

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, 2013 to December 31, 2013



FILED
09/12/2014

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
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 <i>Government Auditing Standards</i>	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	10-12
Notes to Financial Statement	13-17
Supplementary Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-44
Schedule of Payables and Receivables	45
Schedule of Leases and Debt	46
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance	48-49
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards	52
Notes to Schedule of Expenditures of Federal Awards	53
Schedule of Findings and Questioned Costs	54-55
Auditee Prepared Documents:	
Summary Schedule of Prior Audit Findings	58
Corrective Action Plan	59
Other Report	60

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Deanna Willhoite	01-01-13 to 12-31-16
Treasurer	Deborah Ottinger	01-01-13 to 12-31-16
Clerk	Penny Bogan	01-01-13 to 12-31-16
Sheriff	Ken Campbell Major Mike Nielsen (Acting)	01-01-11 to 06-19-14 06-20-14 to 12-31-14
Recorder	Nikki Baldwin	01-01-13 to 12-31-16
President of the Board of County Commissioners	Jeff Wolfe Donny Lawson	01-01-13 to 12-31-13 01-01-14 to 12-31-14
President of the County Council	Steve Jacob	01-01-13 to 12-31-14



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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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, 2013, 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, 2013.

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, 2013, 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 12, 2014, 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, and Schedule of Leases and Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

August 12, 2014



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, 2013, and the related notes to the financial statement, and have issued our report thereon dated August 12, 2014, 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 Finding and Questioned Costs as item 2013-001 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

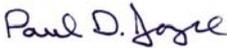
As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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 2013-001.

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.


Paul D. Joyce, CPA
State Examiner

August 12, 2014

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

BOONE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
GENERAL	\$ 5,749,008	\$ 8,547,004	\$ 11,152,445	\$ 3,143,567
ACCIDENT REPORT	11,587	6,344	7,092	10,839
CITY AND TOWN COURT COSTS	195,612	11,500	-	207,112
CLERK'S RECORDS PERPETUATION	28,201	21,840	32,380	17,661
COIT CNTY DISTRIB SHARES	-	7,060,285	4,462,459	2,597,826
COMMUNITY CORRECTIONS	82,697	322,093	328,482	76,308
CONVENTION VIS & TOURISM PROM	426,167	163,991	175,000	415,158
SALES DISCLOSURE- COUNTY SHARE	25,470	20,290	-	45,760
CUMULATIVE BRIDGE	4,087,564	758,831	1,046,815	3,799,580
CUMULATIVE CAPITAL DEVELOPMENT	697,884	495,297	765,502	427,679
DRUG FREE COMMUNITY	75,163	33,083	54,803	53,443
ECONOMIC DEVELOPMENT FEE	7,800	27,950	33,275	2,475
EMERG PLANNING/RIGHT TO KNOW	17,183	4,502	668	21,017
EXTRADITION & SHERIFF'S ASST.	-	1,400	-	1,400
FIREARMS TRAINING	15,714	21,159	26,107	10,766
FOOD AND BEVERAGE TAX	562,825	437,871	635,000	365,696
GENERAL DRAIN IMPROVEMENT	357,331	14,464	-	371,795
HEALTH	325,241	628,795	488,035	466,001
IDENTIFICATION SECURITY PROT	126,170	7,294	1,693	131,771
LOCAL HEALTH MAINTENANCE	44,217	48,859	49,395	43,681
LOCAL ROAD AND STREET	206,276	391,170	466,329	131,117
MISDEMEANANT	79,120	28,620	26,412	81,328
MOTOR VEHICLE HIGHWAY	371,045	2,509,786	2,045,589	835,242
PLAT BOOK	26,753	18,222	5,087	39,888
RAINY DAY	4,235,815	7,267	438,486	3,804,596
REASSESSMENT - 2009	425,372	57,232	434,965	47,639
REASSESSMENT - 2015	416,293	204,379	57,232	563,440
RECORDER'S RECORDS PERPET	345,739	142,878	236,216	252,401
RIVERBOAT	123,064	335,531	397,377	61,218
SEX AND VIOLENT OFFENDER ADMIN	3,690	3,400	49	7,041
SUPPL PUBLIC DEFENDER SERVICES	53,614	12,151	-	65,765
SURPLUS TAX	362,744	24,254	61,688	325,310
SURVEYOR'S CORNER PERPETUATION	16,434	14,795	13,171	18,058
TAX SALE REDEMPTION	(459)	44,434	43,817	158
TAX SALE SURPLUS	328,035	1,412,505	285,972	1,454,568
GUARDIAN AD LITEM	38,443	9,875	2,623	45,695
AUDITORS INELIGIBLE DEDUCTIONS	-	81,443	35,550	45,893
COUNTY ELECTED OFFICIALS TRNG	10,109	7,294	842	16,561
STATEWIDE 911	538,622	1,728,846	652,052	1,615,416
ADULT PROBATION ADMINISTRATIVE	363,226	209,783	212,919	360,090
JUVENILE PROBATION ADMIN	104,366	10,390	12,000	102,756
SUPPL ADULT PROBATION SERVICES	22,296	34,952	-	57,248
ALTERNATIVE DISPUTE RESOLUTION	9,456	6,380	9,468	6,368
COUNTY USER FEE	709	6,627	6,746	590
DRAINAGE MAINTENANCE	3,759,859	461,886	360,632	3,861,113
I-65 WEST/EAST REDEVELOPMENT	10,493	-	-	10,493
DUI TASK FORCE	-	14,665	14,665	-
DONATIONS-BD HEALTH GIFT FUND	3,089	3,468	2,353	4,204
PARKING ORDINANCE VIOLATIONS	-	40	-	40
PAYROLL CLEARING	(59,546)	4,840,717	4,643,033	138,138
PAYROLL WITHHOLDING-INSURANCE	5,885	-	-	5,885
SHERIFF PENSION HOLDING	34,756	26,580	-	61,336

