

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

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



FILED
09/11/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Tammy Stout Johnson	01-01-15 to 12-31-22
County Treasurer	Sheryl Jent	01-01-17 to 12-31-20
Clerk of the Circuit Court	Missy Applegate	01-01-17 to 12-31-20
County Sheriff	Joseph Daniel McClain (Vacant) Kenneth D. Hughbanks Jerry Goodin	01-01-15 to 03-29-18 03-30-18 to 04-11-18 04-12-18 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Annalee Turley (Vacant) Marilyn S. Kundysek	01-01-17 to 03-09-18 03-10-18 to 03-29-18 03-30-18 to 12-31-20
President of the Board of County Commissioners	Robert Tobias	01-01-18 to 12-31-19
President of the County Council	Mike Zollman	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 SCOTT COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Scott County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2018.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

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


Other Information

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated August 21, 2019, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

August 21, 2019



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302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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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 SCOTT COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Scott County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement, and have issued our report thereon dated August 21, 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 exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2018-001, 2018-002, 2018-003, 2018-004, and 2018-005, that we consider to be material weaknesses.

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2018-001, 2018-003, and 2018-005.

Scott County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

August 21, 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.

SCOTT 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
Treasurer After Settlement	\$ 552,873	\$ 689,169	\$ 552,874	\$ 689,168
Sheriff Inmate Trust	36,739	856,747	878,858	14,628
Clerk"s Trust	1,374,416	2,157,603	2,328,728	1,203,291
County General Fund	143,451	7,611,156	6,834,433	920,174
City & Town Court Cost	1,021	3,751	-	4,772
Clerk's Perpetuation Fund	13,643	10,507	5,290	18,860
Sccc Transition (Corr)	60,144	3,650	13,522	50,272
197 Co Share Sales Disc	40,874	3,170	-	44,044
Covered Bridge Mainte	28,578	1,850	-	30,428
Cumulative Bridge	287,813	433,026	397,353	323,486
Cum Building Fund	83,388	-	8,666	74,722
Drug Free Community	26,353	21,884	26,882	21,355
Ambulance Service	396,985	1,473,861	1,420,540	450,306
Emergency Planning	1,396	3,496	1,551	3,341
Firearms Training Fund	4,153	10,065	11,577	2,641
Health Fund	40,824	338,102	307,315	71,611
Co Id Sec Protection Act	11,461	4,002	-	15,463
Levy Excess Fund	46	-	-	46
LOCAL HEALTH MAINT (LHMF)	88,700	33,139	59,511	62,328
Local Road & Street	164,192	381,970	220,955	325,207
LIT PUBLIC SAFETY-CO SH	-	2,013,145	1,952,810	60,335
Community Misdemeanant Fund	(1)	30,603	30,602	-
Highway Fund	535,682	1,862,018	1,676,317	721,383
Rainy Day Fund	218,839	-	8,832	210,007
Reassessment	60	-	-	60
2015 New Reassessment	363,282	270,208	118,291	515,199
Recorder Perpetuation	33,974	70,998	50,840	54,132
Riverboat Rev Sharing	-	143,246	143,246	-
SEX AND VIOLENT OFFENDER ADMIN	-	558	-	558
Co Sh Rivrboat/Sheriff Pens	541	94,269	94,809	1
Public Defender Suppl	59,765	11,188	262	70,691
Surplus Tax Fund	12,275	21,604	16,717	17,162
Surveyor Perpetution	81,667	19,980	-	101,647
Tax Sale Redemption	-	139,347	139,347	-
Tax Sale Surplus Fund	677,532	286,923	589,262	375,193
ILHDTA IN LOCAL HEALTH TRUST 1	40,688	17,757	11,640	46,805
Guardian Ad Litem/Crt	700	51,508	52,208	-
Ineligible Standard Deduction	4,323	-	-	4,323
County Elected Officials Train	12,121	4,002	913	15,210
County Offender Transportation	2,379	500	-	2,879
Statewide 911 Fund	199,235	420,517	425,873	193,879
Cemetery Fund	5,138	8,469	10,621	2,986
Drainage Maintenance	5,836	254	-	6,090
Pre-Trial Diversion	41,065	28,003	16,065	53,003
Federal Forfeiture/Sheriff Dep	-	836	-	836
Scott Co T.I.F.Distri	1,190,917	426,840	219,108	1,398,649
Courthouse Debt Srvc	14,806	-	4,086	10,720
Group Health	16,550	-	16,550	-
Payroll Defer Comp	58,958	189,676	248,634	-
Payroll Federal	-	509,017	509,017	-
Payroll Social Security	-	389,960	389,960	-
Payroll Local Taxes	10,975	-	10,975	-
Payroll Perf	2,384	152,267	154,651	-
Payroll Property Tax Witho	-	9,615	9,615	-
Payroll Police Pension	135	21,463	21,598	-
Payroll State Gross	42,593	198,834	213,941	27,486
Settlement Balance	-	20,358,017	20,336,715	21,302
Comm Vehicle Excise Tax	-	48,235	48,235	-
Financial Instit Tax	-	84,403	84,403	-
Cedit Homestead Cr Fund	9,655	-	-	9,655
Fines & Forfeitures	165	966	1,131	-
Infraction Judgements	2,493	16,379	17,982	890
Special Death Benefit	565	2,625	2,955	235
Sales Disclosure Fund	295	3,170	3,195	270
Coroners Perpetuation	164	2,055	2,057	162

SCOTT 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
Interstate Compact Fee	-	685	685	-
Mortgage Fee Fund	200	1,728	1,773	155
SEX/VIOLENT OFFEND ADMIN-STATE	-	62	38	24
Child Restraint	125	450	475	100
Forrest Restoration	-	2,489	-	2,489
Education License Pla	76	300	338	38
Innkeepers Tax Fund	2,488	227,924	230,412	-
Prosecutor ARRA Fund	2,443	-	2,443	-
Clerk ARRA Fund	11,719	-	11,719	-
Title IV-D Incentive	110,138	12,505	6,600	116,043
Prosec. IV-D Incent #2	85,602	18,902	15,944	88,560
Clerk IV-D Incent #2	98,319	24,224	6,071	116,472
Sheriff's Commissary	33,024	252,270	274,541	10,753
Prosecutor's Check Deception Program	7,357	1,023	1,023	7,357
Prosecutor's Arson Investigator's Fund	3,823	982	964	3,841
Scott County Convention Recreation & Visitors Com	386,178	231,833	216,988	401,023
LIT-SPECIAL PURPOSE	41,090	1,011,278	538,735	513,633
LOIT Special Distribution	92,493	-	78,618	13,875
Co.Cum. Capt.Developmt	126,190	139,313	222,033	43,470
Probation Users Fee	120,680	138,280	198,494	60,466
Comm Corr/Proj.Income	71,102	217,502	206,216	82,388
Scott Co.Alcohol&Drug	97,500	60,122	112,622	45,000
Probat.Informatl Adj	24,830	1,165	-	25,995
Prob Admin Fee Fund	21,926	23,935	28,884	16,977
Drainage Board Users Fee	26,023	-	-	26,023
Sasco Waste Managemen	1,387	66,933	65,943	2,377
Jury Pay Fund	3,307	1,711	3,021	1,997
Infraction Deferral Fund	9,117	3,850	5,534	7,433
Federal Assets Forfeiture-Pros	365	1,047	-	1,412
Insurance Rebate	4,783	-	4,783	-
Cease Grant-Sheriff	232	3,880	4,112	-
DOC Reimbursement	3,570	-	-	3,570
Scott County Hospital Reserve	1,060,187	1,962,287	161,512	2,860,962
Sheriff Cont Ed Fund	1,412	1,416	-	2,828
Vehicle Accident Fund	2,184	1,900	2,197	1,887
Surplus Dog Fund	1,366	-	1,366	-
Co Family & Children	2,193	-	2,193	-
Vehicle ID Num Check Fund	851	5	-	856
Law Enforcement Fund	7,576	6,581	7,619	6,538
Law Enforcemt Educati	3,656	3,371	2,919	4,108
201 Finger Print Fund	11,412	2,667	5,687	8,392
Payroll Cagit	4,832	125,109	131,840	(1,899)
Payroll Cedit	2	-	2	-
Payroll United Way	-	731	731	-
Payroll Cancer Ins	(1,117)	55,826	52,779	1,930
Payroll Group Health Ins	25,861	175,176	187,544	13,493
Payroll Life Ins	(3,142)	20,926	28,294	(10,510)
Payroll Metro Life	3,791	-	3,791	-
Payroll Boston Mutual	108	-	108	-
Humana Ancillary Ins	(765)	-	-	(765)
Payroll-Liberty Natl Ins	186	-	186	-
Payroll Security Mutual Life	(184)	24,292	29,016	(4,908)
Payroll Medicare	1	91,201	91,202	-
Payroll Training Fees	-	1,021	1,021	-
Payroll Garn Scott Co Clerk	15	2,061	2,076	-
Payroll YMCA	9	3,087	3,087	9
Payroll-Garnishment State	-	20,395	20,395	-
Payroll E-Loan Pmt	(223)	41,748	41,620	(95)
Payroll Garnishment Jackson	-	1,400	1,400	-
Payroll Federal Bankruptcy	-	8,439	8,439	-
Payroll Garn-Student Loans	-	4,005	4,005	-
LIT-PROPERTY TAX RELIEF	11,204	646,511	645,881	11,834
New Hope Services	-	52,387	52,387	-
Mental Health Fund	-	52,387	52,387	-
LIT CERTIFIED SHARES	-	1,613,706	1,613,706	-

