

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
BOONE COUNTY, INDIANA
January 1, 2012 to December 31, 2012



FILED
10/09/2013

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Melody Price Deanna Willhoite	01-01-09 to 12-31-12 01-01-13 to 12-31-16
Treasurer	Deanna Willhoite Deborah Ottinger	01-01-09 to 12-31-12 01-01-13 to 12-31-16
Clerk	Penny Bogan	01-01-09 to 12-31-12
Sheriff	Ken Campbell	01-01-11 to 12-31-14
Recorder	Mary Alice Baldwin Nikki Baldwin	01-01-09 to 12-31-12 01-01-13 to 12-31-16
President of the Board of County Commissioners	Marc Applegate Jeff Wolfe	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the County Council	Steve Jacob	01-01-12 to 12-31-13



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF BOONE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Boone County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of 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 of 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, 2012.

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, 2012, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated August 27, 2013, 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 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 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.

Accompanying Information

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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 Information

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual audit performed by the Indiana State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.



Bruce Hartman
State Examiner

August 27, 2013



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

TO: THE OFFICIALS OF BOONE COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Boone County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement, and have issued our report thereon dated August 27, 2013, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

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

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2012-1 to be material weaknesses.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2012-1.

Boone County's Response to Findings

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

Purpose of This Report

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



Bruce Hartman
State Examiner

August 27, 2013

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FINANCIAL STATEMENT

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.

BOONE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
General Fund	\$ 4,413,828	\$ 16,729,869	\$ 15,394,689	\$ 5,749,008
STATEWIDE 911	-	1,097,132	558,511	538,621
Highway Dept.	1,154,598	2,553,631	3,337,184	371,045
Local Road & Street	211,871	444,757	450,353	206,275
Accident Report	11,744	7,455	7,612	11,587
Sheriff Firearms	19,593	15,675	19,555	15,713
County Health	232,801	594,221	501,780	325,242
Bo Co Courts Intervention Svcs	76,066	93,779	90,238	79,607
Economic Development Fees	1,575	14,375	8,150	7,800
Local Planning Council	1,474	-	-	1,474
Clerks Record Perpetuation	46,977	22,984	41,760	28,201
Prosecutor Deferral User Fund	165,575	191,646	194,702	162,519
Enhanced E911	870,412	314,829	1,185,241	-
Co Drug Free Community Fund	81,111	37,184	43,133	75,162
Drain Maintenance	3,617,296	637,452	494,889	3,759,859
Emergency Plang & Rt-To-Know	16,620	5,735	5,172	17,183
Juvenile Probation User Fees	94,452	9,915	-	104,367
Adult Probation User Fee	14,069	-	14,069	-
Recorders Records Perpetuation	398,767	140,426	193,453	345,740
County User Fee Fund	796	6,739	6,826	709
Illegal Weed Control Fund	23,501	250	23,751	-
Local Health Maintenance	32,057	48,170	36,010	44,217
Pros Pre-Trial Diversion	53,835	43,093	47,600	49,328
Guardian Ad Litem User Fee	22,291	23,530	7,378	38,443
Plat Book Fund	13,565	16,188	3,000	26,753
Misdemeanor Fund	92,001	28,620	41,500	79,121
Co Survyr Corner Perpetuation	14,501	13,125	11,191	16,435
Jury Fees	116,344	12,492	22,004	106,832
Rainy Day	5,426,467	139,332	1,329,983	4,235,816
Sales Disclosure Assessor	17,428	8,043	-	25,471
Tobacco Grant	13,431	49,087	44,530	17,988
H1N1 Influenza	3,431	-	-	3,431
Asset Seizure & Forfeiture	2,830	-	-	2,830
Id Security Protection	119,724	7,603	1,158	126,169
Food & Beverage Tax	782,869	424,956	645,000	562,825
DUI Task Force IN Enforcement Grant	4,125	10,635	14,760	-
Wireless 911	130,094	109,543	239,637	-
Pros IV-D #2	46,078	27,227	9,214	64,091
Clerk IV-D #2	54,438	18,100	36,987	35,551
2015 Reassessment	210,062	206,231	-	416,293
Elected Officials Training Fund	2,606	7,603	100	10,109
Co Cum Cap Development	1,855,664	528,428	1,686,208	697,884
I-65 West/East Redevelopment	13,542	679,569	64,318	628,793
Cumulative Bridge	4,512,039	796,258	1,220,733	4,087,564
Gen Drain Improvement	383,766	3,442	29,877	357,331
Police Pension Fund	1,127	-	-	1,127
City & Town Court Cost Fund	182,899	12,713	-	195,612
Coroners Continuing Education	448	5,049	5,073	424
Clerk's Trust	942,810	6,282,210	5,282,904	1,942,116
Municipal Liens	43,505	71,449	33,042	81,912
Tax Sale Surplus	715,121	410,907	797,992	328,036
Tax Sale Redemption	158	159,809	160,427	(460)
Fines & Forfeitures	70,492	124,481	172,602	22,371
Sales Disclosure Fund	750	8,080	8,005	825
Sewer Lien	49,506	19,007	19,896	48,617
Sheriff's Cashbook	-	2,088,763	2,088,763	-
Infraction Judgements	6,905	167,603	160,454	14,054
Sheriff's Inmate Trust	34,969	280,854	274,388	41,435
Bail Bond Fees-Sp Death	865	6,036	6,201	700
Education Plate Fund	206	2,775	2,869	112
Financial Inst. Franchise Tax	-	98,836	98,836	-
Coit Distribution	-	21,876,729	21,876,729	-
Recorder Mortgage Fees	1,104	13,368	13,272	1,200
Childhood Auto Safety	317	2,295	2,285	327
Interstate Compact Fee	250	2,419	1,550	1,119
Cvet	-	316,128	316,128	-
Riverboat Wagering Dist	-	335,531	212,467	123,064
Homestead Rebate	25,751	-	-	25,751
Hb 1001 Hsc Dist 2008	1,561	-	-	1,561
Co Highway Health Fund	54,043	801,428	427,817	427,654
Child Restraint Distribution G	-	2,182	2,179	3
Work Zone Safety Fund	686	56,505	56,709	482
Big City/Big Co. Enforcement	6,791	18,297	25,084	4
TMA Fund	130,757	173,108	249,200	54,665
County Employee Health Fund	75,086	1,781,473	1,401,564	454,995

