

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

FINANCIAL STATEMENT AUDIT REPORT

OF

MORGAN COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**  
07/31/2020



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### SCHEDULE OF OFFICIALS

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



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MORGAN COUNTY, INDIANA

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

We have audited the accompanying financial statement of Morgan County (County), which comprises the financial position and results of operations for the year ended December 31, 2019, 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 the 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, 2019.

***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, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


***Other Matters***

*Other Information*

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

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

In accordance with *Government Auditing Standards*, we have also issued a report dated June 16, 2020, 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

June 16, 2020

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

MORGAN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and Investments		Cash and Investments	
	01-01-19	Receipts	Disbursements	12-31-19
After Settlement Collections	\$ 2,034,087	\$ 1,820,034	\$ 2,034,087	\$ 1,820,034
Sheriff Inmate Trust	87,868	460,141	476,809	71,200
Clerk Trust & Registry	4,867,773	28,590,652	26,028,140	7,430,285
General	11,807,546	20,135,796	18,120,232	13,823,110
Accident Report	17,747	7,882	9,254	16,375
Campaign Finance Enforcement - County	1,700	100	-	1,800
LIT-ECONOMIC DEV COUNTY	8,426,159	2,332,478	771,582	9,987,055
City and Town Court Costs	10,702	10,168	15,866	5,004
Clerk's Records Perpetuation	43,932	23,099	10,420	56,611
Community Transition Program	4,025	6,675	3,305	7,395
Convention Visitor and Tourism Promotion	130,447	142,852	68,000	205,299
Sales Disclosure - County Share	7,887	10,515	-	18,402
Cumulative Bridge	496,192	357,736	387,207	466,721
Cumulative Building	1,568,637	18,320	287,138	1,299,819
Cumulative Capital Development	3,932,793	1,153,266	1,173,633	3,912,426
Drug Free Community	115,022	53,426	58,923	109,525
Economic Development Fee	13,900	7,500	13,900	7,500
Emergency Medical Services	2,180,336	3,873,229	3,358,469	2,695,096
Emergency Planning/Right to Know	58,872	4,733	2,269	61,336
Firearms Training	81,484	32,726	64,085	50,125
General Drain Improvement	833,098	-	-	833,098
Health	464,218	657,363	560,458	561,123
Identification Security Protection	12,098	13,734	8,400	17,432
Local Health Maintenance	88,145	52,208	41,905	98,448
Local Road and Street	1,152,268	1,067,007	1,644,462	574,813
LIT Public Safety - County Share	267,904	2,630,944	864,943	2,033,905
MVH RESTRICTED	-	1,945,029	1,521,863	423,166
Misdemeanant	2,915	40,981	43,895	1
Motor Vehicle Highway	901,857	3,667,598	3,652,055	917,400
Plat Book	73,480	31,425	-	104,905
Rainy Day	5,008,161	-	107,309	4,900,852
Reassessment - 2015	768,859	562,187	602,993	728,053
Recorder's Records Perpetuation	442,720	268,110	285,355	425,475
Riverboat	2,378,183	256,820	1,021,325	1,613,678
Sex and Violent Offender Administration	27,950	3,735	-	31,685
Supplemental Public Defender Services	85,873	107,112	179,494	13,491
Surplus Tax	55,693	57,271	76,972	35,992
Surveyor's Corner Perpetuation	202,397	68,310	20,790	249,917
Tax Sale Redemption	-	57,914	57,914	-
Tax Sale Surplus	621,131	887,392	546,229	962,294
Local Health Department Trust Account	112,438	32,936	17,831	127,543
Auditors Ineligible Deductions	33,071	-	-	33,071
County Elected Officials Training	48,466	14,070	6,729	55,807
Statewide 911	691,624	722,354	1,023,433	390,545
LOIT Special Distribution	86,148	-	86,148	-
Supplemental Adult Probation Services	89,169	263,518	226,865	125,822
Supplemental Juvenile Probation Services	21,773	11,055	1,277	31,551
Payroll Clearing	-	17,407,448	17,407,448	-
Payroll Withholding - PERF	-	1,817,284	1,817,284	-
Payroll Withholding - Sheriff Pension	-	50,427	50,427	-
Settlement	-	64,452,961	64,452,961	-
LIT Stabilization	559,087	644,357	-	1,203,444
CVET Agency	-	296,781	296,781	-
Financial Institution Tax	-	346,254	346,254	-
Local Income Tax-Property Tax Relief	376,710	17,147,082	17,017,514	506,278
State Fines and Forfeitures	971	5,848	5,788	1,031

