
| Pitney Bowes | Postage Meter in Voter Registration | 2,472 | 03/14/2014 | 03/13/2018 |
| Pitney Bowes | Postage Meter in Sheriff's Office | 5,292 | 06/26/2014 | 06/26/2019 |
| SBC Global Services DBA AT&T | 911 Equipment/Cassidian Vesta 4.0 | 296,318 | 12/10/2014 | 09/01/2024 |
| Wells Fargo | Copiers & Printers for Technical Services | <u>84,789</u> | 10/17/2014 | 10/16/2019 |
| Total of annual lease payments | | <u>\$ 1,366,000</u> | | |

| Type | Description of Debt Purpose | Ending Principal Balance | Principal and Interest Due Within One Year |
|--------------------------|---|--------------------------------|---|
| Governmental activities: | | | |
| General obligation bonds | County Capital Projects 2016 'A' one-year bond | \$ 1,010,000 | \$ 1,016,969 |
| General obligation bonds | County Capital Projects 2017 'A' one-year bond | 2,000,000 | 1,015,000 |
| General obligation bonds | County Capital Projects 2018-2018 'B' two-year bond | 1,510,000 | 1,018,396 |
| Revenue bonds | Westside Economic Development Area Bonds of 2013 | 1,050,000 | 186,000 |
| Revenue bonds | Westside Economic Development Area Bonds of 2015 | 3,305,000 | 231,222 |
| Revenue bonds | Econ Dev Bond North Park St. Rd. 46 TIF | <u>3,010,000</u> | <u>940,500</u> |
| Totals | | <u>\$ 11,885,000</u> | <u>\$ 4,408,087</u> |

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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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Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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

TO: THE OFFICIALS OF MONROE COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

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

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


Report on Internal Control over Compliance

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

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

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

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


Paul D. Joyce, CPA
State Examiner

November 26, 2018

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

MONROE 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 |
|--|---|---------------------------|--|--------------------------------------|---|
| Department of Justice | | | | | |
| Crime Victim Assistance Prosecutor | Indiana Criminal Justice Institute | 16.575 | 2014-VA-GX-0062 | \$ - | \$ 50,453 |
| Violence Against Women Formula Grants Prosecutor | Indiana Criminal Justice Institute | 16.588 | 2015-WF-AX-0020 | - | 66,628 |
| Total - Department of Justice | | | | - | 117,281 |
| Department of Transportation | | | | | |
| Airport Improvement Program Airport | Direct Grant | 20.106 | 3-18-0006-30 | - | 369,045 |
| Highway Planning and Construction Cluster Highway Planning and Construction Surface Transportation Program/MPO Bridge Replacement CE Bridge Replacement E Public Lands Highway Bridge Replacement Surface Transportation Program Group IV Highway Safety Improvement Program Highway Safety Improvement Program | Indiana Department of Transportation | 20.205 | 0801059/R-31902A 1173326/B35900 11733326/B-35900 1297633/R37870 1382121/PLC936163 1400783/R-37596 1500397/38351 1592271/T-38965 | - - - - - - - - | 26,227 69,515 6,248 46,098 4,720 268,883 2,544 8,948 |
| Total - Highway Planning and Construction | | | | - | 433,183 |
| Recreational Trails Program Highway | Indiana Department of Transportation | 20.219 | 2017 | - | 3,400 |
| Total - Highway Planning and Construction Cluster | | | | - | 436,583 |
| Formula Grants for Rural Areas Commissioners | Indiana Department of Transportation | 20.509 | IN18033090 | 598,384 | 598,384 |
| Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants I Sheriff | Indiana Criminal Justice Institute | 20.601 | D3-15-8993 | - | 1,448 |
| Total - Highway Safety Cluster | | | | - | 1,448 |
| Interagency Hazardous Materials Public Sector Training and Planning Grants Emergency Management | Indiana Department of Homeland Security | 20.703 | C44O-5-445B | - | 3,680 |
| National Infrastructure Investments Highway | Indiana Department of Transportation | 20.933 | 2017 | - | 246 |
| Total - Department of Transportation | | | | 598,384 | 1,409,386 |
| Environmental Protection Agency | | | | | |
| State Indoor Radon Grants Health | Indiana State Department of Health | 66.032 | 2017 | - | 2,125 |
| Total - Environmental Protection Agency | | | | - | 2,125 |
| Department of Health and Human Services | | | | | |
| Medical Reserve Corps Small Grant Program Health | Indiana State Department of Health | 93.008 | 5MRCSG101005-04 | - | 6,000 |
| Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Health | Indiana State Department of Health | 93.074 | 5U90TP000521-02 | - | 21,520 |