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

BOONE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Final HEA1001-2007 2008 PTRC	-	118	-	118
HEALTH DEPT TRUST ACCT	21,063	28,170	23,490	25,743
INTERSTATE COMPACT FEES STAT	-	375	313	62
TITLE IV-D INCENTIVE -PREVIOUS	-	58,958	-	58,958
FACT- FATAL ALCHOL CRASH TEAM	-	3,135	2,715	420
AGGRESSIVE DRIVING 2012	-	3,364	3,364	-
HIGHWAY STATE RD 334	-	1,000,000	-	1,000,000
Reassessment 2005	-	-	537	(537)
HIGH RISK MULTIPLE GRANT	2,080	-	-	2,080
Bd Health-Gift Fund	4,962	138	2,011	3,089
Convention Rec Vis. Promo Fund	253,759	172,408	-	426,167
2006 Reassessment	28,389	731,703	334,720	425,372
Prob li Administration Fee	36,929	40,907	55,540	22,296
County Family & Children	270	-	-	270
Boone Co Comm Corr Ctp Fund	11,360	9,080	901	19,539
Dog Leash Fund	500	300	-	800
Co Sheriff Training	24,088	3,298	453	26,933
Stop Domestic/Prosecutor	63,922	22,492	-	86,414
Senior Services Transit System	45,868	290,597	290,597	45,868
Re-Assessment (2005)	731,146	686	731,703	129
Litter Enforcement	325	-	-	325
Drug Awareness Fund	12,784	1,765	7,196	7,353
Comm Correc Project Income	373,755	288,904	261,112	401,547
Sheriff's Commissary	70,199	194,948	151,934	113,213
Co Corrections Fund	87,865	22,082	20,937	89,010
Community Correct Grant Fund	100,781	322,084	340,169	82,696
Juvenile Task Force	5,000	-	-	5,000
Ind Criminal Justice Grants	14,542	-	-	14,542
Jail Bldg Lease Fund	17,893	-	17,893	-
Owi Enforcement/Seat Belt	1,420	1,615	2,209	826
Child Restraint Violation	125	1,100	1,100	125
Alternate Dispute Fees	12,166	6,520	9,230	9,456
Economic Development Fund	4,069,969	177,891	929,321	3,318,539
Sheriff Dept - Gift Fund	13,789	-	6,992	6,797
Community Preparedness Grant	10,295	-	615	9,680
Investigation-Sheriff	19,503	2,850	8,449	13,904
Sex Offender Fee	2,904	2,972	2,186	3,690
Agressive Driving	(565)	525	-	(40)
Bullet Proof Vest Grant	4,048	-	3,935	113
Law Enforcement-Drug Monies	10,493	-	-	10,493
Sheriff Seizure Fund	5,086	-	-	5,086
Sex Offender State 10%	20	330	309	41
Outpatient & Alcohol Prev Prog	5,044	-	-	5,044
Hava (1071) Election Reimburse	192,418	5,000	34,622	162,796
Adult Probation-Sup li	407,008	233,700	277,482	363,226
Pilot Payment Fund	-	282,490	282,490	-
Prosecutor Special Fee Fund	(779)	4,195	-	3,416
Redevelopment Bond	1,547,023	482,429	692,044	1,337,408
Corporation	3	-	-	3
Anson Bond	844,361	1,981,216	2,205,386	620,191
Anson Construction	237,448	197,672	225,205	209,915
Victims Assist Coord Fund	82,301	28,500	-	110,801
Surplus Replacement & Homestd	733	-	-	733
Treasurer	2,323,032	82,606,032	82,909,274	2,019,790
Payroll	97,165	3,322,179	3,478,890	(59,546)
Withholding Insurance	5,885	-	-	5,885
Sheriff's Pension Fund	175,302	34,756	175,302	34,756
Indiana Judge Retirement	2	-	-	2
Excess Tax Collected	339,606	117,869	94,731	362,744
Medical Reserve Corp	4,825	5,000	5,325	4,500
Citis Readiness Initiative	30,347	20,418	20,418	30,347
Settlement Fund	-	82,924,611	82,924,611	-
Supplemental Public Defender Fund	35,788	17,826	-	53,614
Emergency Response Deliverable	-	10,998	10,898	100
Additional Support For Mrc	131	4,857	4,966	22
Boone County Healthy Coalition	7,758	50	3,078	4,730
2010 Immunization Grant	4,349	-	3,513	836
Clerk Arra Fund	9,774	-	-	9,774
Seat Belt Enforcement	(4,605)	4,720	-	115
Ccd Investment Fund	609,288	864	-	610,152
Tourism Investment	22,545	107	-	22,652
Inheritance Tax	482,341	2,582,356	2,464,777	599,920
Totals	\$ 41,238,247	\$ 239,494,524	\$ 240,781,635	\$ 39,951,136

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

BOONE 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 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. Receipts are recorded when received and disbursements are recorded when paid.

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 which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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 which include 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: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state,

BOONE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

local road and street distribution 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 which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine 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 which include receipts derived 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 which include amounts received from various sources which can include, but are 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 include outflows 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 which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include 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 which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are 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.

BOONE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

The County may, from time to time, transfer money 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 money 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 money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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

BOONE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and 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
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

BOONE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Restatement of County Offices

Certain funds that were included on the prior year financial statement have been omitted from the current year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and financial statements.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds waiting for reimbursement of grant expenditures. This is also a result of funds expending more than the available cash balance.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report information can be found on the Gateway 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 Annual Report of the County which is 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 supplementary information presented was approved by management of the County. It is presented as intended by the County.

