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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, 2018 to December 31, 2018

FILED
09/11/2019

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SCHEDULE OF OFFICIALS

Office	Official	Term
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 12-31-22
County Sheriff	Brad Swain	01-01-15 to 12-31-22
County Recorder	Eric Schmitz	01-01-15 to 12-31-22
President of the Board of County Commissioners	Amanda Barge Julie Thomas	01-01-18 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Shellie Yoder	01-01-18 to 12-31-19

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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, 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.

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, 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated August 12, 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
Paul D. Joyce, CPA
State Examiner

August 12, 2019

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Web Site: www.in.gov/sboa

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, 2018, and the related notes to the financial statement, and have issued our report thereon dated August 12, 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 and, therefore, material weaknesses or significant deficiencies may exists that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2018-001, that we consider to be a material weakness.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2018-001.

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
Paul D. Joyce, CPA
State Examiner

August 12, 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.

MONROE 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
After Settlement Collections	$ 5,743,036	$ 4,527,135	$ 5,743,036	$ 4,527,135
Sheriff"s Inmate Trust	34,280	835,321	825,223	44,378
Jail Commissary	82,790	188,960	200,060	71,690
Clerk"s Trust	3,235,521	10,108,030	10,397,227	2,946,324
County General	10,581,748	35,571,559	33,999,900	12,153,407
Accident Report	2,295	1,553	-	3,848
Animal Control Fines & Fees	23,022	8,858	15,173	16,707
Aviation	506,516	1,069,772	916,889	659,399
Bid Deposits & Bond Holding	646,942	148,631	89,781	705,792
Campaign Finance Enforcement	1,982	-	-	1,982
LIT - Special Purpose	1,371,859	3,173,728	2,588,932	1,956,655
City & Town Court Costs 3%	23,768	23,324	-	47,092
Clerks Record Perpetuation	44,999	89,643	97,360	37,282
Community Corrections	202,202	482,324	684,526	-
Community Trans. Prog.	158	42,200	22,790	19,568
Convention-Visitor & Tourism	1,480,534	2,102,859	2,005,681	1,577,712
Sales Disclosure-County Share	152,535	14,523	15,165	151,893
Cumulative Bridge	2,220,058	1,749,349	1,208,335	2,761,072
Cumulative Capital Dev	3,176,999	2,601,737	2,549,852	3,228,884
Co Drug Free Community	25,751	46,931	48,777	23,905
Emergency Planning/Right to Kn	25,526	12,823	11,363	26,986
Extradition and Sheriffs Assis	832	-	-	832
Firearms Training	64,327	24,562	51,983	36,906
Health	777,461	1,076,114	1,156,858	696,717
Identification Security Protec	16,653	16,966	-	33,619
Local Health Maintenance	401,101	72,672	47,314	426,459
Local Road and Street	1,474,084	1,530,815	1,020,769	1,984,130
Public Safety LIT	1,120,397	2,275,375	2,063,332	1,332,440
County Major Bridge	-	2,453,959	-	2,453,959
Medical Care for Inmates	14,586	-	-	14,586
Misdemeanant/Co Corr	131,231	80,924	92,979	119,176
Motor Vehicle Highway	2,112,828	6,689,631	7,365,235	1,437,224
Omitted Property Audits	-	46,023	-	46,023
Park Nonreverting Capital	49,236	45,052	58,221	36,067
Park Nonreverting Operating	181,526	214,835	305,975	90,386
Plat Book	128,336	28,459	27,434	129,361
Economic Development/Tourism	2,267	-	-	2,267
Rainy Day Fund	3,813,597	1,574,887	-	5,388,484
Recorders Records Perpetuation	339,652	298,625	77,951	560,326
Storm Water Management	3,142,404	1,130,736	1,421,157	2,851,983
Supplemental P. D. Services	947,400	762,267	862,485	847,182
Surplus Tax Overpayments	281,938	382,514	181,484	482,968
Surveyors Corner Perpetuation	51,806	84,085	49,602	86,289
Tax Sale Redemption	-	271,668	252,866	18,802
Tax Sale Surplus	1,580,525	1,266,675	1,342,107	1,505,093
Local Health Dept Trust Accoun	163,475	54,262	48,572	169,165
Vehicle Inspection	11,080	2,040	-	13,120
Victim Impact Program	4,398	-	-	4,398
GAL/CASA	-	76,870	62,584	14,286
Election Fund	1,110,404	479,624	788,558	801,470
Auditors Ineligible Deductions	60,790	39,852	6,964	93,678
County Elected Officials Train	46,685	16,959	6,266	57,378
Monroe County 911 Fund	1,489,647	921,995	933,330	1,478,312
Reassessment Fund	1,159,911	116,724	604,515	672,120
LOIT Special Distribution	1,492,849	-	373,898	1,118,951
Alternative Dispute Resolution	94,984	9,370	422	103,932
Convention Center Operating	77,905	562,375	499,346	140,934
Drug Buy Money	3,889	-	-	3,889
Sheriff Sale Administration	28,116	9,111	4,331	32,896
Court Interpreters	-	2,000	2,000	-
Donations - Youth Shelter	27,633	1,451	1,404	27,680
Self-Insurance	-	9,485,282	7,688,230	1,797,052
Payroll Clearing	(10,505)	6,401,483	6,385,906	5,072
Self-Insurance	1,380,725	-	1,380,725	-
Settlement	69,847	156,292,589	156,362,436	-
Wheel Tax/Surtax Combined	3,915	2,818,085	2,820,165	1,835
CVET Agency/Comm. Vehicle Exci	-	506,012	506,012	-
Financial Institution Tax	-	681,380	681,380	-
BPPE Late Assessment Penalty	-	150	-	150
LIT-Prop Tax Relief	24,475	1,643,730	1,619,141	49,064
State Fines & Forfeitures	2,458	89,467	89,546	2,379
Infraction Judgments	10,856	145,656	149,517	6,995
Overweight Vehicle Fines	-	998	998	-
Special Death Benefit	315	3,430	3,505	240
Sales Disclosure - State Share	785	14,583	14,438	930