SCOTT 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
LIT PUBLIC SAFETY	-	1,001,686	1,001,686	-
Comm Corrections Grant	169	197,415	140,559	57,025
Community Corrections	40,337	132,941	171,666	1,612
Health Preparedness 2013-2014	529	-	-	529
Homeland Security Gt.	4,381	-	-	4,381
Violence Agnst Women	3,199	45,428	40,000	8,627
Drug Interdiction Officer	1,009	63,604	47,760	16,853
H1N1 2009 Swine Flu Dist	1,920	-	-	1,920
Edward Byrne Memorial Grant	13	-	-	13
Immunization Grant 2010	41	-	-	41
Operation Pullover	(2,016)	12,390	10,037	337
HAVA	7,931	-	-	7,931
Prosecutors Jabig	(1,124)	1,124	-	-
Title 3 Require Match/Hava	2,598	-	-	2,598
NACCHO AWARD	5,049	-	-	5,049
EMS PROJECT	1,560	-	-	1,560
Scott County Sheriff K-9 Fund	572	-	-	572
Narcotic Officer Fund	(22,493)	137,152	59,962	54,697
HIV OUTBREAK 2015	4,588	15,000	9,560	10,028
COPS GRANT	9,560	46,518	24,397	31,681
Immunization Grant 2016	168	-	-	168
Scott County Jail Renovation	1,962,065	-	1,962,065	-
STOP Grant (Sheriff)	(28,932)	59,927	27,835	3,160
CRI-Cities Readiness	11,138	16,727	10,812	17,053
EBOLA-HEALTH DEPT	56	-	-	56
IMMUNIZATION 2017	(15,824)	-	-	(15,824)
IMMUNIZATION 2018	-	19,487	19,487	-
IMMUNIZATION 2018/2019	-	5,448	6,088	(640)
STOP Grant 2018/2019	-	-	18,517	(18,517)
State & Local Forfeiture	4,612	307	-	4,919
Juvenile Detention Alternative	38,728	-	34,501	4,227
Sheriff Sale Fund	13,743	4,556	4,790	13,509
JDAI-SCP	-	76,079	46,188	29,891
JDAI-SCP 2018-2019	-	21,079	20,219	860
Marion Co HD (PHN #2) 2018	-	1,894	5,276	(3,382)
BP #3-Bio Preparedness	21	-	-	21
PHEPCA	5,672	-	-	5,672
BP #4 Bio Preparedness	(737)	-	-	(737)
Drug Mitigation Area	16,343	-	-	16,343
County Timber Fund	88,355	-	6,000	82,355
BP #6 7-1-18/6-30-19	-	-	8,024	(8,024)
BP #5	1,844	-	-	1,844
HB1001 Match-Highway	(133,887)	568,446	32,822	401,737
DEFA	3,714	-	3,464	250
EMPG-DIST 9-CFDA 97.042	247	-	-	247
OSS/HIV CTR 93.917	(44,857)	91,379	92,694	(46,172)
SSP-HEALTH DEPT-CFDA 93.940	(14,864)	16,743	3,511	(1,632)
2016 SHSP SUSTAINMENT #97.067	(18,222)	19,863	1,650	(9)
SMH EMPLOYEE RETIREMENT FUND	32,102	-	-	32,102
HIV (2) Care Coordinators	(11,502)	21,844	38,187	(27,845)
BP#1 7/1/17-6/30/18	(5,540)	9,654	4,541	(427)
State Homeland Security 97.067	(30,880)	30,880	-	-
Co Auction Proceeds-Sheriff	112,321	-	30,727	81,594
CDBG-Health/IU CFDA 14.228	-	60,987	60,987	-
CRI 7-1-18/6-30-19	-	-	2,400	(2,400)
HIV Care Coordination 2018-19	-	41,826	56,730	(14,904)
Drug Prosecution Fund	-	1,758	1,758	-
LifeSpring Medical Facility Gr	-	2,500	2,500	-
IDHS FY2018 EMA 2018-2019	-	-	3,780	(3,780)
Totals	<u>\$ 11,564,015</u>	<u>\$ 52,034,273</u>	<u>\$ 50,107,097</u>	<u>\$ 13,491,191</u>

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

SCOTT COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

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,

SCOTT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

SCOTT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

F. *Interfund Transfers*

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

G. *Fund Accounting*

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

Note 2. *Budgets*

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

Note 3. *Property Taxes*

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

SCOTT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

SCOTT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

SCOTT COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursement for expenditures made by the County were not received by December 31, 2018. Several reimbursable grant funds did not have timely reimbursements. Cash balance deficits for other funds were the result of uncorrected posting errors.

Note 8. Restatements

For the year ended December 31, 2018, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Balance as of December 31, 2017	New Fund	Prior Period Adjustment	Balance as of January 1, 2018
\$ _____	- Scott County Convention Recreation & Visitors Com	\$ 386,178	\$ 386,178

Note 9. Holding Corporation

The County has entered into a capital lease with Scott County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2018 totaled \$430,500.

OTHER INFORMATION - UNAUDITED

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

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

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

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

	Treasurer After Settlement	Sheriff Inmate Trust	Clerk's Trust	County General Fund	City &Town Court Cost
Cash and investments - beginning	\$ 552,873	\$ 36,739	\$ 1,374,416	\$ 143,451	\$ 1,021
Receipts:					
Taxes	689,169	-	-	3,434,663	-
Licenses and permits	-	-	-	36,046	-
Intergovernmental receipts	-	-	-	2,953,987	-
Charges for services	-	856,747	-	211,950	-
Fines and forfeits	-	-	-	50,293	3,751
Other receipts	-	-	2,157,603	924,217	-
Total receipts	<u>689,169</u>	<u>856,747</u>	<u>2,157,603</u>	<u>7,611,156</u>	<u>3,751</u>
Disbursements:					
Personal services	-	-	-	3,337,518	-
Supplies	-	-	-	188,231	-
Other services and charges	-	-	-	3,286,181	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	22,503	-
Other disbursements	552,874	878,858	2,328,728	-	-
Total disbursements	<u>552,874</u>	<u>878,858</u>	<u>2,328,728</u>	<u>6,834,433</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>136,295</u>	<u>(22,111)</u>	<u>(171,125)</u>	<u>776,723</u>	<u>3,751</u>
Cash and investments - ending	<u>\$ 689,168</u>	<u>\$ 14,628</u>	<u>\$ 1,203,291</u>	<u>\$ 920,174</u>	<u>\$ 4,772</u>

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

	Clerk's Perpetuation Fund	Sccc Transition (Corr)	197 Co Share Sales Disc	Covered Bridge Mainte	Cumulative Bridge
Cash and investments - beginning	\$ 13,643	\$ 60,144	\$ 40,874	\$ 28,578	\$ 287,813
Receipts:					
Taxes	-	2,300	-	1,850	377,877
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	269	-	-	-	53,875
Charges for services	-	-	-	-	-
Fines and forfeits	9,949	-	-	-	-
Other receipts	289	1,350	3,170	-	1,274
Total receipts	10,507	3,650	3,170	1,850	433,026
Disbursements:					
Personal services	-	8,522	-	-	-
Supplies	-	-	-	-	-
Other services and charges	5,290	5,000	-	-	329,167
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	68,186
Other disbursements	-	-	-	-	-
Total disbursements	5,290	13,522	-	-	397,353
Excess (deficiency) of receipts over disbursements	5,217	(9,872)	3,170	1,850	35,673
Cash and investments - ending	\$ 18,860	\$ 50,272	\$ 44,044	\$ 30,428	\$ 323,486

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

	Cum Building Fund	Drug Free Community	Ambulance Service	Emergency Planning	Firearms Training Fund
Cash and investments - beginning	\$ 83,388	\$ 26,353	\$ 396,985	\$ 1,396	\$ 4,153
Receipts:					
Taxes	-	-	-	3,496	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	1,430,066	-	-
Fines and forfeits	-	19,788	-	-	-
Other receipts	-	2,096	43,795	-	10,065
Total receipts	-	21,884	1,473,861	3,496	10,065
Disbursements:					
Personal services	-	-	931,177	-	-
Supplies	-	-	113,846	-	-
Other services and charges	8,666	26,882	324,155	21	11,577
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	51,362	1,530	-
Other disbursements	-	-	-	-	-
Total disbursements	8,666	26,882	1,420,540	1,551	11,577
Excess (deficiency) of receipts over disbursements	(8,666)	(4,998)	53,321	1,945	(1,512)
Cash and investments - ending	\$ 74,722	\$ 21,355	\$ 450,306	\$ 3,341	\$ 2,641