MORGAN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Infraction Judgements	4,105	57,144	57,676	3,573
Special Death Benefit	380	5,825	5,745	460
Sales Disclosure - State Share	915	10,515	10,485	945
Coroners Training & Con't Education	603	5,929	6,031	501
Interstate Compact - State Share	-	250	250	-
Mortgage Recording Fees - State Share	543	8,128	7,865	806
Sex and Violent Offender Admin - State	50	415	450	15
Child Restraint Violation Fines	-	300	250	50
Education Plate Fees Agency	-	994	994	-
Riverboat Revenue Sharing	-	408,123	408,123	-
LIT Certified Shares	-	17,112,057	17,112,057	-
LIT Public Safety	-	4,278,015	4,278,015	-
LIT Economic Development	-	3,425,485	3,425,485	-
93.563 Prosecutor PCA	10,785	1,088	653	11,220
93.563 Title IV-D Incentive	84,783	27,626	23,962	88,447
93.563 Prosecutor IV-D Incentive-Post Oct '99	15,272	41,555	48,849	7,978
93.563 Clerk IV-D Incentive-Post Oct '99	88,773	27,626	10,525	105,874
United Way	-	962	962	-
Insurance Group Trust	-	562,652	562,652	-
Life Insurance	-	58,465	57,779	686
Dental & Vision	-	101,213	101,213	-
Vol PERF Contributions	-	70,778	70,778	-
LIT Prop Tax Oper Levies Rep	-	3,941,676	3,941,676	-
Juvenile CC Discretionary 19-20	-	12,600	2,310	10,290
Clerk Child Support	7,622	532,363	535,426	4,559
Sheriff Commissary	248,607	405,840	367,149	287,298
Self Insurance	1,307,872	40,433	1,348,305	-
JURY USER FEE	11,319	8,118	535	18,902
ADAPT	78,460	41,661	60,671	59,450
CO LAW ENFORCE CONTINUING ED	21,167	2,512	-	23,679
LAW ENFORCEMENT CO USER FEE	14,540	2,540	2,540	14,540
PRETRIAL DIV-TRAFFIC	290,827	162,523	161,551	291,799
PRETRIAL DIV-CHECK	23,157	1,020	6,019	18,158
CC JUVENILE PRJ INCOME	-	41,092	7,064	34,028
LAKE DITCH DRAIN MAINT	220,632	59,427	26,453	253,606
HILLDALE DRAIN MAINT	37,187	11,099	1,814	46,472
M A NUTTER DRAIN MAINT	56,968	22,182	13,447	65,703
SARTOR DRAIN MAINT	27,896	23,326	4,967	46,255
SEDWICK DRAIN MAINT	5,094	3,399	1,189	7,304
K-9 DONATIONS	2,911	-	25	2,886
CASA DONATIONS	1,212	700	-	1,912
HENDERSON FORD TIF FUND	418	-	-	418
WAVERLY TIF FUND	45	-	-	45
EAGLE VALLEY TIF FUND	645,674	308,044	511,946	441,772
EAGLE VALLEY BOND & INTEREST	-	20,063	20,063	-
EAGLE VALLEY DEBT SERV RESERVE	-	56,655	56,655	-
DISPATCH CENTER	20,166	125	20,291	-
DISPATCH CENTER RESERVE	295,438	-	-	295,438
RDC DEBT SERVICE RESERVE	382,831	-	382,831	-
RDC 2017 BAN PRINCIPAL & INT	27,030	-	27,030	-
MO CO PARTNER WATER QUALITY	40,406	10,925	10,539	40,792
WORK RELEASE INTAKE FEE	1,200	2,005	-	3,205
LAW ENFORCEMENT FUND	22,583	21,376	4,800	39,159
CO OFFENDER TRANSPORTATION	3,210	250	-	3,460
SALE OF COUNTY OWNED PROPERTY	-	14,435	14,435	-
MC PROS FED FORFIETURE	3,614	-	-	3,614
PSAP- OPERATING	427,275	395,626	379,295	443,606

MORGAN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
PSAP- PERSONNEL	93,626	345,760	435,767	3,619
COMMISSIONERS TAX CERT SALE	-	9,100	9,100	-
RDC 2017 BAN CAPITAL FUND	501,063	22,247	522,040	1,270
EMPLOYEE GROUP INSURANCE PLAN	170,338	3,197,454	2,178,566	1,189,226
AFLAC	4,076	49,406	53,482	-
SUR TAX	95,363	1,789,062	1,884,425	-
WHEEL TAX	11,612	393,022	404,599	35
16.607 BULLET PROOF VEST	(2,325)	4,625	2,300	-
14.228 CDBG- PRIMARY	393	-	393	-
14.228 CDBG-OLD TOWN WAVERLY	1,338	-	1,338	-
20.600 OPERATION PULLOVER	-	22,799	22,799	-
97.039 HAZ MIT- PRIMARY	202	-	202	-
97.039 HAZ MIT- HENDERSON	3,923	-	3,923	-
97.067 SHSP-STATE HOMELAND SEC	(26,290)	26,290	-	-
20.703 HAZ MATERIAL EMERG PREP	(17,664)	22,434	4,770	-
20.703 HMEP HAZ MAT EMERGENCY	(825)	825	-	-
93.074 PHEPCA REPRESENTATIVE	-	5,830	5,830	-
20.600 DUI TASK FORCE	-	7,385	7,385	-
20.703 HMEP HAZ MAT EMERG	-	2,500	2,500	-
20.600 SAVE STOP ARM VIO ENF	-	7,518	7,518	-
93.069 PHP BASE	-	8,187	20,346	(12,159)
93.069 PHP CRI	-	461	1,135	(674)
20.703 HMEP	-	6,785	6,785	-
20.600 CHIRP-CLICK IT TO LIVE	-	-	2,540	(2,540)
93.788 J P ADDICTIONS RESPONSE	-	60,000	-	60,000
GAL/CASA	42,065	35,533	26,152	51,446
CASA CAPACITY BUILDING GRANT	3,283	14,426	14,331	3,378
COMM CROSSING MATCH GRANT	-	1,974,697	1,997,319	(22,622)
HOMELAND SECURITY FOUNDATION GRANT	(1,482)	1,482	-	-
ADULT CC JAIL TREATMENT	59,903	158,200	116,408	101,695
ELECTION SECURITY GRANT	-	26,142	26,142	-
COMM CORR PROJ INCOME 2	303,639	242,337	276,232	269,744
16.588 STOP VIOL AG WO 2	(9,000)	18,750	9,750	-
16.588 STOP VIOL AG WO 1	-	3,954	8,986	(5,032)
93.074 BIOTERROR BASE 2	(8,252)	10,380	2,128	-
16.575 VOCA 2	(9,280)	36,047	36,879	(10,112)
93.074 BIOTERROR CRI 2	(1,464)	19,170	17,706	-
20.703 HMEP HAZ MAT EMERG PREP	-	5,950	5,950	-
COMM CORR GRANT 1	110,866	-	110,866	-
COMM CORR GRANT 2	49,798	251,049	235,372	65,475
JUVENILE COMM CORR 1	2,365	25,444	27,809	-
FAMILY COURT GRANT	6,061	468	3,800	2,729
JUVENILE COMM CORR 2	890	-	890	-
JUVENILE CC DISCRETIONARY 1	12,452	-	12,452	-
CASA PUBLIC RELATIONS GRANT	-	11,000	9,173	1,827
JUVENILE COMM CORR 3	-	42,407	40,610	1,797
BONY SRFWW RDC19 Constr	-	7,370,915	1,161,227	6,209,688
BONY SRFWW RDC BAN Redmpt	-	1,067,550	1,067,550	-
BONY SRFWW RDC B and I	-	20,063	-	20,063
BONY SRFWW RDC DSR	-	439,486	-	439,486
Totals	<u>\$ 57,121,760</u>	<u>\$ 224,733,143</u>	<u>\$ 211,761,721</u>	<u>\$ 70,093,182</u>