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012

	General Fund	STATEWIDE 911	Highway Dept.	Local Road & Street	Accident Report	Sheriff Firearms	County Health
Cash and investments - beginning	\$ 4,413,828	\$ -	\$ 1,154,598	\$ 211,871	\$ 11,744	\$ 19,593	\$ 232,801
Receipts:							
Taxes	13,404,117	-	-	-	-	-	389,802
Licenses and permits	110,778	-	-	-	-	15,675	-
Intergovernmental	971,383	-	2,553,631	444,757	-	-	37,659
Charges for services	813,242	1,097,132	-	-	7,455	-	166,760
Fines and forfeits	149,643	-	-	-	-	-	-
Other receipts	1,280,706	-	-	-	-	-	-
Total receipts	<u>16,729,869</u>	<u>1,097,132</u>	<u>2,553,631</u>	<u>444,757</u>	<u>7,455</u>	<u>15,675</u>	<u>594,221</u>
Disbursements:							
Personal services	10,019,049	264,816	1,638,634	-	-	-	424,963
Supplies	502,350	-	346,695	58,610	-	-	52,089
Other services and charges	3,356,659	292,510	1,351,855	299,310	7,612	19,555	23,697
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	31,838	1,185	-	92,433	-	-	1,031
Other disbursements	1,484,793	-	-	-	-	-	-
Total disbursements	<u>15,394,689</u>	<u>558,511</u>	<u>3,337,184</u>	<u>450,353</u>	<u>7,612</u>	<u>19,555</u>	<u>501,780</u>
Excess (deficiency) of receipts over disbursements	<u>1,335,180</u>	<u>538,621</u>	<u>(783,553)</u>	<u>(5,596)</u>	<u>(157)</u>	<u>(3,880)</u>	<u>92,441</u>
Cash and investments - ending	<u>\$ 5,749,008</u>	<u>\$ 538,621</u>	<u>\$ 371,045</u>	<u>\$ 206,275</u>	<u>\$ 11,587</u>	<u>\$ 15,713</u>	<u>\$ 325,242</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Bo Co Courts Intervention Svcs	Economic Development Fees	Local Planning Council	Clerks Record Perpetuation	Prosecutor Deferral User Fund	Enhanced E911	Co Drug Free Community Fund
Cash and investments - beginning	\$ 76,066	\$ 1,575	\$ 1,474	\$ 46,977	\$ 165,575	\$ 870,412	\$ 81,111
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	14,375	-	22,984	-	314,700	-
Fines and forfeits	83,094	-	-	-	191,646	-	-
Other receipts	10,685	-	-	-	-	129	37,184
Total receipts	<u>93,779</u>	<u>14,375</u>	<u>-</u>	<u>22,984</u>	<u>191,646</u>	<u>314,829</u>	<u>37,184</u>
Disbursements:							
Personal services	10,054	-	-	18,713	95,416	290,685	450
Supplies	12,217	-	-	-	-	-	101
Other services and charges	67,967	-	-	23,047	99,286	886,223	42,582
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	8,333	-
Other disbursements	-	8,150	-	-	-	-	-
Total disbursements	<u>90,238</u>	<u>8,150</u>	<u>-</u>	<u>41,760</u>	<u>194,702</u>	<u>1,185,241</u>	<u>43,133</u>
Excess (deficiency) of receipts over disbursements	<u>3,541</u>	<u>6,225</u>	<u>-</u>	<u>(18,776)</u>	<u>(3,056)</u>	<u>(870,412)</u>	<u>(5,949)</u>
Cash and investments - ending	<u>\$ 79,607</u>	<u>\$ 7,800</u>	<u>\$ 1,474</u>	<u>\$ 28,201</u>	<u>\$ 162,519</u>	<u>\$ -</u>	<u>\$ 75,162</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Drain Maintenance	Emergency Plang & Rt-To-Know	Juvenile Probation User Fees	Adult Probation User Fee	Recorders Records Perpetuation	County User Fee Fund	Illegal Weed Control Fund
Cash and investments - beginning	\$ 3,617,296	\$ 16,620	\$ 94,452	\$ 14,069	\$ 398,767	\$ 796	\$ 23,501
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	5,735	-	-	-	-	-
Charges for services	637,452	-	-	-	140,177	-	-
Fines and forfeits	-	-	9,915	-	-	6,739	-
Other receipts	-	-	-	-	249	-	250
Total receipts	<u>637,452</u>	<u>5,735</u>	<u>9,915</u>	<u>-</u>	<u>140,426</u>	<u>6,739</u>	<u>250</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	667	-	-	-	-	-
Other services and charges	494,889	2,190	-	14,069	193,453	6,826	23,751
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	2,315	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>494,889</u>	<u>5,172</u>	<u>-</u>	<u>14,069</u>	<u>193,453</u>	<u>6,826</u>	<u>23,751</u>
Excess (deficiency) of receipts over disbursements	<u>142,563</u>	<u>563</u>	<u>9,915</u>	<u>(14,069)</u>	<u>(53,027)</u>	<u>(87)</u>	<u>(23,501)</u>
Cash and investments - ending	<u>\$ 3,759,859</u>	<u>\$ 17,183</u>	<u>\$ 104,367</u>	<u>\$ -</u>	<u>\$ 345,740</u>	<u>\$ 709</u>	<u>\$ -</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Local Health Maintenance	Pros Pre-Trial Diversion	Guardian Ad Litem User Fee	Plat Book Fund	Misdemeanor Fund	Co Survyr Corner Perpetuation	Jury Fees
Cash and investments - beginning	\$ 32,057	\$ 53,835	\$ 22,291	\$ 13,565	\$ 92,001	\$ 14,501	\$ 116,344
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	48,170	-	23,380	-	-	-	-
Charges for services	-	-	-	16,188	-	13,125	-
Fines and forfeits	-	43,093	150	-	28,620	-	12,492
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>48,170</u>	<u>43,093</u>	<u>23,530</u>	<u>16,188</u>	<u>28,620</u>	<u>13,125</u>	<u>12,492</u>
Disbursements:							
Personal services	35,595	38,698	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	415	8,902	7,378	3,000	41,500	11,191	22,004
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>36,010</u>	<u>47,600</u>	<u>7,378</u>	<u>3,000</u>	<u>41,500</u>	<u>11,191</u>	<u>22,004</u>
Excess (deficiency) of receipts over disbursements	<u>12,160</u>	<u>(4,507)</u>	<u>16,152</u>	<u>13,188</u>	<u>(12,880)</u>	<u>1,934</u>	<u>(9,512)</u>
Cash and investments - ending	<u>\$ 44,217</u>	<u>\$ 49,328</u>	<u>\$ 38,443</u>	<u>\$ 26,753</u>	<u>\$ 79,121</u>	<u>\$ 16,435</u>	<u>\$ 106,832</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Rainy Day	Sales Disclosure Assessor	Tobacco Grant	H1N1 Influenza	Asset Seizure & Forfeiture	Id Security Protection	Food & Beverage Tax
Cash and investments - beginning	\$ 5,426,467	\$ 17,428	\$ 13,431	\$ 3,431	\$ 2,830	\$ 119,724	\$ 782,869
Receipts:							
Taxes	139,332	-	-	-	-	-	424,956
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	49,087	-	-	-	-
Charges for services	-	8,043	-	-	-	7,603	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>139,332</u>	<u>8,043</u>	<u>49,087</u>	<u>-</u>	<u>-</u>	<u>7,603</u>	<u>424,956</u>
Disbursements:							
Personal services	-	-	35,719	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	155,412	-	8,811	-	-	1,158	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,174,571	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	645,000
Total disbursements	<u>1,329,983</u>	<u>-</u>	<u>44,530</u>	<u>-</u>	<u>-</u>	<u>1,158</u>	<u>645,000</u>
Excess (deficiency) of receipts over disbursements	<u>(1,190,651)</u>	<u>8,043</u>	<u>4,557</u>	<u>-</u>	<u>-</u>	<u>6,445</u>	<u>(220,044)</u>
Cash and investments - ending	<u>\$ 4,235,816</u>	<u>\$ 25,471</u>	<u>\$ 17,988</u>	<u>\$ 3,431</u>	<u>\$ 2,830</u>	<u>\$ 126,169</u>	<u>\$ 562,825</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	DUI Task Force IN Enforcement Grant	Wireless 911	Pros IV-D #2	Clerk IV-D #2	2015 Reassessment	Elected Officials Training Fund	Co Cum Cap Development
Cash and investments - beginning	\$ 4,125	\$ 130,094	\$ 46,078	\$ 54,438	\$ 210,062	\$ 2,606	\$ 1,855,664
Receipts:							
Taxes	-	-	-	-	188,062	-	523,208
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	10,635	-	-	-	18,169	-	5,220
Charges for services	-	109,543	-	-	-	7,603	-
Fines and forfeits	-	-	-	18,100	-	-	-
Other receipts	-	-	27,227	-	-	-	-
Total receipts	10,635	109,543	27,227	18,100	206,231	7,603	528,428
Disbursements:							
Personal services	7,173	-	9,214	29,715	-	-	244
Supplies	-	-	-	-	-	-	-
Other services and charges	7,587	239,637	-	7,272	-	100	908,181
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	777,783
Other disbursements	-	-	-	-	-	-	-
Total disbursements	14,760	239,637	9,214	36,987	-	100	1,686,208
Excess (deficiency) of receipts over disbursements	(4,125)	(130,094)	18,013	(18,887)	206,231	7,503	(1,157,780)
Cash and investments - ending	\$ -	\$ -	\$ 64,091	\$ 35,551	\$ 416,293	\$ 10,109	\$ 697,884