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

	Health Fund	Co Id Sec Protection Act	Levy Excess Fund	LOCAL HEALTH MAINT (LHMF)	Local Road & Street
Cash and investments - beginning	\$ 40,824	\$ 11,461	\$ 46	\$ 88,700	\$ 164,192
Receipts:					
Taxes	268,073	-	-	-	371,549
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	2,135	-	-	33,139	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	67,894	4,002	-	-	10,421
Total receipts	338,102	4,002	-	33,139	381,970
Disbursements:					
Personal services	221,321	-	-	-	-
Supplies	4,932	-	-	42,296	-
Other services and charges	80,967	-	-	15,815	147,157
Debt service - principal and interest	-	-	-	-	-
Capital outlay	95	-	-	1,400	73,798
Other disbursements	-	-	-	-	-
Total disbursements	307,315	-	-	59,511	220,955
Excess (deficiency) of receipts over disbursements	30,787	4,002	-	(26,372)	161,015
Cash and investments - ending	\$ 71,611	\$ 15,463	\$ 46	\$ 62,328	\$ 325,207

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

	LIT PUBLIC SAFETY-CO SH	Community Misdemeanant Fund	Highway Fund	Rainy Day Fund	Reassessment
Cash and investments - beginning	\$ -	\$ (1)	\$ 535,682	\$ 218,839	\$ 60
Receipts:					
Taxes	-	30,603	1,332,238	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	2,009,960	-	506,778	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,185	-	23,002	-	-
Total receipts	2,013,145	30,603	1,862,018	-	-
Disbursements:					
Personal services	1,772,686	30,602	701,019	-	-
Supplies	95,774	-	196,313	-	-
Other services and charges	59,847	-	752,136	8,832	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	24,503	-	26,849	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,952,810	30,602	1,676,317	8,832	-
Excess (deficiency) of receipts over disbursements	60,335	1	185,701	(8,832)	-
Cash and investments - ending	\$ 60,335	\$ -	\$ 721,383	\$ 210,007	\$ 60

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

	2015 New Reassessment	Recorder Perpetuation	Riverboat Rev Sharing	SEX AND VIOLENT OFFENDER ADMIN	Co Sh Rivrboat/Sheriff Pens
Cash and investments - beginning	\$ 363,282	\$ 33,974	\$ -	\$ -	\$ 541
Receipts:					
Taxes	268,073	-	143,246	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	2,135	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	8,708
Other receipts	-	70,998	-	558	85,561
Total receipts	<u>270,208</u>	<u>70,998</u>	<u>143,246</u>	<u>558</u>	<u>94,269</u>
Disbursements:					
Personal services	31,328	-	-	-	94,809
Supplies	-	-	-	-	-
Other services and charges	86,963	50,840	143,246	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>118,291</u>	<u>50,840</u>	<u>143,246</u>	<u>-</u>	<u>94,809</u>
Excess (deficiency) of receipts over disbursements	<u>151,917</u>	<u>20,158</u>	<u>-</u>	<u>558</u>	<u>(540)</u>
Cash and investments - ending	<u>\$ 515,199</u>	<u>\$ 54,132</u>	<u>\$ -</u>	<u>\$ 558</u>	<u>\$ 1</u>

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

	Public Defender Suppl	Surplus Tax Fund	Surveyor Perpetution	Tax Sale Redemption	Tax Sale Surplus Fund
Cash and investments - beginning	\$ 59,765	\$ 12,275	\$ 81,667	\$ -	\$ 677,532
Receipts:					
Taxes	-	15,453	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	11,188	-	-	-	-
Other receipts	-	6,151	19,980	139,347	286,923
Total receipts	<u>11,188</u>	<u>21,604</u>	<u>19,980</u>	<u>139,347</u>	<u>286,923</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	262	16,717	-	139,347	589,262
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>262</u>	<u>16,717</u>	<u>-</u>	<u>139,347</u>	<u>589,262</u>
Excess (deficiency) of receipts over disbursements	<u>10,926</u>	<u>4,887</u>	<u>19,980</u>	<u>-</u>	<u>(302,339)</u>
Cash and investments - ending	<u>\$ 70,691</u>	<u>\$ 17,162</u>	<u>\$ 101,647</u>	<u>\$ -</u>	<u>\$ 375,193</u>

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

	ILHDTA IN LOCAL HEALTH TRUST 1	Guardian Ad Litem/Crt	Ineligible Standard Deduction	County Elected Officials Train	County Offender Transportation
Cash and investments - beginning	\$ 40,688	\$ 700	\$ 4,323	\$ 12,121	\$ 2,379
Receipts:					
Taxes	-	51,508	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	17,757	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	4,002	500
Total receipts	<u>17,757</u>	<u>51,508</u>	<u>-</u>	<u>4,002</u>	<u>500</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	11,640	52,208	-	913	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>11,640</u>	<u>52,208</u>	<u>-</u>	<u>913</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>6,117</u>	<u>(700)</u>	<u>-</u>	<u>3,089</u>	<u>500</u>
Cash and investments - ending	<u>\$ 46,805</u>	<u>\$ -</u>	<u>\$ 4,323</u>	<u>\$ 15,210</u>	<u>\$ 2,879</u>

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

	Statewide 911 Fund	Cemetery Fund	Drainage Maintenance	Pre-Trial Diversion	Federal Forfeiture/Sheriff Dep
Cash and investments - beginning	\$ 199,235	\$ 5,138	\$ 5,836	\$ 41,065	\$ -
Receipts:					
Taxes	420,275	6,815	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	54	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	28,003	-
Other receipts	242	1,600	254	-	836
Total receipts	<u>420,517</u>	<u>8,469</u>	<u>254</u>	<u>28,003</u>	<u>836</u>
Disbursements:					
Personal services	260,997	-	-	11,629	-
Supplies	-	3,665	-	784	-
Other services and charges	164,876	836	-	3,652	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	6,120	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>425,873</u>	<u>10,621</u>	<u>-</u>	<u>16,065</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(5,356)</u>	<u>(2,152)</u>	<u>254</u>	<u>11,938</u>	<u>836</u>
Cash and investments - ending	<u>\$ 193,879</u>	<u>\$ 2,986</u>	<u>\$ 6,090</u>	<u>\$ 53,003</u>	<u>\$ 836</u>

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

	Scott Co T.I.F.Distri	Courthouse Debt Svc	Group Health	Payroll Defer Comp	Payroll Federal
Cash and investments - beginning	\$ 1,190,917	\$ 14,806	\$ 16,550	\$ 58,958	\$ -
Receipts:					
Taxes	420,840	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	6,000	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	189,676	509,017
Total receipts	<u>426,840</u>	<u>-</u>	<u>-</u>	<u>189,676</u>	<u>509,017</u>
Disbursements:					
Personal services	65,000	-	-	189,676	509,017
Supplies	-	-	-	-	-
Other services and charges	36,648	4,086	16,550	58,958	-
Debt service - principal and interest	117,460	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>219,108</u>	<u>4,086</u>	<u>16,550</u>	<u>248,634</u>	<u>509,017</u>
Excess (deficiency) of receipts over disbursements	<u>207,732</u>	<u>(4,086)</u>	<u>(16,550)</u>	<u>(58,958)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,398,649</u>	<u>\$ 10,720</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Payroll Social Security	Payroll Local Taxes	Payroll Perf	Payroll Property Tax Withho	Payroll Police Pension
Cash and investments - beginning	\$ -	\$ 10,975	\$ 2,384	\$ -	\$ 135
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	389,960	-	152,267	9,615	21,463
Total receipts	389,960	-	152,267	9,615	21,463
Disbursements:					
Personal services	389,960	-	152,267	9,615	21,464
Supplies	-	-	-	-	-
Other services and charges	-	10,975	2,384	-	134
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	389,960	10,975	154,651	9,615	21,598
Excess (deficiency) of receipts over disbursements	-	(10,975)	(2,384)	-	(135)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Payroll State Gross	Settlement Balance	Comm Vehicle Excise Tax	Financial Instit Tax	Cedit Homestead Cr Fund
Cash and investments - beginning	\$ 42,593	\$ -	\$ -	\$ -	\$ 9,655
Receipts:					
Taxes	-	19,231,672	24,122	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	24,113	84,403	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	198,834	1,126,345	-	-	-
Total receipts	198,834	20,358,017	48,235	84,403	-
Disbursements:					
Personal services	213,941	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	20,336,715	48,235	84,403	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	213,941	20,336,715	48,235	84,403	-
Excess (deficiency) of receipts over disbursements	(15,107)	21,302	-	-	-
Cash and investments - ending	\$ 27,486	\$ 21,302	\$ -	\$ -	\$ 9,655

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

	Fines & Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure Fund	Coroners Perpetuation
Cash and investments - beginning	\$ 165	\$ 2,493	\$ 565	\$ 295	\$ 164
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	815	16,379	2,625	-	-
Other receipts	151	-	-	3,170	2,055
Total receipts	<u>966</u>	<u>16,379</u>	<u>2,625</u>	<u>3,170</u>	<u>2,055</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,131	17,982	2,955	3,195	2,057
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,131</u>	<u>17,982</u>	<u>2,955</u>	<u>3,195</u>	<u>2,057</u>
Excess (deficiency) of receipts over disbursements	<u>(165)</u>	<u>(1,603)</u>	<u>(330)</u>	<u>(25)</u>	<u>(2)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 890</u>	<u>\$ 235</u>	<u>\$ 270</u>	<u>\$ 162</u>