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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
SETTLEMENT	-	90,574,385	90,574,385	-
CVET AGENCY	-	316,699	158,359	158,340
WEED LIEN COLLECTIONS	81,912	16,491	70,371	28,032
SEWAGE COLLECTIONS	48,617	9,913	21,193	37,337
FINANCIAL INSTITUTION TAX	-	117,276	98,691	18,585
HEA 1001 STATE HOMESTD CREDIT	1,561	54,010	-	55,571
HOMESTEAD CREDIT REBATE	25,751	-	-	25,751
STATE FINES AND FORFEITURES	22,371	121,024	57,639	85,756
INFRACTION JUDGEMENTS	14,054	175,277	91,821	97,510
SPECIAL DEATH BENEFIT	700	6,365	2,721	4,344
SALES DISCLOSURE - STATE SHARE	825	95	920	-
CORONERS TRAINING & CONT ED	424	5,404	2,863	2,965
MORT RECOR FEES-STATE SHARE	1,200	12,165	6,567	6,798
SEX & VIOL OFFNDR ADMIN-STATE	41	378	200	219
INHERITANCE TAX	599,920	4,399,236	4,629,791	369,365
EDUCATION PLATE FEES AGENCY	113	2,381	2,419	75
COIT DISTRIBUTION	-	21,097,471	21,097,471	-
TREASURER	2,019,790	91,803,641	91,121,690	2,701,741
CLERK TRUST ACCOUNT	1,882,948	6,391,188	6,454,226	1,819,910
CLERK TRUST - STATE FUNDS	33,951	462,780	465,907	30,824
CLERK-SETS	11,458	764,892	767,096	9,254
CLERK-COURT ORDERED INTEREST BEARING ACCTS	13,758	2	744	13,016
SHERIFF'S COMMISSARY FUND	115,462	140,925	175,410	80,977
SHERIFF'S CASHBOOK	-	3,077,620	3,077,620	-
SHERIFF'S INMATE TRUST	41,435	307,842	300,955	48,322
PROSECUTOR SPECIAL FEE FUND - CHECK DECEPTION	100	6,228	6,287	41
PROSECUTOR CHECK DECEPTION - MERCHANT FUND	204	1,215	1,215	204
SHERIFF DEPT GIFT/DON FUND	6,797	701	5,201	2,297
REDEVELOPMENT BOND	1,337,408	-	151,659	1,185,749
ANSON BOND	620,191	13,264,341	13,447,451	437,081
ANSON CONSTRUCTION	209,915	5,478,737	5,627,328	61,324
I-65 WEST/EAST REDEV	628,794	-	120,448	508,346
JURY FEES	106,833	13,541	24,817	95,557
BOONE CO COURTS INTERVNT SVCS	79,606	90,030	102,100	67,536
COMM CORRECTIONS PROJ INCOME	401,546	368,201	248,171	521,576
OUTPAT & ALCOHOL PREV PROG.	5,044	-	-	5,044
CO CORRECTIONS FUND	89,011	4,074	37,414	55,671
INTERSTATE COMP FEES- CO SHARE	1,119	438	-	1,557
ASSET SEIZURE & FORFEITURE	2,830	-	-	2,830
PROS PRE-TRIAL DIVERSION	49,329	35,959	37,602	47,686
JUVENILE TASK FORCE	5,000	-	-	5,000
PROS DEFERRAL USER	162,518	206,436	236,990	131,964
PROS SPECIAL FEE	3,416	990	-	4,406
LITTER ENFORCEMENT	325	-	-	325
CO SHERIFF TRAINING	26,933	3,197	2,455	27,675
INVESTIGATION SHERIFF	13,904	2,120	6,359	9,665
FACT- FATAL ALCOHOL CRASH TEAM	420	1,519	1,435	504
CHILD RESTRAINT GRANT	3	1,481	1,481	3
ILLEGAL WEED CONTROL	-	65	-	65
DRUG AWARENESS	7,354	1,772	4,248	4,878
SHERIFF SIEZURE	5,086	-	845	4,241

