

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
MORGAN COUNTY, INDIANA  
January 1, 2018 to December 31, 2018



**FILED**  
08/30/2019



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Dan Bastin	01-01-19 to 12-31-22
County Treasurer	Julie Minton	01-01-17 to 12-31-20
Clerk of the Circuit Court	Stephanie Elliott	01-01-19 to 12-31-22
County Sheriff	Richard W. Myers	01-01-19 to 12-31-22
County Recorder	Jana K. Gray	01-01-17 to 12-31-20
President of the Board of County Commissioners	Norman Voyles Ryan Goodwin	01-01-18 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Bryan Collier	01-01-18 to 12-31-19



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MORGAN COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of Morgan County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, 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, 2018.

***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, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Supplementary Information*

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


*Other Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

In accordance with *Government Auditing Standards*, we have also issued a report dated July 31, 2019, 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

July 31, 2019



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF MORGAN COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Morgan County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement, and have issued our report thereon dated July 31, 2019, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

**Internal Control over Financial Reporting**

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

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

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


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

**Compliance and Other Matters**

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

**Purpose of This Report**

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

  
Paul D. Joyce, CPA  
State Examiner

July 31, 2019

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

MORGAN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments		Cash and Investments	
	01-01-18	Receipts	Disbursements	12-31-18
General	\$ 9,095,614	\$ 18,809,929	\$ 16,097,997	\$ 11,807,546
Accident Report	17,764	7,046	7,063	17,747
Campaign Finance Enforcement - County	1,650	50	-	1,700
LIT-Economic Development	7,195,547	2,197,397	966,785	8,426,159
City and Town Court Costs	4,862	10,702	4,862	10,702
Clerk's Records Perpetuation	54,489	25,417	35,974	43,932
Community Transition Program	-	4,025	-	4,025
Convention Visitor and Tourism Promotion	54,657	135,790	60,000	130,447
Sales Disclosure - County Share	33,135	10,060	35,308	7,887
Cumulative Bridge	525,619	366,260	395,687	496,192
Cumulative Building	1,834,017	21,758	287,138	1,568,637
Cumulative Capital Development	4,271,579	1,126,529	1,465,315	3,932,793
Drug Free Community	134,049	57,893	76,920	115,022
Economic Development Fee	2,850	13,900	2,850	13,900
Emergency Medical Services	1,499,213	3,787,406	3,106,283	2,180,336
Emergency Planning/Right To Know	54,913	4,824	865	58,872
Extradition & Sheriff's Assist	56	1,487	1,543	-
Firearms Training	79,729	34,198	32,443	81,484
General Drain Improvement	833,098	-	-	833,098
Health	372,395	674,418	582,595	464,218
Identification Security Protection	6,797	13,297	7,996	12,098
Local Health Maintenance	78,316	52,160	42,331	88,145
Local Road and Street	1,379,590	1,882,064	2,109,386	1,152,268
LIT Public Safety - County Share	493,169	2,407,928	2,633,193	267,904
Misdemeanant	2	40,981	38,068	2,915
Motor Vehicle Highway	1,564,518	5,392,608	6,055,269	901,857
Plat Book	54,260	19,220	-	73,480
Rainy Day	5,040,696	-	32,535	5,008,161
Reassessment - 2015	1,315,532	14,514	561,187	768,859
Recorder's Records Perpetuation	273,765	263,325	94,370	442,720
Riverboat	2,258,862	256,820	137,499	2,378,183
Sex and Violent Offender Administration	24,030	3,920	-	27,950
Supplemental Public Defender Services	155,749	123,006	192,882	85,873
Surplus Tax	91,314	38,230	73,851	55,693
Surveyor's Corner Perpetuation	137,640	66,170	1,413	202,397
Tax Sale Redemption	-	98,479	98,479	-
Tax Sale Surplus	1,300,326	346,613	1,025,808	621,131
Local Health Dept Trust Acct	98,784	32,601	18,947	112,438
Auditors Ineligible Deductions	33,071	-	-	33,071
County Elected Officials Training	37,181	13,297	2,012	48,466
Statewide 911	867,997	792,180	968,553	691,624
LOIT Special Distribution	86,148	-	-	86,148
Supplemental Adult Probation Services	185,641	281,414	377,886	89,169
Supplemental Juvenile Probation Services	61,979	14,054	54,260	21,773
Payroll Clearing	-	16,586,887	16,586,887	-
United Way	-	962	962	-
Insurance Group Trust	-	555,762	555,762	-
Vol PERF Contributions	-	72,136	72,136	-
Payroll Withholding - PERF	-	1,700,126	1,700,126	-
Payroll Withholding - Sheriff Pension	-	45,029	45,029	-
Settlement	-	62,517,209	62,517,209	-
LIT Prop Tax Oper Levies Rep	-	3,941,676	3,941,676	-
LIT Stabilization	233,717	325,370	-	559,087
CVET Agency	-	243,799	243,799	-
Financial Institution Tax	-	265,207	265,207	-
CEDIT Homestead Credit	12,736	-	12,736	-
LOIT PTRC	323,802	-	323,802	-
LIT Property Tax Relief	127,123	16,295,929	16,046,342	376,710
State Fines and Forfeitures	873	6,156	6,058	971
Infraction Judgements	5,451	62,536	63,882	4,105
Special Death Benefit	540	6,535	6,695	380
Sales Disclosure - State Share	830	10,060	9,975	915
Coroners Training & Con't Education	482	6,460	6,339	603
Interstate Compact - State Share	125	375	500	-
Mortgage Recording Fees - State Share	625	7,103	7,185	543
Sex and Violent Offender Admin - State	45	436	431	50
Child Restraint Violations Fines	25	425	450	-

