

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

FINANCIAL STATEMENT AUDIT REPORT

OF

MORGAN COUNTY, INDIANA

January 1, 2021 to December 31, 2021



**FILED**  
08/10/2022



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Dan Bastin	01-01-21 to 12-31-22
County Treasurer	Terry Clelland	01-01-21 to 12-31-22
Clerk of the Circuit Court	Stephanie Elliott (deceased) (Vacant)	01-01-21 to 07-02-22 07-03-22 to 12-31-22
County Sheriff	Richard W. Myers	01-01-21 to 12-31-22
County Recorder	Jana K. Gray	01-01-21 to 12-31-22
President of the Board of County Commissioners	Donald Adams Kenny Hale	01-01-21 to 12-31-21 01-01-22 to 12-31-22
President of the County Council	Kim S. Merideth	01-01-21 to 12-31-22



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MORGAN COUNTY, INDIANA

### **Report on the Audit of the Financial Statement**

#### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of Morgan County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

#### ***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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

#### ***Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

#### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Matter Giving Rise to 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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of the 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 Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Required Supplementary Information**

Financial reporting requirements established by the Indiana State Board of Accounts as described in Note 1 require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated July 18, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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.

  
Beth Kelley, CPA, CFE  
Deputy State Examiner

July 18, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY  
INFORMATION; AND OTHER INFORMATION

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.

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  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments		Cash and Investments	
	01-01-21	Receipts	Disbursements	12-31-21
After Settlement Collections	\$ 2,234,623	\$ 2,155,165	\$ 2,234,623	\$ 2,155,165
Sheriff Inmate Trust	93,962	622,302	580,675	135,589
General	14,012,839	22,983,916	22,035,219	14,961,536
Accident Report	23,594	7,084	7,885	22,793
Campaign Finance Enforc County	1,800	-	1,017	783
LIT-Economic Dev County	9,535,831	4,492,092	2,771,830	11,256,093
City and Town Court Costs	8,747	8,487	-	17,234
Clerks Record Perpetuation	61,017	18,156	636	78,537
Community Transition Program	24,495	26,375	-	50,870
Conv Visitor & Tourism Prom	162,278	143,957	100,000	206,235
Sales Disclosure County Share	28,767	18,250	-	47,017
Cumulative Bridge	345,743	401,378	363,587	383,534
Cumulative Building	1,021,673	3,365	292,034	733,004
Cumulative Capital Development	2,918,503	1,181,380	694,600	3,405,283
Drug Free Community	119,683	47,122	65,793	101,012
Economic Development Fee	4,600	14,650	4,600	14,650
Emergency Medical Services	3,395,890	2,495,076	3,966,828	1,924,138
Emerg Planning Right to Know	66,213	4,591	178	70,626
Firearms Training	81,849	32,920	27,752	87,017
General Drain Improvement	833,098	-	17,169	815,929
Health	548,558	685,562	663,491	570,629
Identification Security Prot	27,762	18,581	8,804	37,539
Local Health Maintenance	87,111	51,801	55,407	83,505
Local Road And Street	517,068	1,120,056	680,338	956,786
LIT Public Safety Co Share	3,700,405	3,123,871	1,599,720	5,224,556
MVH Restricted	873,283	3,270,204	2,996,972	1,146,515
Misdemeanant	19,068	40,981	19,036	41,013
Motor Vehicle Highway	1,704,477	2,851,039	908,624	3,646,892
Plat Book	69,685	44,695	9,375	105,005
Rainy Day	6,721,778	-	1,239,899	5,481,879
Recorders Records Perpet	541,458	362,963	466,103	438,318
Riverboat	1,420,526	256,517	115,265	1,561,778
Sex And Violent Offender Admin	35,090	3,420	-	38,510
Supp Public Defender Serv	122,900	112,091	-	234,991
Surplus Tax	48,847	74,779	49,659	73,967
Surveyors Corner Perpetuation	283,729	92,830	28,347	348,212
Tax Sale Redemption	-	107,343	107,343	-
Tax Sale Surplus	1,360,808	1,179,572	1,509,150	1,031,230
Local Health Dept Trust Acct	130,944	32,766	11,545	152,165
Auditors Ineligible Deductions	29,071	-	4,000	25,071
Co Elected Officials Training	69,677	19,031	3,380	85,328
Statewide 911	495,762	697,969	650,827	542,904
Reassessment	531,594	1,241,958	981,847	791,705
Supp Adult Prob Serv	120,529	246,166	116,448	250,247
Supp Juvenile Prob Serv	39,735	5,932	-	45,667
Alternative Dispute Resolution	5,724	7,800	-	13,524
Westpoint TIF Fund	-	836	836	-
Payroll Clearing	-	4,195,018	4,195,018	-
Payroll Withholding Perf	-	546,592	546,592	-
Payroll With-Sheriff Pension	-	68,548	68,548	-
Settlement	-	74,012,196	74,012,196	-
LIT Prop Tax Oper Levies Rep	-	3,941,676	3,941,676	-
LIT Stabilization	2,352,637	1,358,727	-	3,711,364
CVET Agency	-	288,830	288,830	-
Financial Institution Tax	-	464,467	464,467	-
LIT-Property Tax Relief	1,788,041	19,817,179	20,032,970	1,572,250
State Fines And Forfeitures	498	6,500	4,322	2,676