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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
DOG LEASH FUND	800	100	-	900
ECONOMIC DEVELOPMENT	3,318,539	275,502	1,160,812	2,433,229
EMPLOYEE HEALTH FUND	454,995	2,747,058	3,202,053	-
HIGHWAY HEALTH FUND	427,655	29,113	456,768	-
REASSESSMENT 2005	(537)	537	-	-
TMA- PERSONAL PROP ASSESSMENTS	54,664	20,276	72,050	2,890
INDIANA HOUSING FINANCE	-	9,500	-	9,500
CONV VISITOR & TOURISM INVEST	22,652	78	-	22,730
SURPLUS REPLACE & HMSTD (2000)	733	-	-	733
CCD INVESTMENT	610,152	628	-	610,780
INDIANA JUDGE RETIREMENT	2	-	-	2
HIGHWAY ST RD 334 INVEST	1,000,000	-	-	1,000,000
COUNTY FAMILY & CHILDREN	270	-	-	270
LOCAL PLANNING COUNCIL	1,474	-	-	1,474
POLICE PENSION	1,127	-	-	1,127
PILOT PAYMENT	-	4,333	-	4,333
CORPORATION	3	-	-	3
INTERSTATE COMP-STATE SHARE	63	438	375	126
CHILD RESTR VIOLATIONS FINES	125	975	625	475
SENIOR SERVICES TRANSIT SYSTEM	45,868	268,620	219,833	94,655
INDIANA CRIM JUSTICE GRANTS	14,542	-	-	14,542
REASSESSMENT 2005	129	-	-	129
CLERK IV-D ARRA	9,774	-	-	9,774
CLERK IV-D #2	35,550	17,320	23,150	29,720
COMM. CORR. CTP FUND (0549)	19,539	1,765	-	21,304
TITLE IV-D	58,958	17,186	-	76,144
HIGH RISK MULTIPLE GRANT	2,080	-	-	2,080
PROSECUTOR IV-D #2	64,092	33,796	25,504	72,384
STOP DOM. VIOLENCE/PROS	86,414	33,666	114,457	5,623
VICTIMS ASSISTANCE COORD.	110,801	21,375	125,051	7,125
HAVA HELP AMERICA VT ACT 1071	162,796	-	9,500	153,296
FINAL HEA (1001) 2007-08 PTRC	118	-	118	-
TOBACCO PREVENTION & CESSATION	17,988	37,107	55,412	(317)
OWI	115	41	41	115
WORK ZONE SAFETY	482	47,215	45,408	2,289
BIG CITY/BIG CO ENFORCEMENT	4	32,871	32,871	4
AGGRESSIVE DRIVING	(41)	4,820	4,820	(41)
BULLETPROOF VEST GRANT	827	-	-	827
SEATBELT GRANT	112	3,801	112	3,801
CITIES READINESS INITIATIVE	30,347	25,059	26,889	28,517
EMERGENCY RESPONSE DELIVERABLE	100	42,956	43,056	-
CHILDHOOD AUTO SAFETY (0812)	327	500	814	13
H1N1 INFLUENZA	3,431	-	-	3,431
ADDITIONAL SUPPORT FOR MRC	23	16,186	16,186	23
BOONE CO. HEALTHY COALITION	4,730	-	1,796	2,934
2010 IMMUNIZATION GRANT	836	-	780	56
HEALTH DEPT TRUST ACCOUNT	25,743	14,085	25,400	14,428
MEDICAL RESERVE CORP (0809)	4,500	4,424	3,315	5,609
COMMUNITY PREPAREDNESS GRANT	9,681	-	90	9,591
Totals	<u>\$ 39,953,692</u>	<u>\$ 274,332,258</u>	<u>\$ 274,634,275</u>	<u>\$ 39,651,675</u>

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes 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.