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	I-65 West/East Redevelopment	Cumulative Bridge	Gen Drain Improvement	Police Pension Fund	City & Town Court Cost Fund	Coroners Continuing Education	Clerk's Trust
Cash and investments - beginning	\$ 13,542	\$ 4,512,039	\$ 383,766	\$ 1,127	\$ 182,899	\$ 448	\$ 942,810
Receipts:							
Taxes	679,569	683,863	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	66,068	-	-	-	-	-
Charges for services	-	46,327	-	-	-	5,049	6,282,203
Fines and forfeits	-	-	-	-	12,713	-	-
Other receipts	-	-	3,442	-	-	-	7
Total receipts	<u>679,569</u>	<u>796,258</u>	<u>3,442</u>	<u>-</u>	<u>12,713</u>	<u>5,049</u>	<u>6,282,210</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,220,733	29,877	-	-	5,073	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	64,318	-	-	-	-	-	5,282,904
Total disbursements	<u>64,318</u>	<u>1,220,733</u>	<u>29,877</u>	<u>-</u>	<u>-</u>	<u>5,073</u>	<u>5,282,904</u>
Excess (deficiency) of receipts over disbursements	<u>615,251</u>	<u>(424,475)</u>	<u>(26,435)</u>	<u>-</u>	<u>12,713</u>	<u>(24)</u>	<u>999,306</u>
Cash and investments - ending	<u>\$ 628,793</u>	<u>\$ 4,087,564</u>	<u>\$ 357,331</u>	<u>\$ 1,127</u>	<u>\$ 195,612</u>	<u>\$ 424</u>	<u>\$ 1,942,116</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Municipal Liens	Tax Sale Surplus	Tax Sale Redemption	Fines & Forfeitures	Sales Disclosure Fund	Sewer Lien	Sheriff's Cashbook
Cash and investments - beginning	\$ 43,505	\$ 715,121	\$ 158	\$ 70,492	\$ 750	\$ 49,506	\$ -
Receipts:							
Taxes	71,449	-	159,809	-	-	19,007	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	8,080	-	2,088,763
Fines and forfeits	-	-	-	124,481	-	-	-
Other receipts	-	410,907	-	-	-	-	-
Total receipts	<u>71,449</u>	<u>410,907</u>	<u>159,809</u>	<u>124,481</u>	<u>8,080</u>	<u>19,007</u>	<u>2,088,763</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	172,602	8,005	-	-
Debt service - principal and interest	-	-	160,427	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	33,042	797,992	-	-	-	19,896	2,088,763
Total disbursements	<u>33,042</u>	<u>797,992</u>	<u>160,427</u>	<u>172,602</u>	<u>8,005</u>	<u>19,896</u>	<u>2,088,763</u>
Excess (deficiency) of receipts over disbursements	<u>38,407</u>	<u>(387,085)</u>	<u>(618)</u>	<u>(48,121)</u>	<u>75</u>	<u>(889)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 81,912</u>	<u>\$ 328,036</u>	<u>\$ (460)</u>	<u>\$ 22,371</u>	<u>\$ 825</u>	<u>\$ 48,617</u>	<u>\$ -</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Infraction Judgements	Sheriff's Inmate Trust	Bail Bond Fees-Sp Death	Education Plate Fund	Financial Inst. Franchise Tax	Coit Distribution	Recorder Mortgage Fees
Cash and investments - beginning	\$ 6,905	\$ 34,969	\$ 865	\$ 206	\$ -	\$ -	\$ 1,104
Receipts:							
Taxes	-	-	-	-	-	21,876,729	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	2,775	98,836	-	-
Charges for services	-	-	-	-	-	-	13,368
Fines and forfeits	167,603	-	6,036	-	-	-	-
Other receipts	-	280,854	-	-	-	-	-
Total receipts	167,603	280,854	6,036	2,775	98,836	21,876,729	13,368
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	160,454	-	6,201	2,869	-	-	13,272
Debt service - principal and interest	-	-	-	-	98,836	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	274,388	-	-	-	21,876,729	-
Total disbursements	160,454	274,388	6,201	2,869	98,836	21,876,729	13,272
Excess (deficiency) of receipts over disbursements	7,149	6,466	(165)	(94)	-	-	96
Cash and investments - ending	<u>\$ 14,054</u>	<u>\$ 41,435</u>	<u>\$ 700</u>	<u>\$ 112</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,200</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Childhood Auto Safety	Interstate Compact Fee	Cvet	Riverboat Wagering Dist	Homestead Rebate	Hb 1001 Hsc Dist 2008	Co Highway Health Fund
Cash and investments - beginning	\$ 317	\$ 250	\$ -	\$ -	\$ 25,751	\$ 1,561	\$ 54,043
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	2,295	-	316,128	335,531	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	2,419	-	-	-	-	-
Other receipts	-	-	-	-	-	-	801,428
Total receipts	2,295	2,419	316,128	335,531	-	-	801,428
Disbursements:							
Personal services	-	-	-	-	-	-	427,817
Supplies	-	-	-	-	-	-	-
Other services and charges	2,285	1,550	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	316,128	212,467	-	-	-
Total disbursements	2,285	1,550	316,128	212,467	-	-	427,817
Excess (deficiency) of receipts over disbursements	10	869	-	123,064	-	-	373,611
Cash and investments - ending	\$ 327	\$ 1,119	\$ -	\$ 123,064	\$ 25,751	\$ 1,561	\$ 427,654