MONROE 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
Coroners Training & Education	1,286	15,975	15,846	1,415
Interstate Compact-State Share	250	1,438	1,375	313
Mortgage Recording Fees-State	835	10,413	9,668	1,580
DLGF HSTD Pty Database Fund	70	37	101	6
Food & Beverage Tax Collection	-	2,256,760	2,031,074	225,686
Education Plate Fees Agency	188	2,850	3,038	-
Riverboat Revenue Sharing	-	817,347	817,347	-
Innkeepers Tax Collection	-	2,775,687	2,701,159	74,528
LIT Certified Shares	-	31,630,805	31,630,805	-
LIT Public Safety	-	7,933,062	7,933,062	-
F93.563 ARRA Pros. IV-D Incent	25,525	-	25,526	(1)
F93.563 County IV-D Incentive	218,888	33,195	30,243	221,840
Pros IV-D Incent Po 99 F93.563	436,935	63,195	7,880	492,250
F93.563 Clerk IV-D Incen	25,572	33,195	13,396	45,371
Jail Cash Bond Account	1,020	406,267	405,511	1,776
Rainy Day Cum Bridge	700,000	-	700,000	-
Juv Probation Admin-Rainy Day	164,275	-	-	164,275
Juv Probation Admin-Non-Revert	1,129,034	-	102,305	1,026,729
User Fees-Cable Franchise	528,217	687,278	663,563	551,932
User Fees-Diversion/Pros.	31,556	221,335	209,874	43,017
User Fees-Court Alcohol/Drug	49,997	168,816	124,018	94,795
Law Ed Training Fund	4,174	2,863	225	6,812
User Fees-Problem Solving Crt	37,638	16,011	25,622	28,027
User Fees - Adult Probation	132,097	239,956	280,252	91,801
User Fees - Juv. Probation	29,078	3,214	2,882	29,410
User Fees - Project Income/Job	345,168	349,891	492,794	202,265
User Fee - Jury Pay	62,602	8,946	2,214	69,334
County User Fee/Law Ed	98,494	15,019	11,188	102,325
Donations - Probation Dept	1,054	83	-	1,137
Donations - APS Unit 10	2,350	1,000	235	3,115
Donations - Emergency Mgt	1,417	-	-	1,417
Donations-Drug Treatment Court	36	-	-	36
Donations-Vietnam Memorial	200	-	-	200
Donations - Safe Place	6,673	-	-	6,673
Donations - Sheriff's Dept.	11,314	-	-	11,314
Donation Sheriff K-9	7,627	85	-	7,712
Donations Sheriff Youth Camp	200	-	-	200
Donations - Prevention General	3,953	-	-	3,953
Donations - BTCC	521	775	261	1,035
Donations - Special Programs	19,400	78,090	57,804	39,686
Local Ordin.-False Alarm Fee	9,928	1,455	-	11,383
Collection Fees/Personal Prop	3,928	9,753	-	13,681
2007 Redevelopment Bond	500,630	8,951	-	509,581
2013 Redevelopment Bond	55,795	957	-	56,752
2015 Redevelopment Bond	3,396,170	44,319	-	3,440,489
MC Convention Center Debt	310,448	637,504	636,000	311,952
Showers Building Lease Rental	142,431	-	-	142,431
2014 GO Bond Debt	10,795	-	-	10,795
2015 GO Bond Debt	36,574	-	344	36,230
2016 GO Bond Debt	1,037,353	155	1,017,465	20,043
2016 GO Bond B Debt	687,394	878,662	1,532,058	33,998
2017 GO Bond Debt	4,768	2,080,122	2,035,100	49,790
2018 GO Bond Debt	-	15,118	-	15,118
Aviation Construction	545,006	534,256	492,574	586,688
Aviation Building	795,585	31,135	125,000	701,720
2013 GO Bond Capital Projects	16,371	-	16,371	-
GO Bond 2014 Capital Bond	19,198	-	17,514	1,684
Honeywell Energy Project	32,250	-	-	32,250
2015 GO Bond Capital Projects	585,336	-	267,071	318,265
2016 GO Bond Capital Projects	1,353,670	-	804,010	549,660
2016 GO Bond B Capital	1,854,808	-	9,055	1,845,753
2017 Airport BAN	25,567	-	-	25,567
2017 GO Bond Capital Projects	1,650,000	-	457,946	1,192,054
2018 GO Bond Capital Projects	-	3,070,000	25,500	3,044,500
Employee Morale	8,194	4,337	11,675	856
MC Search/Recovery	8,432	1,000	902	8,530
Paperless Initiative	261	-	-	261
County Per Diems-YSB	1,580,025	460,713	3,952	2,036,786
MC Bldg Pres/Blgtn Foundation	24,463	5,120	5,783	23,800
Monroe County Properties	384	-	-	384
Public Health Emergency Fund	20,033	-	-	20,033
County Fair	-	118,047	118,047	-
Conv. Visitor Cap Imp/Maint	127,164	100,000	36,853	190,311
Crime Control	12,891	5,985	-	18,876
Big City/Co Seat Belt	5,697	-	-	5,697

MONROE 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
Weights & Measures Ord Violati	13,312	400	-	13,712
Showers Building Operating	178,165	339,279	206,809	310,635
Curry Bldg. Proj. Ord 03-68	6,161	-	-	6,161
County Offender Transportation	8,418	1,438	-	9,856
Seized Assets Fund	-	1,572	1,572	-
Bicentennial Fund	-	10,698	6,519	4,179
Energy Conservation Non-Revert	61,244	-	-	61,244
Westside Econ Dev/Rich Twp TIF	4,114,525	1,948,545	1,339,174	4,723,896
46 Corridor Econ Dev/Blgtn Twp	500,255	363,475	858,730	5,000
Fullerton Pike Econ Dev / TIF	1,987,073	224,502	1,204,360	1,007,215
Westside TIF Debt Res 2013 Bon	190,700	-	-	190,700
Probation - CARES Grant	-	5,230	1,831	3,399
Courthouse Rental	12,518	4,275	4,600	12,193
Sheriff Cares Grant	60	-	-	60
Walmart Health	3,014	-	5	3,009
PSAP LIT	363,825	2,906,674	2,918,158	352,341
IN Workforce Development	476,704	-	50,752	425,952
Ellettsville Pass Through	4,134	13,583	13,583	4,134
City Pass Through (Building)	9,023	144,517	144,517	9,023
F93.074 Bio Terrorism	(9,108)	22,161	7,232	5,821
F20.600 Operation Pullover	(12,859)	12,624	14,519	(14,754)
F20.509 Rural Transit	-	1,134,911	1,134,911	-
F16.585 BJA Drug Court Enhance	30	-	-	30
F93.623 Runaway & Homeles12-15	(8,061)	165,685	164,320	(6,696)
F16.575 VOCA Grant	(3,281)	54,410	55,545	(4,416)
F93.601 IV-D Parenting Time	(44,850)	44,850	-	-
F16.588 STOP Grant 12-13	(36,361)	16,655	78,930	(98,636)
F20.601 DUI Task Enforcement	897	-	-	897
F93.217 Futures Clinic	(12,166)	144,949	147,910	(15,127)
F93.074 Medical Res. Corp BHPP	(14)	-	-	(14)
F93.994 Baby & Me Tob Fr ISDH	(56)	22,388	22,455	(123)
F93.008 MRC NACCHO Grant	9,741	2,548	956	11,333
F93.667 Adult Protection	(24,452)	219,491	256,488	(61,449)
F93.617 HAVA 2014 Grant	5,844	91	5,861	74
F93.268 Immunization	(27,231)	49,819	22,588	-
16.738 JAG 14-15 Sheriff	5,189	4,772	-	9,961
93.074 Supplemental E (Ebola)	24,838	-	821	24,017
F16.590 Violence Against Women	29,092	178,026	89,769	117,349
F93.558 Futures - TANF	20,809	102,184	89,376	33,617
F93.074 Radon	(1,800)	3,000	1,200	-
F93.940 ISDH Syringe Services	(8,361)	40,653	43,622	(11,330)
PreDisaster Mitigation 97.047	-	16,656	16,656	-
Overdose Prevention 93.136	-	22,636	22,828	(192)
Title XX 93.667	-	13,962	10,797	3,165
IGIC Addressing Grant	3,000	-	-	3,000
Multi State Learning Collabor.	922	-	434	488
Project Safe Place	12,446	7,580	11,677	8,349
Healthiest Cities Challenge	8,447	-	5,359	3,088
IN Jud. Supreme Court Grant	288	9,998	3,180	7,106
IJC Community Supervision Gran	12,894	-	-	12,894
1503 YSB Grant	18,740	39,427	33,999	24,168
Pilot Family Court Grant	12,892	25,758	19,692	18,958
Local Grants to Futures	2,875	1,500	60	4,315
Bloomington Bicyle Grant	144	-	-	144
MLK Jr. Grant - Clerk	665	-	-	665
Mo. Co. Active Transportation	830	-	-	830
JDAI Coordination	15,991	15,622	27,000	4,613
Juv Detention Altern Init JDAI	18,832	30,015	35,626	13,221
Court Reform Grant 14-15	(16,776)	16,776	-	-
Limestone Heritage Project	(1,846)	3,431	1,585	-
GYSD (Global Youth Services)	1,494	500	1,018	976
Syringe Services	-	15,000	15,000	-
2016 Veterans Court Grant	35,519	68,606	61,538	42,587
Prosecutor IPAC Drug Grant	4,163	-	3,608	555
Pretrail Pilot Project	144,358	80,500	134,537	90,321
Bloomington Afterschool Netwk.	2,252	-	400	1,852
Monroe County Youth Council	3,816	3,397	3,164	4,049
Community Corr Grant-2018/2019	-	808,061	575,031	233,030
Totals	$ 80,527,455	$ 328,645,589	$ 324,614,801	$ 84,558,243

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

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.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

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 Town 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 Town 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.