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, 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.

BOONE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

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.

BOONE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 Capitol 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. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2013.

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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, 2013

	GENERAL	ACCIDENT REPORT	CITY AND TOWN COURT COSTS	CLERK'S RECORDS PERPETUATION	COIT CNTY DISTRIB SHARES	COMMUNITY CORRECTIONS	CONVENTION VIS & TOURISM PROM
Cash and investments - beginning	\$ 5,749,008	\$ 11,587	\$ 195,612	\$ 28,201	\$ -	\$ 82,697	\$ 426,167
Receipts:							
Taxes	6,536,062	-	-	-	-	-	-
Intergovernmental	627,433	-	-	-	-	-	-
Charges for services	809,877	6,344	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	573,632	-	11,500	21,840	7,060,285	322,093	163,991
Total receipts	<u>8,547,004</u>	<u>6,344</u>	<u>11,500</u>	<u>21,840</u>	<u>7,060,285</u>	<u>322,093</u>	<u>163,991</u>
Disbursements:							
Personal services	7,088,485	-	-	22,323	2,994,458	267,442	-
Supplies	595,287	-	-	-	70,306	1,846	-
Other services and charges	3,037,330	-	-	-	1,397,695	59,194	-
Capital outlay	431,307	-	-	-	-	-	-
Other disbursements	36	7,092	-	10,057	-	-	175,000
Total disbursements	<u>11,152,445</u>	<u>7,092</u>	<u>-</u>	<u>32,380</u>	<u>4,462,459</u>	<u>328,482</u>	<u>175,000</u>
Excess (deficiency) of receipts over disbursements	<u>(2,605,441)</u>	<u>(748)</u>	<u>11,500</u>	<u>(10,540)</u>	<u>2,597,826</u>	<u>(6,389)</u>	<u>(11,009)</u>
Cash and investments - ending	<u>\$ 3,143,567</u>	<u>\$ 10,839</u>	<u>\$ 207,112</u>	<u>\$ 17,661</u>	<u>\$ 2,597,826</u>	<u>\$ 76,308</u>	<u>\$ 415,158</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	SALES DISCLOSURE- COUNTY SHARE	CUMULATIVE BRIDGE	CUMULATIVE CAPITAL DEVELOPMENT	DRUG FREE COMMUNITY	ECONOMIC DEVELOPMENT FEE	EMERG PLANNING/ RIGHT TO KNOW	EXTRADITION & SHERIFF'S ASST.
Cash and investments - beginning	\$ 25,470	\$ 4,087,564	\$ 697,884	\$ 75,163	\$ 7,800	\$ 17,183	\$ -
Receipts:							
Taxes	-	751,961	489,739	-	-	-	-
Intergovernmental	-	6,340	-	-	-	-	-
Charges for services	20,290	-	-	-	-	4,502	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	530	5,558	33,083	27,950	-	1,400
Total receipts	20,290	758,831	495,297	33,083	27,950	4,502	1,400
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	76,001	-	24	-	-	-
Other services and charges	-	970,814	25,591	54,779	-	-	-
Capital outlay	-	-	739,911	-	-	668	-
Other disbursements	-	-	-	-	33,275	-	-
Total disbursements	-	1,046,815	765,502	54,803	33,275	668	-
Excess (deficiency) of receipts over disbursements	20,290	(287,984)	(270,205)	(21,720)	(5,325)	3,834	1,400
Cash and investments - ending	\$ 45,760	\$ 3,799,580	\$ 427,679	\$ 53,443	\$ 2,475	\$ 21,017	\$ 1,400