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

	Interstate Compact Fee	Mortgage Fee Fund	SEX/VIOLENT OFFEND ADMIN-STATE	Child Restraint	Forrest Restoration
Cash and investments - beginning	\$ -	\$ 200	\$ -	\$ 125	\$ -
Receipts:					
Taxes	-	-	-	-	2,489
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	185	-	-	450	-
Other receipts	500	1,728	62	-	-
Total receipts	685	1,728	62	450	2,489
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	685	1,773	38	475	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	685	1,773	38	475	-
Excess (deficiency) of receipts over disbursements	-	(45)	24	(25)	2,489
Cash and investments - ending	\$ -	\$ 155	\$ 24	\$ 100	\$ 2,489

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

	Education License Pla	Innkeepers Tax Fund	Prosecutor ARRA Fund	Clerk ARRA Fund	Title IV-D Incentive
Cash and investments - beginning	\$ 76	\$ 2,488	\$ 2,443	\$ 11,719	\$ 110,138
Receipts:					
Taxes	300	227,924	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	12,505
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>300</u>	<u>227,924</u>	<u>-</u>	<u>-</u>	<u>12,505</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	338	230,412	2,443	11,719	6,600
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>338</u>	<u>230,412</u>	<u>2,443</u>	<u>11,719</u>	<u>6,600</u>
Excess (deficiency) of receipts over disbursements	<u>(38)</u>	<u>(2,488)</u>	<u>(2,443)</u>	<u>(11,719)</u>	<u>5,905</u>
Cash and investments - ending	<u>\$ 38</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 116,043</u>

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

	Prosec.IV-D Incent #2	Clerk IV-D Incent #2	Sheriff's Commissary	Prosecutor's Check Deception Program	Prosecutor's Arson Investigator's Fund
Cash and investments - beginning	\$ 85,602	\$ 98,319	\$ 33,024	\$ 7,357	\$ 3,823
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	18,811	12,505	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	91	11,719	252,270	1,023	982
Total receipts	18,902	24,224	252,270	1,023	982
Disbursements:					
Personal services	6,629	-	-	-	-
Supplies	3,517	-	-	-	-
Other services and charges	5,798	6,071	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	274,541	1,023	964
Total disbursements	15,944	6,071	274,541	1,023	964
Excess (deficiency) of receipts over disbursements	2,958	18,153	(22,271)	-	18
Cash and investments - ending	\$ 88,560	\$ 116,472	\$ 10,753	\$ 7,357	\$ 3,841

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

	Scott County Convention Recreation & Visitors Com	LIT-SPECIAL PURPOSE	LOIT Special Distribution	Co.Cum. Capt.Developmt	Probation Users Fee
Cash and investments - beginning	\$ 386,178	\$ 41,090	\$ 92,493	\$ 126,190	\$ 120,680
Receipts:					
Taxes	-	-	-	137,823	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,003,882	-	1,098	-
Charges for services	-	7,396	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	231,833	-	-	392	138,280
Total receipts	231,833	1,011,278	-	139,313	138,280
Disbursements:					
Personal services	-	-	-	60,598	-
Supplies	-	-	-	885	-
Other services and charges	-	108,235	78,618	54,500	198,494
Debt service - principal and interest	-	430,500	-	-	-
Capital outlay	-	-	-	106,050	-
Other disbursements	216,988	-	-	-	-
Total disbursements	216,988	538,735	78,618	222,033	198,494
Excess (deficiency) of receipts over disbursements	14,845	472,543	(78,618)	(82,720)	(60,214)
Cash and investments - ending	\$ 401,023	\$ 513,633	\$ 13,875	\$ 43,470	\$ 60,466

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

	Comm Corr/Proj.Income	Scott Co.Alcohol&Drug	Probate.Informatl Adj	Prob Admin Fee Fund	Drainage Board Users Fee
Cash and investments - beginning	\$ 71,102	\$ 97,500	\$ 24,830	\$ 21,926	\$ 26,023
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	60,122	-	23,935	-
Other receipts	217,502	-	1,165	-	-
Total receipts	217,502	60,122	1,165	23,935	-
Disbursements:					
Personal services	49,800	-	-	-	-
Supplies	13,863	-	-	-	-
Other services and charges	139,834	112,622	-	28,884	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	2,719	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	206,216	112,622	-	28,884	-
Excess (deficiency) of receipts over disbursements	11,286	(52,500)	1,165	(4,949)	-
Cash and investments - ending	\$ 82,388	\$ 45,000	\$ 25,995	\$ 16,977	\$ 26,023

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

	Sasco Waste Managemen	Jury Pay Fund	Infraction Deferral Fund	Federal Assets Forfeiture-Pros	Insurance Rebate
Cash and investments - beginning	\$ 1,387	\$ 3,307	\$ 9,117	\$ 365	\$ 4,783
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	1,711	3,850	-	-
Other receipts	66,933	-	-	1,047	-
Total receipts	<u>66,933</u>	<u>1,711</u>	<u>3,850</u>	<u>1,047</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	10,804	-	-	-	-
Other services and charges	55,139	3,021	5,534	-	4,783
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>65,943</u>	<u>3,021</u>	<u>5,534</u>	<u>-</u>	<u>4,783</u>
Excess (deficiency) of receipts over disbursements	<u>990</u>	<u>(1,310)</u>	<u>(1,684)</u>	<u>1,047</u>	<u>(4,783)</u>
Cash and investments - ending	<u>\$ 2,377</u>	<u>\$ 1,997</u>	<u>\$ 7,433</u>	<u>\$ 1,412</u>	<u>\$ -</u>

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

	Cease Grant-Sheriff	DOC Reimbursement	Scott County Hospital Reserve	Sheriff Cont Ed Fund	Vehicle Accident Fund
Cash and investments - beginning	\$ 232	\$ 3,570	\$ 1,060,187	\$ 1,412	\$ 2,184
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,880	-	1,962,287	1,416	1,900
Total receipts	3,880	-	1,962,287	1,416	1,900
Disbursements:					
Personal services	2,356	-	24,607	-	-
Supplies	-	-	-	-	-
Other services and charges	1,756	-	133,888	-	2,197
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	3,017	-	-
Other disbursements	-	-	-	-	-
Total disbursements	4,112	-	161,512	-	2,197
Excess (deficiency) of receipts over disbursements	(232)	-	1,800,775	1,416	(297)
Cash and investments - ending	\$ -	\$ 3,570	\$ 2,860,962	\$ 2,828	\$ 1,887

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

	Surplus Dog Fund	Co Family & Children	Vehicle ID Num Check Fund	Law Enforcement Fund	Law Enforcent Educati
Cash and investments - beginning	\$ 1,366	\$ 2,193	\$ 851	\$ 7,576	\$ 3,656
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	3,371
Other receipts	-	-	5	6,581	-
Total receipts	-	-	5	6,581	3,371
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	1,932	-
Other services and charges	1,366	2,193	-	4,189	2,919
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	1,498	-
Other disbursements	-	-	-	-	-
Total disbursements	1,366	2,193	-	7,619	2,919
Excess (deficiency) of receipts over disbursements	(1,366)	(2,193)	5	(1,038)	452
Cash and investments - ending	\$ -	\$ -	\$ 856	\$ 6,538	\$ 4,108

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

	201 Finger Print Fund	Payroll Cagit	Payroll Cedit	Payroll United Way	Payroll Cancer Ins
Cash and investments - beginning	\$ 11,412	\$ 4,832	\$ 2	\$ -	\$ (1,117)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,667	125,109	-	731	55,826
Total receipts	<u>2,667</u>	<u>125,109</u>	<u>-</u>	<u>731</u>	<u>55,826</u>
Disbursements:					
Personal services	-	131,840	-	731	48,406
Supplies	-	-	-	-	-
Other services and charges	5,687	-	2	-	4,373
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>5,687</u>	<u>131,840</u>	<u>2</u>	<u>731</u>	<u>52,779</u>
Excess (deficiency) of receipts over disbursements	<u>(3,020)</u>	<u>(6,731)</u>	<u>(2)</u>	<u>-</u>	<u>3,047</u>
Cash and investments - ending	<u>\$ 8,392</u>	<u>\$ (1,899)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,930</u>

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

	Payroll Group Health Ins	Payroll Life Ins	Payroll Metro Life	Payroll Boston Mutual	Humana Ancillary Ins
Cash and investments - beginning	\$ 25,861	\$ (3,142)	\$ 3,791	\$ 108	\$ (765)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	175,176	20,926	-	-	-
Total receipts	175,176	20,926	-	-	-
Disbursements:					
Personal services	187,544	19,669	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	8,625	3,791	108	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	187,544	28,294	3,791	108	-
Excess (deficiency) of receipts over disbursements	(12,368)	(7,368)	(3,791)	(108)	-
Cash and investments - ending	\$ 13,493	\$ (10,510)	\$ -	\$ -	\$ (765)

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

	Payroll-Liberty Natl Ins	Payroll Security Mutual Life	Payroll Medicare	Payroll Training Fees	Payroll Garn Scott Co Clerk
Cash and investments - beginning	\$ 186	\$ (184)	\$ 1	\$ -	\$ 15
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	24,292	91,201	1,021	2,061
Total receipts	-	24,292	91,201	1,021	2,061
Disbursements:					
Personal services	-	26,748	91,202	1,021	2,061
Supplies	-	-	-	-	-
Other services and charges	186	2,268	-	-	15
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	186	29,016	91,202	1,021	2,076
Excess (deficiency) of receipts over disbursements	(186)	(4,724)	(1)	-	(15)
Cash and investments - ending	\$ -	\$ (4,908)	\$ -	\$ -	\$ -