MONROE 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 |
|--|---|---------------------------|--|-----------------------------------|---|
| Family Planning Services Sheriff | Indiana Family Health Council | 93.217 | SPHP-A-050511-36 | - | 110,680 |
| Immunization Cooperative Agreements Health | Indiana State Department of Health | 93.268 | A70-5-073164 | - | 54,740 |
| PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds Health | Indiana State Department of Health | 93.539 | 2017 | - | 23,288 |
| TANF Cluster Temporary Assistance for Needy Families | Indiana Family Health Council | 93.558 | MCH 386-3 | - | 89,756 |
| Total - TANF Cluster | | | | - | 89,756 |
| Child Support Enforcement Clerks Incentive Courts Incentive Prosecutor Reimbursement Clerks Reimbursement Courts Reimbursement Indirect Costs | Indiana Department of Child Services | 93.563 | 1304IN4005 1304IN4005 1304IN4005 1304IN4005 1304IN4005 1304IN4005 | - - - - - - | 11,400 33,296 686,957 86,664 166,195 176,085 |
| Total - Child Support Enforcement | | | | - | 1,160,597 |
| Child Support Enforcement Demonstrations and Special Projects Courts | Direct Grant | 93.601 | 2017 | - | 62,200 |
| Basic Center Grant YSB/Runaway Homeless | Direct Grant | 93.623 | 90CY645801 | - | 172,144 |
| Social Services Block Grant Prosecutor | Indiana Family and Social Services Administration | 93.667 | 53-16-PV-2740 | - | 15,000 |
| HIV Care Formula Grants Health | Indiana State Department of Health | 93.917 | 2017 | - | 87,048 |
| HIV Prevention Activities-Health Department Based Health | Indiana State Department of Health | 93.940 | U62PS003682 | - | 26,813 |
| Maternal and Child Health Services Block Grant to the States Health | Indiana Family Health Council | 93.994 | 2017 | - | 3,333 |
| Total - Department of Health and Human Services | | | | - | 1,833,119 |
| <u>Department of Homeland Security</u> Emergency Management Performance Grants Emergency Management | Indiana Department of Homeland Security | 97.042 | EMW-2014-EP-00030 | - | 46,871 |
| Homeland Security Grant Program Emergency Management | Indiana Department of Homeland Security | 97.067 | EMW-2014-SS-00138 | - | 19,244 |
| Total - Department of Homeland Security | | | | - | 66,115 |
| Total federal awards expended | | | | \$ 598,384 | \$ 3,428,026 |

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

MONROE COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2017. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

MONROE 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 deficiencies identified? | none reported |
| Noncompliance material to financial statement noted? | yes |

Federal Awards:

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

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

| CFDA Number | Name of Federal Program or Cluster | Opinion Issued |
|----------------|---|-------------------|
| 20.106 | Highway Planning and Construction Cluster | Unmodified |
| 20.509 | Airport Improvement Program | Unmodified |
| | Formula Grants for Rural Areas | 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

Repeat Finding

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

Condition

The County did not have a proper system of internal controls in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

MONROE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The grant information was entered into the Indiana Gateway for Government Units financial system, which is the source of the SEFA. The information submitted was reviewed by another employee prior to submission; however, the review did not detect the reporting errors.

Context

Due to lack of effective controls, the following errors occurred on the SEFA and were not detected or corrected:

1. The Crime Victim Assistance expenditures were understated by \$237.
2. The State Indoor Radon Grants expenditures were overstated by \$824.
3. The Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements expenditures were understated by \$824.
4. The Child Support Enforcement expenditures were overstated by \$23,866.
5. The Social Services Block Grant expenditures were overstated by \$207,470.
6. The HIV Prevention Activities-Health Department Based expenditures were overstated by \$86,146.
7. The Recreational Trails Program expenditures of \$3,400 were omitted.
8. The Interagency Hazardous Materials Public Sector Training and Planning Grants expenditures of \$3,680 were omitted.
9. The PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds expenditures of \$23,288 were omitted.
10. The HIV Care Formula Grants expenditures of \$87,048 were omitted.
11. The National Infrastructure Investments expenditures of \$246 were omitted.
12. Nonfederal expenditures of \$221,131 were included in error which overstated the SEFA.
13. Amounts passed through to subrecipients were understated by \$200,000.
14. Not all Federal Grantor Agencies, CFDA Numbers, and program titles were correct.