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	FIREARMS TRAINING	FOOD AND BEVERAGE TAX	GENERAL DRAIN IMPROVEMENT	HEALTH	IDENTIFICATION SECURITY PROT	LOCAL HEALTH MAINTENANCE	LOCAL ROAD AND STREET
Cash and investments - beginning	\$ 15,714	\$ 562,825	\$ 357,331	\$ 325,241	\$ 126,170	\$ 44,217	\$ 206,276
Receipts:							
Taxes	-	437,871	-	443,464	-	-	-
Intergovernmental	-	-	-	-	-	48,859	-
Charges for services	-	-	14,464	185,331	-	-	391,170
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	21,159	-	-	-	7,294	-	-
Total receipts	<u>21,159</u>	<u>437,871</u>	<u>14,464</u>	<u>628,795</u>	<u>7,294</u>	<u>48,859</u>	<u>391,170</u>
Disbursements:							
Personal services	-	-	-	402,164	-	49,362	-
Supplies	-	500,000	-	51,082	-	-	-
Other services and charges	26,107	85,000	-	34,589	-	-	416,129
Capital outlay	-	-	-	-	-	-	50,200
Other disbursements	-	50,000	-	200	1,693	33	-
Total disbursements	<u>26,107</u>	<u>635,000</u>	<u>-</u>	<u>488,035</u>	<u>1,693</u>	<u>49,395</u>	<u>466,329</u>
Excess (deficiency) of receipts over disbursements	<u>(4,948)</u>	<u>(197,129)</u>	<u>14,464</u>	<u>140,760</u>	<u>5,601</u>	<u>(536)</u>	<u>(75,159)</u>
Cash and investments - ending	<u>\$ 10,766</u>	<u>\$ 365,696</u>	<u>\$ 371,795</u>	<u>\$ 466,001</u>	<u>\$ 131,771</u>	<u>\$ 43,681</u>	<u>\$ 131,117</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	<u>MISDEMEANANT</u>	<u>MOTOR VEHICLE HIGHWAY</u>	<u>PLAT BOOK</u>	<u>RAINY DAY</u>	<u>REASSESSMENT- 2009</u>	<u>REASSESSMENT- 2015</u>	<u>RECORDER'S RECORDS PERPET</u>
Cash and investments - beginning	\$ 79,120	\$ 371,045	\$ 26,753	\$ 4,235,815	\$ 425,372	\$ 416,293	\$ 345,739
Receipts:							
Taxes	-	-	-	-	-	204,379	-
Intergovernmental	-	2,484,412	-	-	-	-	-
Charges for services	-	-	445	-	-	-	142,697
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	28,620	25,374	17,777	7,267	57,232	-	181
Total receipts	28,620	2,509,786	18,222	7,267	57,232	204,379	142,878
Disbursements:							
Personal services	-	1,296,124	-	-	34,276	-	93,664
Supplies	1,930	474,310	5,087	-	42,414	-	-
Other services and charges	-	275,155	-	-	358,275	-	-
Capital outlay	-	-	-	438,486	-	-	-
Other disbursements	24,482	-	-	-	-	57,232	142,552
Total disbursements	26,412	2,045,589	5,087	438,486	434,965	57,232	236,216
Excess (deficiency) of receipts over disbursements	2,208	464,197	13,135	(431,219)	(377,733)	147,147	(93,338)
Cash and investments - ending	\$ 81,328	\$ 835,242	\$ 39,888	\$ 3,804,596	\$ 47,639	\$ 563,440	\$ 252,401