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.

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. The negative balances were the result of reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2018.

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 2018 totaled $636,000.

Note 9. Combined Funds

Funds related to user fees, donations, local ordinance fees, and pass-through fees were reported individually in the current financial statements, but were combined into one fund for the prior financial statement.

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, 2018

	After Settlement Collections	Sheriff"s Inmate Trust	Jail Commissary	Clerk"s Trust	County General	Accident Report
Cash and investments - beginning	$ 5,743,036	$ 34,280	$ 82,790	$ 3,235,521	$ 10,581,748	$ 2,295
Receipts:						
Taxes	4,527,135	-	-	-	17,629,944	-
Licenses and permits	-	-	-	-	647,146	-
Intergovernmental receipts	-	-	-	-	14,076,088	-
Charges for services	-	-	-	-	1,561,527	1,553
Fines and forfeits	-	-	-	-	249,455	-
Other receipts	-	835,321	188,960	10,108,030	1,407,399	-
Total receipts	4,527,135	835,321	188,960	10,108,030	35,571,559	1,553
Disbursements:						
Personal services	-	-	-	-	24,198,345	-
Supplies	-	-	-	-	617,965	-
Other services and charges	-	-	-	-	9,170,590	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	13,000	-
Other disbursements	5,743,036	825,223	200,060	10,397,227	-	-
Total disbursements	5,743,036	825,223	200,060	10,397,227	33,999,900	-
Excess (deficiency) of receipts over disbursements	(1,215,901)	10,098	(11,100)	(289,197)	1,571,659	1,553
Cash and investments - ending	$ 4,527,135	$ 44,378	$ 71,690	$ 2,946,324	$ 12,153,407	$ 3,848

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

	Animal Control Fines & Fees	Aviation	Bid Deposits & Bond Holding	Campaign Finance Enforcement	LIT - Special Purpose	City & Town Court Costs 3%
Cash and investments - beginning	$ 23,022	$ 506,516	$ 646,942	$ 1,982	$ 1,371,859	$ 23,768
Receipts:						
Taxes	-	614,375	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	49,454	-	-	3,161,080	-
Charges for services	-	403,183	-	-	-	-
Fines and forfeits	8,858	-	-	-	-	-
Other receipts	-	2,760	148,631	-	12,648	23,324
Total receipts	8,858	1,069,772	148,631	-	3,173,728	23,324
Disbursements:						
Personal services	-	534,171	-	-	2,066,647	-
Supplies	7,081	50,184	-	-	51,189	-
Other services and charges	6,743	272,119	89,781	-	457,132	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,349	60,415	-	-	13,964	-
Other disbursements	-	-	-	-	-	-
Total disbursements	15,173	916,889	89,781	-	2,588,932	-
Excess (deficiency) of receipts over disbursements	(6,315)	152,883	58,850	-	584,796	23,324
Cash and investments - ending	$ 16,707	$ 659,399	$ 705,792	$ 1,982	$ 1,956,655	$ 47,092

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

	Clerks Record Perpetuation	Community Corrections	Community Trans. Prog.	Convention-Visitor & Tourism	Sales Disclosure-County Share
Cash and investments - beginning	$ 44,999	$ 202,202	$ 158	$ 1,480,534	$ 152,535
Receipts:					
Taxes	-	-	-	2,102,859	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	482,324	42,200	-	-
Charges for services	51,455	-	-	-	14,523
Fines and forfeits	13,147	-	-	-	-
Other receipts	25,041	-	-	-	-
Total receipts	89,643	482,324	42,200	2,102,859	14,523
Disbursements:					
Personal services	54,985	668,109	-	-	15,165
Supplies	-	-	6,532	-	-
Other services and charges	42,375	16,417	16,258	2,005,681	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	97,360	684,526	22,790	2,005,681	15,165
Excess (deficiency) of receipts over disbursements	(7,717)	(202,202)	19,410	97,178	(642)
Cash and investments - ending	$ 37,282	$ -	$ 19,568	$ 1,577,712	$ 151,893

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

	Cumulative Bridge	Cumulative Capital Dev	Co Drug Free Community	Emergency Planning/Right to Kn	Extradition and Sheriffs Assis	Firearms Training
Cash and investments - beginning	$ 2,220,058	$ 3,176,999	$ 25,751	$ 25,526	$ 832	$ 64,327
Receipts:						
Taxes	1,453,905	2,270,987	-	-	-	-
Licenses and permits	-	-	-	-	-	23,931
Intergovernmental receipts	235,960	268,944	-	12,823	-	-
Charges for services	-	-	2,513	-	-	-
Fines and forfeits	-	-	44,418	-	-	-
Other receipts	59,484	61,806	-	-	-	631
Total receipts	1,749,349	2,601,737	46,931	12,823	-	24,562
Disbursements:						
Personal services	323,895	516,265	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	884,440	587,714	48,777	11,363	-	51,618
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,445,873	-	-	-	365
Other disbursements	-	-	-	-	-	-
Total disbursements	1,208,335	2,549,852	48,777	11,363	-	51,983
Excess (deficiency) of receipts over disbursements	541,014	51,885	(1,846)	1,460	-	(27,421)
Cash and investments - ending	$ 2,761,072	$ 3,228,884	$ 23,905	$ 26,986	$ 832	$ 36,906

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

	Health	Identification Security Protec	Local Health Maintenance	Local Road and Street	Public Safety LIT	County Major Bridge
Cash and investments - beginning	$ 777,461	$ 16,653	$ 401,101	$ 1,474,084	$ 1,120,397	$ -
Receipts:						
Taxes	423,179	-	-	-	-	2,270,987
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	162,529	-	72,672	1,503,753	2,263,949	182,972
Charges for services	490,385	16,966	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	21	-	-	27,062	11,426	-
Total receipts	1,076,114	16,966	72,672	1,530,815	2,275,375	2,453,959
Disbursements:						
Personal services	934,191	-	26,478	-	1,346,122	-
Supplies	20,452	-	249	-	52,807	-
Other services and charges	202,215	-	19,587	1,020,769	433,720	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,000	-	230,683	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,156,858	-	47,314	1,020,769	2,063,332	-
Excess (deficiency) of receipts over disbursements	(80,744)	16,966	25,358	510,046	212,043	2,453,959
Cash and investments - ending	$ 696,717	$ 33,619	$ 426,459	$ 1,984,130	$ 1,332,440	$ 2,453,959

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

	Medical Care for Inmates	Misdemeanant/Co Corr	Motor Vehicle Highway	Omitted Property Audits	Park Nonreverting Capital	Park Nonreverting Operating
Cash and investments - beginning	$ 14,586	$ 131,231	$ 2,112,828	$ -	$ 49,236	$ 181,526
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	80,924	6,282,032	-	-	-
Charges for services	-	-	20,000	46,023	45,052	214,835
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	387,599	-	-	-
Total receipts	-	80,924	6,689,631	46,023	45,052	214,835
Disbursements:						
Personal services	-	65,735	2,853,863	-	-	74,092
Supplies	-	-	2,665,715	-	-	44,922
Other services and charges	-	27,244	874,766	-	9,339	88,422
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	970,891	-	48,882	98,539
Other disbursements	-	-	-	-	-	-
Total disbursements	-	92,979	7,365,235	-	58,221	305,975
Excess (deficiency) of receipts over disbursements	-	(12,055)	(675,604)	46,023	(13,169)	(91,140)
Cash and investments - ending	$ 14,586	$ 119,176	$ 1,437,224	$ 46,023	$ 36,067	$ 90,386