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

MORGAN COUNTY  
NOTES TO FINANCIAL STATEMENT

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

**A. Reporting Entity**

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

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

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

MORGAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

**E. Disbursements**

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

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

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

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

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

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

MORGAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

MORGAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and 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.

The Public Employees' Hybrid 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.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and 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 PERF Hybrid or the My Choice.

MORGAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

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

*Contributions*

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

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

MORGAN COUNTY  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2019.

**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:

Fund	Balance as of December, 31 2018	Prior Period Adjustment	Balance as of January 1, 2019
Clerk Trust & Registry	\$ 1,100,151	\$ 3,767,622	\$ 4,867,773
Clerk Interest Bearing	3,767,622	(3,767,622)	-
Sheriff Cash Book	46,622	(46,622)	-

#### OTHER INFORMATION - UNAUDITED

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

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

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

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	After Settlement Collections	Sheriff Inmate Trust	Clerk Trust & Registry	General	Accident Report	Campaign Finance Enforcement - County
Cash and investments - beginning	\$ 2,034,087	\$ 87,868	\$ 4,867,773	\$ 11,807,546	\$ 17,747	\$ 1,700
Receipts:						
Taxes	-	-	-	7,920,327	-	-
Licenses and permits	-	-	-	321,309	-	-
Intergovernmental receipts	-	-	-	9,316,669	-	-
Charges for services	-	-	-	1,394,712	7,882	-
Fines and forfeits	-	-	-	185,911	-	100
Other receipts	1,820,034	460,141	28,590,652	996,868	-	-
Total receipts	1,820,034	460,141	28,590,652	20,135,796	7,882	100
Disbursements:						
Personal services	-	-	-	12,129,051	-	-
Supplies	-	-	-	535,548	833	-
Other services and charges	-	-	-	4,852,713	264	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	519,739	8,157	-
Other disbursements	2,034,087	476,809	26,028,140	83,181	-	-
Total disbursements	2,034,087	476,809	26,028,140	18,120,232	9,254	-
Excess (deficiency) of receipts over disbursements	(214,053)	(16,668)	2,562,512	2,015,564	(1,372)	100
Cash and investments - ending	\$ 1,820,034	\$ 71,200	\$ 7,430,285	\$ 13,823,110	\$ 16,375	\$ 1,800

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	LIT-ECONOMIC DEV COUNTY	City and Town Court Costs	Clerk's Records Perpetuation	Community Transition Program	Convention Visitor and Tourism Promotion	Sales Disclosure - County Share
Cash and investments - beginning	\$ 8,426,159	\$ 10,702	\$ 43,932	\$ 4,025	\$ 130,447	\$ 7,887
Receipts:						
Taxes	-	-	-	-	142,852	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,331,847	-	139	-	-	-
Charges for services	345	-	-	-	-	10,515
Fines and forfeits	-	10,168	22,960	-	-	-
Other receipts	286	-	-	6,675	-	-
Total receipts	<u>2,332,478</u>	<u>10,168</u>	<u>23,099</u>	<u>6,675</u>	<u>142,852</u>	<u>10,515</u>
Disbursements:						
Personal services	75,773	-	8,006	-	-	-
Supplies	60,434	-	-	-	-	-
Other services and charges	295,939	-	1,899	-	68,000	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	339,436	-	515	3,305	-	-
Other disbursements	-	15,866	-	-	-	-
Total disbursements	<u>771,582</u>	<u>15,866</u>	<u>10,420</u>	<u>3,305</u>	<u>68,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,560,896</u>	<u>(5,698)</u>	<u>12,679</u>	<u>3,370</u>	<u>74,852</u>	<u>10,515</u>
Cash and investments - ending	<u>\$ 9,987,055</u>	<u>\$ 5,004</u>	<u>\$ 56,611</u>	<u>\$ 7,395</u>	<u>\$ 205,299</u>	<u>\$ 18,402</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Cumulative Bridge	Cumulative Building	Cumulative Capital Development	Drug Free Community	Economic Development Fee	Emergency Medical Services
Cash and investments - beginning	\$ 496,192	\$ 1,568,637	\$ 3,932,793	\$ 115,022	\$ 13,900	\$ 2,180,336
Receipts:						
Taxes	316,681	-	978,543	-	-	2,498,717
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	39,855	-	123,152	-	-	312,599
Charges for services	-	-	-	-	7,500	1,053,117
Fines and forfeits	-	-	-	53,426	-	-
Other receipts	1,200	18,320	51,571	-	-	8,796
Total receipts	357,736	18,320	1,153,266	53,426	7,500	3,873,229
Disbursements:						
Personal services	276,900	-	-	-	-	2,535,364
Supplies	-	-	-	2,733	-	201,337
Other services and charges	4,609	750	-	56,190	-	324,736
Debt service - principal and interest	-	286,388	-	-	-	-
Capital outlay	105,698	-	1,173,633	-	-	285,697
Other disbursements	-	-	-	-	13,900	11,335
Total disbursements	387,207	287,138	1,173,633	58,923	13,900	3,358,469
Excess (deficiency) of receipts over disbursements	(29,471)	(268,818)	(20,367)	(5,497)	(6,400)	514,760
Cash and investments - ending	\$ 466,721	\$ 1,299,819	\$ 3,912,426	\$ 109,525	\$ 7,500	\$ 2,695,096