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

	Payroll YMCA	Payroll-Garnishment State	Payroll E-Loan Pmt	Payroll Garnishment Jackson	Payroll Federal Bankruptcy
Cash and investments - beginning	\$ 9	\$ -	\$ (223)	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,087	20,395	41,748	1,400	8,439
Total receipts	<u>3,087</u>	<u>20,395</u>	<u>41,748</u>	<u>1,400</u>	<u>8,439</u>
Disbursements:					
Personal services	3,087	20,395	41,620	1,400	8,439
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>3,087</u>	<u>20,395</u>	<u>41,620</u>	<u>1,400</u>	<u>8,439</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>128</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ (95)</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Payroll Garn-Student Loans	LIT-PROPERTY TAX RELIEF	New Hope Services	Mental Health Fund	LIT CERTIFIED SHARES
Cash and investments - beginning	\$ -	\$ 11,204	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	431,007	52,387	52,387	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	215,504	-	-	1,613,706
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,005	-	-	-	-
Total receipts	<u>4,005</u>	<u>646,511</u>	<u>52,387</u>	<u>52,387</u>	<u>1,613,706</u>
Disbursements:					
Personal services	4,005	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	645,881	52,387	52,387	1,613,706
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>4,005</u>	<u>645,881</u>	<u>52,387</u>	<u>52,387</u>	<u>1,613,706</u>
Excess (deficiency) of receipts over disbursements	-	630	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 11,834</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	LIT PUBLIC SAFETY	Comm Corrections Grant	Community Corrections	Health Preparedness 2013-2014	Homeland Security Gt.
Cash and investments - beginning	\$ -	\$ 169	\$ 40,337	\$ 529	\$ 4,381
Receipts:					
Taxes	-	197,415	118,449	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,001,686	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	14,492	-	-
Total receipts	1,001,686	197,415	132,941	-	-
Disbursements:					
Personal services	-	111,091	138,938	-	-
Supplies	-	-	-	-	-
Other services and charges	1,001,686	29,468	32,728	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,001,686	140,559	171,666	-	-
Excess (deficiency) of receipts over disbursements	-	56,856	(38,725)	-	-
Cash and investments - ending	\$ -	\$ 57,025	\$ 1,612	\$ 529	\$ 4,381

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

	Violence Agnst Women	Drug Interdiction Officer	H1N1 2009 Swine Flu Dist	Edward Byrne Memorial Grant	Immunization Grant 2010
Cash and investments - beginning	\$ 3,199	\$ 1,009	\$ 1,920	\$ 13	\$ 41
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	45,428	63,604	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	45,428	63,604	-	-	-
Disbursements:					
Personal services	30,000	47,760	-	-	-
Supplies	-	-	-	-	-
Other services and charges	10,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	40,000	47,760	-	-	-
Excess (deficiency) of receipts over disbursements	5,428	15,844	-	-	-
Cash and investments - ending	\$ 8,627	\$ 16,853	\$ 1,920	\$ 13	\$ 41

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

	Operation Pullover	HAVA	Prosecutors Jabig	Title 3 Require Match/Hava	NACCHO AWARD
Cash and investments - beginning	\$ (2,016)	\$ 7,931	\$ (1,124)	\$ 2,598	\$ 5,049
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	12,390	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,124	-	-
Total receipts	12,390	-	1,124	-	-
Disbursements:					
Personal services	10,037	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	10,037	-	-	-	-
Excess (deficiency) of receipts over disbursements	2,353	-	1,124	-	-
Cash and investments - ending	\$ 337	\$ 7,931	\$ -	\$ 2,598	\$ 5,049

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

	EMS PROJECT	Scott County Sheriff K-9 Fund	Narcotic Officer Fund	HIV OUTBREAK 2015	COPS GRANT
Cash and investments - beginning	\$ 1,560	\$ 572	\$ (22,493)	\$ 4,588	\$ 9,560
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	46,518
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	137,152	15,000	-
Total receipts	-	-	137,152	15,000	46,518
Disbursements:					
Personal services	-	-	41,533	-	23,832
Supplies	-	-	-	9,560	-
Other services and charges	-	-	18,429	-	565
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	59,962	9,560	24,397
Excess (deficiency) of receipts over disbursements	-	-	77,190	5,440	22,121
Cash and investments - ending	\$ 1,560	\$ 572	\$ 54,697	\$ 10,028	\$ 31,681

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

	Immunization Grant 2016	Scott County Jail Renovation	STOP Grant (Sheriff)	CRI-Cities Readiness	EBOLA-HEALTH DEPT
Cash and investments - beginning	\$ 168	\$ 1,962,065	\$ (28,932)	\$ 11,138	\$ 56
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	59,927	16,727	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	59,927	16,727	-
Disbursements:					
Personal services	-	-	24,118	-	-
Supplies	-	-	-	999	-
Other services and charges	-	1,962,065	3,717	9,813	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	1,962,065	27,835	10,812	-
Excess (deficiency) of receipts over disbursements	-	(1,962,065)	32,092	5,915	-
Cash and investments - ending	\$ 168	\$ -	\$ 3,160	\$ 17,053	\$ 56

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

	IMMUNIZATION 2017	IMMUNIZATION 2018	IMMUNIZATION 2018/2019	STOP Grant 2018/2019	State & Local Forfeiture
Cash and investments - beginning	\$ (15,824)	\$ -	\$ -	\$ -	\$ 4,612
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	19,180	5,448	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	307	-	-	307
Total receipts	-	19,487	5,448	-	307
Disbursements:					
Personal services	-	-	-	15,732	-
Supplies	-	9,092	151	-	-
Other services and charges	-	10,395	2,157	2,785	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	3,780	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	19,487	6,088	18,517	-
Excess (deficiency) of receipts over disbursements	-	-	(640)	(18,517)	307
Cash and investments - ending	\$ (15,824)	\$ -	\$ (640)	\$ (18,517)	\$ 4,919

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

	Juvenile Detention Alternative	Sheriff Sale Fund	JDAI-SCP	JDAI-SCP 2018-2019	Marion Co HD (PHN #2) 2018
Cash and investments - beginning	\$ 38,728	\$ 13,743	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	3,438	4,216	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	38,266	16,863	1,894
Charges for services	-	4,556	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	34,375	-	-
Total receipts	-	4,556	76,079	21,079	1,894
Disbursements:					
Personal services	-	-	-	17,390	4,517
Supplies	-	-	745	-	-
Other services and charges	34,501	4,790	42,202	2,829	372
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	3,241	-	387
Other disbursements	-	-	-	-	-
Total disbursements	34,501	4,790	46,188	20,219	5,276
Excess (deficiency) of receipts over disbursements	(34,501)	(234)	29,891	860	(3,382)
Cash and investments - ending	\$ 4,227	\$ 13,509	\$ 29,891	\$ 860	\$ (3,382)

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

	BP #3-Bio Preparedness	PHEPCA	BP #4 Bio Preparedness	Drug Mitigation Area	County Timber Fund
Cash and investments - beginning	\$ 21	\$ 5,672	\$ (737)	\$ 16,343	\$ 88,355
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	6,000
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	6,000
Excess (deficiency) of receipts over disbursements	-	-	-	-	(6,000)
Cash and investments - ending	<u>\$ 21</u>	<u>\$ 5,672</u>	<u>\$ (737)</u>	<u>\$ 16,343</u>	<u>\$ 82,355</u>

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

	BP #6 7-1-18/6-30-19	BP #5	HB1001 Match-Highway	DEFA	EMPG-DIST 9-CFDA 97.042
Cash and investments - beginning	\$ -	\$ 1,844	\$ (133,887)	\$ 3,714	\$ 247
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	434,559	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	133,887	-	-
Total receipts	-	-	568,446	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	300	-	-	3,464	-
Other services and charges	1,700	-	32,822	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	6,024	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	8,024	-	32,822	3,464	-
Excess (deficiency) of receipts over disbursements	(8,024)	-	535,624	(3,464)	-
Cash and investments - ending	\$ (8,024)	\$ 1,844	\$ 401,737	\$ 250	\$ 247

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

	OSS/HIV CTR 93.917	SSP-HEALTH DEPT-CFDA 93.940	2016 SHSP SUSTAINMENT #97.067	SMH EMPLOYEE RETIREMENT FUND	HIV (2) Care Coordinators
Cash and investments - beginning	\$ (44,857)	\$ (14,864)	\$ (18,222)	\$ 32,102	\$ (11,502)
Receipts:					
Taxes	7,489	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	83,890	16,743	19,863	-	21,775
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	69
Total receipts	91,379	16,743	19,863	-	21,844
Disbursements:					
Personal services	73,293	-	-	-	29,939
Supplies	-	797	-	-	275
Other services and charges	19,051	2,714	1,650	-	7,973
Debt service - principal and interest	-	-	-	-	-
Capital outlay	350	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	92,694	3,511	1,650	-	38,187
Excess (deficiency) of receipts over disbursements	(1,315)	13,232	18,213	-	(16,343)
Cash and investments - ending	\$ (46,172)	\$ (1,632)	\$ (9)	\$ 32,102	\$ (27,845)