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	RIVERBOAT	SEX AND VIOLENT OFFENDER ADMIN	SUPPL PUBLIC DEFENDER SERVICES	SURPLUS TAX	SURVEYOR'S CORNER PERPETUATION	TAX SALE REDEMPTION
Cash and investments - beginning	\$ 123,064	\$ 3,690	\$ 53,614	\$ 362,744	\$ 16,434	\$ (459)
Receipts:						
Taxes	335,531	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	12,151	-	-	-
Other receipts	-	3,400	-	24,254	14,795	44,434
Total receipts	<u>335,531</u>	<u>3,400</u>	<u>12,151</u>	<u>24,254</u>	<u>14,795</u>	<u>44,434</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	378,377	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	19,000	49	-	61,688	13,171	43,817
Total disbursements	<u>397,377</u>	<u>49</u>	<u>-</u>	<u>61,688</u>	<u>13,171</u>	<u>43,817</u>
Excess (deficiency) of receipts over disbursements	<u>(61,846)</u>	<u>3,351</u>	<u>12,151</u>	<u>(37,434)</u>	<u>1,624</u>	<u>617</u>
Cash and investments - ending	<u>\$ 61,218</u>	<u>\$ 7,041</u>	<u>\$ 65,765</u>	<u>\$ 325,310</u>	<u>\$ 18,058</u>	<u>\$ 158</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	TAX SALE SURPLUS	GUARDIAN AD LITEM	AUDITORS INELIGIBLE DEDUCTIONS	COUNTY ELECTED OFFICIALS TRNG	STATEWIDE 911	ADULT PROBATION ADMINISTRATIVE
Cash and investments - beginning	\$ 328,035	\$ 38,443	\$ -	\$ 10,109	\$ 538,622	\$ 363,226
Receipts:						
Taxes	-	-	81,443	-	-	-
Intergovernmental	-	9,350	-	-	-	-
Charges for services	-	-	-	7,294	-	209,783
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,412,505	525	-	-	1,728,846	-
Total receipts	<u>1,412,505</u>	<u>9,875</u>	<u>81,443</u>	<u>7,294</u>	<u>1,728,846</u>	<u>209,783</u>
Disbursements:						
Personal services	-	-	-	-	-	145,962
Supplies	-	-	335	-	-	7,514
Other services and charges	-	-	35,215	128	647,840	53,257
Capital outlay	-	-	-	-	4,212	6,186
Other disbursements	285,972	2,623	-	714	-	-
Total disbursements	<u>285,972</u>	<u>2,623</u>	<u>35,550</u>	<u>842</u>	<u>652,052</u>	<u>212,919</u>
Excess (deficiency) of receipts over disbursements	<u>1,126,533</u>	<u>7,252</u>	<u>45,893</u>	<u>6,452</u>	<u>1,076,794</u>	<u>(3,136)</u>
Cash and investments - ending	<u>\$ 1,454,568</u>	<u>\$ 45,695</u>	<u>\$ 45,893</u>	<u>\$ 16,561</u>	<u>\$ 1,615,416</u>	<u>\$ 360,090</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	JUVENILE PROBATION ADMIN	SUPPL ADULT PROBATION SERVICES	ALTERNATIVE DISPUTE RESOLUTION	COUNTY USER FEE	DRAINAGE MAINTENANCE	I-65 WEST/EAST REDEVELOPMENT
Cash and investments - beginning	\$ 104,366	\$ 22,296	\$ 9,456	\$ 709	\$ 3,759,859	\$ 10,493
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	10,390	-	-	6,627	461,886	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	34,952	6,380	-	-	-
Total receipts	<u>10,390</u>	<u>34,952</u>	<u>6,380</u>	<u>6,627</u>	<u>461,886</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	12,000	-	-	6,746	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	9,468	-	360,632	-
Total disbursements	<u>12,000</u>	<u>-</u>	<u>9,468</u>	<u>6,746</u>	<u>360,632</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,610)</u>	<u>34,952</u>	<u>(3,088)</u>	<u>(119)</u>	<u>101,254</u>	<u>-</u>
Cash and investments - ending	<u>\$ 102,756</u>	<u>\$ 57,248</u>	<u>\$ 6,368</u>	<u>\$ 590</u>	<u>\$ 3,861,113</u>	<u>\$ 10,493</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	DUI TASK FORCE	DONATIONS-BD HEALTH GIFT FUND	PARKING ORDINANCE VIOLATIONS	PAYROLL CLEARING	PAYROLL WITHHOLDING- INSURANCE	SHERIFF PENSION HOLDING
Cash and investments - beginning	\$ -	\$ 3,089	\$ -	\$ (59,546)	\$ 5,885	\$ 34,756
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	14,665	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	40	-	-	-
Other receipts	-	3,468	-	4,840,717	-	26,580
Total receipts	<u>14,665</u>	<u>3,468</u>	<u>40</u>	<u>4,840,717</u>	<u>-</u>	<u>26,580</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	14,665	2,353	-	4,643,033	-	-
Total disbursements	<u>14,665</u>	<u>2,353</u>	<u>-</u>	<u>4,643,033</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1,115</u>	<u>40</u>	<u>197,684</u>	<u>-</u>	<u>26,580</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 4,204</u>	<u>\$ 40</u>	<u>\$ 138,138</u>	<u>\$ 5,885</u>	<u>\$ 61,336</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	SETTLEMENT	CVET AGENCY	WEED LIEN COLLECTIONS	SEWAGE COLLECTIONS	FINANCIAL INSTITUTION TAX	HEA 1001 STATE HOMESTD CREDIT
Cash and investments - beginning	\$ -	\$ -	\$ 81,912	\$ 48,617	\$ -	\$ 1,561
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	90,574,385	316,699	16,491	9,913	117,276	54,010
Total receipts	<u>90,574,385</u>	<u>316,699</u>	<u>16,491</u>	<u>9,913</u>	<u>117,276</u>	<u>54,010</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	90,574,385	158,359	70,371	21,193	98,691	-
Total disbursements	<u>90,574,385</u>	<u>158,359</u>	<u>70,371</u>	<u>21,193</u>	<u>98,691</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	158,340	(53,880)	(11,280)	18,585	54,010
Cash and investments - ending	<u>\$ -</u>	<u>\$ 158,340</u>	<u>\$ 28,032</u>	<u>\$ 37,337</u>	<u>\$ 18,585</u>	<u>\$ 55,571</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	HOMESTEAD CREDIT REBATE	STATE FINES AND FORFEITURES	INFRACTION JUDGEMENTS	SPECIAL DEATH BENEFIT	SALES DISCLOSURE - STATE SHARE	CORONERS TRAINING & CONT ED
Cash and investments - beginning	\$ 25,751	\$ 22,371	\$ 14,054	\$ 700	\$ 825	\$ 424
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	121,024	175,277	6,365	95	5,404
Total receipts	-	121,024	175,277	6,365	95	5,404
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	57,639	91,821	2,721	920	2,863
Total disbursements	-	57,639	91,821	2,721	920	2,863
Excess (deficiency) of receipts over disbursements	-	63,385	83,456	3,644	(825)	2,541
Cash and investments - ending	\$ 25,751	\$ 85,756	\$ 97,510	\$ 4,344	\$ -	\$ 2,965