MORGAN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments			Cash and Investments
	01-01-18	Receipts	Disbursements	12-31-18
Education Plate Fees Agency	-	1,050	1,050	-
Riverboat Revenue Sharing	-	408,123	408,123	-
LIT Certified Shares	-	15,921,819	15,921,819	-
LIT Public Safety	-	3,980,455	3,980,455	-
LIT Economic Development	-	3,196,176	3,196,176	-
93.563 Prosecutor PCA	9,838	2,366	1,419	10,785
93.563 Title IV-D Incentive	74,462	29,062	18,741	84,783
93.563 Prosecutor IV-D Incentive-Post Oct '99	22,771	43,731	51,230	15,272
93.563 Clerk IV-D Incentive-Post Oct '99	72,365	29,062	12,654	88,773
97.067 HMEP HAZ MAT Emergency	-	-	825	(825)
Life Insurance	5,171	55,902	61,073	-
Dental & Vision	-	93,655	93,655	-
After Settlement Collections	2,027,600	2,034,087	2,027,600	2,034,087
Clerk Trust & Registry	1,082,118	10,935,048	10,917,015	1,100,151
Sheriff Commissary	316,928	203,494	271,815	248,607
Self Insurance	1,693,105	3,792,341	4,177,574	1,307,872
Sheriff Inmate Trust	62,463	484,573	459,168	87,868
Sheriff Cash Book	131,399	4,280,365	4,365,142	46,622
Clerk Child Support	9,176	704,208	705,762	7,622
Clerk Interest Bearing	89,461	6,008,804	2,330,643	3,767,622
Jury User Fee	1,899	9,420	-	11,319
Adapt	41,159	38,830	1,529	78,460
CO LAW Enforce Continuing ED	18,992	2,175	-	21,167
Law Enforcement Co User Fee	14,540	3,026	3,026	14,540
Pretrial Div-Traffic	279,226	188,862	177,261	290,827
Pretrial Div-Check	22,902	510	255	23,157
Lake Ditch Drain Maint	166,021	59,136	4,525	220,632
Hilldale Drain Maint	26,411	11,276	500	37,187
M A Nutter Drain Maint	39,638	21,877	4,547	56,968
Sartor Drain Maint	16,807	21,897	10,808	27,896
Sedwick Drain Maint	7,227	3,460	5,593	5,094
K-9 Donations	2,077	2,979	2,145	2,911
CASA Donations	592	620	-	1,212
Henderson Ford TIF Fund	382	36	-	418
Waverly TIF Fund	45	-	-	45
Eagle Valley TIF Fund	389,046	334,396	77,768	645,674
Dispatch Center	57,617	424	37,875	20,166
Dispatch Center Reserve	295,438	-	-	295,438
RDC Bond Prin & Int	67,666	-	67,666	-
RDC Debt Service Reserve	382,831	-	-	382,831
RDC 2017 BAN Principal & Int	47,953	-	20,923	27,030
Flood Homes Demolition	102,299	-	102,299	-
Mo Co Partner Water Quality	33,906	12,825	6,325	40,406
Work Release Intake Fee	9,030	2,525	10,355	1,200
Law Enforcement Fund	21,036	10,006	8,459	22,583
Federal Forfeited Property	3,141	-	3,141	-
Co Offender Transportation	2,898	375	63	3,210
MC Pros Fed Forfeiture	3,614	-	-	3,614
PSAP-Operating	318,582	601,404	492,711	427,275
PSAP-Personnel	30,097	484,305	420,776	93,626
Commissioners Tax Cert Sale	-	2,350	2,350	-
RDC 2017 BAN Capital Fund	716,212	-	215,149	501,063
Employee Group Insurance Plan	-	234,582	64,244	170,338
AFLAC	6,681	55,588	58,193	4,076
SUR TAX	67,026	1,892,784	1,864,447	95,363
WHEEL TAX	9,222	405,243	402,853	11,612
16.607 Bullet Proof Vest	-	1,860	4,185	(2,325)
14.228 CDBG-Primary	393	-	-	393
14.228 CDBG-Old Town Waverly	1,338	-	-	1,338
20.600 Operation Pullover	(3,544)	28,921	25,377	-
97.039 HAZ MIT-Primary	202	-	-	202
97.039 HAZ MIT-Henderson	3,923	-	-	3,923
97.039 HAZ MIT-2013 Morgan CO	-	22,804	22,804	-
15.916 White River Green Ph 1	-	171,099	171,099	-
97.067 SHSP-State Homeland Sec	-	-	26,290	(26,290)
20.703 Haz Material Emerg Prep	-	-	17,664	(17,664)
93.103 FDA Retail Standards	(1,477)	1,677	199	1

MORGAN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
93.074 BP5 Special Project	-	24,993	24,993	-
GAL/CASA	32,395	26,338	16,668	42,065
CASA Capacity Building Grant	1,391	13,622	11,730	3,283
Comm Crossing Match Grant	-	319,717	319,717	-
Juvenile CC Discretionary	-	12,750	298	12,452
Homeland Security Foundation Grant	-	-	1,482	(1,482)
Adult CC Jail Treatment	-	113,000	53,097	59,903
Comm Corr Proj Income 1	25,039	400,219	425,258	-
Comm Corr Proj Income 2	268,304	372,706	337,371	303,639
93.074 Bioterror Base 1	(3,695)	7,481	3,786	-
93.074 Bioterror CRI 1	-	19,074	19,074	-
16.588 Stop Viol Ag Wo 2	(9,000)	18,750	18,750	(9,000)
16.575 VOCA 1	(9,370)	33,397	24,027	-
93.074 Bioterror Base 2	-	7,021	15,273	(8,252)
16.575 VOCA 2	-	-	9,280	(9,280)
93.074 Bioterror CRI 2	-	164	1,628	(1,464)
Comm Corr Grant 1	123,395	175,392	187,921	110,866
Comm Corr Grant 2	87,567	179,321	217,090	49,798
Juvenile Comm Corr 1	3,878	42,407	43,920	2,365
Family Court Grant	6,823	-	762	6,061
Juvenile Comm Corr 2	6,040	25,444	30,594	890
<b>Totals</b>	<b><u>\$ 51,649,649</u></b>	<b><u>\$ 200,715,537</u></b>	<b><u>\$ 195,196,803</u></b>	<b><u>\$ 57,168,383</u></b>

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

MORGAN COUNTY  
NOTES TO FINANCIAL STATEMENT

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

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

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

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

MORGAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

**E. Disbursements**

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

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

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

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

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

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

MORGAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**F. *Interfund Transfers***

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

**G. *Fund Accounting***

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

**Note 2. *Budgets***

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

**Note 3. *Property Taxes***

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

MORGAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

MORGAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

INPRS 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. (844) 464-6777

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

*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.

MORGAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2018.

#### OTHER INFORMATION - UNAUDITED

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

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

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

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	General	Accident Report	Campaign Finance Enforcement - County	LIT-Economic Development
Cash and investments - beginning	\$ 9,095,614	\$ 17,764	\$ 1,650	\$ 7,195,547
Receipts:				
Taxes	14,893,712	-	-	-
Licenses and permits	316,747	-	-	-
Intergovernmental receipts	1,520,849	-	-	2,026,794
Charges for services	987,472	7,046	-	-
Fines and forfeits	201,186	-	50	-
Other receipts	889,963	-	-	170,603
Total receipts	<u>18,809,929</u>	<u>7,046</u>	<u>50</u>	<u>2,197,397</u>
Disbursements:				
Personal services	10,878,691	-	-	-
Supplies	610,574	391	-	45,901
Other services and charges	4,354,183	-	-	267,790
Debt service - principal and interest	-	-	-	-
Capital outlay	196,423	6,672	-	653,094
Other disbursements	58,126	-	-	-
Total disbursements	<u>16,097,997</u>	<u>7,063</u>	<u>-</u>	<u>966,785</u>
Excess (deficiency) of receipts over disbursements	<u>2,711,932</u>	<u>(17)</u>	<u>50</u>	<u>1,230,612</u>
Cash and investments - ending	<u>\$ 11,807,546</u>	<u>\$ 17,747</u>	<u>\$ 1,700</u>	<u>\$ 8,426,159</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	City and Town Court Costs	Clerk's Records Perpetuation	Community Transition Program	Convention Visitor and Tourism Promotion	Sales Disclosure - County Share
Cash and investments - beginning	\$ 4,862	\$ 54,489	\$ -	\$ 54,657	\$ 33,135
Receipts:					
Taxes	-	-	-	135,790	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	633	-	-	-
Charges for services	-	-	-	-	10,060
Fines and forfeits	10,702	24,784	-	-	-
Other receipts	-	-	4,025	-	-
Total receipts	10,702	25,417	4,025	135,790	10,060
Disbursements:					
Personal services	-	15,974	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	20,000	-	60,000	35,308
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,862	-	-	-	-
Total disbursements	4,862	35,974	-	60,000	35,308
Excess (deficiency) of receipts over disbursements	5,840	(10,557)	4,025	75,790	(25,248)
Cash and investments - ending	\$ 10,702	\$ 43,932	\$ 4,025	\$ 130,447	\$ 7,887