MORGAN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-21			12-31-21
Infraction Judgement	3,520	49,209	50,070	2,659
Special Death Benefit	215	3,625	3,575	265
Sales Disclosure-State	1,095	18,240	17,155	2,180
Coroners Training & Cont Ed	770	7,130	7,101	799
Interstate Compact-State	-	250	250	-
Mortgage Rec Fees-State	1,040	13,213	13,265	988
Sex & Violent Offen Adm State	20	380	390	10
Child Restraint Viol Fines	25	225	250	-
Education Plate Fees Agency	56	938	994	-
Riverboat Revenue Sharing	-	407,642	407,642	-
LIT Certified Shares	-	19,777,624	19,777,624	-
LIT Public Safety	-	4,944,406	4,944,406	-
LIT Economic Development	-	3,955,525	3,955,525	-
93.563 Prosecutor Pca	11,545	1,521	913	12,153
93.563 Title IV-D Incentive	59,963	27,928	54,344	33,547
93.563 Pros IV-D Inc-P Oct 99	45,742	42,009	11,139	76,612
93.563 Clerk IV-D Inc-P Oct 99	125,288	27,928	14,324	138,892
93.498 CARES Provider Relief	29,672	-	29,672	-
Clerk Child Support	6,582	375,641	365,862	16,361
Clerk Trust & Registry	6,032,166	9,790,311	11,550,370	4,272,107
Sheriff Commissary	303,469	242,539	264,023	281,985
COVID Medicaid Relief	-	8,510	-	8,510
Jury User Fee	20,537	6,882	-	27,419
Adapt	26,309	39,531	2,278	63,562
Co Law Enforce Continuing Ed	25,554	1,692	8,700	18,546
Law Enforcement Co User Fee	14,540	2,180	2,180	14,540
Pretrial Div-Traffic	244,587	89,772	136,548	197,811
Pretrial Div-Check	18,498	-	-	18,498
Comm Corr Proj Income 2020	231,569	24,206	45,205	210,570
CC Juv Prj Income	7,025	-	7,025	-
Juvenile Informal Adjustment	1,985	885	-	2,870
CC Juvenile Prj Income	36,335	-	31,435	4,900
CC Prj Income	-	253,938	194,553	59,385
Juv Comm Corr Prj Income	-	53,306	10,643	42,663
Lake Ditch Drain Maint	298,774	59,680	12,504	345,950
Hilldale Drain Maint	51,542	11,334	2,808	60,068
M A Nutter Drain Maint	84,309	22,546	3,486	103,369
Sartor Drain Maint	64,364	23,301	5,470	82,195
Sedwick Drain Maint	9,927	3,675	5,754	7,848
Flagstaff Regulated Drain Main	5,000	8,865	7,000	6,865
K-9 Donations	2,886	-	-	2,886
CASA Donations	3,037	1,865	189	4,713
IU Traffic Control	-	9,480	9,480	-
Henderson Ford TIF Fund	418	-	-	418
Waverly TIF Fund	45	-	-	45
Eagle Valley TIF Fund	2,576,707	1,572,196	1,990,756	2,158,147
Eagle Valley Bond & Interest	-	814,050	814,050	-
Eagle Valley Debt Serv Reserve	-	113,310	113,310	-
Dispatch Center Reserve	295,438	-	-	295,438
Mo Co Partner Water Quality	44,255	10,925	17,972	37,208
Work Release Intake Fee	4,830	587	-	5,417
Law Enforcement Fund	46,237	2,584	1,745	47,076
Co Offender Transportation	3,648	250	-	3,898
Sale of County Owned Property	-	384	384	-
MC Pros Fed Forfeiture	3,614	-	-	3,614
PSAP-Operating	519,375	166,980	366,405	319,950
PSAP-Personnel	66,219	615,098	570,027	111,290
Employee Group Insurance Plan	1,667,481	5,194,498	3,910,174	2,951,805
BONY SRFWW RDC 19 CONSTR	1,666,028	278	1,473,877	192,429

MORGAN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-21			12-31-21
BONY SRFWW RDC B AND I	73,700	408,719	482,400	19
BONY SRFWW RDC DSR	554,987	56,813	-	611,800
UNUM Life	671	14,533	15,204	-
Aflac	-	41,851	41,851	-
Sur Tax	-	2,203,684	2,203,684	-
Wheel Tax	73	209,576	209,587	62
16.607 Bullet Proof Vest	-	4,920	4,920	-
97.042 EMP Competitive	(3,272)	4,229	957	-
16.588 STOP Viol Ag Wo 20-21	(3,772)	16,281	12,509	-
16.575 VOCA 20-22	(8,617)	28,145	39,060	(19,532)
16.588 STOP Viol Ag Wo 19-20	-	-	3,795	(3,795)
20.703 HMEP Haz Mat Emerg Prep	-	-	13,500	(13,500)
93.069 PHP Base 19-20	-	9,317	19,597	(10,280)
93.069 PHP CRI 19-20	-	225	881	(656)
20.703 HMEP	-	-	1,375	(1,375)
93.788 J P Addictions Response	28,238	-	25,613	2,625
16.607 Bulletproof Vest 2018	(8,058)	-	-	(8,058)
93.069 PHEP Base 20-21	(21,929)	31,895	9,966	-
93.069 PHEP CRI 20-21	(622)	19,334	18,712	-
97.047 PDM 2018 Morgan County	-	967,011	1,290,086	(323,075)
93.788 SIM JP Addict Response	60,000	-	51,931	8,069
20.600 CHIRP-Click	(3,385)	30,439	27,054	-
20.608 DUI Task Force	-	13,964	13,964	-
97.067 HSGP SHSP	-	-	101,574	(101,574)
93.788 Justice Partners Addict	-	60,000	-	60,000
97.039 2019 HMGP	-	-	100,365	(100,365)
97.042 EMPG	-	-	14,420	(14,420)
16.034 Courts COVID-19	(70,519)	117,864	86,839	(39,494)
93.323 COVID-19 Vaccine Immun	-	80,640	80,640	-
93.268 Vax for Children	-	25,500	42,071	(16,571)
ARPA Local Fiscal Recovery Fun	-	6,859,574	-	6,859,574
Comm Corr Grant 2020	55,767	832	6,111	50,488
GAL/CASA	73,383	48,060	20,620	100,823
CASA Capacity Building Grant	3,517	15,871	9,399	9,989
Juv Comm Corr	-	42,407	41,256	1,151
Comm Crossing Match Grant	-	3,543,233	2,904,609	638,624
Family Court Grant	4,132	1,000	3,014	2,118
Juvenile Comm Corr 20-21	2,023	25,444	24,327	3,140
Juvenile Comm Corr 19-20	1,478	-	1,478	-
Juvenile CC Discretionary19-20	9,531	-	9,531	-
Adult CC Jail Treatment	77,577	-	13,623	63,954
FAMCP Alternative Dispute	3,150	-	-	3,150
CC Grant	-	298,589	259,602	38,987
CC Jail Treatment	-	183,955	109,390	74,565
CASA Triage Pilot Grant	-	35,000	12,454	22,546
IN Homeland Sec Foundation	-	845	845	-
Totals	<u>\$ 74,112,264</u>	<u>\$ 219,203,584</u>	<u>\$ 208,487,127</u>	<u>\$ 84,828,721</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 funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2021.