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

	Plat Book	Economic Development/Tourism	Rainy Day Fund	Recorders Records Perpetuation	Storm Water Management
Cash and investments - beginning	$ 128,336	$ 2,267	$ 3,813,597	$ 339,652	$ 3,142,404
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	28,459	-	-	298,540	1,129,594
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,574,887	85	1,142
Total receipts	28,459	-	1,574,887	298,625	1,130,736
Disbursements:					
Personal services	26,932	-	-	18,961	502,690
Supplies	442	-	-	6,402	73,771
Other services and charges	60	-	-	46,416	465,321
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	6,172	379,375
Other disbursements	-	-	-	-	-
Total disbursements	27,434	-	-	77,951	1,421,157
Excess (deficiency) of receipts over disbursements	1,025	-	1,574,887	220,674	(290,421)
Cash and investments - ending	$ 129,361	$ 2,267	$ 5,388,484	$ 560,326	$ 2,851,983

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

	Supplemental P. D. Services	Surplus Tax Overpayments	Surveyors Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust Accoun
Cash and investments - beginning	$ 947,400	$ 281,938	$ 51,806	$ -	$ 1,580,525	$ 163,475
Receipts:						
Taxes	-	382,514	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	30,632	-	-	-	-	54,262
Charges for services	731,635	-	84,085	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	271,668	1,266,675	-
Total receipts	762,267	382,514	84,085	271,668	1,266,675	54,262
Disbursements:						
Personal services	862,485	-	39,677	-	-	47,964
Supplies	-	-	4,566	-	-	53
Other services and charges	-	181,484	5,359	252,866	1,342,107	555
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	862,485	181,484	49,602	252,866	1,342,107	48,572
Excess (deficiency) of receipts over disbursements	(100,218)	201,030	34,483	18,802	(75,432)	5,690
Cash and investments - ending	$ 847,182	$ 482,968	$ 86,289	$ 18,802	$ 1,505,093	$ 169,165

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

	Vehicle Inspection	Victim Impact Program	GAL/CASA	Election Fund	Auditors Ineligible Deductions	County Elected Officials Train
Cash and investments - beginning	$ 11,080	$ 4,398	$ -	$ 1,110,404	$ 60,790	$ 46,685
Receipts:						
Taxes	-	-	-	443,664	34,803	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,830	-	76,870	35,717	-	-
Charges for services	210	-	-	-	5,025	16,943
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	243	24	16
Total receipts	2,040	-	76,870	479,624	39,852	16,959
Disbursements:						
Personal services	-	-	-	428,593	-	-
Supplies	-	-	-	48,389	3,614	-
Other services and charges	-	-	62,584	311,576	3,350	6,266
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	62,584	788,558	6,964	6,266
Excess (deficiency) of receipts over disbursements	2,040	-	14,286	(308,934)	32,888	10,693
Cash and investments - ending	$ 13,120	$ 4,398	$ 14,286	$ 801,470	$ 93,678	$ 57,378

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

	Monroe County 911 Fund	Reassessment Fund	LOIT Special Distribution	Alternative Dispute Resolution	Convention Center Operating	Drug Buy Money
Cash and investments - beginning	$ 1,489,647	$ 1,159,911	$ 1,492,849	$ 94,984	$ 77,905	$ 3,889
Receipts:						
Taxes	-	102,426	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	8,243	-	-	-	-
Charges for services	921,995	-	-	-	-	-
Fines and forfeits	-	-	-	9,370	-	-
Other receipts	-	6,055	-	-	562,375	-
Total receipts	921,995	116,724	-	9,370	562,375	-
Disbursements:						
Personal services	-	22,291	-	-	-	-
Supplies	-	3,522	-	132	-	-
Other services and charges	908,007	577,385	373,898	290	499,346	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	25,323	1,317	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	933,330	604,515	373,898	422	499,346	-
Excess (deficiency) of receipts over disbursements	(11,335)	(487,791)	(373,898)	8,948	63,029	-
Cash and investments - ending	$ 1,478,312	$ 672,120	$ 1,118,951	$ 103,932	$ 140,934	$ 3,889

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

	Sheriff Sale Administration	Court Interpreters	Donations - Youth Shelter	Self-Insurance	Payroll Clearing	Self-Insurance
Cash and investments - beginning	$ 28,116	$ -	$ 27,633	$ -	$ (10,505)	$ 1,380,725
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	9,111	2,000	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,451	9,485,282	6,401,483	-
Total receipts	9,111	2,000	1,451	9,485,282	6,401,483	-
Disbursements:						
Personal services	-	-	-	5,933,504	6,385,906	-
Supplies	1,610	-	-	-	-	-
Other services and charges	-	2,000	1,404	1,754,726	-	1,380,725
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	2,721	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,331	2,000	1,404	7,688,230	6,385,906	1,380,725
Excess (deficiency) of receipts over disbursements	4,780	-	47	1,797,052	15,577	(1,380,725)
Cash and investments - ending	$ 32,896	$ -	$ 27,680	$ 1,797,052	$ 5,072	$ -

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

	Settlement	Wheel Tax/Surtax Combined	CVET Agency/Comm. Vehicle Exci	Financial Institution Tax	BPPE Late Assessment Penalty	LIT-Prop Tax Relief
Cash and investments - beginning	$ 69,847	$ 3,915	$ -	$ -	$ -	$ 24,475
Receipts:						
Taxes	142,210,569	-	-	-	150	1,643,730
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	14,082,020	2,818,085	506,012	681,380	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	156,292,589	2,818,085	506,012	681,380	150	1,643,730
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	156,362,436	2,820,165	506,012	681,380	-	1,619,141
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	156,362,436	2,820,165	506,012	681,380	-	1,619,141
Excess (deficiency) of receipts over disbursements	(69,847)	(2,080)	-	-	150	24,589
Cash and investments - ending	$ -	$ 1,835	$ -	$ -	$ 150	$ 49,064

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

	State Fines & Forfeitures	Infraction Judgments	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Education
Cash and investments - beginning	$ 2,458	$ 10,856	$ -	$ 315	$ 785	$ 1,286
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	14,583	15,975
Fines and forfeits	89,467	145,656	998	3,430	-	-
Other receipts	-	-	-	-	-	-
Total receipts	89,467	145,656	998	3,430	14,583	15,975
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	89,546	149,517	998	3,505	14,438	15,846
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	89,546	149,517	998	3,505	14,438	15,846
Excess (deficiency) of receipts over disbursements	(79)	(3,861)	-	(75)	145	129
Cash and investments - ending	$ 2,379	$ 6,995	$ -	$ 240	$ 930	$ 1,415

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

	Interstate Compact-State Share	Mortgage Recording Fees-State	DLGF HSTD Pty Database Fund	Food & Beverage Tax Collection	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	$ 250	$ 835	$ 70	$ -	$ 188	$ -
Receipts:						
Taxes	-	-	37	2,256,760	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,850	817,347
Charges for services	-	10,413	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,438	-	-	-	-	-
Total receipts	1,438	10,413	37	2,256,760	2,850	817,347
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,375	9,668	101	2,031,074	3,038	817,347
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,375	9,668	101	2,031,074	3,038	817,347
Excess (deficiency) of receipts over disbursements	63	745	(64)	225,686	(188)	-
Cash and investments - ending	$ 313	$ 1,580	$ 6	$ 225,686	$ -	$ -

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

	Innkeepers Tax Collection	LIT Certified Shares	LIT Public Safety	F93.563 ARRA Pros. IV-D Incent	F93.563 County IV-D Incentive	Pros IV-D Incent Po 99 F93.563
Cash and investments - beginning	$ -	$ -	$ -	$ 25,525	$ 218,888	$ 436,935
Receipts:						
Taxes	2,775,687	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	31,630,805	7,933,062	-	33,195	49,939
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	13,256
Total receipts	2,775,687	31,630,805	7,933,062	-	33,195	63,195
Disbursements:						
Personal services	-	-	-	-	30,243	-
Supplies	-	-	-	262	-	355
Other services and charges	2,701,159	31,630,805	7,933,062	24,624	-	7,525
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	640	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,701,159	31,630,805	7,933,062	25,526	30,243	7,880
Excess (deficiency) of receipts over disbursements	74,528	-	-	(25,526)	2,952	55,315
Cash and investments - ending	$ 74,528	$ -	$ -	$ (1)	$ 221,840	$ 492,250