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Cumulative Bridge	Cumulative Building	Cumulative Capital Development	Drug Free Community	Economic Development Fee
Cash and investments - beginning	\$ 525,619	\$ 1,834,017	\$ 4,271,579	\$ 134,049	\$ 2,850
Receipts:					
Taxes	308,161	-	955,298	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	38,573	-	119,574	-	-
Charges for services	-	-	-	-	13,900
Fines and forfeits	-	-	-	57,893	-
Other receipts	19,526	21,758	51,657	-	-
Total receipts	<u>366,260</u>	<u>21,758</u>	<u>1,126,529</u>	<u>57,893</u>	<u>13,900</u>
Disbursements:					
Personal services	270,841	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	6,679	750	-	76,920	-
Debt service - principal and interest	-	286,388	-	-	-
Capital outlay	118,167	-	1,465,315	-	-
Other disbursements	-	-	-	-	2,850
Total disbursements	<u>395,687</u>	<u>287,138</u>	<u>1,465,315</u>	<u>76,920</u>	<u>2,850</u>
Excess (deficiency) of receipts over disbursements	<u>(29,427)</u>	<u>(265,380)</u>	<u>(338,786)</u>	<u>(19,027)</u>	<u>11,050</u>
Cash and investments - ending	<u>\$ 496,192</u>	<u>\$ 1,568,637</u>	<u>\$ 3,932,793</u>	<u>\$ 115,022</u>	<u>\$ 13,900</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Emergency Medical Services	Emergency Planning/Right To Know	Extradition & Sheriff's Assist	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 1,499,213	\$ 54,913	\$ 56	\$ 79,729	\$ 833,098
Receipts:					
Taxes	2,482,582	-	-	-	-
Licenses and permits	-	-	-	34,198	-
Intergovernmental receipts	308,699	4,824	-	-	-
Charges for services	995,190	-	-	-	-
Fines and forfeits	-	-	946	-	-
Other receipts	935	-	541	-	-
Total receipts	<u>3,787,406</u>	<u>4,824</u>	<u>1,487</u>	<u>34,198</u>	<u>-</u>
Disbursements:					
Personal services	2,354,474	-	-	-	-
Supplies	178,344	-	-	32,443	-
Other services and charges	560,320	865	1,543	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	4,230	-	-	-	-
Other disbursements	8,915	-	-	-	-
Total disbursements	<u>3,106,283</u>	<u>865</u>	<u>1,543</u>	<u>32,443</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>681,123</u>	<u>3,959</u>	<u>(56)</u>	<u>1,755</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,180,336</u>	<u>\$ 58,872</u>	<u>\$ -</u>	<u>\$ 81,484</u>	<u>\$ 833,098</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	LIT Public Safety - County Share
Cash and investments - beginning	\$ 372,395	\$ 6,797	\$ 78,316	\$ 1,379,590	\$ 493,169
Receipts:					
Taxes	440,670	-	-	-	-
Licenses and permits	82,415	-	-	-	-
Intergovernmental receipts	55,159	-	48,859	1,562,347	2,407,928
Charges for services	93,721	13,297	3,301	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,453	-	-	319,717	-
Total receipts	<u>674,418</u>	<u>13,297</u>	<u>52,160</u>	<u>1,882,064</u>	<u>2,407,928</u>
Disbursements:					
Personal services	500,692	-	36,434	-	1,348,089
Supplies	39,914	-	2,964	434,061	-
Other services and charges	38,764	7,996	2,933	1,313,574	464,082
Debt service - principal and interest	-	-	-	-	821,022
Capital outlay	3,225	-	-	361,751	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>582,595</u>	<u>7,996</u>	<u>42,331</u>	<u>2,109,386</u>	<u>2,633,193</u>
Excess (deficiency) of receipts over disbursements	<u>91,823</u>	<u>5,301</u>	<u>9,829</u>	<u>(227,322)</u>	<u>(225,265)</u>
Cash and investments - ending	<u>\$ 464,218</u>	<u>\$ 12,098</u>	<u>\$ 88,145</u>	<u>\$ 1,152,268</u>	<u>\$ 267,904</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	<u>Misdemeanant</u>	<u>Motor Vehicle Highway</u>	<u>Plat Book</u>	<u>Rainy Day</u>	<u>Reassessment - 2015</u>
Cash and investments - beginning	\$ 2	\$ 1,564,518	\$ 54,260	\$ 5,040,696	\$ 1,315,532
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	40,981	5,359,120	-	-	-
Charges for services	-	-	19,220	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	33,488	-	-	14,514
Total receipts	<u>40,981</u>	<u>5,392,608</u>	<u>19,220</u>	<u>-</u>	<u>14,514</u>
Disbursements:					
Personal services	-	1,951,964	-	-	408,199
Supplies	6,418	701,360	-	-	1,526
Other services and charges	31,650	2,993,122	-	32,535	151,462
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	408,823	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>38,068</u>	<u>6,055,269</u>	<u>-</u>	<u>32,535</u>	<u>561,187</u>
Excess (deficiency) of receipts over disbursements	<u>2,913</u>	<u>(662,661)</u>	<u>19,220</u>	<u>(32,535)</u>	<u>(546,673)</u>
Cash and investments - ending	<u>\$ 2,915</u>	<u>\$ 901,857</u>	<u>\$ 73,480</u>	<u>\$ 5,008,161</u>	<u>\$ 768,859</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 273,765	\$ 2,258,862	\$ 24,030	\$ 155,749	\$ 91,314
Receipts:					
Taxes	-	-	-	-	38,230
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	256,820	-	-	-
Charges for services	263,325	-	3,920	-	-
Fines and forfeits	-	-	-	123,006	-
Other receipts	-	-	-	-	-
Total receipts	<u>263,325</u>	<u>256,820</u>	<u>3,920</u>	<u>123,006</u>	<u>38,230</u>
Disbursements:					
Personal services	45,639	-	-	-	-
Supplies	4,152	6,311	-	-	-
Other services and charges	32,059	77,616	-	192,882	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	12,520	53,572	-	-	-
Other disbursements	-	-	-	-	73,851
Total disbursements	<u>94,370</u>	<u>137,499</u>	<u>-</u>	<u>192,882</u>	<u>73,851</u>
Excess (deficiency) of receipts over disbursements	<u>168,955</u>	<u>119,321</u>	<u>3,920</u>	<u>(69,876)</u>	<u>(35,621)</u>
Cash and investments - ending	<u>\$ 442,720</u>	<u>\$ 2,378,183</u>	<u>\$ 27,950</u>	<u>\$ 85,873</u>	<u>\$ 55,693</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust Acct	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 137,640	\$ -	\$ 1,300,326	\$ 98,784	\$ 33,071
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	32,101	-
Charges for services	66,170	-	-	500	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	98,479	346,613	-	-
Total receipts	66,170	98,479	346,613	32,601	-
Disbursements:					
Personal services	-	-	-	11,600	-
Supplies	1,113	-	-	5,083	-
Other services and charges	300	-	-	1,779	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	485	-
Other disbursements	-	98,479	1,025,808	-	-
Total disbursements	1,413	98,479	1,025,808	18,947	-
Excess (deficiency) of receipts over disbursements	64,757	-	(679,195)	13,654	-
Cash and investments - ending	\$ 202,397	\$ -	\$ 621,131	\$ 112,438	\$ 33,071

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	County Elected Officials Training	Statewide 911	LOIT Special Distribution	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services
Cash and investments - beginning	\$ 37,181	\$ 867,997	\$ 86,148	\$ 185,641	\$ 61,979
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	13,297	792,180	-	79,039	3,232
Fines and forfeits	-	-	-	202,375	10,822
Other receipts	-	-	-	-	-
Total receipts	13,297	792,180	-	281,414	14,054
Disbursements:					
Personal services	-	968,553	-	338,825	54,260
Supplies	-	-	-	25	-
Other services and charges	2,012	-	-	38,816	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	220	-
Total disbursements	2,012	968,553	-	377,886	54,260
Excess (deficiency) of receipts over disbursements	11,285	(176,373)	-	(96,472)	(40,206)
Cash and investments - ending	\$ 48,466	\$ 691,624	\$ 86,148	\$ 89,169	\$ 21,773

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Payroll Clearing	United Way	Insurance Group Trust	Vol PERF Contributions	Payroll Withholding - PERF
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	16,586,887	962	555,762	72,136	1,700,126
Total receipts	<u>16,586,887</u>	<u>962</u>	<u>555,762</u>	<u>72,136</u>	<u>1,700,126</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	16,586,887	962	555,762	72,136	1,700,126
Total disbursements	<u>16,586,887</u>	<u>962</u>	<u>555,762</u>	<u>72,136</u>	<u>1,700,126</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Payroll Withholding - Sheriff Pension	Settlement	LIT Prop Tax Oper Levies Rep	LIT Stabilization	CVET Agency
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 233,717	\$ -
Receipts:					
Taxes	-	-	-	325,370	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	45,029	62,517,209	3,941,676	-	243,799
Total receipts	45,029	62,517,209	3,941,676	325,370	243,799
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	45,029	62,517,209	3,941,676	-	243,799
Total disbursements	45,029	62,517,209	3,941,676	-	243,799
Excess (deficiency) of receipts over disbursements	-	-	-	325,370	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 559,087	\$ -