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Child Restraint Distribution G	Work Zone Safety Fund	Big City/Big Co. Enforcement	TMA Fund	County Employee Health Fund	Final HEA1001-2007 2008 PTRC	HEALTH DEPT TRUST ACCT
Cash and investments - beginning	\$ -	\$ 686	\$ 6,791	\$ 130,757	\$ 75,086	\$ -	\$ 21,063
Receipts:							
Taxes	-	-	-	173,108	-	118	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	2,182	55,941	18,297	-	-	-	28,170
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	564	-	-	1,781,473	-	-
Total receipts	2,182	56,505	18,297	173,108	1,781,473	118	28,170
Disbursements:							
Personal services	-	49,007	7,848	-	1,401,564	-	22,720
Supplies	-	-	-	-	-	-	-
Other services and charges	2,179	7,702	17,236	-	-	-	770
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	249,200	-	-	-
Total disbursements	2,179	56,709	25,084	249,200	1,401,564	-	23,490
Excess (deficiency) of receipts over disbursements	3	(204)	(6,787)	(76,092)	379,909	118	4,680
Cash and investments - ending	\$ 3	\$ 482	\$ 4	\$ 54,665	\$ 454,995	\$ 118	\$ 25,743

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	INTERSTATE COMPACT FEES STAT	TITLE IV-D INCENTIVE -PREVIOUS	FACT- FATAL ALCHOL CRASH TEAM	AGGRESSIVE DRIVING 2012	HIGHWAY STATE RD 334	Reassessment 2005	HIGH RISK MULTIPLE GRANT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,080
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	3,135	3,364	-	-	-
Charges for services	-	58,958	-	-	-	-	-
Fines and forfeits	375	-	-	-	-	-	-
Other receipts	-	-	-	-	1,000,000	-	-
Total receipts	375	58,958	3,135	3,364	1,000,000	-	-
Disbursements:							
Personal services	-	-	1,073	1,053	-	500	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	1,642	2,311	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	313	-	-	-	-	37	-
Total disbursements	313	-	2,715	3,364	-	537	-
Excess (deficiency) of receipts over disbursements	62	58,958	420	-	1,000,000	(537)	-
Cash and investments - ending	\$ 62	\$ 58,958	\$ 420	\$ -	\$ 1,000,000	\$ (537)	\$ 2,080

BOONE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Bd Health-Gift Fund	Convention Rec Vis. Promo Fund	2006 Reassessment	Prob li Administration Fee	County Family & Children	Boone Co Comm Corr Ctp Fund	Dog Leash Fund
Cash and investments - beginning	\$ 4,962	\$ 253,759	\$ 28,389	\$ 36,929	\$ 270	\$ 11,360	\$ 500
Receipts:							
Taxes	-	172,408	731,703	-	-	-	-
Licenses and permits	-	-	-	-	-	-	300
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	9,080	-
Fines and forfeits	-	-	-	40,907	-	-	-
Other receipts	138	-	-	-	-	-	-
Total receipts	<u>138</u>	<u>172,408</u>	<u>731,703</u>	<u>40,907</u>	<u>-</u>	<u>9,080</u>	<u>300</u>
Disbursements:							
Personal services	-	-	12,300	-	-	-	-
Supplies	-	-	2,911	-	-	-	-
Other services and charges	2,011	-	319,509	55,540	-	901	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>2,011</u>	<u>-</u>	<u>334,720</u>	<u>55,540</u>	<u>-</u>	<u>901</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,873)</u>	<u>172,408</u>	<u>396,983</u>	<u>(14,633)</u>	<u>-</u>	<u>8,179</u>	<u>300</u>
Cash and investments - ending	<u>\$ 3,089</u>	<u>\$ 426,167</u>	<u>\$ 425,372</u>	<u>\$ 22,296</u>	<u>\$ 270</u>	<u>\$ 19,539</u>	<u>\$ 800</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Co Sheriff Training	Stop Domestic/Prosecutor	Senior Services Transit System	Re-Assessment (2005)	Litter Enforcement	Drug Awareness Fund	Comm Correc Project Income
Cash and investments - beginning	\$ 24,088	\$ 63,922	\$ 45,868	\$ 731,146	\$ 325	\$ 12,784	\$ 373,755
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	22,492	290,597	-	-	-	-
Charges for services	-	-	-	-	-	-	288,904
Fines and forfeits	3,298	-	-	-	-	-	-
Other receipts	-	-	-	686	-	1,765	-
Total receipts	<u>3,298</u>	<u>22,492</u>	<u>290,597</u>	<u>686</u>	<u>-</u>	<u>1,765</u>	<u>288,904</u>
Disbursements:							
Personal services	-	-	-	-	-	-	121,456
Supplies	-	-	-	-	-	-	3,039
Other services and charges	453	-	290,597	-	-	7,196	118,448
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	18,169
Other disbursements	-	-	-	731,703	-	-	-
Total disbursements	<u>453</u>	<u>-</u>	<u>290,597</u>	<u>731,703</u>	<u>-</u>	<u>7,196</u>	<u>261,112</u>
Excess (deficiency) of receipts over disbursements	<u>2,845</u>	<u>22,492</u>	<u>-</u>	<u>(731,017)</u>	<u>-</u>	<u>(5,431)</u>	<u>27,792</u>
Cash and investments - ending	<u>\$ 26,933</u>	<u>\$ 86,414</u>	<u>\$ 45,868</u>	<u>\$ 129</u>	<u>\$ 325</u>	<u>\$ 7,353</u>	<u>\$ 401,547</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Sheriff's Commissary	Co Corrections Fund	Community Correct Grant Fund	Juvenile Task Force	Ind Criminal Justice Grants	Jail Bldg Lease Fund	Owi Enforcement/Seat Belt
Cash and investments - beginning	\$ 70,199	\$ 87,865	\$ 100,781	\$ 5,000	\$ 14,542	\$ 17,893	\$ 1,420
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	322,084	-	-	-	1,615
Charges for services	194,948	22,082	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>194,948</u>	<u>22,082</u>	<u>322,084</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,615</u>
Disbursements:							
Personal services	-	-	256,775	-	-	-	-
Supplies	-	18,220	4,467	-	-	-	-
Other services and charges	-	1,502	78,927	-	-	-	2,209
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,215	-	-	-	-	-
Other disbursements	151,934	-	-	-	-	17,893	-
Total disbursements	<u>151,934</u>	<u>20,937</u>	<u>340,169</u>	<u>-</u>	<u>-</u>	<u>17,893</u>	<u>2,209</u>
Excess (deficiency) of receipts over disbursements	<u>43,014</u>	<u>1,145</u>	<u>(18,085)</u>	<u>-</u>	<u>-</u>	<u>(17,893)</u>	<u>(594)</u>
Cash and investments - ending	<u>\$ 113,213</u>	<u>\$ 89,010</u>	<u>\$ 82,696</u>	<u>\$ 5,000</u>	<u>\$ 14,542</u>	<u>\$ -</u>	<u>\$ 826</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Child Restraint Violation	Alternate Dispute Fees	Economic Development Fund	Sheriff Dept - Gift Fund	Community Preparedness Grant	Investigation-Sheriff	Sex Offender Fee
Cash and investments - beginning	\$ 125	\$ 12,166	\$ 4,069,969	\$ 13,789	\$ 10,295	\$ 19,503	\$ 2,904
Receipts:							
Taxes	-	-	177,891	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	2,850	-
Fines and forfeits	1,100	6,520	-	-	-	-	-
Other receipts	-	-	-	-	-	-	2,972
Total receipts	1,100	6,520	177,891	-	-	2,850	2,972
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	929,321	6,992	-	-	-
Other services and charges	1,100	9,230	-	-	615	8,449	2,186
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,100	9,230	929,321	6,992	615	8,449	2,186
Excess (deficiency) of receipts over disbursements	-	(2,710)	(751,430)	(6,992)	(615)	(5,599)	786
Cash and investments - ending	\$ 125	\$ 9,456	\$ 3,318,539	\$ 6,797	\$ 9,680	\$ 13,904	\$ 3,690