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Emergency Planning/Right to Know	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Local Health Maintenance
Cash and investments - beginning	\$ 58,872	\$ 81,484	\$ 833,098	\$ 464,218	\$ 12,098	\$ 88,145
Receipts:						
Taxes	-	-	-	430,686	-	-
Licenses and permits	-	32,098	-	78,691	-	-
Intergovernmental receipts	4,733	-	-	54,203	-	48,859
Charges for services	-	628	-	81,668	13,734	3,349
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	12,115	-	-
Total receipts	4,733	32,726	-	657,363	13,734	52,208
Disbursements:						
Personal services	-	-	-	510,902	-	37,559
Supplies	-	26,585	-	18,736	-	1,114
Other services and charges	2,174	-	-	27,584	8,400	3,232
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	95	37,500	-	3,236	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,269	64,085	-	560,458	8,400	41,905
Excess (deficiency) of receipts over disbursements	2,464	(31,359)	-	96,905	5,334	10,303
Cash and investments - ending	\$ 61,336	\$ 50,125	\$ 833,098	\$ 561,123	\$ 17,432	\$ 98,448

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Local Road and Street	LIT Public Safety - County Share	MVH RESTRICTED	Misdemeanant	Motor Vehicle Highway	Plat Book
Cash and investments - beginning	\$ 1,152,268	\$ 267,904	\$ -	\$ 2,915	\$ 901,857	\$ 73,480
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,067,007	2,630,944	1,945,029	40,981	3,597,194	-
Charges for services	-	-	-	-	47,040	31,425
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	23,364	-
Total receipts	1,067,007	2,630,944	1,945,029	40,981	3,667,598	31,425
Disbursements:						
Personal services	-	848,366	23,452	-	1,881,656	-
Supplies	603,587	-	10,207	12,245	341,149	-
Other services and charges	649,456	16,577	495,726	31,650	1,362,227	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	391,419	-	-	-	67,023	-
Other disbursements	-	-	992,478	-	-	-
Total disbursements	1,644,462	864,943	1,521,863	43,895	3,652,055	-
Excess (deficiency) of receipts over disbursements	(577,455)	1,766,001	423,166	(2,914)	15,543	31,425
Cash and investments - ending	\$ 574,813	\$ 2,033,905	\$ 423,166	\$ 1	\$ 917,400	\$ 104,905

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services
Cash and investments - beginning	\$ 5,008,161	\$ 768,859	\$ 442,720	\$ 2,378,183	\$ 27,950	\$ 85,873
Receipts:						
Taxes	-	490,855	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	61,774	-	256,820	-	-
Charges for services	-	-	268,110	-	3,735	-
Fines and forfeits	-	-	-	-	-	107,112
Other receipts	-	9,558	-	-	-	-
Total receipts	-	562,187	268,110	256,820	3,735	107,112
Disbursements:						
Personal services	-	427,734	47,824	-	-	-
Supplies	-	4,535	1,716	-	-	-
Other services and charges	91,259	150,442	227,592	97,824	-	179,494
Debt service - principal and interest	-	-	-	820,495	-	-
Capital outlay	16,050	20,282	8,223	103,006	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	107,309	602,993	285,355	1,021,325	-	179,494
Excess (deficiency) of receipts over disbursements	(107,309)	(40,806)	(17,245)	(764,505)	3,735	(72,382)
Cash and investments - ending	\$ 4,900,852	\$ 728,053	\$ 425,475	\$ 1,613,678	\$ 31,685	\$ 13,491

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 55,693	\$ 202,397	\$ -	\$ 621,131	\$ 112,438	\$ 33,071
Receipts:						
Taxes	57,271	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	32,101	-
Charges for services	-	68,310	-	-	835	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	57,914	887,392	-	-
Total receipts	57,271	68,310	57,914	887,392	32,936	-
Disbursements:						
Personal services	-	-	-	-	14,459	-
Supplies	-	141	-	-	826	-
Other services and charges	-	3,235	-	-	2,546	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	17,414	-	-	-	-
Other disbursements	76,972	-	57,914	546,229	-	-
Total disbursements	76,972	20,790	57,914	546,229	17,831	-
Excess (deficiency) of receipts over disbursements	(19,701)	47,520	-	341,163	15,105	-
Cash and investments - ending	\$ 35,992	\$ 249,917	\$ -	\$ 962,294	\$ 127,543	\$ 33,071

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	County Elected Officials Training	Statewide 911	LOIT Special Distribution	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Payroll Clearing
Cash and investments - beginning	\$ 48,466	\$ 691,624	\$ 86,148	\$ 89,169	\$ 21,773	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	13,734	722,354	-	70,193	3,194	-
Fines and forfeits	-	-	-	193,325	7,861	-
Other receipts	336	-	-	-	-	17,407,448
Total receipts	14,070	722,354	-	263,518	11,055	17,407,448
Disbursements:						
Personal services	-	1,023,433	-	185,191	1,277	-
Supplies	-	-	-	60	-	-
Other services and charges	6,729	-	86,148	41,329	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	285	-	17,407,448
Total disbursements	6,729	1,023,433	86,148	226,865	1,277	17,407,448
Excess (deficiency) of receipts over disbursements	7,341	(301,079)	(86,148)	36,653	9,778	-
Cash and investments - ending	\$ 55,807	\$ 390,545	\$ -	\$ 125,822	\$ 31,551	\$ -