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Financial Institution Tax	CEDIT Homestead Credit	LOIT PTRC	LIT Property Tax Relief	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ 12,736	\$ 323,802	\$ 127,123	\$ 873
Receipts:					
Taxes	-	-	-	15,959,391	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	6,156
Other receipts	265,207	-	-	336,538	-
Total receipts	<u>265,207</u>	<u>-</u>	<u>-</u>	<u>16,295,929</u>	<u>6,156</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	265,207	12,736	323,802	16,046,342	6,058
Total disbursements	<u>265,207</u>	<u>12,736</u>	<u>323,802</u>	<u>16,046,342</u>	<u>6,058</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(12,736)</u>	<u>(323,802)</u>	<u>249,587</u>	<u>98</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 376,710</u>	<u>\$ 971</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share
Cash and investments - beginning	\$ 5,451	\$ 540	\$ 830	\$ 482	\$ 125
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	10,060	-	-
Fines and forfeits	62,536	6,535	-	6,460	375
Other receipts	-	-	-	-	-
Total receipts	<u>62,536</u>	<u>6,535</u>	<u>10,060</u>	<u>6,460</u>	<u>375</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	63,882	6,695	9,975	6,339	500
Total disbursements	<u>63,882</u>	<u>6,695</u>	<u>9,975</u>	<u>6,339</u>	<u>500</u>
Excess (deficiency) of receipts over disbursements	<u>(1,346)</u>	<u>(160)</u>	<u>85</u>	<u>121</u>	<u>(125)</u>
Cash and investments - ending	<u>\$ 4,105</u>	<u>\$ 380</u>	<u>\$ 915</u>	<u>\$ 603</u>	<u>\$ -</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 625	\$ 45	\$ 25	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	7,103	-	-	-	-
Fines and forfeits	-	436	425	-	-
Other receipts	-	-	-	1,050	408,123
Total receipts	7,103	436	425	1,050	408,123
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	7,185	431	450	1,050	408,123
Total disbursements	7,185	431	450	1,050	408,123
Excess (deficiency) of receipts over disbursements	(82)	5	(25)	-	-
Cash and investments - ending	\$ 543	\$ 50	\$ -	\$ -	\$ -

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	LIT Certified Shares	LIT Public Safety	LIT Economic Development	93.563 Prosecutor PCA	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 9,838	\$ 74,462
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	29,062
Charges for services	-	-	-	2,366	-
Fines and forfeits	-	-	-	-	-
Other receipts	15,921,819	3,980,455	3,196,176	-	-
Total receipts	<u>15,921,819</u>	<u>3,980,455</u>	<u>3,196,176</u>	<u>2,366</u>	<u>29,062</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	1,041
Other services and charges	-	-	-	1,419	17,700
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	15,921,819	3,980,455	3,196,176	-	-
Total disbursements	<u>15,921,819</u>	<u>3,980,455</u>	<u>3,196,176</u>	<u>1,419</u>	<u>18,741</u>
Excess (deficiency) of receipts over disbursements	-	-	-	947	10,321
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,785</u>	<u>\$ 84,783</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	97.067 HMEP HAZ MAT Emergency	Life Insurance	Dental & Vision
Cash and investments - beginning	\$ 22,771	\$ 72,365	\$ -	\$ 5,171	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	43,731	29,062	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	55,902	93,655
Total receipts	43,731	29,062	-	55,902	93,655
Disbursements:					
Personal services	46,202	182	-	-	-
Supplies	1,186	1,383	-	-	-
Other services and charges	3,842	11,089	825	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	61,073	93,655
Total disbursements	51,230	12,654	825	61,073	93,655
Excess (deficiency) of receipts over disbursements	(7,499)	16,408	(825)	(5,171)	-
Cash and investments - ending	\$ 15,272	\$ 88,773	\$ (825)	\$ -	\$ -

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	After Settlement Collections	Clerk Trust & Registry	Sheriff Commissary	Self Insurance	Sheriff Inmate Trust
Cash and investments - beginning	\$ 2,027,600	\$ 1,082,118	\$ 316,928	\$ 1,693,105	\$ 62,463
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,034,087	10,935,048	203,494	3,792,341	484,573
Total receipts	<u>2,034,087</u>	<u>10,935,048</u>	<u>203,494</u>	<u>3,792,341</u>	<u>484,573</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,027,600	10,917,015	271,815	4,177,574	459,168
Total disbursements	<u>2,027,600</u>	<u>10,917,015</u>	<u>271,815</u>	<u>4,177,574</u>	<u>459,168</u>
Excess (deficiency) of receipts over disbursements	<u>6,487</u>	<u>18,033</u>	<u>(68,321)</u>	<u>(385,233)</u>	<u>25,405</u>
Cash and investments - ending	<u>\$ 2,034,087</u>	<u>\$ 1,100,151</u>	<u>\$ 248,607</u>	<u>\$ 1,307,872</u>	<u>\$ 87,868</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Sheriff Cash Book	Clerk Child Support	Clerk Interest Bearing	Jury User Fee	Adapt
Cash and investments - beginning	\$ 131,399	\$ 9,176	\$ 89,461	\$ 1,899	\$ 41,159
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	9,000	38,830
Other receipts	4,280,365	704,208	6,008,804	420	-
Total receipts	<u>4,280,365</u>	<u>704,208</u>	<u>6,008,804</u>	<u>9,420</u>	<u>38,830</u>
Disbursements:					
Personal services	-	-	-	-	1,529
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,365,142	705,762	2,330,643	-	-
Total disbursements	<u>4,365,142</u>	<u>705,762</u>	<u>2,330,643</u>	<u>-</u>	<u>1,529</u>
Excess (deficiency) of receipts over disbursements	<u>(84,777)</u>	<u>(1,554)</u>	<u>3,678,161</u>	<u>9,420</u>	<u>37,301</u>
Cash and investments - ending	<u>\$ 46,622</u>	<u>\$ 7,622</u>	<u>\$ 3,767,622</u>	<u>\$ 11,319</u>	<u>\$ 78,460</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	CO LAW Enforce Continuing ED	Law Enforcement Co User Fee	Pretrial Div-Traffic	Pretrial Div-Check	Lake Ditch Drain Maint
Cash and investments - beginning	\$ 18,992	\$ 14,540	\$ 279,226	\$ 22,902	\$ 166,021
Receipts:					
Taxes	-	-	-	-	59,136
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	2,175	3,026	188,862	510	-
Other receipts	-	-	-	-	-
Total receipts	2,175	3,026	188,862	510	59,136
Disbursements:					
Personal services	-	-	90,006	-	-
Supplies	-	-	1,590	-	-
Other services and charges	-	-	2,743	-	4,525
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	17,591	-	-
Other disbursements	-	3,026	65,331	255	-
Total disbursements	-	3,026	177,261	255	4,525
Excess (deficiency) of receipts over disbursements	2,175	-	11,601	255	54,611
Cash and investments - ending	\$ 21,167	\$ 14,540	\$ 290,827	\$ 23,157	\$ 220,632