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	MORT RECOR FEES-STATE SHARE	SEX & VIOL OFFNDR ADMIN-STATE	INHERITANCE TAX	EDUCATION PLATE FEES AGENCY	COIT DISTRIBUTION	TREASURER
Cash and investments - beginning	\$ 1,200	\$ 41	\$ 599,920	\$ 113	\$ -	\$ 2,019,790
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	91,803,641
Fines and forfeits	-	-	-	-	-	-
Other receipts	12,165	378	4,399,236	2,381	21,097,471	-
Total receipts	<u>12,165</u>	<u>378</u>	<u>4,399,236</u>	<u>2,381</u>	<u>21,097,471</u>	<u>91,803,641</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,567	200	4,629,791	2,419	21,097,471	91,121,690
Total disbursements	<u>6,567</u>	<u>200</u>	<u>4,629,791</u>	<u>2,419</u>	<u>21,097,471</u>	<u>91,121,690</u>
Excess (deficiency) of receipts over disbursements	<u>5,598</u>	<u>178</u>	<u>(230,555)</u>	<u>(38)</u>	<u>-</u>	<u>681,951</u>
Cash and investments - ending	<u>\$ 6,798</u>	<u>\$ 219</u>	<u>\$ 369,365</u>	<u>\$ 75</u>	<u>\$ -</u>	<u>\$ 2,701,741</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CLERK TRUST ACCOUNT	CLERK TRUST - STATE FUNDS	CLERK-ISETS	CLERK-COURT ORDERED INTEREST BEARING ACCTS	SHERIFF'S COMMISSARY FUND	SHERIFF'S CASHBOOK
Cash and investments - beginning	\$ 1,882,948	\$ 33,951	\$ 11,458	\$ 13,758	\$ 115,462	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	6,391,188	-	-	-	140,925	3,077,620
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	462,780	764,892	2	-	-
Total receipts	<u>6,391,188</u>	<u>462,780</u>	<u>764,892</u>	<u>2</u>	<u>140,925</u>	<u>3,077,620</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,454,226	465,907	767,096	744	175,410	3,077,620
Total disbursements	<u>6,454,226</u>	<u>465,907</u>	<u>767,096</u>	<u>744</u>	<u>175,410</u>	<u>3,077,620</u>
Excess (deficiency) of receipts over disbursements	<u>(63,038)</u>	<u>(3,127)</u>	<u>(2,204)</u>	<u>(742)</u>	<u>(34,485)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,819,910</u>	<u>\$ 30,824</u>	<u>\$ 9,254</u>	<u>\$ 13,016</u>	<u>\$ 80,977</u>	<u>\$ -</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	SHERIFF'S INMATE TRUST	PROSECUTOR SPECIAL FUND - CHECK DECEPTION	PROSECUTOR CHECK DECEPTION - MERCHANT FUND	SHERIFF DEPT GIFT/DON FUND	REDEVELOPMENT BOND	ANSON BOND
Cash and investments - beginning	\$ 41,435	\$ 100	\$ 204	\$ 6,797	\$ 1,337,408	\$ 620,191
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	307,842	-	-	-	-	-
Fines and forfeits	-	6,228	1,215	-	-	-
Other receipts	-	-	-	701	-	13,264,341
Total receipts	<u>307,842</u>	<u>6,228</u>	<u>1,215</u>	<u>701</u>	<u>-</u>	<u>13,264,341</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	300,955	6,287	1,215	5,201	151,659	13,447,451
Total disbursements	<u>300,955</u>	<u>6,287</u>	<u>1,215</u>	<u>5,201</u>	<u>151,659</u>	<u>13,447,451</u>
Excess (deficiency) of receipts over disbursements	<u>6,887</u>	<u>(59)</u>	<u>-</u>	<u>(4,500)</u>	<u>(151,659)</u>	<u>(183,110)</u>
Cash and investments - ending	<u>\$ 48,322</u>	<u>\$ 41</u>	<u>\$ 204</u>	<u>\$ 2,297</u>	<u>\$ 1,185,749</u>	<u>\$ 437,081</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	ANSON CONSTRUCTION	I-65 WEST/EAST REDEV	JURY FEES	BOONE CO COURTS INTERVNT SVCS	COMM CORRECTIONS PROJ INCOME	OUTPAT & ALCOHOL PREV PROG.
Cash and investments - beginning	\$ 209,915	\$ 628,794	\$ 106,833	\$ 79,606	\$ 401,546	\$ 5,044
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	13,541	-	-	-
Other receipts	5,478,737	-	-	90,030	368,201	-
Total receipts	<u>5,478,737</u>	<u>-</u>	<u>13,541</u>	<u>90,030</u>	<u>368,201</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	10,541	98,353	-
Supplies	-	-	-	10,506	2,801	-
Other services and charges	-	-	-	81,053	139,828	-
Capital outlay	-	-	-	-	7,189	-
Other disbursements	5,627,328	120,448	24,817	-	-	-
Total disbursements	<u>5,627,328</u>	<u>120,448</u>	<u>24,817</u>	<u>102,100</u>	<u>248,171</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(148,591)</u>	<u>(120,448)</u>	<u>(11,276)</u>	<u>(12,070)</u>	<u>120,030</u>	<u>-</u>
Cash and investments - ending	<u>\$ 61,324</u>	<u>\$ 508,346</u>	<u>\$ 95,557</u>	<u>\$ 67,536</u>	<u>\$ 521,576</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, 2013
 (Continued)