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Payroll Withholding - PERF	Payroll Withholding - Sheriff Pension	Settlement	LIT Stabilization	CVET Agency	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 559,087	\$ -	\$ -
Receipts:						
Taxes	-	-	-	644,357	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,817,284	50,427	64,452,961	-	296,781	346,254
Total receipts	1,817,284	50,427	64,452,961	644,357	296,781	346,254
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,817,284	50,427	64,452,961	-	296,781	346,254
Total disbursements	1,817,284	50,427	64,452,961	-	296,781	346,254
Excess (deficiency) of receipts over disbursements	-	-	-	644,357	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,203,444	\$ -	\$ -

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Local Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education
Cash and investments - beginning	\$ 376,710	\$ 971	\$ 4,105	\$ 380	\$ 915	\$ 603
Receipts:						
Taxes	17,147,082	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	10,515	-
Fines and forfeits	-	5,848	57,144	5,825	-	5,929
Other receipts	-	-	-	-	-	-
Total receipts	<u>17,147,082</u>	<u>5,848</u>	<u>57,144</u>	<u>5,825</u>	<u>10,515</u>	<u>5,929</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>17,017,514</u>	<u>5,788</u>	<u>57,676</u>	<u>5,745</u>	<u>10,485</u>	<u>6,031</u>
Total disbursements	<u>17,017,514</u>	<u>5,788</u>	<u>57,676</u>	<u>5,745</u>	<u>10,485</u>	<u>6,031</u>
Excess (deficiency) of receipts over disbursements	<u>129,568</u>	<u>60</u>	<u>(532)</u>	<u>80</u>	<u>30</u>	<u>(102)</u>
Cash and investments - ending	<u>\$ 506,278</u>	<u>\$ 1,031</u>	<u>\$ 3,573</u>	<u>\$ 460</u>	<u>\$ 945</u>	<u>\$ 501</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ -	\$ 543	\$ 50	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	8,128	-	-	-	-
Fines and forfeits	250	-	415	300	-	-
Other receipts	-	-	-	-	994	408,123
Total receipts	250	8,128	415	300	994	408,123
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	250	7,865	450	250	994	408,123
Total disbursements	250	7,865	450	250	994	408,123
Excess (deficiency) of receipts over disbursements	-	263	(35)	50	-	-
Cash and investments - ending	\$ -	\$ 806	\$ 15	\$ 50	\$ -	\$ -

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	LIT Certified Shares	LIT Public Safety	LIT Economic Development	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 10,785	\$ 84,783	\$ 15,272
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	27,626	41,555
Charges for services	-	-	-	1,088	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	17,112,057	4,278,015	3,425,485	-	-	-
Total receipts	17,112,057	4,278,015	3,425,485	1,088	27,626	41,555
Disbursements:						
Personal services	-	-	-	-	10,688	45,304
Supplies	-	-	-	-	774	-
Other services and charges	-	-	-	653	12,500	3,545
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	17,112,057	4,278,015	3,425,485	-	-	-
Total disbursements	17,112,057	4,278,015	3,425,485	653	23,962	48,849
Excess (deficiency) of receipts over disbursements	-	-	-	435	3,664	(7,294)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 11,220	\$ 88,447	\$ 7,978

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	93,563 Clerk IV-D Incentive-Post Oct '99	United Way	Insurance Group Trust	Life Insurance	Dental & Vision	Vol PERF Contributions
Cash and investments - beginning	\$ 88,773	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	27,626	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	962	562,652	58,465	101,213	70,778
Total receipts	27,626	962	562,652	58,465	101,213	70,778
Disbursements:						
Personal services	3	-	-	-	-	-
Supplies	1,131	-	-	-	-	-
Other services and charges	9,391	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	962	562,652	57,779	101,213	70,778
Total disbursements	10,525	962	562,652	57,779	101,213	70,778
Excess (deficiency) of receipts over disbursements	17,101	-	-	686	-	-
Cash and investments - ending	\$ 105,874	\$ -	\$ -	\$ 686	\$ -	\$ -

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	LIT Prop Tax Oper Levies Rep	Juvenile CC Discretionary 19-20	Clerk Child Support	Sheriff Commissary	Self Insurance	JURY USER FEE
Cash and investments - beginning	\$ -	\$ -	\$ 7,622	\$ 248,607	\$ 1,307,872	\$ 11,319
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	12,600	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	7,825
Other receipts	3,941,676	-	532,363	405,840	40,433	293
Total receipts	3,941,676	12,600	532,363	405,840	40,433	8,118
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	535
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	2,310	-	-	-	-
Other disbursements	3,941,676	-	535,426	367,149	1,348,305	-
Total disbursements	3,941,676	2,310	535,426	367,149	1,348,305	535
Excess (deficiency) of receipts over disbursements	-	10,290	(3,063)	38,691	(1,307,872)	7,583
Cash and investments - ending	\$ -	\$ 10,290	\$ 4,559	\$ 287,298	\$ -	\$ 18,902