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

	BP#1 7/1/17-6/30/18	State Homeland Security 97.067	Co Auction Proceeds-Sheriff	CDBG-Health/IU CFDA 14.228	CRI 7-1-18/6-30-19
Cash and investments - beginning	\$ (5,540)	\$ (30,880)	\$ 112,321	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	9,654	30,880	-	58,764	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	2,223	-
Total receipts	<u>9,654</u>	<u>30,880</u>	<u>-</u>	<u>60,987</u>	<u>-</u>
Disbursements:					
Personal services	-	-	2,702	-	-
Supplies	909	-	27,952	-	-
Other services and charges	3,632	-	73	60,987	2,400
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>4,541</u>	<u>-</u>	<u>30,727</u>	<u>60,987</u>	<u>2,400</u>
Excess (deficiency) of receipts over disbursements	<u>5,113</u>	<u>30,880</u>	<u>(30,727)</u>	<u>-</u>	<u>(2,400)</u>
Cash and investments - ending	<u>\$ (427)</u>	<u>\$ -</u>	<u>\$ 81,594</u>	<u>\$ -</u>	<u>\$ (2,400)</u>

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

	HIV Care Coordination 2018-19	Drug Prosecution Fund	LifeSpring Medical Facility Gr	IDHS FY2018 EMA 2018-2019	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 11,564,015
Receipts:					
Taxes	-	-	-	-	28,329,146
Licenses and permits	-	-	-	-	36,046
Intergovernmental receipts	41,826	1,758	-	-	10,614,259
Charges for services	-	-	-	-	2,516,715
Fines and forfeits	-	-	-	-	245,123
Other receipts	-	-	2,500	-	10,292,984
Total receipts	41,826	1,758	2,500	-	52,034,273
Disbursements:					
Personal services	54,419	-	-	-	10,310,007
Supplies	-	-	-	-	737,086
Other services and charges	2,311	-	2,500	-	33,849,118
Debt service - principal and interest	-	-	-	-	547,960
Capital outlay	-	1,758	-	3,780	408,950
Other disbursements	-	-	-	-	4,253,976
Total disbursements	56,730	1,758	2,500	3,780	50,107,097
Excess (deficiency) of receipts over disbursements	(14,904)	-	-	(3,780)	1,927,176
Cash and investments - ending	\$ (14,904)	\$ -	\$ -	\$ (3,780)	\$ 13,491,191

SCOTT COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Scott County Building Corporation	Ad Valorem COIT Lease Rental Bonds	\$ 423,188	7/10/2014	2/1/2035
Scott County Commissioners	Caterpillar	<u>27,542</u>	9/25/2016	7/25/2019
Total governmental activities		<u>450,730</u>		
Total of annual lease payments		<u>\$ 450,730</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and loans payable	2018 Dodge Durango-Sheriff Commissary	\$ 47,001	\$ 11,750
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2014 ATA	<u>1,139,000</u>	<u>116,710</u>
Total governmental activities		<u>1,186,001</u>	<u>128,460</u>
Totals		<u>\$ 1,186,001</u>	<u>\$ 128,460</u>

SCOTT COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2018

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

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

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF SCOTT COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Scott County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2018-006, that we consider to be a material weakness.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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


Paul D. Joyce, CPA
State Examiner

August 21, 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.

SCOTT 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	Total Federal Awards Expended
<u>Department of Housing and Urban Development</u>				
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii CDBG-Health/U	Office of Community and Rural Affairs	14.228	B12DC180001	\$ 58,764
Total - Department of Housing and Urban Development				58,764
<u>Department of Justice</u>				
Violence Against Women Formula Grants Violence Against Women STOP Grant-Sheriff	Indiana Criminal Justice Institute	16.588	D3-17-11369 D3-17-11369	37,521 59,927
Total - Violence Against Women Formula Grants				97,448
Public Safety Partnership and Community Policing Grants COPS Grant	Direct Grant	16.710	2015UMWX0173	46,518
Edward Byrne Memorial Justice Assistance Grant Program Drug Interdiction Grant	Indiana Criminal Justice Institute	16.738	D-3-17-11643	71,510
Total - Department of Justice				215,476
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster Highway Planning & Construction Bridge Inventory	Indiana Department of Transportation	20.205	DES NO 1500214	50,865
Total - Highway Planning and Construction Cluster				50,865
Highway Safety Cluster State and Community Highway Safety OPO	Indiana Criminal Justice Institute	20.600	D3-18-11926	11,574
Total - Highway Safety Cluster				11,574
Total - Department of Transportation				62,439
<u>Department of Health and Human Services</u>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements BP #1 Bio Preparedness CRI Cities Readiness	Indiana State Department of Health	93.074	U90TP000521 U90TP000521	12,272 14,109
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				26,381
Immunization Cooperative Agreements Immunization 2018	Indiana State Department of Health	93.268	H23IP000723	19,180
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds Immunization Grant 2018	Indiana State Department of Health	93.539	NU23IP000723	5,448
Child Support Enforcement FFP Reimbursement- Clerk FFP Reimbursement- Prosecutor FFP Reimbursement- Court Incentive - Prosecutor Incentive - Court Incentive - Clerk Incentive - ARRA Prosecutor Indirect Costs	Indiana Department of Child Services	93.563	1804INCSES 1804INCSES 1804INCSES 1804INCSES 1804INCSES 1804INCSES 1804INCSES 1804INCSES 1804INCSES	20,678 125,125 23,874 15,945 6,600 6,071 2,443 71,035
Total - Child Support Enforcement				271,771
HIV Care Formula Grants HIV Care Coordinators HIV Care Coordinators OSS/HTR	Indiana State Department of Health	93.917	X07HA00033 X08HA31247 X08HA31247	21,775 41,826 91,379
Total - HIV Care Formula Grants				154,980
HIV Prevention Activities Health Department Based SSP-Health Dept	Indiana State Department of Health	93.940	NU62PS003682	16,743
Total - Department of Health and Human Services				494,503
<u>Department of Homeland Security</u>				
Emergency Management Performance Grants EMPG Salary Reimbursement	Indiana Department of Homeland Security	97.042	EMC-2017-EP-00002	32,370
Homeland Security Grant Program SHSGP-EMA	Indiana Department of Homeland Security	97.067	EMW-2016-SS-00078	50,743
Total - Department of Homeland Security				83,113
Total federal awards expended				\$ 914,295

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

SCOTT COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 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.

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

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

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

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
93.563	Child Support Enforcement	Unmodified
93.917	HIV Care Formula Grants	Unmodified

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

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

FINDING 2018-001

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

Repeat Finding

This is a repeat finding from the immediately prior audit report. 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).

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The SEFA contained the following errors:

1. The total on the SEFA was incorrect, resulting in a net understatement of \$77,273.
 - A. Three grants were reported incorrectly, resulting in an overstatement of \$22,457.
 - B. Seven grants were reported incorrectly, resulting in an understatement of \$99,730.
2. There were several errors noted in reporting the correct Awarding Agency, Program Title, Project Title, Pass-Through Entity, and CFDA numbers.

During the audit of the SEFA, we noted the errors as outlined above. 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. . . .

- 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. . . ."

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.510(b) states:

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

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within 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 § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

Cause

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

Effect

Without a proper system of internal control in place that operates 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 a system of internal controls related to the preparation of the SEFA.

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Views of Responsible Officials

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

FINDING 2018-002

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

Condition and Context

Cash Receipts

The County Auditor's staff wrote receipts; however, there was no documented oversight or review of the receipts and whether they were posted to the correct fund.

Payroll

One staff person in the County Auditor's office was responsible for almost all areas of payroll with no documented oversight or review, including:

- Not all timesheets were approved by the department head prior to submitting payroll.
- There was no documented oversight or review of the payroll system postings to the budgetary accounts. The Chief Deputy County Auditor indicated that they reviewed this information; however, there was no documentation of that review.
- There was no documented review or approval process for payroll corrections, adjustments, employee withholdings, and employer benefit payments.
- There was no documented review or analysis of the payroll withholding funds to ensure that the payments were posted properly and that the balances, if any, were correct and owed for unpaid and/or outstanding obligations.

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.

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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. . . .

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

Cause

Management of the County had not established a proper system of internal controls over financial transactions and reporting.

Effect

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

Recommendation

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

Views of Responsible Officials

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

FINDING 2018-003

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

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2017-003.

Condition and Context

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

1. Lack of Segregation of Duties: The County Treasurer had not separated incompatible activities related to cash and investments and financial reporting. Control activities should be in place to reduce the risks of errors in financial reporting.

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2. During 2018, the County Treasurer's Daily Balance of Cash and Depositories, Form 47 (Cash Book), was not being posted and balanced daily. There were no controls in place to ensure that the posting and reconciling of the Cash Book was done daily as required by statute.
3. The Cash Book was not completely reconciled to the bank statements on a monthly basis. There were no controls established to ensure that the monthly bank reconciliations were completed and accurate.

There were variances between the fund ledger maintained by the County Auditor and the Total Ledger - Cash listed on the Cash Book.

As of December 31, 2018, the total cash and investments per the Cash Book indicated cash necessary to balance of \$73,268.

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. . . ."

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

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

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

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The Treasurer's Daily Balance of Cash and Depositories, Form 47, is the record prescribed to enable the treasurer to comply with IC 5-13-5-1. It reflects the daily receipts and disbursements, total amount of cash and investments on hand, and a proof of the financial condition of the office at the close of each day. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 3)

The record is designed to be posted "daily," with a separate page for each day. The left side of the page shows the total amount of money for which the treasurer is accountable (charges) and the right side of the page shows the money on deposit, invested or on hand (credits), as proof of the financial condition. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 3)

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

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

Cause

Management of the County had not established a proper system of internal controls over cash and investments and financial reporting to ensure correct financial transactions and reporting.