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Agressive Driving	Bullet Proof Vest Grant	Law Enforcement-Drug Monies	Sheriff Seizure Fund	Sex Offender State 10%	Outpatient & Alcohol Prev Prog
Cash and investments - beginning	\$ (565)	\$ 4,048	\$ 10,493	\$ 5,086	\$ 20	\$ 5,044
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	72	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	330	-
Other receipts	453	-	-	-	-	-
Total receipts	<u>525</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>330</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	3,935	-	-	309	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>3,935</u>	<u>-</u>	<u>-</u>	<u>309</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>525</u>	<u>(3,935)</u>	<u>-</u>	<u>-</u>	<u>21</u>	<u>-</u>
Cash and investments - ending	<u>\$ (40)</u>	<u>\$ 113</u>	<u>\$ 10,493</u>	<u>\$ 5,086</u>	<u>\$ 41</u>	<u>\$ 5,044</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Hava (1071) Election Reimburse	Adult Probation-Sup li	Pilot Payment Fund	Prosecutor Special Fee Fund	Redevelopment Bond	Corporation
Cash and investments - beginning	\$ 192,418	\$ 407,008	\$ -	\$ (779)	\$ 1,547,023	\$ 3
Receipts:						
Taxes	-	-	-	-	482,429	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	5,000	-	282,490	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	233,700	-	4,195	-	-
Other receipts	-	-	-	-	-	-
Total receipts	5,000	233,700	282,490	4,195	482,429	-
Disbursements:						
Personal services	1,788	180,090	-	-	-	-
Supplies	-	6,683	-	-	-	-
Other services and charges	32,834	77,963	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	12,746	-	-	-	-
Other disbursements	-	-	282,490	-	692,044	-
Total disbursements	34,622	277,482	282,490	-	692,044	-
Excess (deficiency) of receipts over disbursements	(29,622)	(43,782)	-	4,195	(209,615)	-
Cash and investments - ending	\$ 162,796	\$ 363,226	\$ -	\$ 3,416	\$ 1,337,408	\$ 3

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Anson Bond	Anson Construction	Victims Assist Coord Fund	Surplus Replacement & Homestd	Treasurer	Payroll
Cash and investments - beginning	\$ 844,361	\$ 237,448	\$ 82,301	\$ 733	\$ 2,323,032	\$ 97,165
Receipts:						
Taxes	1,981,216	197,672	-	-	74,557,471	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	28,500	-	8,048,561	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	3,322,179
Total receipts	<u>1,981,216</u>	<u>197,672</u>	<u>28,500</u>	<u>-</u>	<u>82,606,032</u>	<u>3,322,179</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,205,386	225,205	-	-	82,909,274	3,478,890
Total disbursements	<u>2,205,386</u>	<u>225,205</u>	<u>-</u>	<u>-</u>	<u>82,909,274</u>	<u>3,478,890</u>
Excess (deficiency) of receipts over disbursements	<u>(224,170)</u>	<u>(27,533)</u>	<u>28,500</u>	<u>-</u>	<u>(303,242)</u>	<u>(156,711)</u>
Cash and investments - ending	<u>\$ 620,191</u>	<u>\$ 209,915</u>	<u>\$ 110,801</u>	<u>\$ 733</u>	<u>\$ 2,019,790</u>	<u>\$ (59,546)</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Withholding Insurance	Sheriff's Pension Fund	Indiana Judge Retirement	Excess Tax Collected	Medical Reserve Corp	Citis Readiness Initiative
Cash and investments - beginning	\$ 5,885	\$ 175,302	\$ 2	\$ 339,606	\$ 4,825	\$ 30,347
Receipts:						
Taxes	-	-	-	117,869	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	5,000	20,418
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	34,756	-	-	-	-
Total receipts	-	34,756	-	117,869	5,000	20,418
Disbursements:						
Personal services	-	175,302	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	5,325	20,418
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	94,731	-	-
Total disbursements	-	175,302	-	94,731	5,325	20,418
Excess (deficiency) of receipts over disbursements	-	(140,546)	-	23,138	(325)	-
Cash and investments - ending	\$ 5,885	\$ 34,756	\$ 2	\$ 362,744	\$ 4,500	\$ 30,347

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Settlement Fund	Supplemental Public Defender Fund	Emergency Response Deliverable	Additional Support For Mrc	Boone County Healthy Coalition	2010 Immunization Grant
Cash and investments - beginning	\$ -	\$ 35,788	\$ -	\$ 131	\$ 7,758	\$ 4,349
Receipts:						
Taxes	82,924,611	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	10,998	4,857	50	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	17,826	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>82,924,611</u>	<u>17,826</u>	<u>10,998</u>	<u>4,857</u>	<u>50</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	10,898	4,966	3,078	3,513
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	82,924,611	-	-	-	-	-
Total disbursements	<u>82,924,611</u>	<u>-</u>	<u>10,898</u>	<u>4,966</u>	<u>3,078</u>	<u>3,513</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>17,826</u>	<u>100</u>	<u>(109)</u>	<u>(3,028)</u>	<u>(3,513)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 53,614</u>	<u>\$ 100</u>	<u>\$ 22</u>	<u>\$ 4,730</u>	<u>\$ 836</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Clerk Arra Fund	Seat Belt Enforcement	Ccd Investment Fund	Tourism Investment	Inheritance Tax	Totals
Cash and investments - beginning	\$ 9,774	\$ (4,605)	\$ 609,288	\$ 22,545	\$ 482,341	\$ 41,238,247
Receipts:						
Taxes	-	-	-	-	-	200,076,399
Licenses and permits	-	-	-	-	-	126,753
Intergovernmental	-	4,123	-	-	2,582,356	16,729,761
Charges for services	-	-	-	-	-	12,396,994
Fines and forfeits	-	-	-	-	-	1,164,995
Other receipts	-	597	864	107	-	8,999,622
Total receipts	-	4,720	864	107	2,582,356	239,494,524
Disbursements:						
Personal services	-	-	-	-	-	15,578,431
Supplies	-	-	-	-	-	1,944,362
Other services and charges	-	-	-	-	2,464,777	13,809,679
Debt service - principal and interest	-	-	-	-	-	259,263
Capital outlay	-	-	-	-	-	2,121,619
Other disbursements	-	-	-	-	-	207,068,281
Total disbursements	-	-	-	-	2,464,777	240,781,635
Excess (deficiency) of receipts over disbursements	-	4,720	864	107	117,579	(1,287,111)
Cash and investments - ending	\$ 9,774	\$ 115	\$ 610,152	\$ 22,652	\$ 599,920	\$ 39,951,136