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	ADAPT	CO LAW ENFORCE CONTINUING ED	LAW ENFORCEMENT CO USER FEE	PRETRIAL DIV-TRAFFIC	PRETRIAL DIV-CHECK	CC JUVENILE PRJ INCOME
Cash and investments - beginning	\$ 78,460	\$ 21,167	\$ 14,540	\$ 290,827	\$ 23,157	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	41,661	2,512	2,540	162,523	1,020	-
Other receipts	-	-	-	-	-	41,092
Total receipts	41,661	2,512	2,540	162,523	1,020	41,092
Disbursements:						
Personal services	60,367	-	-	82,820	-	7,064
Supplies	-	-	-	2,287	-	-
Other services and charges	304	-	-	5,145	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	15,492	5,509	-
Other disbursements	-	-	2,540	55,807	510	-
Total disbursements	60,671	-	2,540	161,551	6,019	7,064
Excess (deficiency) of receipts over disbursements	(19,010)	2,512	-	972	(4,999)	34,028
Cash and investments - ending	\$ 59,450	\$ 23,679	\$ 14,540	\$ 291,799	\$ 18,158	\$ 34,028

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	LAKE DITCH DRAIN MAINT	HILLDALE DRAIN MAINT	M A NUTTER DRAIN MAINT	SARTOR DRAIN MAINT	SEDWICK DRAIN MAINT	K-9 DONATIONS
Cash and investments - beginning	\$ 220,632	\$ 37,187	\$ 56,968	\$ 27,896	\$ 5,094	\$ 2,911
Receipts:						
Taxes	59,427	11,099	22,182	23,326	3,399	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	59,427	11,099	22,182	23,326	3,399	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	25
Other services and charges	26,453	1,814	13,447	4,967	1,189	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	26,453	1,814	13,447	4,967	1,189	25
Excess (deficiency) of receipts over disbursements	32,974	9,285	8,735	18,359	2,210	(25)
Cash and investments - ending	\$ 253,606	\$ 46,472	\$ 65,703	\$ 46,255	\$ 7,304	\$ 2,886

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	CASA DONATIONS	HENDERSON FORD TIF FUND	WAVERLY TIF FUND	EAGLE VALLEY TIF FUND	EAGLE VALLEY BOND & INTEREST	EAGLE VALLEY DEBT SERV RESERVE
Cash and investments - beginning	\$ 1,212	\$ 418	\$ 45	\$ 645,674	\$ -	\$ -
Receipts:						
Taxes	-	-	-	308,044	20,063	56,655
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	700	-	-	-	-	-
Total receipts	<u>700</u>	<u>-</u>	<u>-</u>	<u>308,044</u>	<u>20,063</u>	<u>56,655</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	323,944	-	56,655
Debt service - principal and interest	-	-	-	188,002	20,063	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>511,946</u>	<u>20,063</u>	<u>56,655</u>
Excess (deficiency) of receipts over disbursements	<u>700</u>	<u>-</u>	<u>-</u>	<u>(203,902)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,912</u>	<u>\$ 418</u>	<u>\$ 45</u>	<u>\$ 441,772</u>	<u>\$ -</u>	<u>\$ -</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	DISPATCH CENTER	DISPATCH CENTER RESERVE	RDC DEBT SERVICE RESERVE	RDC 2017 BAN PRINCIPAL & INT	MO CO PARTNER WATER QUALITY	WORK RELEASE INTAKE FEE
Cash and investments - beginning	\$ 20,166	\$ 295,438	\$ 382,831	\$ 27,030	\$ 40,406	\$ 1,200
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	2,005
Fines and forfeits	-	-	-	-	-	-
Other receipts	125	-	-	-	10,925	-
Total receipts	125	-	-	-	10,925	2,005
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	4,234	-
Other services and charges	6,033	-	-	-	6,305	-
Debt service - principal and interest	-	-	-	27,030	-	-
Capital outlay	14,258	-	-	-	-	-
Other disbursements	-	-	382,831	-	-	-
Total disbursements	20,291	-	382,831	27,030	10,539	-
Excess (deficiency) of receipts over disbursements	(20,166)	-	(382,831)	(27,030)	386	2,005
Cash and investments - ending	\$ -	\$ 295,438	\$ -	\$ -	\$ 40,792	\$ 3,205

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	LAW ENFORCEMENT FUND	CO OFFENDER TRANSPORTATION	SALE OF COUNTY OWNED PROPERTY	MC PROS FED FORFIETURE	PSAP- OPERATING	PSAP- PERSONNEL
Cash and investments - beginning	\$ 22,583	\$ 3,210	\$ -	\$ 3,614	\$ 427,275	\$ 93,626
Receipts:						
Taxes	-	-	-	-	349,017	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	46,440	-
Charges for services	5,320	250	-	-	-	345,760
Fines and forfeits	16,056	-	-	-	-	-
Other receipts	-	-	14,435	-	169	-
Total receipts	21,376	250	14,435	-	395,626	345,760
Disbursements:						
Personal services	-	-	-	-	3,503	434,809
Supplies	-	-	-	-	7,717	958
Other services and charges	489	-	1,237	-	368,075	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	4,311	-	-	-	-	-
Other disbursements	-	-	13,198	-	-	-
Total disbursements	4,800	-	14,435	-	379,295	435,767
Excess (deficiency) of receipts over disbursements	16,576	250	-	-	16,331	(90,007)
Cash and investments - ending	\$ 39,159	\$ 3,460	\$ -	\$ 3,614	\$ 443,606	\$ 3,619