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

	F93.563 Clerk IV-D Incen	Jail Cash Bond Account	Rainy Day Cum Bridge	Juv Probation Admin-Rainy Day	Juv Probation Admin-Non-Revert	User Fees-Cable Franchise
Cash and investments - beginning	$ 25,572	$ 1,020	$ 700,000	$ 164,275	$ 1,129,034	$ 528,217
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	33,195	-	-	-	-	-
Charges for services	-	-	-	-	-	638,656
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	406,267	-	-	-	48,622
Total receipts	33,195	406,267	-	-	-	687,278
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	13,396	-	700,000	-	102,305	661,438
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	2,125
Other disbursements	-	405,511	-	-	-	-
Total disbursements	13,396	405,511	700,000	-	102,305	663,563
Excess (deficiency) of receipts over disbursements	19,799	756	(700,000)	-	(102,305)	23,715
Cash and investments - ending	$ 45,371	$ 1,776	$ -	$ 164,275	$ 1,026,729	$ 551,932

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

	User Fees-Diversion/Pros.	User Fees-Court Alcohol/Drug	Law Ed Training Fund	User Fees-Problem Solving Crt	User Fees - Adult Probation
Cash and investments - beginning	$ 31,556	$ 49,997	$ 4,174	$ 37,638	$ 132,097
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	35,142	-	-	-
Charges for services	-	-	2,863	-	-
Fines and forfeits	221,335	133,674	-	16,011	239,956
Other receipts	-	-	-	-	-
Total receipts	221,335	168,816	2,863	16,011	239,956
Disbursements:					
Personal services	207,757	101,976	-	4,956	265,836
Supplies	-	6,091	-	2,000	4,755
Other services and charges	1,732	15,951	225	18,666	9,661
Debt service - principal and interest	-	-	-	-	-
Capital outlay	385	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	209,874	124,018	225	25,622	280,252
Excess (deficiency) of receipts over disbursements	11,461	44,798	2,638	(9,611)	(40,296)
Cash and investments - ending	$ 43,017	$ 94,795	$ 6,812	$ 28,027	$ 91,801

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

	User Fees - Juv. Probation	User Fees - Project Income/Job	User Fee - Jury Pay	County User Fee/Law Ed	Donations - Probation Dept	Donations - APS Unit 10
Cash and investments - beginning	$ 29,078	$ 345,168	$ 62,602	$ 98,494	$ 1,054	$ 2,350
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	15,019	-	-
Fines and forfeits	1,410	158,520	8,946	-	-	-
Other receipts	1,804	191,371	-	-	83	1,000
Total receipts	3,214	349,891	8,946	15,019	83	1,000
Disbursements:						
Personal services	-	286,488	-	-	-	-
Supplies	-	9,078	-	-	-	-
Other services and charges	2,882	195,660	2,214	11,188	-	235
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,568	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,882	492,794	2,214	11,188	-	235
Excess (deficiency) of receipts over disbursements	332	(142,903)	6,732	3,831	83	765
Cash and investments - ending	$ 29,410	$ 202,265	$ 69,334	$ 102,325	$ 1,137	$ 3,115

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

	Donations - Emergency Mgt	Donations-Drug Treatment Court	Donations-Vietnam Memorial	Donations - Safe Place	Donations - Sheriff's Dept.	Donation Sheriff K-9
Cash and investments - beginning	$ 1,417	$ 36	$ 200	$ 6,673	$ 11,314	$ 7,627
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	85
Total receipts	-	-	-	-	-	85
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	85
Cash and investments - ending	$ 1,417	$ 36	$ 200	$ 6,673	$ 11,314	$ 7,712

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

	Donations Sheriff Youth Camp	Donations - Prevention General	Donations - BTCC	Donations - Special Programs	Local Ordin.-False Alarm Fee	Collection Fees/Personal Prop
Cash and investments - beginning	$ 200	$ 3,953	$ 521	$ 19,400	$ 9,928	$ 3,928
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,455	9,753
Other receipts	-	-	775	78,090	-	-
Total receipts	-	-	775	78,090	1,455	9,753
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	46	5,471	-	-
Other services and charges	-	-	215	52,333	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	261	57,804	-	-
Excess (deficiency) of receipts over disbursements	-	-	514	20,286	1,455	9,753
Cash and investments - ending	$ 200	$ 3,953	$ 1,035	$ 39,686	$ 11,383	$ 13,681

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

	2007 Redevelopment Bond	2013 Redevelopment Bond	2015 Redevelopment Bond	MC Convention Center Debt	Showers Building Lease Rental	2014 GO Bond Debt
Cash and investments - beginning	$ 500,630	$ 55,795	$ 3,396,170	$ 310,448	$ 142,431	$ 10,795
Receipts:						
Taxes	-	-	-	498,300	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	139,204	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,951	957	44,319	-	-	-
Total receipts	8,951	957	44,319	637,504	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	636,000	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	636,000	-	-
Excess (deficiency) of receipts over disbursements	8,951	957	44,319	1,504	-	-
Cash and investments - ending	$ 509,581	$ 56,752	$ 3,440,489	$ 311,952	$ 142,431	$ 10,795

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

	2015 GO Bond Debt	2016 GO Bond Debt	2016 GO Bond B Debt	2017 GO Bond Debt	2018 GO Bond Debt	Aviation Construction
Cash and investments - beginning	$ 36,574	$ 1,037,353	$ 687,394	$ 4,768	$ -	$ 545,006
Receipts:						
Taxes	-	-	813,786	1,926,717	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	64,876	153,405	-	429,484
Charges for services	-	-	-	-	-	99,409
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	155	-	-	15,118	5,363
Total receipts	-	155	878,662	2,080,122	15,118	534,256
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	1,017,465	-	-	-	74,267
Debt service - principal and interest	344	-	1,532,058	2,035,100	-	-
Capital outlay	-	-	-	-	-	418,307
Other disbursements	-	-	-	-	-	-
Total disbursements	344	1,017,465	1,532,058	2,035,100	-	492,574
Excess (deficiency) of receipts over disbursements	(344)	(1,017,310)	(653,396)	45,022	15,118	41,682
Cash and investments - ending	$ 36,230	$ 20,043	$ 33,998	$ 49,790	$ 15,118	$ 586,688

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

	Aviation Building	2013 GO Bond Capital Projects	GO Bond 2014 Capital Bond	Honeywell Energy Project	2015 GO Bond Capital Projects	2016 GO Bond Capital Projects
Cash and investments - beginning	$ 795,585	$ 16,371	$ 19,198	$ 32,250	$ 585,336	$ 1,353,670
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	23,101	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,034	-	-	-	-	-
Total receipts	31,135	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	16,371	17,514	-	267,071	804,010
Other disbursements	125,000	-	-	-	-	-
Total disbursements	125,000	16,371	17,514	-	267,071	804,010
Excess (deficiency) of receipts over disbursements	(93,865)	(16,371)	(17,514)	-	(267,071)	(804,010)
Cash and investments - ending	$ 701,720	$ -	$ 1,684	$ 32,250	$ 318,265	$ 549,660

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

	2016 GO Bond B Capital	2017 Airport BAN	2017 GO Bond Capital Projects	2018 GO Bond Capital Projects	Employee Morale	MC Search/Recovery
Cash and investments - beginning	$ 1,854,808	$ 25,567	$ 1,650,000	$ -	$ 8,194	$ 8,432
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	3,070,000	4,337	1,000
Total receipts	-	-	-	3,070,000	4,337	1,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	750	25,500	-	113
Other services and charges	-	-	-	-	11,675	789
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	9,055	-	457,196	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	9,055	-	457,946	25,500	11,675	902
Excess (deficiency) of receipts over disbursements	(9,055)	-	(457,946)	3,044,500	(7,338)	98
Cash and investments - ending	$ 1,845,753	$ 25,567	$ 1,192,054	$ 3,044,500	$ 856	$ 8,530