Effect

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

Recommendation

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

Views of Responsible Officials

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

FINDING 2018-004

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

Condition and Context

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

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

1. Lack of Segregation of Duties: Commissary

The County Sheriff's Department had not separated incompatible activities related to the financial transactions of the Commissary. One employee was responsible for reconciling daily cash collections, preparing and making the bank deposits, recording receipts and disbursements in the financial records, and performing the reconciliation of the depository account balance with the record balance. There were no controls in place, such as an oversight, review, or approval process, over the financial records or bank reconciliations.

2. Lack of Segregation of Duties: Inmate Trusts

The County Sheriff's Department had not separated incompatible activities related to financial transactions of the Inmate Trust accounts. One employee was responsible for reconciling daily cash collections, recording receipts and disbursements in the financial records, and performing the reconciliation of the depository account balance with the record balance. There were no controls in place, such as an oversight, review, or approval process, over the financial records or bank reconciliations.

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. . . ."

Cause

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

Effect

The failure to establish a system of internal controls could have enabled misstatements or irregularities to remain undetected.

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

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

Views of Responsible Officials

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

FINDING 2018-005

Subject: Financial Transactions and Reporting - Clerk of the Circuit Court
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2017-004.

Condition and Context

The Clerk of the Circuit Court's (Clerk) staff did not have adequate internal controls over the Clerk's Cash Book. During 2018, we determined that not all of the Clerk's funds due to the County were paid to the County, and some of the balances appeared to have been accumulated for several years. The bookkeepers indicated that they generated a report to determine the amount to be paid to the County each month; however, they did not review the Cash Book balances to ensure that the monthly report of collections of funds to be paid to the County was correct and included all of the amounts on hand and due to the County. On August 6, 2019, check 25330 for \$121,079 was paid to the County for all fees due the County. Of that amount, approximately \$103,970 was determined to have been on hand as of December 31, 2018.

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. . . .

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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. . . ."

The clerk shall pay all fees due to the county to the treasurer at the end of each month. This must be done by the 10th day following month end. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 9)

Cause

Management of the Clerk of the Circuit Court had not established a proper system of internal control that would have ensured that amounts due to the County were paid correctly.

Effect

The failure to establish a system of internal controls enabled material misstatements or irregularities to remain undetected.

Recommendation

We recommended that management of the Clerk of the Circuit Court establish a proper system of internal controls and ensure that all fees due to the County be paid properly.

Views of Responsible Officials

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

Section III - Federal Award Findings and Questioned Costs

FINDING 2018-006

Subject: HIV Care Formula Grants - Internal Controls

Federal Agency: Department of Health and Human Services

Federal Program: HIV Formula Care Grants

CFDA Number: 93.917

Federal Award Numbers and Years (or Other Identifying Numbers): X07HA00033, X08HA31247

Pass-Through Entity: Indiana State Department of Health

Compliance Requirements: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; Matching, Level of Effort, Earmarking; Period of Performance; Reporting

Audit Finding: Material Weakness

Condition and Context

An effective internal control system, which would include segregation of duties, was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the following compliance requirements: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; Matching, Level of Effort, Earmarking; Period of Performance; and Reporting.

SCOTT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The County Health Department Administrator prepares and submits all the reimbursement requests and reports for the grant program without review or oversight. There was no evidence presented for audit that indicated there were internal controls over the compliance requirements of the grant program.

The lack of internal controls was a systemic issue, which occurred throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

Cause

Management had not developed a system of internal controls that segregated key functions.

Effect

The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements listed above. A lack of segregation of duties within an internal control system could also allow noncompliance with the compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish a system of internal controls, including segregation of duties, related to the grant agreement and compliance requirements listed above.

Views of Responsible Officials

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

AUDITEE-PREPARED DOCUMENTS

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



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

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-001

Fiscal year in which the finding initially occurred: 2017
Contact Person Responsible for Corrective Action: Tammy Stout Johnson, Auditor
Contact Phone Number: 812-752-8408

Status of Audit Finding: To put proper controls in place, Auditor discusses/reviews content of SEFA with Chief Deputy Auditor (person responsible for entering data), then signs a paper copy of Annual Financial Report that contains the Schedule of Expenditures of Federal Awards (SEFA). Due to the 2017 audit not being finished until November 2018, this process could not begin until March/April of 2019 for the 2018 Annual Report.

The action described above was not a sufficient internal control to prevent multiple errors on the SEFA. Therefore, the internal control process is being revised to include more departmental responsibility for grant activity management and tracking.

An internal control policy will be presented to the Council and Board of Commissioners at their August 2019 meetings for their review and acknowledgement. Revisions are in process currently on the Grant Application document to include more information such as CFDA # requirement prior to grant application consideration. After the resolution for grant procedures is adopted by both Boards, a meeting will be held with key persons from departments with grants. The meeting will be to address the new policy with focus on internal control procedures. The anticipated completion is the end of September 2019.

Tammy Stout Johnson, Scott County Auditor

7-30-19

Date



Tammy Stout Johnson

Auditor of Scott County

Scott County Courthouse
1 East McClain Avenue, Suite 130
Scottsburg, IN 47170

Phone (812) 752-8408

Fax (812) 752-7914

Email:

tammy.johnson@scottcounty.in.gov

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-002

Fiscal year in which the finding initially occurred: 2017

Contact Person Responsible for Corrective Action: Tammy Stout Johnson, Auditor

Contact Phone Number: 812-752-8408

Status of Audit Finding: To put proper controls in place, Auditor discusses/reviews content of Annual Financial Report with Chief Deputy Auditor (person responsible for entering data), then signs a paper copy of Annual Financial Report. Due to the 2017 audit not being finished until November 2018, this process could not begin until March/April of 2019 for the 2018 Annual Report.



Tammy Stout Johnson, Scott County Auditor

7-05-19

Date



Sheryl Jent

SCOTT COUNTY TREASURER

1 East McClain Avenue, Suite 140
Scottsburg, Indiana 47170
(812) 752-8414

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-003

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

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

Statue of Corrective Action:

1. The Cash Book was posted weekly and behind during last audit due to Settlement unbalanced. Our objective was to balance before proceeding. Controls will be established to ensure posting and reconciling of the Cash Book is done daily.
2. The line item "Adjustments" which was used to hold variances in the years before now has a \$0 balance as of:
3. The Cash Book is prepared by Krissi Johnson. The bank reconciliation is prepared by me, Sheryl Jent. We will develop internal controls over these areas. Each of us will initial as preparer and reviewer to support documentation. We work closer to Auditor's office to ensure proper paperwork is given to our office daily in order for us to balance daily. I developed an Excel worksheet to enter proper figures and then submit to Gateway by the 15th of each month. We began this in January 2019. If any adjustments are made there is a good audit trail and different person initials after reviewing supporting documentation.
4. I, Sheryl Jent, balance with the Auditor on a daily basis. Krissi prepares Quietus' and prints daily reports to ensure we stay on track with balancing. Krissi initials after she reviews to verify we balance. I again review the following day to double check the numbers remain the same.
5. The cash in the amount of \$18,487 was found and adjusted leaving us out of balance with the Auditor in the amount of \$128.66. An excel spreadsheet was created to enter figures from Cash Book vs. Financial reports to keep in balance with the Auditor. The Auditor's office and Treasurer's office do a better job of sharing sufficient documentation. Krissi prepares and initials then passes paperwork along to myself to initial and confirm. Internal control of deposits is done by our 2nd deputy, Cristy Burns. She prepares daily tax reports and initials to confirm reports matches tax collection bank deposits. I review following morning and initial as well.

Scott County Treasurer

8/2/19



Missy Applegate

SCOTT COUNTY CLERK OF COURTS

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-004

Fiscal year in which the finding initially occurred: 2017

Contact Person Responsible for Corrective Action: Missy Applegate, Scott County Clerk

Contact Phone Number: 812-752-8420

Status of Audit Finding:

We have started the procedures that were addressed on the 2017 audit.
The office started the corrective action plan immediately on October 24, 2018.

Missy Applegate

(Signature)

Scott County Clerk
(Title)

July 8, 2019
(Date)



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



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-005

Fiscal year in which the finding initially occurred: 2017
 Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Dep't of Child Services
 Contact Person Responsible for Corrective Action: Chris A. Owens
 Contact Phone Number: (812) 752-8466

Status of Audit Finding:
 Procedures are implemented pursuant to the 2017 Corrective Action Plan.

Chris A. Owens
 (Signature)

Prosecuting Attorney
 (Title)

July 5, 2019
 (Date)



SCOTT CIRCUIT COURT

JUDGE JASON M. MOUNT

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-005

Fiscal year in which the finding initially occurred: 2018
Contact Person Responsible for Corrective Action: Jason M. Mount, Judge
Scott Circuit Court
Contact Phone Number: (812) 752-8430

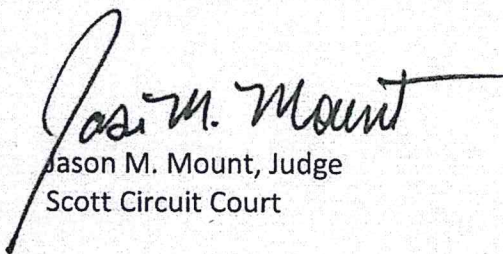
Status of Audit Finding:

We are in compliance with the Corrective Action Plan previously submitted.