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Hilldale Drain Maint	M A Nutter Drain Maint	Sartor Drain Maint	Sedwick Drain Maint	K-9 Donations
Cash and investments - beginning	\$ 26,411	\$ 39,638	\$ 16,807	\$ 7,227	\$ 2,077
Receipts:					
Taxes	11,276	21,877	21,897	3,460	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	2,979
Total receipts	<u>11,276</u>	<u>21,877</u>	<u>21,897</u>	<u>3,460</u>	<u>2,979</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	2,145
Other services and charges	500	4,547	10,808	5,593	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>500</u>	<u>4,547</u>	<u>10,808</u>	<u>5,593</u>	<u>2,145</u>
Excess (deficiency) of receipts over disbursements	<u>10,776</u>	<u>17,330</u>	<u>11,089</u>	<u>(2,133)</u>	<u>834</u>
Cash and investments - ending	<u>\$ 37,187</u>	<u>\$ 56,968</u>	<u>\$ 27,896</u>	<u>\$ 5,094</u>	<u>\$ 2,911</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	CASA Donations	Henderson Ford TIF Fund	Waverly TIF Fund	Eagle Valley TIF Fund	Dispatch Center
Cash and investments - beginning	\$ 592	\$ 382	\$ 45	\$ 389,046	\$ 57,617
Receipts:					
Taxes	-	36	-	334,396	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	620	-	-	-	424
Total receipts	<u>620</u>	<u>36</u>	<u>-</u>	<u>334,396</u>	<u>424</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	10,102	5,891
Debt service - principal and interest	-	-	-	67,666	-
Capital outlay	-	-	-	-	31,984
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,768</u>	<u>37,875</u>
Excess (deficiency) of receipts over disbursements	<u>620</u>	<u>36</u>	<u>-</u>	<u>256,628</u>	<u>(37,451)</u>
Cash and investments - ending	<u>\$ 1,212</u>	<u>\$ 418</u>	<u>\$ 45</u>	<u>\$ 645,674</u>	<u>\$ 20,166</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Dispatch Center Reserve	RDC Bond Prin & Int	RDC Debt Service Reserve	RDC 2017 BAN Principal & Int	Flood Homes Demolition
Cash and investments - beginning	\$ 295,438	\$ 67,666	\$ 382,831	\$ 47,953	\$ 102,299
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	67,666	-	20,923	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	102,299
Total disbursements	-	67,666	-	20,923	102,299
Excess (deficiency) of receipts over disbursements	-	(67,666)	-	(20,923)	(102,299)
Cash and investments - ending	\$ 295,438	\$ -	\$ 382,831	\$ 27,030	\$ -

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Mo Co Partner Water Quality	Work Release Intake Fee	Law Enforcement Fund	Federal Forfeited Property	Co Offender Transportation
Cash and investments - beginning	\$ 33,906	\$ 9,030	\$ 21,036	\$ 3,141	\$ 2,898
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	2,525	-	-	375
Fines and forfeits	-	-	10,006	-	-
Other receipts	12,825	-	-	-	-
Total receipts	12,825	2,525	10,006	-	375
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	3,141	-
Other services and charges	6,325	-	819	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	10,355	7,640	-	-
Other disbursements	-	-	-	-	63
Total disbursements	6,325	10,355	8,459	3,141	63
Excess (deficiency) of receipts over disbursements	6,500	(7,830)	1,547	(3,141)	312
Cash and investments - ending	\$ 40,406	\$ 1,200	\$ 22,583	\$ -	\$ 3,210

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	MC Pros Fed Forfeiture	PSAP-Operating	PSAP-Personnel	Commissioners Tax Cert Sale	RDC 2017 BAN Capital Fund
Cash and investments - beginning	\$ 3,614	\$ 318,582	\$ 30,097	\$ -	\$ 716,212
Receipts:					
Taxes	-	531,341	-	2,350	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	70,015	-	-	-
Charges for services	-	-	484,305	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	48	-	-	-
Total receipts	-	601,404	484,305	2,350	-
Disbursements:					
Personal services	-	-	419,334	-	-
Supplies	-	14,040	1,442	-	-
Other services and charges	-	478,671	-	-	215,149
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	2,350	-
Total disbursements	-	492,711	420,776	2,350	215,149
Excess (deficiency) of receipts over disbursements	-	108,693	63,529	-	(215,149)
Cash and investments - ending	\$ 3,614	\$ 427,275	\$ 93,626	\$ -	\$ 501,063

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Employee Group Insurance Plan	AFLAC	SUR TAX	WHEEL TAX	16.607 Bullet Proof Vest
Cash and investments - beginning	\$ -	\$ 6,681	\$ 67,026	\$ 9,222	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,860
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	234,582	55,588	1,892,784	405,243	-
Total receipts	<u>234,582</u>	<u>55,588</u>	<u>1,892,784</u>	<u>405,243</u>	<u>1,860</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	4,185
Other services and charges	64,244	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	58,193	1,864,447	402,853	-
Total disbursements	<u>64,244</u>	<u>58,193</u>	<u>1,864,447</u>	<u>402,853</u>	<u>4,185</u>
Excess (deficiency) of receipts over disbursements	<u>170,338</u>	<u>(2,605)</u>	<u>28,337</u>	<u>2,390</u>	<u>(2,325)</u>
Cash and investments - ending	<u>\$ 170,338</u>	<u>\$ 4,076</u>	<u>\$ 95,363</u>	<u>\$ 11,612</u>	<u>\$ (2,325)</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	14.228 CDBG-Primary	14.228 CDBG-Old Town Waverly	20.600 Operation Pullover	97.039 HAZ MIT-Primary	97.039 HAZ MIT-Henderson
Cash and investments - beginning	\$ 393	\$ 1,338	\$ (3,544)	\$ 202	\$ 3,923
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	28,921	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	28,921	-	-
Disbursements:					
Personal services	-	-	7,608	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	17,769	-	-
Total disbursements	-	-	25,377	-	-
Excess (deficiency) of receipts over disbursements	-	-	3,544	-	-
Cash and investments - ending	\$ 393	\$ 1,338	\$ -	\$ 202	\$ 3,923