REQUIRED SUPPLEMENTARY INFORMATION

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	After Settlement Collections	Sheriff Inmate Trust	General	Accident Report	Campaign Finance Enforc County	LIT-Economic Dev County
Cash and investments - beginning	\$ 2,234,623	\$ 93,962	\$ 14,012,839	\$ 23,594	\$ 1,800	\$ 9,535,831
Receipts:						
Taxes	-	-	18,972,672	-	-	2,489,097
Licenses and permits	-	-	334,020	-	-	-
Intergovernmental receipts	-	-	1,807,640	-	-	285,053
Charges for services	-	-	498,241	7,084	-	1,848
Fines and forfeits	-	-	142,090	-	-	-
Other receipts	2,155,165	622,302	1,229,253	-	-	1,716,094
Total receipts	2,155,165	622,302	22,983,916	7,084	-	4,492,092
Disbursements:						
Personal services	-	-	15,053,273	-	-	2,082,030
Supplies	-	-	555,918	7,885	-	8,014
Other services and charges	-	-	5,955,006	-	-	370,347
Debt service - principal and interest	-	-	391	-	-	-
Capital outlay	-	-	343,883	-	1,017	309,189
Other disbursements	2,234,623	580,675	126,748	-	-	2,250
Total disbursements	2,234,623	580,675	22,035,219	7,885	1,017	2,771,830
Excess (deficiency) of receipts over disbursements	(79,458)	41,627	948,697	(801)	(1,017)	1,720,262
Cash and investments - ending	\$ 2,155,165	\$ 135,589	\$ 14,961,536	\$ 22,793	\$ 783	\$ 11,256,093

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	City and Town Court Costs	Clerks Record Perpetuation	Community Transition Program	Conv Visitor & Tourism Prom	Sales Disclosure County Share	Cumulative Bridge
Cash and investments - beginning	\$ 8,747	\$ 61,017	\$ 24,495	\$ 162,278	\$ 28,767	\$ 345,743
Receipts:						
Taxes	-	-	-	143,957	-	356,585
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	44,793
Charges for services	-	-	-	-	18,250	-
Fines and forfeits	8,487	18,156	-	-	-	-
Other receipts	-	-	26,375	-	-	-
Total receipts	8,487	18,156	26,375	143,957	18,250	401,378
Disbursements:						
Personal services	-	636	-	-	-	361,894
Supplies	-	-	-	-	-	607
Other services and charges	-	-	-	100,000	-	1,086
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	636	-	100,000	-	363,587
Excess (deficiency) of receipts over disbursements	8,487	17,520	26,375	43,957	18,250	37,791
Cash and investments - ending	\$ 17,234	\$ 78,537	\$ 50,870	\$ 206,235	\$ 47,017	\$ 383,534

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Cumulative Building	Cumulative Capital Development	Drug Free Community	Economic Development Fee	Emergency Medical Services	Emerg Planning Right to Know
Cash and investments - beginning	\$ 1,021,673	\$ 2,918,503	\$ 119,683	\$ 4,600	\$ 3,395,890	\$ 66,213
Receipts:						
Taxes	-	1,037,664	-	-	978,915	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	131,508	-	-	124,732	4,591
Charges for services	-	-	-	14,650	1,376,703	-
Fines and forfeits	-	-	47,122	-	-	-
Other receipts	3,365	12,208	-	-	14,726	-
Total receipts	3,365	1,181,380	47,122	14,650	2,495,076	4,591
Disbursements:						
Personal services	-	-	-	-	3,330,630	-
Supplies	-	-	3,906	-	178,155	-
Other services and charges	1,046	120,969	61,887	-	338,617	178
Debt service - principal and interest	290,988	-	-	-	-	-
Capital outlay	-	573,631	-	-	104,603	-
Other disbursements	-	-	-	4,600	14,823	-
Total disbursements	292,034	694,600	65,793	4,600	3,966,828	178
Excess (deficiency) of receipts over disbursements	(288,669)	486,780	(18,671)	10,050	(1,471,752)	4,413
Cash and investments - ending	\$ 733,004	\$ 3,405,283	\$ 101,012	\$ 14,650	\$ 1,924,138	\$ 70,626