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

	Paperless Initiative	County Per Diems-YSB	MC Bldg Pres/Blgtn Foundation	Monroe County Properties	Public Health Emergency Fund	County Fair
Cash and investments - beginning	$ 261	$ 1,580,025	$ 24,463	$ 384	$ 20,033	$ -
Receipts:						
Taxes	-	-	-	-	-	109,255
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	8,792
Charges for services	-	460,713	1,565	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	3,555	-	-	-
Total receipts	-	460,713	5,120	-	-	118,047
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	5,783	-	-	118,047
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	3,952	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	3,952	5,783	-	-	118,047
Excess (deficiency) of receipts over disbursements	-	456,761	(663)	-	-	-
Cash and investments - ending	$ 261	$ 2,036,786	$ 23,800	$ 384	$ 20,033	$ -

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

	Conv. Visitor Cap Imp/Maint	Crime Control	Big City/Co Seat Belt	Weights & Measures Ord Violati	Showers Building Operating	Curry Bldg. Proj. Ord 03-68
Cash and investments - beginning	$ 127,164	$ 12,891	$ 5,697	$ 13,312	$ 178,165	$ 6,161
Receipts:						
Taxes	100,000	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	312,094	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	5,985	-	400	27,185	-
Total receipts	100,000	5,985	-	400	339,279	-
Disbursements:						
Personal services	-	-	-	-	118,291	-
Supplies	-	-	-	-	-	-
Other services and charges	36,853	-	-	-	88,518	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	36,853	-	-	-	206,809	-
Excess (deficiency) of receipts over disbursements	63,147	5,985	-	400	132,470	-
Cash and investments - ending	$ 190,311	$ 18,876	$ 5,697	$ 13,712	$ 310,635	$ 6,161

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

	County Offender Transportation	Seized Assets Fund	Bicentennial Fund	Energy Conservation Non-Revert	Westside Econ Dev/Rich Twp TIF	46 Corridor Econ Dev/Blgtn Twp
Cash and investments - beginning	$ 8,418	$ -	$ -	$ 61,244	$ 4,114,525	$ 500,255
Receipts:						
Taxes	-	-	-	-	1,863,590	363,475
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	84,955	-
Charges for services	-	-	6,346	-	-	-
Fines and forfeits	-	1,572	-	-	-	-
Other receipts	1,438	-	4,352	-	-	-
Total receipts	1,438	1,572	10,698	-	1,948,545	363,475
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	1,572	6,519	-	1,163,800	858,730
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	175,374	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	1,572	6,519	-	1,339,174	858,730
Excess (deficiency) of receipts over disbursements	1,438	-	4,179	-	609,371	(495,255)
Cash and investments - ending	$ 9,856	$ -	$ 4,179	$ 61,244	$ 4,723,896	$ 5,000

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

	Fullerton Pike Econ Dev / TIF	Westside TIF Debt Res 2013 Bon	Probation - CARES Grant	Courthouse Rental	Sheriff Cares Grant	Walmart Health
Cash and investments - beginning	$ 1,987,073	$ 190,700	$ -	$ 12,518	$ 60	$ 3,014
Receipts:						
Taxes	77,914	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	146,588	-	-	-	-	-
Charges for services	-	-	-	4,275	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	5,230	-	-	-
Total receipts	224,502	-	5,230	4,275	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	5
Other services and charges	1,204,360	-	1,831	3,725	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	875	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,204,360	-	1,831	4,600	-	5
Excess (deficiency) of receipts over disbursements	(979,858)	-	3,399	(325)	-	(5)
Cash and investments - ending	$ 1,007,215	$ 190,700	$ 3,399	$ 12,193	$ 60	$ 3,009

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

	PSAP LIT	IN Workforce Development	Ellettsville Pass Through	City Pass Through (Building)	F93.074 Bio Terrorism	F20.600 Operation Pullover
Cash and investments - beginning	$ 363,825	$ 476,704	$ 4,134	$ 9,023	$ (9,108)	$ (12,859)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	13,583	144,517	-	-
Intergovernmental receipts	2,906,674	-	-	-	2,835	-
Charges for services	-	-	-	-	18,154	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	1,172	12,624
Total receipts	2,906,674	-	13,583	144,517	22,161	12,624
Disbursements:						
Personal services	-	50,752	-	-	3,733	14,519
Supplies	-	-	-	-	1,018	-
Other services and charges	2,918,158	-	13,583	144,517	2,481	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,918,158	50,752	13,583	144,517	7,232	14,519
Excess (deficiency) of receipts over disbursements	(11,484)	(50,752)	-	-	14,929	(1,895)
Cash and investments - ending	$ 352,341	$ 425,952	$ 4,134	$ 9,023	$ 5,821	$ (14,754)

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

	F20.509 Rural Transit	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
Cash and investments - beginning	$ -	$ 30	$ (8,061)	$ (3,281)	$ (44,850)	$ (36,361)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,134,911	-	-	52,548	-	16,655
Charges for services	-	-	161,030	-	44,850	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	4,655	1,862	-	-
Total receipts	1,134,911	-	165,685	54,410	44,850	16,655
Disbursements:						
Personal services	-	-	117,895	52,315	-	78,930
Supplies	-	-	3,728	-	-	-
Other services and charges	1,134,911	-	42,697	3,230	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,134,911	-	164,320	55,545	-	78,930
Excess (deficiency) of receipts over disbursements	-	-	1,365	(1,135)	44,850	(62,275)
Cash and investments - ending	$ -	$ 30	$ (6,696)	$ (4,416)	$ -	$ (98,636)

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

	F20.601 DUI Task Enforcement	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
Cash and investments - beginning	$ 897	$ (12,166)	$ (14)	$ (56)	$ 9,741	$ (24,452)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	94,681	-	22,388	-	219,491
Charges for services	-	44,980	-	-	2,500	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	5,288	-	-	48	-
Total receipts	-	144,949	-	22,388	2,548	219,491
Disbursements:						
Personal services	-	105,087	-	-	-	231,226
Supplies	-	17,875	-	17,904	875	2,905
Other services and charges	-	20,113	-	4,551	81	21,912
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	4,835	-	-	-	445
Other disbursements	-	-	-	-	-	-
Total disbursements	-	147,910	-	22,455	956	256,488
Excess (deficiency) of receipts over disbursements	-	(2,961)	-	(67)	1,592	(36,997)
Cash and investments - ending	$ 897	$ (15,127)	$ (14)	$ (123)	$ 11,333	$ (61,449)

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

	F93.617 HAVA 2014 Grant	F93.268 Immunization	16.738 JAG 14-15 Sheriff	93.074 Supplemental E (Ebola)	F16.590 Violence Against Women	F93.558 Futures - TANF
Cash and investments - beginning	$ 5,844	$ (27,231)	$ 5,189	$ 24,838	$ 29,092	$ 20,809
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	49,819	4,772	-	178,026	-
Charges for services	-	-	-	-	-	102,184
Fines and forfeits	-	-	-	-	-	-
Other receipts	91	-	-	-	-	-
Total receipts	91	49,819	4,772	-	178,026	102,184
Disbursements:						
Personal services	-	-	-	-	32,962	81,517
Supplies	5,861	-	-	-	2,575	-
Other services and charges	-	22,588	-	821	51,474	7,859
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,758	-
Other disbursements	-	-	-	-	-	-
Total disbursements	5,861	22,588	-	821	89,769	89,376
Excess (deficiency) of receipts over disbursements	(5,770)	27,231	4,772	(821)	88,257	12,808
Cash and investments - ending	$ 74	$ -	$ 9,961	$ 24,017	$ 117,349	$ 33,617