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	97.039 HAZ MIT-2013 Morgan CO	15.916 White River Green Ph 1	97.067 SHSP-State Homeland Sec	20.703 Haz Material Emerg Prep	93.103 FDA Retail Standards
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (1,477)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	22,804	171,099	-	-	1,677
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	22,804	171,099	-	-	1,677
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	7,464	-
Other services and charges	22,804	171,099	-	10,200	199
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	26,290	-	-
Other disbursements	-	-	-	-	-
Total disbursements	22,804	171,099	26,290	17,664	199
Excess (deficiency) of receipts over disbursements	-	-	(26,290)	(17,664)	1,478
Cash and investments - ending	\$ -	\$ -	\$ (26,290)	\$ (17,664)	\$ 1

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	93.074 BP5 Special Project	GAL/CASA	CASA Capacity Building Grant	Comm Crossing Match Grant	Juvenile CC Discretionary
Cash and investments - beginning	\$ -	\$ 32,395	\$ 1,391	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	24,993	26,238	13,622	319,717	12,750
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	100	-	-	-
Total receipts	<u>24,993</u>	<u>26,338</u>	<u>13,622</u>	<u>319,717</u>	<u>12,750</u>
Disbursements:					
Personal services	-	9,378	10,589	-	-
Supplies	1,183	1,466	1,141	-	-
Other services and charges	-	5,436	-	319,717	298
Debt service - principal and interest	-	-	-	-	-
Capital outlay	23,810	388	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>24,993</u>	<u>16,668</u>	<u>11,730</u>	<u>319,717</u>	<u>298</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>9,670</u>	<u>1,892</u>	<u>-</u>	<u>12,452</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 42,065</u>	<u>\$ 3,283</u>	<u>\$ -</u>	<u>\$ 12,452</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Homeland Security Foundation Grant	Adult CC Jail Treatment	Comm Corr Proj Income 1	Comm Corr Proj Income 2	93.074 Bioterror Base 1
Cash and investments - beginning	\$ -	\$ -	\$ 25,039	\$ 268,304	\$ (3,695)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	113,000	-	-	7,481
Charges for services	-	-	5,625	-	-
Fines and forfeits	-	-	126,290	94,297	-
Other receipts	-	-	268,304	278,409	-
Total receipts	-	113,000	400,219	372,706	7,481
Disbursements:					
Personal services	-	21,914	82,617	21,270	1,572
Supplies	-	1,423	-	-	180
Other services and charges	-	29,760	64,047	47,463	2,034
Debt service - principal and interest	-	-	-	-	-
Capital outlay	1,482	-	-	-	-
Other disbursements	-	-	278,594	268,638	-
Total disbursements	1,482	53,097	425,258	337,371	3,786
Excess (deficiency) of receipts over disbursements	(1,482)	59,903	(25,039)	35,335	3,695
Cash and investments - ending	\$ (1,482)	\$ 59,903	\$ -	\$ 303,639	\$ -

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	93.074 Bioterror CRI 1	16.588 Stop Viol Ag Wo 2	16.575 VOCA 1	93.074 Bioterror Base 2	16.575 VOCA 2
Cash and investments - beginning	\$ -	\$ (9,000)	\$ (9,370)	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	19,074	18,750	33,397	7,021	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>19,074</u>	<u>18,750</u>	<u>33,397</u>	<u>7,021</u>	<u>-</u>
Disbursements:					
Personal services	19,074	18,750	24,027	15,153	9,280
Supplies	-	-	-	-	-
Other services and charges	-	-	-	120	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>19,074</u>	<u>18,750</u>	<u>24,027</u>	<u>15,273</u>	<u>9,280</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>9,370</u>	<u>(8,252)</u>	<u>(9,280)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (9,000)</u>	<u>\$ -</u>	<u>\$ (8,252)</u>	<u>\$ (9,280)</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	93.074 Bioterror CRI 2	Comm Corr Grant 1	Comm Corr Grant 2	Juvenile Comm Corr 1
Cash and investments - beginning	\$ -	\$ 123,395	\$ 87,567	\$ 3,878
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	164	175,392	179,321	42,407
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>164</u>	<u>175,392</u>	<u>179,321</u>	<u>42,407</u>
Disbursements:				
Personal services	963	122,015	120,179	40,042
Supplies	665	13,924	1,122	-
Other services and charges	-	51,982	8,222	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	87,567	3,878
Total disbursements	<u>1,628</u>	<u>187,921</u>	<u>217,090</u>	<u>43,920</u>
Excess (deficiency) of receipts over disbursements	<u>(1,464)</u>	<u>(12,529)</u>	<u>(37,769)</u>	<u>(1,513)</u>
Cash and investments - ending	<u>\$ (1,464)</u>	<u>\$ 110,866</u>	<u>\$ 49,798</u>	<u>\$ 2,365</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Family Court Grant	Juvenile Comm Corr 2	Totals
Cash and investments - beginning	\$ 6,823	\$ 6,040	\$ 51,649,649
Receipts:			
Taxes	-	-	36,524,973
Licenses and permits	-	-	433,360
Intergovernmental receipts	-	25,444	15,200,263
Charges for services	-	-	3,877,229
Fines and forfeits	-	-	1,187,683
Other receipts	-	-	143,492,029
Total receipts	<u>-</u>	<u>25,444</u>	<u>200,715,537</u>
Disbursements:			
Personal services	-	28,978	20,294,897
Supplies	-	468	2,129,769
Other services and charges	762	747	12,345,622
Debt service - principal and interest	-	-	1,263,665
Capital outlay	-	401	3,404,218
Other disbursements	-	-	155,758,632
Total disbursements	<u>762</u>	<u>30,594</u>	<u>195,196,803</u>
Excess (deficiency) of receipts over disbursements	<u>(762)</u>	<u>(5,150)</u>	<u>5,518,734</u>
Cash and investments - ending	<u>\$ 6,061</u>	<u>\$ 890</u>	<u>\$ 57,168,383</u>