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Firearms Training	General Drain Improvement	Health	Identification Security Prot	Local Health Maintenance	Local Road And Street
Cash and investments - beginning	\$ 81,849	\$ 833,098	\$ 548,558	\$ 27,762	\$ 87,111	\$ 517,068
Receipts:						
Taxes	-	-	349,454	-	-	-
Licenses and permits	32,920	-	73,755	-	-	-
Intergovernmental receipts	-	-	179,736	-	48,859	1,119,988
Charges for services	-	-	72,638	18,581	2,942	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	9,979	-	-	68
Total receipts	32,920	-	685,562	18,581	51,801	1,120,056
Disbursements:						
Personal services	-	-	605,224	-	51,587	-
Supplies	4,510	-	11,426	308	938	145,463
Other services and charges	-	17,169	39,241	8,496	2,882	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	23,242	-	7,600	-	-	534,875
Other disbursements	-	-	-	-	-	-
Total disbursements	27,752	17,169	663,491	8,804	55,407	680,338
Excess (deficiency) of receipts over disbursements	5,168	(17,169)	22,071	9,777	(3,606)	439,718
Cash and investments - ending	\$ 87,017	\$ 815,929	\$ 570,629	\$ 37,539	\$ 83,505	\$ 956,786

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	LIT Public Safety Co Share	MVH Restricted	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day
Cash and investments - beginning	\$ 3,700,405	\$ 873,283	\$ 19,068	\$ 1,704,477	\$ 69,685	\$ 6,721,778
Receipts:						
Taxes	3,060,602	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	3,270,204	40,981	2,554,832	-	-
Charges for services	-	-	-	250,000	44,695	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	63,269	-	-	46,207	-	-
Total receipts	<u>3,123,871</u>	<u>3,270,204</u>	<u>40,981</u>	<u>2,851,039</u>	<u>44,695</u>	<u>-</u>
Disbursements:						
Personal services	1,383,554	-	-	85,562	-	883,493
Supplies	-	260,064	3,106	398,703	9,375	39,380
Other services and charges	37,390	2,684,269	15,930	413,108	-	102,525
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	178,776	52,639	-	11,251	-	214,501
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,599,720</u>	<u>2,996,972</u>	<u>19,036</u>	<u>908,624</u>	<u>9,375</u>	<u>1,239,899</u>
Excess (deficiency) of receipts over disbursements	<u>1,524,151</u>	<u>273,232</u>	<u>21,945</u>	<u>1,942,415</u>	<u>35,320</u>	<u>(1,239,899)</u>
Cash and investments - ending	<u>\$ 5,224,556</u>	<u>\$ 1,146,515</u>	<u>\$ 41,013</u>	<u>\$ 3,646,892</u>	<u>\$ 105,005</u>	<u>\$ 5,481,879</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Recorders Records Perpet	Riverboat	Sex And Violent Offender Admin	Supp Public Defender Serv	Surplus Tax	Surveyors Corner Perpetuation
Cash and investments - beginning	\$ 541,458	\$ 1,420,526	\$ 35,090	\$ 122,900	\$ 48,847	\$ 283,729
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	256,517	-	-	-	-
Charges for services	362,963	-	3,420	4,815	-	92,830
Fines and forfeits	-	-	-	107,276	-	-
Other receipts	-	-	-	-	74,779	-
Total receipts	362,963	256,517	3,420	112,091	74,779	92,830
Disbursements:						
Personal services	55,458	-	-	-	-	-
Supplies	2,726	-	-	-	-	94
Other services and charges	403,761	61,897	-	-	-	28,253
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	4,158	53,368	-	-	-	-
Other disbursements	-	-	-	-	49,659	-
Total disbursements	466,103	115,265	-	-	49,659	28,347
Excess (deficiency) of receipts over disbursements	(103,140)	141,252	3,420	112,091	25,120	64,483
Cash and investments - ending	\$ 438,318	\$ 1,561,778	\$ 38,510	\$ 234,991	\$ 73,967	\$ 348,212

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust Acct	Auditors Ineligible Deductions	Co Elected Officials Training	Statewide 911
Cash and investments - beginning	\$ -	\$ 1,360,808	\$ 130,944	\$ 29,071	\$ 69,677	\$ 495,762
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	32,101	-	-	-
Charges for services	-	-	665	-	18,581	697,969
Fines and forfeits	-	-	-	-	-	-
Other receipts	107,343	1,179,572	-	-	450	-
Total receipts	107,343	1,179,572	32,766	-	19,031	697,969
Disbursements:						
Personal services	-	-	7,580	-	-	650,827
Supplies	-	-	272	-	-	-
Other services and charges	-	-	3,693	4,000	3,380	-
Debt service - principal and interest	24,753	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	82,590	1,509,150	-	-	-	-
Total disbursements	107,343	1,509,150	11,545	4,000	3,380	650,827
Excess (deficiency) of receipts over disbursements	-	(329,578)	21,221	(4,000)	15,651	47,142
Cash and investments - ending	\$ -	\$ 1,031,230	\$ 152,165	\$ 25,071	\$ 85,328	\$ 542,904