The errors resulted in a net \$420,713 overstatement of the federal expenditures on the SEFA. 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:

MONROE 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. . . .

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; the list is by no means all inclusive, but is reproduced here for reference purposes: . . .

- Accurate and timely recording of transactions. . . ."

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

2 CFR 200.510(b) states:

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

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.

MONROE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (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 establish a system of internal controls to ensure that federal expenditures will be properly reported on the SEFA.

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: Internal Controls over Financial Transactions and Reporting
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2016-002.

Condition

There were deficiencies in the internal control system of the County related to financial transactions and reporting. The financial transactions were entered into the Indiana Gateway for Government Units (Gateway) financial reporting system, which is the source for the Annual Financial Report (AFR) and the financial statement. The County's system of internal control was not effective to prevent, or detect and correct, errors on the AFR and financial statement. The information submitted was reviewed prior to submission; however, the review did not detect reporting errors.

MONROE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

In addition, the County had no process to identify or communicate corrective actions to improve controls. Effective internal controls over financial reporting required the County to monitor and assess the quality of the system of internal control.

Context

The lack of effective controls allowed the following errors on the financial statement:

1. The financial information entered into Gateway contained receipts of \$442,715 that were deposited in the bank but not posted to the Treasurer's Cash Book until January 2018. The receipts were posted to the computerized accounting system funds ledger in January 2018 but backdated to December 2017. After the Treasurer posted the receipts in the Cash Book in 2018 the accounts agreed.
2. The Aviation Building fund made a \$125,000 transfer from the operating bank account to the savings bank account. The fund balance in the funds ledger was increased by \$125,000 in error.

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. . . .

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; the list is by no means all inclusive, but is reproduced here for reference purposes: . . .

- Accurate and timely recording of transactions. . . ."

"Evaluations are used to determine whether each of the five components of internal control is present and functioning. These evaluations may be conducted on an ongoing or periodic basis. The criteria used are developed by the oversight body, elected officials, management, governing boards, or recognized standard-setting bodies or regulators. . . .

MONROE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

A baseline of the current state of the internal control system is compared against the original design of the internal control system. The baseline consists of issues and deficiencies identified in the internal control system. The results of the monitoring process are evaluated and documented. . . .

Management remediates identified issues. . . ."

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

Cause

Management of the County had not established a proper system of internal controls related to the preparation of the financial statement.

Effect

The failure to establish and properly implement controls enabled material misstatements to remain undetected.

Recommendation

We recommended that the County establish a system of internal controls related to the preparation of the financial statement.

Views of Responsible Officials

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

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

AUDITEE-PREPARED DOCUMENTS

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



CATHERINE C. SMITH
Monroe County Auditor

Courthouse, Room 209
100 West Kirkwood Avenue
Bloomington, IN 47404
Office (812) 349-2510
Fax (812) 349-2280

MEMORANDUM FOR RECORD

Auditor's Office Summary Schedule of Prior Audit Findings (Submitted for Audit Year 2017)

FINDING 2016-001

Fiscal Year in which the finding initially occurred: 2015
Contact Person Responsible for Corrective Action: Catherine Smith
Contact Phone Number: 812-360-2338/812-349-2531

Status of Audit Finding:

Monroe County continues to struggle with the form, fit and function of the SEFA and our ability to accurately report each and every grant completely on this important document.

For grant financials starting in January 2018, grants have been tracked using an in-house designed database. This database is a stand-alone database and is only tracking Monroe County grants. This information is used to populate reporting fields on the SEFA.

Our collective disconnect seems to be as the county receives grant money, there is sometimes confusion with categorizing, in general. An example of confusion would be--is the grant a direct award or is the pass thru agent the reporting mechanism? This confusion complicates our ability to correctly categorize the grants of the SEFA, resulting in over or understating receipts and expenditures. Understanding the exact CFDA number and how that merges into our funds and is reported on the SEFA is paramount to correctly reporting the exact picture of our grant position. The funds which are similar in nature, sometimes are simply becoming grouped incorrectly and mis-categorized and subsequently misreported on the SEFA in the incorrect category.