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

	F93.074 Radon	F93.940 ISDH Syringe Services	PreDisaster Mitigation 97.047	Overdose Prevention 93.136	Title XX 93.667	IGIC Addressing Grant
Cash and investments - beginning	$ (1,800)	$ (8,361)	$ -	$ -	$ -	$ 3,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,000	32,462	16,656	22,636	-	-
Charges for services	-	8,191	-	-	13,962	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	3,000	40,653	16,656	22,636	13,962	-
Disbursements:						
Personal services	-	31,693	-	-	-	-
Supplies	1,200	5,041	-	1,278	9,466	-
Other services and charges	-	6,888	16,656	21,550	1,331	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,200	43,622	16,656	22,828	10,797	-
Excess (deficiency) of receipts over disbursements	1,800	(2,969)	-	(192)	3,165	-
Cash and investments - ending	$ -	$ (11,330)	$ -	$ (192)	$ 3,165	$ 3,000

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

	Multi State Learning Collabor.	Project Safe Place	Healthiest Cities Challenge	IN Jud. Supreme Court Grant	IJC Community Supervision Gran	1503 YSB Grant
Cash and investments - beginning	$ 922	$ 12,446	$ 8,447	$ 288	$ 12,894	$ 18,740
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	9,998	-	39,427
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	7,580	-	-	-	-
Total receipts	-	7,580	-	9,998	-	39,427
Disbursements:						
Personal services	-	-	-	-	-	33,999
Supplies	-	2,266	1,586	1,700	-	-
Other services and charges	434	9,411	3,773	1,480	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	434	11,677	5,359	3,180	-	33,999
Excess (deficiency) of receipts over disbursements	(434)	(4,097)	(5,359)	6,818	-	5,428
Cash and investments - ending	$ 488	$ 8,349	$ 3,088	$ 7,106	$ 12,894	$ 24,168

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

	Pilot Family Court Grant	Local Grants to Futures	Bloomington Bicyle Grant	MLK Jr. Grant - Clerk	Mo. Co. Active Transportation	JDAI Coordination
Cash and investments - beginning	$ 12,892	$ 2,875	$ 144	$ 665	$ 830	$ 15,991
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	25,758	-	-	-	-	15,622
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,500	-	-	-	-
Total receipts	25,758	1,500	-	-	-	15,622
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	2,474
Other services and charges	19,692	60	-	-	-	24,526
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	19,692	60	-	-	-	27,000
Excess (deficiency) of receipts over disbursements	6,066	1,440	-	-	-	(11,378)
Cash and investments - ending	$ 18,958	$ 4,315	$ 144	$ 665	$ 830	$ 4,613

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

	Juv Detention Altern Init JDAI	Court Reform Grant 14-15	Limestone Heritage Project	GYSD (Global Youth Services)	Syringe Services	2016 Veterans Court Grant
Cash and investments - beginning	$ 18,832	$ (16,776)	$ (1,846)	$ 1,494	$ -	$ 35,519
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	29,545	16,776	-	-	-	68,606
Charges for services	-	-	3,431	-	15,000	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	470	-	-	500	-	-
Total receipts	30,015	16,776	3,431	500	15,000	68,606
Disbursements:						
Personal services	-	-	-	-	-	61,538
Supplies	12	-	-	1,018	-	-
Other services and charges	35,614	-	1,585	-	15,000	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	35,626	-	1,585	1,018	15,000	61,538
Excess (deficiency) of receipts over disbursements	(5,611)	16,776	1,846	(518)	-	7,068
Cash and investments - ending	$ 13,221	$ -	$ -	$ 976	$ -	$ 42,587

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

	Prosecutor IPAC Drug Grant	Pretrail Pilot Project	Bloomington Afterschool Netwk.	Monroe County Youth Council	Community Corr Grant-2018/2019	Totals
Cash and investments - beginning	$ 4,163	$ 144,358	$ 2,252	$ 3,816	$ -	$ 80,527,455
Receipts:						
Taxes	-	-	-	-	-	186,896,748
Licenses and permits	-	-	-	-	-	829,177
Intergovernmental receipts	-	80,500	-	-	808,061	94,448,237
Charges for services	-	-	-	-	-	8,254,110
Fines and forfeits	-	-	-	-	-	1,357,431
Other receipts	-	-	-	3,397	-	36,859,886
Total receipts	-	80,500	-	3,397	808,061	328,645,589
Disbursements:						
Personal services	-	134,537	-	-	575,031	50,568,347
Supplies	-	-	400	3,058	-	3,796,263
Other services and charges	-	-	-	106	-	242,864,674
Debt service - principal and interest	-	-	-	-	-	4,203,502
Capital outlay	3,608	-	-	-	-	5,485,958
Other disbursements	-	-	-	-	-	17,696,057
Total disbursements	3,608	134,537	400	3,164	575,031	324,614,801
Excess (deficiency) of receipts over disbursements	(3,608)	(54,037)	(400)	233	233,030	4,030,788
Cash and investments - ending	$ 555	$ 90,321	$ 1,852	$ 4,049	$ 233,030	$ 84,558,243

MONROE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	$ 1,925,245	$ 212,600

MONROE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
JP Morgan Chase Bank	Highway Equipment	$ 332,700	2/14/2014	2/14/2018
Mail Finance/ Neopost Mail Leasing	Neopost Postage Meter in Courthouse	3,060	10/1/2017	9/30/2020
Convention Center Building Corporation	Lease to Own Convention Center	636,000	4/1/2016	4/1/2026
Pitney Bowes	Postage Meter in Clerk's Office	5,520	10/16/2015	10/15/2019
Pitney Bowes	Postage Meter in Voter Registration	2,706	3/30/2018	3/29/2023
Pitney Bowes	Postage Meter in Sheriff's Office	5,292	6/26/2014	6/26/2019
Richo USA INC	Richo MPC3504EX Configurable PTO Model	1,413	11/30/2018	9/29/2023
Richo USA INC	Copiers & Printers for Technical Services	86,767	7/13/2018	7/13/2021
SBC Global Services DBA AT&T	911 Equipment/Cassidian Vesta 4.0	296,318	12/10/2014	9/1/2024
Total governmental activities		1,369,776		
Total of annual lease payments		$ 1,369,776		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	County Capital Projects Series 2018	$ 3,070,000	$ 3,157,825
Notes and loans payable	Westside Economic Development Area Bonds of 2013	885,000	178,850
Notes and loans payable	Westside Economic Development Area Bonds of 2015	3,205,000	99,611
Notes and loans payable	Econ Dev Bond North Park St. Rd. 46 TIF	1,785,000	469,625
Notes and loans payable	2018 Cook Group	6,175,000	-
Total governmental activities		15,120,000	3,905,911
Totals		$ 15,120,000	$ 3,905,911

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, 2018. 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, 2018.

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
Paul D. Joyce, CPA
State Examiner

August 12, 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.

MONROE 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
Department of Justice					
Crime Victim Assistance	Indiana Criminal Justice Institute				
Prosecutor		16.575	2014-VA-GX-0062	$ -	$ 52,548
Violence Against Women Formula Grants	Indiana Criminal Justice Institute				
Prosecutor		16.588	2015-WF-AX-0020	-	77,140
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	Direct grant				
Clerks		16.590	2015-WE-AX-0024	-	132,831
Total - Department of Justice				-	262,519
Department of Transportation					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation				
Highway - Hunters Creek Road		20.205	DES# 1297633	-	2,064
Highway - Bridge Inspection			DES# 1500210	-	90,715
Highway - Sample Road			DES# 1400783	-	179,750
Highway - Bicentennial Trail			DES# 902215	-	57,826
Highway - Fullerton Pike			DES# 0801059	-	299,608
Planning			DES# 1297885	-	3,431
Total - Highway Planning and Construction				-	633,394
Recreational Trails Program	Indiana Department of Natural Resources				
		20.219	300OR1RT1500400	-	28,146
Federal Lands Access Program	Indiana Department of Transportation				
		20.224	DES# 1297633	-	2,729
Total - Highway Planning and Construction Cluster				-	664,269
Federal Transit Cluster					
Bus and Bus Facilities Formula Program	Indiana Department of Transportation				
Commissioners		20.526	IN1803609C	87,994	87,994
Total - Federal Transit Cluster				87,994	87,994
Highway Safety Cluster					
State and Community Highway Safety	Indiana Criminal Justice Institute				
Sheriff		20.600	OPO Patrol	-	12,624
Total - Highway Safety Cluster				-	12,624
Airport Improvement Program	Direct grant				
Airport		20.106	3-18-0006-030-2015	-	29,748
Airport			3-18-0006-031-2016	-	99,709
Airport			3-18-0006-032-2016	-	225,955
Airport			3-18-0006-033-2017	-	43,295
Airport			3-18-0006-034-2018	-	13,328
Total - Airport Improvement Program				-	412,035
Formula Grants for Rural Areas	Indiana Department of Transportation				
Commissioners		20.509	IN1803509C	84,955	84,955
Commissioners			IN1803509O	170,635	170,635
Commissioners			IN1803609D	10,471	10,471
Commissioners			IN1803609O	493,380	493,380
Total - Formula Grants for Rural Areas				759,441	759,441
Interagency Hazardous Materials Public Sector Training and Planning Grants	Indiana Department of Homeland Security				
Emergency Management		20.703	HM-HMP-0548-16	-	6,560
Total - Department of Transportation				847,435	1,942,923
Environmental Protection Agency					
State Indoor Radon Grants	Indiana State Department of Health				
Health		66.032	Contract #17293	-	3,000
Total - Environmental Protection Agency				-	3,000