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Reassessment	Supp Adult Prob Serv	Supp Juvenile Prob Serv	Alternative Dispute Resolution	Westpoint TIF Fund	Payroll Clearing
Cash and investments - beginning	\$ 531,594	\$ 120,529	\$ 39,735	\$ 5,724	\$ -	\$ -
Receipts:						
Taxes	1,101,849	-	-	-	836	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	138,412	-	-	-	-	-
Charges for services	-	246,166	5,932	7,800	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,697	-	-	-	-	4,195,018
Total receipts	1,241,958	246,166	5,932	7,800	836	4,195,018
Disbursements:						
Personal services	638,180	93,551	-	-	-	-
Supplies	1,406	-	-	-	-	-
Other services and charges	342,261	22,777	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	120	-	-	836	4,195,018
Total disbursements	981,847	116,448	-	-	836	4,195,018
Excess (deficiency) of receipts over disbursements	260,111	129,718	5,932	7,800	-	-
Cash and investments - ending	\$ 791,705	\$ 250,247	\$ 45,667	\$ 13,524	\$ -	\$ -

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Payroll Withholding Perf	Payroll With-Sheriff Pension	Settlement	LIT Prop Tax Oper Levies Rep	LIT Stabilization	CVET Agency
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 2,352,637	\$ -
Receipts:						
Taxes	-	-	63,747,006	-	1,358,727	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	10,265,190	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	546,592	68,548	-	3,941,676	-	288,830
Total receipts	546,592	68,548	74,012,196	3,941,676	1,358,727	288,830
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	546,592	68,548	74,012,196	3,941,676	-	288,830
Total disbursements	546,592	68,548	74,012,196	3,941,676	-	288,830
Excess (deficiency) of receipts over disbursements	-	-	-	-	1,358,727	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 3,711,364	\$ -

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Financial Institution Tax	LIT-Property Tax Relief	State Fines And Forfeitures	Infraction Judgement	Special Death Benefit	Sales Disclosure-State
Cash and investments - beginning	\$ -	\$ 1,788,041	\$ 498	\$ 3,520	\$ 215	\$ 1,095
Receipts:						
Taxes	-	19,817,179	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	18,240
Fines and forfeits	-	-	6,500	49,209	3,625	-
Other receipts	464,467	-	-	-	-	-
Total receipts	464,467	19,817,179	6,500	49,209	3,625	18,240
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	464,467	20,032,970	4,322	50,070	3,575	17,155
Total disbursements	464,467	20,032,970	4,322	50,070	3,575	17,155
Excess (deficiency) of receipts over disbursements	-	(215,791)	2,178	(861)	50	1,085
Cash and investments - ending	\$ -	\$ 1,572,250	\$ 2,676	\$ 2,659	\$ 265	\$ 2,180

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Coroners Training & Cont Ed	Interstate Compact-State	Mortgage Rec Fees-State	Sex & Violent Offen Adm State	Child Restraint Viol Fines	Education Plate Fees Agency
Cash and investments - beginning	\$ 770	\$ -	\$ 1,040	\$ 20	\$ 25	\$ 56
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	13,213	380	-	-
Fines and forfeits	7,130	250	-	-	225	-
Other receipts	-	-	-	-	-	938
Total receipts	7,130	250	13,213	380	225	938
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	7,101	250	13,265	390	250	994
Total disbursements	7,101	250	13,265	390	250	994
Excess (deficiency) of receipts over disbursements	29	-	(52)	(10)	(25)	(56)
Cash and investments - ending	\$ 799	\$ -	\$ 988	\$ 10	\$ -	\$ -

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Riverboat Revenue Sharing	LIT Certified Shares	LIT Public Safety	LIT Economic Development	93.563 Prosecutor Pca	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 11,545	\$ 59,963
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	27,928
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	407,642	19,777,624	4,944,406	3,955,525	1,521	-
Total receipts	407,642	19,777,624	4,944,406	3,955,525	1,521	27,928
Disbursements:						
Personal services	-	-	-	-	-	39,894
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	14,450
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	407,642	19,777,624	4,944,406	3,955,525	913	-
Total disbursements	407,642	19,777,624	4,944,406	3,955,525	913	54,344
Excess (deficiency) of receipts over disbursements	-	-	-	-	608	(26,416)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 12,153	\$ 33,547

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	93.563 Pros IV-D Inc-P Oct 99	93.563 Clerk IV-D Inc-P Oct 99	93.498 CARES Provider Relief	Clerk Child Support	Clerk Trust & Registry	Sheriff Commissary
Cash and investments - beginning	\$ 45,742	\$ 125,288	\$ 29,672	\$ 6,582	\$ 6,032,166	\$ 303,469
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	42,009	27,928	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	375,641	9,790,311	242,539
Total receipts	42,009	27,928	-	375,641	9,790,311	242,539
Disbursements:						
Personal services	1,615	-	-	-	-	-
Supplies	930	638	29,672	-	-	-
Other services and charges	3,692	13,347	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	4,902	339	-	-	-	-
Other disbursements	-	-	-	365,862	11,550,370	264,023
Total disbursements	11,139	14,324	29,672	365,862	11,550,370	264,023
Excess (deficiency) of receipts over disbursements	30,870	13,604	(29,672)	9,779	(1,760,059)	(21,484)
Cash and investments - ending	\$ 76,612	\$ 138,892	\$ -	\$ 16,361	\$ 4,272,107	\$ 281,985