Anticipated completion date: 31 December 2018

Respectfully submitted,

Catherine Smith
Monroe County Auditor



CATHERINE C. SMITH
Monroe County Auditor

Courthouse, Room 209
100 West Kirkwood Avenue
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Fax (812) 349-2280

MEMORANDUM FOR RECORD

Auditor's Office Summary Schedule of Prior Audit Findings (Submitted for Audit Year 2017)

FINDING 2016-002

Fiscal Year in which the finding initially occurred: 2015
Contact Person Responsible for Corrective Action: Catherine Smith
Contact Phone Number: 812-360-2338/812-349-2531

Status of Audit Finding:

Monroe County properly entered all funds into the 2017 Gateway report. Monroe County will continue to implement internal controls for the proper reporting of financial data.

Completion date: December 31, 2018

Respectfully submitted,

Catherine Smith
Monroe County Auditor



CATHERINE C. SMITH
Monroe County Auditor

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100 West Kirkwood Avenue
Bloomington, IN 47404
Office (812) 349-2510
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November 19, 2018

CORRECTIVE ACTION PLAN

FINDING 2017-001

Contact Person Responsible for Corrective Action: Catherine Smith, Monroe County Auditor
Contact Phone Number: 812.349.2515 (Direct Line)

Views of Responsible Official:

Monroe County continues to struggle with the form, fit and function of the SEFA and our ability to accurately report each and every grant completely on this important document.

For grant financials starting in January 2018, grants have been tracked using an in-house designed database. This database is a stand-alone database and is only tracking Monroe County grants. This information is used to populate reporting fields on the SEFA. Our collective disconnect seems to be as the county receives grant money, there is sometimes confusion with categorizing, in general. An example of confusion would be--is the grant a direct award or is the pass-through agent the reporting mechanism? This confusion complicates our ability to correctly categorize the grants of the SEFA, resulting in over or understating receipts and expenditures. Understanding the CFDA number and how it merges into our funds and how it is reported on the SEFA is paramount to correctly reporting the exact picture of our grant position. The funds which are similar in nature, sometimes are simply becoming grouped incorrectly and miscategorized and subsequently misreported on the SEFA in the incorrect category.

Description of Corrective Action Plan:

Our department will develop a one page summary of each SEFA reportable grant. The SEFA reporting requirements will be summarized on this document. Our department will work closely with the awarded Departments, County Commissioners and the County Attorneys to correctly identify all reportable SEFA attributes. The Federal Grants Management Guidelines will be used to identify SEFA requirements.

Anticipated completion date: 30 June 2019

Respectfully submitted,

Catherine Smith

Monroe County Auditor

November 19, 2018



CATHERINE C. SMITH
Monroe County Auditor

Courthouse, Room 209
100 West Kirkwood Avenue
Bloomington, IN 47404
Office (812) 349-2510
Fax (812) 349-2280

November 19, 2018

CORRECTIVE ACTION PLAN

FINDING 2017-002

Contact Person Responsible for Corrective Action: Catherine Smith, Monroe County Auditor
Contact Phone Number: 812.349.2515 (Direct Line)

Views of Responsible Official:

There are two issues described in Context 1 regarding receipts that were backdated.

Context 1-

Four receipts entered on January 3, 2018 were mistakenly entered with a date of December 29, 2017 and within a few hours voided and reentered with the correct date of January 3, 2018. Unfortunately, the LOW financial system will only timestamp a void when entered and they could not be backdated. The keying error was immediately identified and the receipts were reentered properly. Staff did not realize the error would create an imbalance for the Treasurer's books, but now recognizes voided receipts should be copied to the Treasurer's office as they occur. Further, the other incident identified in Context 1 was, in fact, a missed Quietus in December which was backdated in the process of closing the books for 2017 and creating a balanced AFR. 2017 was the first AFR completed by new Auditor financial staff and a learning experience with the direction of LOW.

Context 2 identifies inaccurate gateway reporting within the Aviation Building fund.

Context 2-

A transaction created for the purpose of a paper trail for the Treasurer's Office to move Aviation money from the Operating bank account to their Savings account in a different bank. The receipt and disbursement from the transaction was inappropriately reported on the Annual Financial Report in Gateway.

Description of Corrective Action Plan:

Context 1-

The Auditor's office has corrected the errors identified and will not allow backdating of any financial transactions. To prevent this issue from reoccurring in the future, all financial transactions will be internally audited

Context 2-

The Annual Financial Report entry in Gateway was corrected on November 20, 2018. We will no longer report savings accounts as investments.

Anticipated completion date: Both items, Context 1 and 2, have been corrected.

Respectfully submitted,

Catherine Smith

Monroe County Auditor

November 19, 2018

OTHER REPORTS

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