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	COMMISSIONERS TAX CERT SALE	RDC 2017 BAN CAPITAL FUND	EMPLOYEE GROUP INSURANCE PLAN	AFLAC	SUR TAX	WHEEL TAX
Cash and investments - beginning	\$ -	\$ 501,063	\$ 170,338	\$ 4,076	\$ 95,363	\$ 11,612
Receipts:						
Taxes	9,100	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	22,247	3,197,454	49,406	1,789,062	393,022
Total receipts	<u>9,100</u>	<u>22,247</u>	<u>3,197,454</u>	<u>49,406</u>	<u>1,789,062</u>	<u>393,022</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	4,878	-	-	-
Other services and charges	-	522,040	2,173,688	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	9,100	-	-	53,482	1,884,425	404,599
Total disbursements	<u>9,100</u>	<u>522,040</u>	<u>2,178,566</u>	<u>53,482</u>	<u>1,884,425</u>	<u>404,599</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(499,793)</u>	<u>1,018,888</u>	<u>(4,076)</u>	<u>(95,363)</u>	<u>(11,577)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,270</u>	<u>\$ 1,189,226</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	16.607 BULLET PROOF VEST	14.228 CDBG- PRIMARY	14.228 CDBG-OLD TOWN WAVERLY	20.600 OPERATION PULLOVER	97.039 HAZ MIT- PRIMARY	97.039 HAZ MIT- HENDERSON
Cash and investments - beginning	\$ (2,325)	\$ 393	\$ 1,338	\$ -	\$ 202	\$ 3,923
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	4,625	-	-	22,799	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	4,625	-	-	22,799	-	-
Disbursements:						
Personal services	-	-	-	11,153	-	-
Supplies	2,300	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	393	1,338	11,646	202	3,923
Total disbursements	2,300	393	1,338	22,799	202	3,923
Excess (deficiency) of receipts over disbursements	2,325	(393)	(1,338)	-	(202)	(3,923)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 REGULATORY BASIS  
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	97.067 SHSP-STATE HOMELAND SEC	20.703 HAZ MATERIAL EMERG PREP	20.703 HMEP HAZ MAT EMERGENCY	93.074 PHEPCA REPRESENTATIVE	20.600 DUI TASK FORCE	20.703 HMEP HAZ MAT EMERG
Cash and investments - beginning	\$ (26,290)	\$ (17,664)	\$ (825)	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	26,290	22,434	825	5,830	7,385	2,500
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>26,290</u>	<u>22,434</u>	<u>825</u>	<u>5,830</u>	<u>7,385</u>	<u>2,500</u>
Disbursements:						
Personal services	-	-	-	-	3,796	-
Supplies	-	-	-	1,929	-	-
Other services and charges	-	-	-	1,904	-	2,500
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	1,997	-	-
Other disbursements	-	4,770	-	-	3,589	-
Total disbursements	<u>-</u>	<u>4,770</u>	<u>-</u>	<u>5,830</u>	<u>7,385</u>	<u>2,500</u>
Excess (deficiency) of receipts over disbursements	<u>26,290</u>	<u>17,664</u>	<u>825</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	20.600 SAVE STOP ARM VIO ENF	93.069 PHP BASE	93.069 PHP CRI	20.703 HMEP	20.600 CHIRP-CLICK IT TO LIVE	93.788 J P ADDICTIONS RESPONSE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	7,518	8,187	461	6,785	-	60,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>7,518</u>	<u>8,187</u>	<u>461</u>	<u>6,785</u>	<u>-</u>	<u>60,000</u>
Disbursements:						
Personal services	3,129	19,711	-	-	2,540	-
Supplies	-	350	436	-	-	-
Other services and charges	-	285	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	699	-	-	-
Other disbursements	4,389	-	-	6,785	-	-
Total disbursements	<u>7,518</u>	<u>20,346</u>	<u>1,135</u>	<u>6,785</u>	<u>2,540</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(12,159)</u>	<u>(674)</u>	<u>-</u>	<u>(2,540)</u>	<u>60,000</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (12,159)</u>	<u>\$ (674)</u>	<u>\$ -</u>	<u>\$ (2,540)</u>	<u>\$ 60,000</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
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	<u>GAL/CASA</u>	<u>CASA CAPACITY BUILDING GRANT</u>	<u>COMM CROSSING MATCH GRANT</u>	<u>HOMELAND SECURITY FOUNDATION GRANT</u>	<u>ADULT CC JAIL TREATMENT</u>	<u>ELECTION SECURITY GRANT</u>
Cash and investments - beginning	\$ 42,065	\$ 3,283	\$ -	\$ (1,482)	\$ 59,903	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	35,333	14,426	982,219	1,482	158,200	26,142
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	200	-	992,478	-	-	-
Total receipts	<u>35,533</u>	<u>14,426</u>	<u>1,974,697</u>	<u>1,482</u>	<u>158,200</u>	<u>26,142</u>
Disbursements:						
Personal services	11,967	12,173	-	-	42,278	-
Supplies	4,992	2,158	-	-	4,479	-
Other services and charges	5,320	-	1,997,319	-	69,651	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	3,873	-	-	-	-	26,053
Other disbursements	-	-	-	-	-	89
Total disbursements	<u>26,152</u>	<u>14,331</u>	<u>1,997,319</u>	<u>-</u>	<u>116,408</u>	<u>26,142</u>
Excess (deficiency) of receipts over disbursements	<u>9,381</u>	<u>95</u>	<u>(22,622)</u>	<u>1,482</u>	<u>41,792</u>	<u>-</u>
Cash and investments - ending	<u>\$ 51,446</u>	<u>\$ 3,378</u>	<u>\$ (22,622)</u>	<u>\$ -</u>	<u>\$ 101,695</u>	<u>\$ -</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
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	COMM CORR PROJ INCOME 2	16.588 STOP VIOL AG WO 2	16.588 STOP VIOL AG WO 1	93.074 BIOTERROR BASE 2	16.575 VOCA 2	93.074 BIOTERROR CRI 2
Cash and investments - beginning	\$ 303,639	\$ (9,000)	\$ -	\$ (8,252)	\$ (9,280)	\$ (1,464)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	18,750	3,954	10,380	36,047	19,170
Charges for services	-	-	-	-	-	-
Fines and forfeits	242,337	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>242,337</u>	<u>18,750</u>	<u>3,954</u>	<u>10,380</u>	<u>36,047</u>	<u>19,170</u>
Disbursements:						
Personal services	144,312	9,750	8,986	1,660	36,879	16,600
Supplies	-	-	-	188	-	1,106
Other services and charges	90,114	-	-	280	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	41,806	-	-	-	-	-
Total disbursements	<u>276,232</u>	<u>9,750</u>	<u>8,986</u>	<u>2,128</u>	<u>36,879</u>	<u>17,706</u>
Excess (deficiency) of receipts over disbursements	<u>(33,895)</u>	<u>9,000</u>	<u>(5,032)</u>	<u>8,252</u>	<u>(832)</u>	<u>1,464</u>
Cash and investments - ending	<u>\$ 269,744</u>	<u>\$ -</u>	<u>\$ (5,032)</u>	<u>\$ -</u>	<u>\$ (10,112)</u>	<u>\$ -</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	20.703 HMEP HAZ MAT EMERG PREP	COMM CORR GRANT 1	COMM CORR GRANT 2	JUVENILE COMM CORR 1	FAMILY COURT GRANT
Cash and investments - beginning	\$ -	\$ 110,866	\$ 49,798	\$ 2,365	\$ 6,061
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	5,950	-	251,049	25,444	468
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	5,950	-	251,049	25,444	468
Disbursements:					
Personal services	-	-	190,050	25,320	-
Supplies	-	-	13,323	44	-
Other services and charges	5,950	-	31,999	1,032	3,800
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	401	-
Other disbursements	-	110,866	-	1,012	-
Total disbursements	5,950	110,866	235,372	27,809	3,800
Excess (deficiency) of receipts over disbursements	-	(110,866)	15,677	(2,365)	(3,332)
Cash and investments - ending	\$ -	\$ -	\$ 65,475	\$ -	\$ 2,729