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	COVID Medicaid Relief	Jury User Fee	Adapt	Co Law Enforce Continuing Ed	Law Enforcement Co User Fee	Pretrial Div-Traffic
Cash and investments - beginning	\$ -	\$ 20,537	\$ 26,309	\$ 25,554	\$ 14,540	\$ 244,587
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	8,510	-	-	-	-	-
Charges for services	-	-	39,531	-	-	-
Fines and forfeits	-	6,882	-	1,692	2,180	89,772
Other receipts	-	-	-	-	-	-
Total receipts	8,510	6,882	39,531	1,692	2,180	89,772
Disbursements:						
Personal services	-	-	2,238	-	-	102,524
Supplies	-	-	-	-	-	495
Other services and charges	-	-	-	8,700	-	2,095
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	486
Other disbursements	-	-	40	-	2,180	30,948
Total disbursements	-	-	2,278	8,700	2,180	136,548
Excess (deficiency) of receipts over disbursements	8,510	6,882	37,253	(7,008)	-	(46,776)
Cash and investments - ending	\$ 8,510	\$ 27,419	\$ 63,562	\$ 18,546	\$ 14,540	\$ 197,811

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Pretrial Div-Check	Comm Corr Proj Income 2020	CC Juv Prj Income	Juvenile Informal Adjustment	CC Juvenile Prj Income	CC Prj Income
Cash and investments - beginning	\$ 18,498	\$ 231,569	\$ 7,025	\$ 1,985	\$ 36,335	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	24,206	-	-	-	246,913
Fines and forfeits	-	-	-	885	-	-
Other receipts	-	-	-	-	-	7,025
Total receipts	-	24,206	-	885	-	253,938
Disbursements:						
Personal services	-	27,716	-	-	31,435	67,289
Supplies	-	-	-	-	-	-
Other services and charges	-	16,657	-	-	-	73,373
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	832	7,025	-	-	53,891
Total disbursements	-	45,205	7,025	-	31,435	194,553
Excess (deficiency) of receipts over disbursements	-	(20,999)	(7,025)	885	(31,435)	59,385
Cash and investments - ending	\$ 18,498	\$ 210,570	\$ -	\$ 2,870	\$ 4,900	\$ 59,385

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Juv Comm Corr Prj Income	Lake Ditch Drain Maint	Hilldale Drain Maint	M A Nutter Drain Maint	Sartor Drain Maint	Sedwick Drain Maint
Cash and investments - beginning	\$ -	\$ 298,774	\$ 51,542	\$ 84,309	\$ 64,364	\$ 9,927
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	59,680	11,334	22,546	23,301	3,675
Fines and forfeits	-	-	-	-	-	-
Other receipts	53,306	-	-	-	-	-
Total receipts	53,306	59,680	11,334	22,546	23,301	3,675
Disbursements:						
Personal services	10,643	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	12,504	2,808	3,486	5,470	5,754
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	10,643	12,504	2,808	3,486	5,470	5,754
Excess (deficiency) of receipts over disbursements	42,663	47,176	8,526	19,060	17,831	(2,079)
Cash and investments - ending	\$ 42,663	\$ 345,950	\$ 60,068	\$ 103,369	\$ 82,195	\$ 7,848

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Flagstaff Regulated Drain Main	K-9 Donations	CASA Donations	IU Traffic Control	Henderson Ford TIF Fund	Waverly TIF Fund
Cash and investments - beginning	\$ 5,000	\$ 2,886	\$ 3,037	\$ -	\$ 418	\$ 45
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	8,865	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,865	9,480	-	-
Total receipts	8,865	-	1,865	9,480	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	189	-	-	-
Other services and charges	7,000	-	-	9,480	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	7,000	-	189	9,480	-	-
Excess (deficiency) of receipts over disbursements	1,865	-	1,676	-	-	-
Cash and investments - ending	\$ 6,865	\$ 2,886	\$ 4,713	\$ -	\$ 418	\$ 45

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Eagle Valley TIF Fund	Eagle Valley Bond & Interest	Eagle Valley Debt Serv Reserve	Dispatch Center Reserve	Mo Co Partner Water Quality	Work Release Intake Fee
Cash and investments - beginning	\$ 2,576,707	\$ -	\$ -	\$ 295,438	\$ 44,255	\$ 4,830
Receipts:						
Taxes	1,529,596	814,050	113,310	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	42,600	-	-	-	-	587
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	10,925	-
Total receipts	1,572,196	814,050	113,310	-	10,925	587
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	1,731	-
Other services and charges	141,581	-	-	-	16,241	-
Debt service - principal and interest	135,331	814,050	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,713,844	-	113,310	-	-	-
Total disbursements	1,990,756	814,050	113,310	-	17,972	-
Excess (deficiency) of receipts over disbursements	(418,560)	-	-	-	(7,047)	587
Cash and investments - ending	\$ 2,158,147	\$ -	\$ -	\$ 295,438	\$ 37,208	\$ 5,417

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Law Enforcement Fund	Co Offender Transportation	Sale of County Owned Property	MC Pros Fed Forfeiture	PSAP-Operating	PSAP-Personnel
Cash and investments - beginning	\$ 46,237	\$ 3,648	\$ -	\$ 3,614	\$ 519,375	\$ 66,219
Receipts:						
Taxes	-	-	-	-	147,434	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	19,540	-
Charges for services	2,584	-	-	-	-	615,098
Fines and forfeits	-	250	-	-	-	-
Other receipts	-	-	384	-	6	-
Total receipts	2,584	250	384	-	166,980	615,098
Disbursements:						
Personal services	-	-	-	-	-	568,591
Supplies	-	-	-	-	3,350	1,436
Other services and charges	-	-	384	-	363,055	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,745	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,745	-	384	-	366,405	570,027
Excess (deficiency) of receipts over disbursements	839	250	-	-	(199,425)	45,071
Cash and investments - ending	\$ 47,076	\$ 3,898	\$ -	\$ 3,614	\$ 319,950	\$ 111,290