BOONE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2012

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,330,278</u>	<u>\$ -</u>

BOONE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2012

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: First Federal Savings Bank	Copier Lease	\$ 50,796	11-22-10	12-30-15
Total of annual lease payments		<u>\$ 50,796</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Refunding bond for Motorola Lease	\$ 3,390,000	\$ 456,600
Revenue bonds	Redevelopment District Tax Increment Refunding 2004	900,000	150,138
Revenue bonds	Tax increment revenue bonds series 2006A	10,750,000	547,950
Revenue bonds	Tax Increment revenue bonds series 2005B	6,635,000	633,168
Revenue bonds	Tax increment revenue bonds series 2004A	7,740,000	719,415
Revenue bonds	Redevelopment District Tax Increment Captial Apprec 2008	5,072,481	225,000
Revenue bonds	Bond Anticipation Notes of 2010	5,275,000	5,445,456
Revenue bonds	Redevelopment District Bond of 2007 Reamortized & extended-I65 West	525,000	<u>120,448</u>
Total governmental activities		<u>40,287,481</u>	<u>8,298,175</u>
Totals		<u>\$ 40,287,481</u>	<u>\$ 8,298,175</u>

BOONE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2012

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.

	2012 Ending Balance
Governmental activities:	
Land	\$ 129,926
Infrastructure	72,172,759
Buildings	572,735
Improvements other than buildings	9,535
Machinery, equipment, and vehicles	6,470,595
Total governmental activities	79,355,550
Total capital assets	\$ 79,355,550

BOONE COUNTY
OTHER REPORTS

The annual report presented herein was prepared in addition to the other official reports prepared for the individual County offices listed below:

County Auditor
County Sheriff

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF BOONE COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Boone County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2012-3. Our opinion on each major federal program is not modified with respect to these matters.

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

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

Report on Internal Control Over Compliance

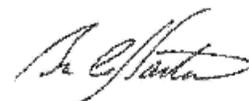
Management of the County is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the type of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2012-2 to be material weaknesses.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Bruce Hartman
State Examiner

August 27, 2013

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

BOONE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2012

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Justice</u>				
Crime Victim Assistance Victim Assistance	Indiana Criminal Justice Institute	16.575	2011-VA-GX-0039	\$ 28,500
Violence Against Women Formula Grants STOP	Indiana Criminal Justice Institute	16.588	11-STPR-045	\$ 22,492
Total - Department of Justice				<u>50,992</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction 810022	Indiana Department of Transportation	20.205	810022	121,728
810022 ROW			810022 ROW	14,900
STP-9906			STP-9906	31,611
901935			910935	32,099
Bridge Inspection			FY12	<u>31,345</u>
Total - Highway Planning and Construction				<u>231,683</u>
Recreational Trails Program 600366/600304	Indiana Department of Transportation	20.219	600366/600304	<u>1,700</u>
Total - Highway Planning and Construction Cluster				<u>233,383</u>
Highway Safety Cluster				
State and Community Highway Safety Seatbelt	Indiana Criminal Justice Institute	20.600	CA-2011-08-01-02	3,364
Aggressive Driving			PT-12-04-01	<u>25,084</u>
Total - State and Community Highway Safety				<u>28,448</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I DUI	Indiana Criminal Justice Institute	20.601	K8-2012-03-03-02	<u>14,760</u>
Total - Highway Safety Cluster				<u>43,208</u>
Formula Grants For Rural Areas	Indiana Department of Transportation	20.509		
Transit			11811507	38,975
Transit			12812025	<u>143,537</u>
Total - Formula Grants For Rural Areas				<u>182,512</u>
ARRA - Formula Grants For Rural Areas		20.509	12809877	<u>32,845</u>
Total - ARRA - Formula Grants For Rural Areas				<u>215,357</u>
Total - Department of Transportation				<u>491,948</u>

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

BOONE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2012
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Health and Human Services</u>				
Medical Reserve Corps Small Grant Program Medical Reserve Corp	National Association of County and City Officials	93.008	MRC 12 320	<u>5,000</u>
Public Health Emergency Preparedness Health Preparedness Health Preparedness	Indiana State Department of Health	93.069	BPRS 105-70 BPRS 105-71	10,998 <u>20,418</u>
Total - Public Health Emergency Preparedness				<u>31,416</u>
Child Support Enforcement Clerk's Child Support Expenditures Prosecutor's Child Support Expenditures Court's Child Support Expenditures Clerk's Child Support Incentive Expenditures Prosecutor's Child Support Incentive Expenditures Indirect Costs	Indiana Department of Child Services	93.563	FY 2012 FY 2012 FY 2012 FY 2012 FY 2012 FY 2012	21,741 197,124 69,993 36,987 9,214 <u>24,578</u>
Total - Child Support Enforcement				<u>359,637</u>
Voting Access for Individuals with Disabilities - Grants to States Help America Vote	Indiana Secretary of State	93.617	FY2012	<u>5,000</u>
National Bioterrorism Hospital Preparedness Program Hospital Program	Indiana State Department of Health	93.889	BHP 105-4	<u>4,857</u>
Total - Department of Health and Human Services				<u>405,910</u>
<u>Department of Homeland Security</u>				
Emergency Management Performance Grants EMPG EMPG	Indiana Department of Homeland Security	97.042	C44P-2-076A C44P-2-312A	3,623 <u>26,423</u>
Total - Public Health Emergency Preparedness				<u>30,046</u>
Total - Department of Homeland Security				<u>30,046</u>
Total federal awards expended				<u>\$ 978,896</u>

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

BOONE COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Boone County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2012:

Cluster/Program Title	Federal CFDA Number	2012
Highway Safety Cluster		\$ 27,134
Formula Grants for Rural Areas	20.509	215,357

BOONE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

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

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Highway Planning and Construction Cluster Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

FINDING 2012-1 - INTERNAL CONTROLS OVER SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The County did not have a proper system of internal control in place to prevent or detect and correct errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

BOONE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

During the audit of the SEFA, we noted the following errors: (1) several grants were not reported; (2) CFDA numbers were not reported; and (3) federal grantor agency, pass-through agency and federal program titles were not always included or correct. Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report. These adjustments resulted in a presentation of the SEFA that is materially correct in relation to the financial statement.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

OMB Circular A-133, Subpart C, section. 300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section.310."