We provide to MAXIMUS, our service provider, a daily time tracking on the DCS prescribed form; the PARS (Personnel Activity Report Sheet), which is used to calculate percentages. This is a very efficient method. The employee will indicate their IV-D time and the child support percentage is calculated accordingly.

This was and had been done on a monthly basis.

The IV-D Referee signed a 100% affidavit for 2018, and will sign one every six (6) months going forward.


Jason M. Mount, Judge
Scott Circuit Court



Tammy Stout Johnson

Auditor of Scott County

Scott County Courthouse
1 East McClain Avenue, Suite 130
Scottsburg, IN 47170

Phone (812) 752-8408

Fax (812) 752-7914

Email:

tammy.johnson@scottcounty.in.gov

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-006

Fiscal year in which the finding initially occurred: 2017

Contact Person Responsible for Corrective Action: Tammy Stout Johnson, Auditor

Contact Phone Number: 812-752-8408

Status of Audit Finding: To put proper controls in place, Auditor discusses/reviews content of Quarterly Incentive Balance report with Chief Deputy Auditor (person responsible for entering data), then signs a paper copy of the QIB. Due to the 2017 audit not being finished until November 2018, this process began with the reporting of the Fourth Quarter of 2018.



Tammy Stout Johnson, Scott County Auditor

7-05-19

Date



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



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-006

Fiscal year in which the finding initially occurred: 2017
 Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Dep't of Child Services
 Contact Person Responsible for Corrective Action: Chris A. Owens
 Contact Phone Number: (812) 752-8466

Status of Audit Finding:
 Procedures are implemented pursuant to the 2017 Corrective Action Plan.

Chris A. Owens
 (Signature)

Prosecuting Attorney
 (Title)

July 5, 2019
 (Date)



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

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

August 21, 2019

CORRECTIVE ACTION PLAN

FINDING 2018-001

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

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: To put proper controls in place, the Grant Application Policy was revised to require additional information at the time of application approval with the Commissioners and Council. Also, if awarded, responsibility will rest on the department to notify the Auditor's Office of reporting requirements, payment requests, modifications, etc. of the grants. For proper checks and balances, the department awarded the grant should review and reconcile their grant transaction register with the Auditor's financial ledger and submit a final grant report at the conclusion.

The Auditor's Office will prepare the SEFA, it will be reviewed for accuracy, and both preparer and reviewer will sign off on a paper duplicate.

Anticipated Completion Date: Grant Policy Revision and Adoption will be completed by August 21, 2019. Departments that receive grants will be notified of the changes and provided the revised application form and policy immediately by September 1, 2019. The final completion date will be by March 1, 2020 with the preparation of the SEFA and Annual Financial Report.

(Signature)

(Title)



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

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

August 21, 2019

CORRECTIVE ACTION PLAN

FINDING 2018-002

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

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: To put proper controls in place, Internal Control/Oversight procedures will be performed regarding cash receipts and payroll functions.

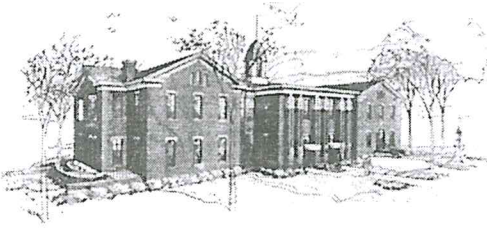
For Receipting, transactions will be reviewed and both the preparer and reviewer will initial the report of collections to ensure accuracy in the transaction amount and the distribution to the proper funds.

Regarding Payroll, samples of payroll time sheets/claims will be pulled each payroll and reviewed for proper approvals and then compared to paychecks for accuracy in processing. For additional oversight and internal control, the Auditor will review payroll reports, withholdings, payroll funds, and payments. All adjustments will be reviewed and will be initialed by both the person performing the adjustment and the Auditor.

Anticipated Completion Date: Internal Control procedures are under development and will be implemented for receipting and payroll by the end of September 2019.

(Signature)

(Title)



Sheryl Jent

SCOTT COUNTY TREASURER

1 East McClain Avenue, Suite 140
Scottsburg, Indiana 47170
(812) 752-8414

CORRECTIVE ACTION PLAN

FINDING 2018-003

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

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

Description of Corrective Action Plan:

1. To reduce risks of error in financial reporting an excel spreadsheet was created to enter figures from Cash Book vs. Financial reports to keep in balance with the Auditor. The Auditor's office and Treasurer's office do a better job of sharing sufficient documentation. Krissi prepares and initials then passes paperwork along to myself to initial and confirm. Internal control of deposits is done by our 2nd deputy, Cristy Burns. She prepares daily tax reports and initials to confirm reports matches tax collection bank deposits. I review following morning and initial as well.
2. I, Sheryl Jent, balance with the Auditor on a daily basis. Krissi prepares Quietus' and prints daily reports to ensure we stay on track with balancing. I again review the following day to double check the numbers remain the same. The daily paperwork is entered to the Cash Book. Financial reports are created daily to insure funds balance.
3. I, Sheryl Jent, reconcile the banks while Krissi Johnson reconciles Cash Book on a monthly basis. Internal controls with the excel spreadsheet assists us on balancing. I balance funds daily with the Auditor. If the Cash book is off then we conclude there is missing paperwork or something was back dated. The Auditor's office now brings paperwork immediately following being created which helps our balancing as well.

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

Scott County Treasurer

8/19/19

SCOTT COUNTY SHERIFF

JERRY D. GOODIN

111 South First Street
Scottsburg, Indiana 47170
Phone: 812-752-8400 ❖ Toll Free: 1-877-8400 ❖ Fax: 812-752-5751
Tip Line: 812-752-7898

August 20, 2019

CORRECTIVE ACTION PLAN

FINDING 2018-004

Views of Responsible Official: We concur with the finding.

Commissary

Contact Person Responsible for Corrective Action: Laura Boswell
Contact Phone Number: 812-722-0865

Description of Corrective Action Plan: To put proper Internal Control procedures in place by including a reviewer of deposits and supervisory written approval of payments. Preparer will receipt deposits and reviewer will verify monies received to the deposit receipts and create bank deposit. Invoices will be approved and initialed before payments are made. Account reconciliations will be created by preparer and approved and monitored by reviewer. Account ledger and reconciliation will be validated and initialed by reviewer and copies given to Sheriff.

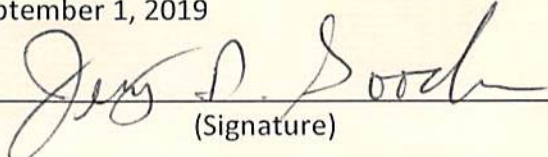
In-Mate Trusts

Contact Person Responsible for Corrective Action: Patricia Combs
Contact Phone Number: 812-752-8400


Description of Corrective Action Plan: To put proper Internal Control procedures in place by having supervisory written approval of all invoices before payment. Preparer will create monthly reports and reconciliations with reviewer verification and approval. There will be a segregation of duties within the inmate commissary store and a reviewer to verify the purchasing and inventory of goods purchased. Reviewer will verify that deposits and distribution reports balance to the bank statement. Vendor will be asked to provide a more detailed description of billing and commission calculations.

Anticipated Completion Date:

September 1, 2019



(Signature)



(Title and Date)



Missy Applegate

SCOTT COUNTY CLERK OF COURTS

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

FINDING 2018-005

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

Views of Responsible Official: We concur with the findings.

Description of Corrective Action Plan: All monies collected are now being disbursed on a monthly basis. Our reports have been updated by Odyssey to allow all funds to pass to the county at the beginning of the subsequent month. Safeguards have been put in place to review and check all balances in all accounts upon the completion of printing the check process each month.

Anticipated Completion Date: August 6, 2019



(Signature)

Clerk of the Circuit Court
(Title)

August 21, 2019
(Date)



Scott County Health Department

1296 North Gardner Street
Scottsburg, IN 47170
812/752-8455
812/752-6023 FAX

825 Highway 31 North
Austin, IN 47102
812/794-2730
812/794-2744 FAX

CORRECTIVE ACTION PLAN

FINDING 2018-006

Contact Person Responsible for Corrective Action: **Michelle Matern, Health Department Administrator**
Contact Phone Number: **812-752-8455 ext 6**

Views of Responsible Official: **The Scott County Health Department agrees with the finding and will implement adequate checks and balances to improve internal controls.**

Description of Corrective Action Plan:

Scott County Health Department will implement new internal controls for grant reimbursements with these actions: 1) Invoice reimbursements will be "prepared by" an administrative staff member and the reimbursements will be "submitted by" the Department Administrator or a separate administrative staff. 2) A copy of the email invoice reimbursement will be sent to the Deputy Auditor to show that an invoice has been submitted timely and the amount of the invoice.

Anticipated Completion Date:

The corrective active plan will go into effect for the next monthly invoice submissions, July 2019 reimbursements.

(Signature)

Scott County Health Department Administrator
(Title)

August 8, 2019
(Date)

OTHER REPORTS

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