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Employee Group Insurance Plan	BONY SRFWW RDC 19 CONSTR	BONY SRFWW RDC B AND I	BONY SRFWW RDC DSR	UNUM Life	Aflac
Cash and investments - beginning	\$ 1,667,481	\$ 1,666,028	\$ 73,700	\$ 554,987	\$ 671	\$ -
Receipts:						
Taxes	-	-	408,700	56,655	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,194,498	278	19	158	14,533	41,851
Total receipts	5,194,498	278	408,719	56,813	14,533	41,851
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,887,871	1,473,877	-	-	-	-
Debt service - principal and interest	-	-	482,400	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	22,303	-	-	-	15,204	41,851
Total disbursements	3,910,174	1,473,877	482,400	-	15,204	41,851
Excess (deficiency) of receipts over disbursements	1,284,324	(1,473,599)	(73,681)	56,813	(671)	-
Cash and investments - ending	\$ 2,951,805	\$ 192,429	\$ 19	\$ 611,800	\$ -	\$ -

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Sur Tax	Wheel Tax	16.607 Bullet Proof Vest	97.042 EMP Competitive	16.588 STOP Viol Ag Wo 20-21	16.575 VOCA 20-22
Cash and investments - beginning	\$ -	\$ 73	\$ -	\$ (3,272)	\$ (3,772)	\$ (8,617)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,203,684	209,576	4,920	3,144	16,281	28,145
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,085	-	-
Total receipts	2,203,684	209,576	4,920	4,229	16,281	28,145
Disbursements:						
Personal services	-	-	-	-	12,509	39,060
Supplies	-	-	4,920	-	-	-
Other services and charges	-	-	-	957	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,203,684	209,587	-	-	-	-
Total disbursements	2,203,684	209,587	4,920	957	12,509	39,060
Excess (deficiency) of receipts over disbursements	-	(11)	-	3,272	3,772	(10,915)
Cash and investments - ending	\$ -	\$ 62	\$ -	\$ -	\$ -	\$ (19,532)

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	16.588 STOP Viol Ag Wo 19-20	20.703 HMEP Haz Mat Emerg Prep	93.069 PHP Base 19-20	93.069 PHP CRI 19-20	20.703 HMEP	93.788 J P Addictions Response
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,238
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	9,317	225	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	9,317	225	-	-
Disbursements:						
Personal services	3,795	-	18,949	-	-	-
Supplies	-	-	648	345	-	-
Other services and charges	-	13,500	-	151	1,375	25,613
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	385	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,795	13,500	19,597	881	1,375	25,613
Excess (deficiency) of receipts over disbursements	(3,795)	(13,500)	(10,280)	(656)	(1,375)	(25,613)
Cash and investments - ending	\$ (3,795)	\$ (13,500)	\$ (10,280)	\$ (656)	\$ (1,375)	\$ 2,625

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	16.607 Bulletproof Vest 2018	93.069 PHEP Base 20-21	93.069 PHEP CRI 20-21	97.047 PDM 2018 Morgan County	93.788 SIM JP Addict Response	20.600 CHIRP-Click
Cash and investments - beginning	\$ (8,058)	\$ (21,929)	\$ (622)	\$ -	\$ 60,000	\$ (3,385)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	31,895	19,334	967,011	-	30,439
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	31,895	19,334	967,011	-	30,439
Disbursements:						
Personal services	-	7,194	17,583	-	-	13,359
Supplies	-	786	517	-	3,103	-
Other services and charges	-	291	-	23,294	48,828	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,695	612	1,266,792	-	-
Other disbursements	-	-	-	-	-	13,695
Total disbursements	-	9,966	18,712	1,290,086	51,931	27,054
Excess (deficiency) of receipts over disbursements	-	21,929	622	(323,075)	(51,931)	3,385
Cash and investments - ending	\$ (8,058)	\$ -	\$ -	\$ (323,075)	\$ 8,069	\$ -

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	20.608 DUI Task Force	97.067 HSGP SHSP	93.788 Justice Partners Addict	97.039 2019 HMGP	97.042 EMPG
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	13,964	-	60,000	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>13,964</u>	<u>-</u>	<u>60,000</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	9,127	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	101,574	-	100,365	14,420
Other disbursements	4,837	-	-	-	-
Total disbursements	<u>13,964</u>	<u>101,574</u>	<u>-</u>	<u>100,365</u>	<u>14,420</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(101,574)</u>	<u>60,000</u>	<u>(100,365)</u>	<u>(14,420)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (101,574)</u>	<u>\$ 60,000</u>	<u>\$ (100,365)</u>	<u>\$ (14,420)</u>