OMB Circular A-133, Subpart C, section. 310(b) states:

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

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision I the Department of Health and Human Services.
- (2) For Federal awards received as a sub-recipient, the name of the pass-through entity and indentifying number assigned by the pass-through entity shall be included.
- (3) Provide the total Federal awards expended for each individual Federal program and the CFDA number or other indentifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to sub-recipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

BOONE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III – Federal Award Findings and Questioned Costs

FINDING 2012-2 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO THE CHILD SUPPORT ENFORCEMENT PROGRAM

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): FY 2012
Pass-Through Entity: Indiana Department of Child Services

Management of the Boone County Circuit Court has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and some of the compliance requirements that have a direct and material effect to the program. This includes the following compliance requirements: cash management; matching; period of availability; and reporting. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the grant.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that the Boone County Circuit Court's management establish controls, including segregation of duties, related to the grant agreement and compliance requirements that have a direct and material effect to the program.

BOONE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2012-3 - REPORTING - CHILD SUPPORT ENFORCEMENT

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): FY 2012
Pass-Through Entity: Indiana Department of Child Services

The Boone County Circuit Court did not file the 2012 quarterly incentive expenditure reports as required by their Cooperative Agreement with the Indiana Department of Child Services.

Page 23, Section 3.1, of the Indiana Department of Child Service's *IV-D Expense and Reporting Reimbursement Guide* states in part:

"The County Claims and Incentive Reporting process includes the sub-processes associated with the preparation of monthly claims for FFP reimbursement and quarterly reporting of incentive expenditures by County Offices (Prosecutors, Clerks, and IV-D Courts) involved in the provision of IV-D services.

Under the terms of the Cooperative Agreements between CSB and the County Offices, each County Office is required to submit a monthly claim and a quarterly incentive report to DCS Accounting Operations no later than ten (10) calendar days after the end of each month (for monthly claims) or no later than ten (10) calendar days after the end of each quarter (for incentive expenditures)."

The failure to submit required reports would cause the County to be in noncompliance with the grant requirements. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that the Boone County Circuit Court personnel prepare and submit quarterly incentive expenditure reports as required by the Cooperative Agreement and IV-D Expenditure Reporting and Reimbursement Guide.

BOONE COUNTY AUDITOR

201 COURTHOUSE SQUARE

LEBANON, IN 46052

PHONE: (765) 482-2940

FACSIMILE: (765) 483-4434

DEANNA WILLHOITE, AUDITOR

September 2, 2013

Indiana State Board of Accounts
Attn: Dave Bixler
302 W Washington Street Room E418
Indianapolis, IN 46204-2765

Re: Corrective Action for 2012 Audit of Boone County Auditor's Office

CORRECTIVE ACTION PLAN

FINDING 2012-1 INTERNAL CONTROLS OVER SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Boone County Auditor's office has a current and accurate SEFA (Schedule of Expenditures of Federal Awards) for all active federal awards received by Boone County as of 12/31/2012. Procedures are in place to ensure accurate tracking and monitoring of these awards within the Auditor's office.

Respectfully submitted,



Deanna Willhoite

Boone County Auditor



Circuit Court of Boone County

J. Jeffrey Edens
Judge

Sally E. Berish
Magistrate

Sandy Knox
Bailiff

Barb Greene
*Court Reporter
Office Manager*

Carrie Harsin
Court Reporter

Hope Hansen
*Administrative
Assistant*

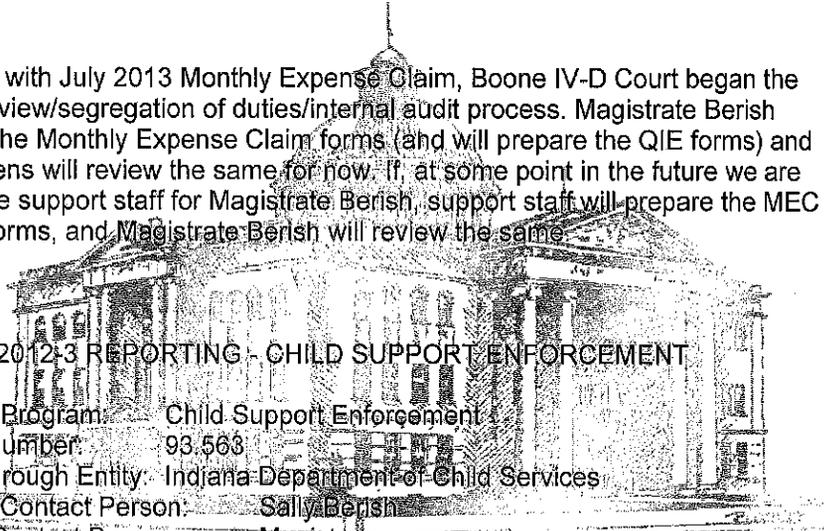
JoAnn DeBard
Clerical Assistant

CORRECTIVE ACTION PLAN

FINDING 2012-2 INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO THE CHILD SUPPORT ENFORCEMENT PROGRAM

Federal Program: Child Support Enforcement
CFDA Number: 93.563
Pass-Through Entity: Indiana Department of Child Services
Auditee Contact Person: Sally Berish
Title of Contact Person: Magistrate
Phone Number: 765-483-5727

Beginning with July 2013 Monthly Expense Claim, Boone IV-D Court began the internal review/segregation of duties/internal audit process. Magistrate Berish prepares the Monthly Expense Claim forms (and will prepare the QIE forms) and Judge Edens will review the same for now. If, at some point in the future we are able to hire support staff for Magistrate Berish, support staff will prepare the MEC and QIE forms, and Magistrate Berish will review the same.



FINDING 2012-3 REPORTING - CHILD SUPPORT ENFORCEMENT

Federal Program: Child Support Enforcement
CFDA Number: 93.563
Pass-Through Entity: Indiana Department of Child Services
Auditee Contact Person: Sally Berish
Title of Contact Person: Magistrate
Phone Number: 765-483-5727

Boone IV-D Court will begin filing QIE reports for 3d Quarter 2013. The same review/segregation of duties/internal audit process described above will apply.



J. Jeffrey Edens, Judge
Boone Circuit Court



Sally E. Berish, Magistrate
Boone Circuit Court

BOONE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 27, 2013, with Deanna Willhoite, Auditor; Steve Jacob, President of the County Council; and Marcia Wilhoite, County Council member.