MORGAN COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,544,179</u>	<u>\$ 76,582</u>

MORGAN COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
AGCO Finance	2 2014 Tractors w/2016 Boom Mowers	\$ 45,500	4/24/2017	5/1/2021
Deere Credit Inc	2 2018 John Deere Cab Tractors w/Mowers	55,605	8/3/2018	8/3/2021
KS State Bank	2016 Mack Truck VIN#10921	26,116	10/7/2015	10/1/2019
KS State Bank	2016 Mack Truck VIN#10922	26,116	10/7/2015	10/1/2019
KS State Bank	2016 Mack Truck VIN#10923	26,116	10/7/2015	10/1/2019
KS State Bank	2016 Mack Truck VIN#10924	26,116	10/29/2015	11/1/2019
TCF Equipment Fianance	2017 Gradall XL3100SV Excavator	61,253	4/19/2017	4/19/2022
Wells Fargo Equip Finance	LeeBoy Loader & Broce Broom	<u>49,925</u>	9/21/2015	8/5/2019
Total governmental activities		<u>316,747</u>		
Total of annual lease payments		<u>\$ 316,747</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Central Dispatch	\$ 1,490,000	\$ 286,388
General obligation bonds	Jail Expansion & Work Release	1,210,000	820,760
General obligation bonds	Redevelopment District Bond Anticipation Note 2017	1,060,000	18,020
General obligation bonds	Redevelopment District Bonds 2015	<u>3,350,000</u>	<u>135,332</u>
Total governmental activities		<u>7,110,000</u>	<u>1,260,500</u>
Totals		<u>\$ 7,110,000</u>	<u>\$ 1,260,500</u>

MORGAN COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2018

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 5,992,195
Infrastructure	51,096,443
Buildings	27,051,560
Machinery, equipment, and vehicles	13,235,326
Construction in progress	1,630,449
Books and other	<u>2,946,077</u>
Total governmental activities	<u>101,952,050</u>
Total capital assets	<u>\$ 101,952,050</u>

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

TO: THE OFFICIALS OF MORGAN COUNTY, INDIANA

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

We have audited Morgan County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2018. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

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

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

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 201

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


**Report on Internal Control over Compliance**

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

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

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

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

  
Paul D. Joyce, CPA  
State Examiner

July 31, 2019

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

MORGAN COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2018

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through To Subrecipient	Total Federal Awards Expended
<u>Department of the Interior</u>					
Outdoor Recreation Acquisition, Development and Planning White River Green Ph 1	Indiana Department of Natural Resources	15.916	18-00576	\$ -	\$ 171,099
Total - Department of the Interior				-	171,099
<u>Department of Justice</u>					
Crime Victim Assistance Victim Assistance VOCA 10/16-9/18	Indiana Criminal Justice Institute	16.575	D3-17-11482	-	33,397
Violence Against Women Formula Grants Stop Violence Against Women 17-19	Indiana Criminal Justice Institute	16.588	D3-18-12260	-	18,750
Bulletproof Vest Partnership Program Bullet Proof Vest FY 2016	Direct Grant	16.607	FY-2016	-	1,860
Total - Department of Justice				-	54,007
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction Bridge Inventory 2014-2017 Bridge #75 Bowman Rd	Indiana Department of Transportation	20.205	A249-14-320718 A249-18-L180037	- -	3,604 11,929
Total - Highway Planning and Construction				-	15,533
Total - Highway Planning and Construction Cluster				-	15,533
Highway Safety Cluster State and Community Highway Safety Operation Pull Over 17-18	Indiana Criminal Justice Institute	20.600	D3-18-11909	17,769	28,921
Total - Highway Safety Cluster				17,769	28,921
Total - Department of Transportation				17,769	44,454
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Bioterrorism CRI 17-18 Bioterrorism Base 17-18 BP5 Special Project Bioterrorism CRI 18-19 Bioterrorism Base 18-19	Indiana State Department of Health	93.074	20313 20313 20313 26933 26933	- - - - -	19,074 7,481 24,993 164 7,021
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	58,733
Food and Drug Administration Research FDA Retail Standards	Association of Food and Drug Officials	93.103	G-SP-1611-03637	-	1,677
Child Support Enforcement Title IV-D Reimb Clerk Expenditures (Fund 1000) Title IV-D Reimb Courts Expenditures (Fund 1000) Indirect Cost (Fund 1000) Title IV-D Clerk Incentive (Fund 8899) Title IV-D Prosecutor Incentive (Fund 8897) Title IV-D Reimb Prosecutor Expenditures (Fund 1000) Title IV-D Reimb Clerk Expenditures (Fund 1119) Title IV-D County Incentive (Fund 8895)	Indiana Department of Child Services	93.563	CY-2018 CY-2018 CY-2018 CY-2018 CY-2018 CY-2018 CY-2018 CY-2018	- - - - - - - -	40,457 34,165 180,470 12,654 51,230 237,455 633 18,741
Total - Child Support Enforcement				-	575,805
Total - Department of Health and Human Services				-	636,215
<u>Department of Homeland Security</u>					
Hazard Mitigation Grant Haz Mit-2013 Morgan Co	Indiana Department of Homeland Security	97.039	C44P-4-560B	-	22,804
Emergency Management Performance Grants EMPG Salaries 2017	Indiana Department of Homeland Security	97.042	26467	-	32,285
Total - Department of Homeland Security				-	55,089
Total federal awards expended				\$ 17,769	\$ 960,864

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

MORGAN COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2018. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

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

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

MORGAN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statement:

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

Federal Awards:

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

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

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

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

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

No matters are reportable.

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

No matters are reportable.

#### OTHER REPORTS

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