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	16.034 Courts COVID-19	93.323 COVID-19 Vaccine Immun	93.268 Vax for Children	ARPA Local Fiscal Recovery Fun	Comm Corr Grant 2020
Cash and investments - beginning	\$ (70,519)	\$ -	\$ -	\$ -	\$ 55,767
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	117,864	80,640	25,500	6,845,831	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	13,743	832
Total receipts	117,864	80,640	25,500	6,859,574	832
Disbursements:					
Personal services	-	80,640	29,194	-	730
Supplies	37,293	-	3,783	-	2,965
Other services and charges	-	-	6,860	-	2,416
Debt service - principal and interest	-	-	-	-	-
Capital outlay	49,546	-	2,234	-	-
Other disbursements	-	-	-	-	-
Total disbursements	86,839	80,640	42,071	-	6,111
Excess (deficiency) of receipts over disbursements	31,025	-	(16,571)	6,859,574	(5,279)
Cash and investments - ending	\$ (39,494)	\$ -	\$ (16,571)	\$ 6,859,574	\$ 50,488

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	GAL/CASA	CASA Capacity Building Grant	Juv Comm Corr	Comm Crossing Match Grant	Family Court Grant
Cash and investments - beginning	\$ 73,383	\$ 3,517	\$ -	\$ -	\$ 4,132
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	47,860	15,871	42,407	1,771,499	1,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	200	-	-	1,771,734	-
Total receipts	48,060	15,871	42,407	3,543,233	1,000
Disbursements:					
Personal services	14,345	9,369	41,256	-	-
Supplies	518	30	-	-	-
Other services and charges	5,462	-	-	-	3,014
Debt service - principal and interest	-	-	-	-	-
Capital outlay	295	-	-	2,904,609	-
Other disbursements	-	-	-	-	-
Total disbursements	20,620	9,399	41,256	2,904,609	3,014
Excess (deficiency) of receipts over disbursements	27,440	6,472	1,151	638,624	(2,014)
Cash and investments - ending	\$ 100,823	\$ 9,989	\$ 1,151	\$ 638,624	\$ 2,118

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Juvenile Comm Corr 20-21	Juvenile Comm Corr 19-20	Juvenile CC Discretionary 19-20	Adult CC Jail Treatment	FAMCP Alternative Dispute
Cash and investments - beginning	\$ 2,023	\$ 1,478	\$ 9,531	\$ 77,577	\$ 3,150
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	25,444	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	25,444	-	-	-	-
Disbursements:					
Personal services	22,914	-	-	1,460	-
Supplies	600	-	-	1,646	-
Other services and charges	413	-	-	10,517	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	400	-	-	-	-
Other disbursements	-	1,478	9,531	-	-
Total disbursements	24,327	1,478	9,531	13,623	-
Excess (deficiency) of receipts over disbursements	1,117	(1,478)	(9,531)	(13,623)	-
Cash and investments - ending	\$ 3,140	\$ -	\$ -	\$ 63,954	\$ 3,150

MORGAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	CC Grant	CC Jail Treatment	CASA Triage Pilot Grant	IN Homeland Sec Foundation	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 74,112,264
Receipts:					
Taxes	-	-	-	-	116,484,288
Licenses and permits	-	-	-	-	440,695
Intergovernmental receipts	298,589	183,955	35,000	845	33,521,292
Charges for services	-	-	-	-	4,879,526
Fines and forfeits	-	-	-	-	491,731
Other receipts	-	-	-	-	63,386,052
Total receipts	298,589	183,955	35,000	845	219,203,584
Disbursements:					
Personal services	238,865	42,793	-	-	26,738,566
Supplies	3,054	2,450	-	845	1,734,200
Other services and charges	17,683	64,147	12,454	-	17,438,968
Debt service - principal and interest	-	-	-	-	1,747,913
Capital outlay	-	-	-	-	6,863,132
Other disbursements	-	-	-	-	153,964,348
Total disbursements	259,602	109,390	12,454	845	208,487,127
Excess (deficiency) of receipts over disbursements	38,987	74,565	22,546	-	10,716,457
Cash and investments - ending	\$ 38,987	\$ 74,565	\$ 22,546	\$ -	\$ 84,828,721

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OTHER INFORMATION

MORGAN COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 2,558,563</u>	<u>\$ 652,695</u>

MORGAN COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crossroads Bank	Gradall XL#100V & Ditching Bucket	\$ 81,176	4/20/2020	4/20/2024
German American Bank	2018 Volvo EC220EL Crawler Excavator	32,645	2/25/2019	3/1/2023
Huntington National Bank	2 2020 International HV607	61,488	1/24/2020	1/24/2024
Huntington National Bank	2017 Gradall XL3100SV Excavator	61,253	4/19/2017	4/19/2022
Huntington National Bank	2019 Etnyre Chip Spreader	60,000	3/13/2019	3/13/2024
Huntington National Bank	2 2020 International HV607 w 13' dump body	62,601	12/11/2019	12/11/2023
Komatsu Financial	Komatsu WA470-8 Wheel Loader	<u>60,993</u>	5/22/2020	5/22/2024
Total governmental activities		<u>420,156</u>		
Total of annual lease payments		<u>\$ 420,156</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Central Dispatch	\$ 705,000	\$ 275,000
General obligation bonds	Redevelopment District Tax Increment Revenue SRF Bonds of 2019	7,035,000	635,000
General obligation bonds	Redevelopment District Bonds 2015	<u>3,350,000</u>	<u>-</u>
Total governmental activities		<u>11,090,000</u>	<u>910,000</u>
Totals		<u>\$ 11,090,000</u>	<u>\$ 910,000</u>

MORGAN COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2021

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	\$ 7,420,971
Infrastructure	51,096,443
Buildings	29,018,519
Machinery, equipment, and vehicles	16,618,673
Construction in progress	52,125
Books and other	<u>2,946,077</u>
Total governmental activities	<u>107,152,808</u>
Total capital assets	<u>\$ 107,152,808</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/>.