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	JUVENILE COMM CORR 2	JUVENILE CC DISCRETIONARY 1	CASA PUBLIC RELATIONS GRANT	JUVENILE COMM CORR 3	BONY SRFWW RDC19 Constr
Cash and investments - beginning	\$ 890	\$ 12,452	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	11,000	42,407	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	7,370,915
Total receipts	-	-	11,000	42,407	7,370,915
Disbursements:					
Personal services	-	-	-	39,978	-
Supplies	-	5,780	-	-	-
Other services and charges	-	4,923	9,173	632	133,111
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	890	1,749	-	-	1,028,116
Total disbursements	890	12,452	9,173	40,610	1,161,227
Excess (deficiency) of receipts over disbursements	(890)	(12,452)	1,827	1,797	6,209,688
Cash and investments - ending	\$ -	\$ -	\$ 1,827	\$ 1,797	\$ 6,209,688

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	BONY SRFWW RDC BAN Redmpt	BONY SRFWW RDC B and I	BONY SRFWW RDC DSR	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 57,121,760
Receipts:				
Taxes	-	-	-	31,489,683
Licenses and permits	-	-	-	432,098
Intergovernmental receipts	-	-	-	23,837,813
Charges for services	-	-	-	4,175,446
Fines and forfeits	-	-	-	1,133,048
Other receipts	1,067,550	20,063	439,486	163,665,055
Total receipts	1,067,550	20,063	439,486	224,733,143
Disbursements:				
Personal services	-	-	-	21,251,787
Supplies	-	-	-	1,880,875
Other services and charges	-	-	-	14,985,126
Debt service - principal and interest	1,067,550	-	-	2,409,528
Capital outlay	-	-	-	3,175,331
Other disbursements	-	-	-	168,059,074
Total disbursements	1,067,550	-	-	211,761,721
Excess (deficiency) of receipts over disbursements	-	20,063	439,486	12,971,422
Cash and investments - ending	\$ -	\$ 20,063	\$ 439,486	\$ 70,093,182

MORGAN COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,950,547</u>	<u>\$ 53,140</u>

MORGAN COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
AGCO Finance	2 2014 Tractors w/2016 Boom Mowers	\$ 45,500	04-24-17	05-01-21
Bobcat of Indy	2019 Bobcat E35 w/buckets	10,000	04-30-19	05-01-21
Deere Credit Inc	2 2018 John Deere Cab Tractors w/Mowers	55,605	08-03-18	08-03-21
German American Bank	2018 Volvo EC220EL Crawler Excavator	32,645	02-25-19	03-01-23
TCF	2019 Etnyre Chip Spreader	60,000	03-13-19	03-13-24
TCF	2 2020 International HV607 w 13' dump body	62,601	12-11-19	12-11-23
TCF Equipment Fianance	2017 Gradall XL3100SV Excavator	<u>61,253</u>	04-19-17	04-19-22
Total governmental activities		<u>327,604</u>		
Total of annual lease payments		<u>\$ 327,604</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Central Dispatch	\$ 1,235,000	\$ 286,238
General obligation bonds	Jail Expansion & Work Release	405,000	408,341
General obligation bonds	Redevlpment District Tax Increment Revenue SRF Bonds of 2019	7,370,000	93,763
General obligation bonds	Redevlopment District Bonds 2015	<u>3,350,000</u>	<u>135,332</u>
Total governmental activities		<u>12,360,000</u>	<u>923,674</u>
Totals		<u>\$ 12,360,000</u>	<u>\$ 923,674</u>

MORGAN COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2019

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.

	Ending Balance
Governmental activities:	
Land	\$ 5,992,195
Infrastructure	51,096,443
Buildings	28,550,416
Machinery, equipment, and vehicles	14,619,030
Construction in progress	153,385
Books and other	<u>2,946,077</u>
Total governmental activities	<u>103,357,546</u>
Total capital assets	<u><u>\$ 103,357,546</u></u>

## 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/>.