MONROE 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
Department of Health and Human Services					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana State Department of Health				
Health		93.074	U90TP000521	-	20,707
Health			Contract #26931	-	282
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	20,989
Injury Prevention and Control Research and State and Community Based Programs	Indiana State Department of Health				
Health		93.136	NU17CE002721	-	22,636
Family Planning Services	Indiana Family Health Council Inc.				
Health		93.217	Futures Clinic	-	94,681
Immunization Cooperative Agreements	Indiana State Department of Health				
Health		93.268	Contract #17902	-	27,245
Health			Contract #17902 Ammendment 1	-	18,950
Health			FY 18	-	3,624
Total - Immunization Cooperative Agreements				-	49,819
Child Support Enforcement	Indiana Department of Child Services				
Indirect Costs		93.563	FY 2018	-	115,052
County's Incentives			FY 2018	-	30,243
Clerk's Incentives			FY 2018	-	13,396
Prosecutor's Incentives			FY 2018	-	7,880
Court Cost Expenditures			FY 2018	-	211,228
Clerk Expenditures			FY 2018	-	86,311
Prosecutor Expenditures			FY 2018	-	767,838
Title IV-D ARRA Incentives			FY 2018	-	12,270
Total - Child Support Enforcement				-	1,244,218
Child Support Enforcement Demonstrations and Special Projects	Direct Grant				
Courts		93.601	2017	-	44,850
Basic Center Grant	Direct grant				
YSB		93.623	90CY6800-03-00	-	128,827
YSB			90CY7027-01-00	-	32,203
Total - Basic Center Grant				-	161,030
HIV Care Formula Grants	Indiana State Department of Health				
Health		93.917	Contract #23700	-	128,461
HIV Prevention Activities Health Department Based	Indiana State Department of Health				
Health		93.940	Contract #24600	-	35,232
Maternal and Child Health Services Grant to the States	Indiana State Department of Health				
Health		93.994	Contract #24600	-	22,388
Total - Department of Health and Human Services				-	1,824,304
Department of Homeland Security					
Emergency Management Performance Grants	Indiana Department of Homeland Security				
Emergency Management		97.042	EMC-2017-EP-00002	-	40,601
Pre-Disaster Mitigation	Indiana Department of Homeland Security				
		97.047	EMC-2015-PC-0010	-	16,656
Total - Department of Homeland Security				-	57,257
Total federal awards expended				$ 847,435	$ 4,090,003

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, 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.

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

Federal Awards:

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

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

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
	Highway Planning and Construction Cluster	Unmodified
20.106	Airport Improvement Program	Unmodified
20.509	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 2018-001

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

Repeat Finding

This is a repeat of finding from the immediately prior audit. The prior audit finding number was 2017-001.

Condition and Context

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). An employee in the County Auditor's office entered and submitted federal award information into the Indiana Gateway for Government Units financial reporting system, which was the source for the County's SEFA. Although there was evidence of a control, oversight, review, or approval process, errors and omissions remained undetected or corrected.

The SEFA contained the following errors:

1. One nonfederal grant was incorrectly included on the SEFA, resulting in an overstatement of expenditures in the amount of $219,491.

2. Six grants were incorrectly reported, resulting in an overstatement of expenditures in the amount of $110,752.

3. Three grants were omitted from the SEFA, resulting in an understatement of expenditures in the amount of $132,796.

4. One grant was reported under an incorrect CFDA number.

5. Two direct grants were incorrectly reported as having been passed through a state agency.

6. The program names of six grants were incorrect on the SEFA.

The net amount of errors resulted in an overstatement of federal expenditures in the amount of $197,447.

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

Criteria

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

> "Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.
>
> An integral part of the control activity component is segregation of duties. . . .
>
> There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . .

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 section 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 award years, the auditee may list the amount of Federal awards expended for each 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 a cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.

(2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.

(3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.

(4) Include the total amount provided to subrecipients from each Federal program.

(5) For loan or loan guarantee programs described in section 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 section 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 *Condition and Context*.

Recommendation

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

Views of Responsible Officials

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

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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 2018)

FINDING 2017-001 (Preparation of the Schedule of Expenditures of Federal Awards)
Fiscal year in which the finding initially occurred: 2013

Contact Person Responsible for Corrective Action: Catherine Smith
Contact Phone Number: 812-360-2338/812-349-2531

Status of Audit Finding:

Finding 2017-001 has not been fully corrected and will be repeated for 2018
Monroe County was still in the process of correcting our use of the SEFA in 2018 but has made tremendous progress.

Respectfully Submitted,

Catherine Smith

Monroe County Auditor

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 2018)

FINDING 2017-002 (Internal Controls over Financial Transactions and Reporting)
Fiscal year in which the finding initially occurred: 2013

Contact Person Responsible for Corrective Action: Catherine Smith
Contact Phone Number: 812-360-2338/812-349-2531

Status of Audit Finding:

Finding 2017-002 was corrected in 2018 and will not be repeated.

Respectfully Submitted,

Catherine Smith

Monroe County Auditor

CATHERINE C. SMITH
Monroe County Auditor

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

July 30, 2019

AUDITOR'S CORRECTIVE ACTION PLAN
(Submitted for Audit Year 2018)

FINDING 2018-001 Subject: Preparation of the Schedule of Expenditures of Federal Awards

Contact Person Responsible for Corrective Action: Catherine Smith, Monroe County Auditor
Contact Phone Number: 812.349.2515 (Direct Line) / 812.360.2338 (Cell Number)

View of Responsible Official:

We concur with the Repeat Finding of Material Weakness and Noncompliance in the Preparation of the Schedule of Expenditures of Federal Awards. Monroe County continues to be diligent and deliberate in our efforts to review, process and accurately report each and every Federal Award completely on this important document.

Beginning in January 2018, grants have been tracked using an in-house designed database. This database tracks only Monroe County grants and awards, including all Federal, State and those which are locally funded. This spreadsheet and its information is used to populate reporting fields on the SEFA. Our collective disconnect seems to be that as the county receives awards and grant money, there is sometimes confusion with categorizing the detailed information, in general.

An example would be discerning if the grant is a direct award from the grantor or is Monroe County receiving funds from a pass-through entity. Confusion discerning the root of the funding complicates our ability to correctly categorize the grants of the SEFA, resulting in overstating 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 or match funds, sometimes are simply being grouped incorrectly and subsequently misreported on the SEFA on more than one line.

Description of Corrective Action Plan:

Our department will develop a one-page summary of each SEFA reportable grant/award. The SEFA report requirements will be summarized on this document. Our department will continue to 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: 31 December 2019

Respectfully submitted,

Catherine Smith

Monroe County Auditor

July 30, 2019

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/.