	CO CORRECTIONS FUND	INTERSTATE COMP FEES- CO SHARE	ASSET SEIZURE & FORFEITURE	PROS PRE-TRIAL DIVERSION	JUVENILE TASK FORCE	PROS DEFERRAL USER
Cash and investments - beginning	\$ 89,011	\$ 1,119	\$ 2,830	\$ 49,329	\$ 5,000	\$ 162,518
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,074	438	-	35,959	-	206,436
Total receipts	<u>4,074</u>	<u>438</u>	<u>-</u>	<u>35,959</u>	<u>-</u>	<u>206,436</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	13,409	-	-	-	-	-
Other services and charges	3,339	-	-	-	-	-
Capital outlay	20,666	-	-	-	-	-
Other disbursements	-	-	-	37,602	-	236,990
Total disbursements	<u>37,414</u>	<u>-</u>	<u>-</u>	<u>37,602</u>	<u>-</u>	<u>236,990</u>
Excess (deficiency) of receipts over disbursements	<u>(33,340)</u>	<u>438</u>	<u>-</u>	<u>(1,643)</u>	<u>-</u>	<u>(30,554)</u>
Cash and investments - ending	<u>\$ 55,671</u>	<u>\$ 1,557</u>	<u>\$ 2,830</u>	<u>\$ 47,686</u>	<u>\$ 5,000</u>	<u>\$ 131,964</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	PROS SPECIAL FEE	LITTER ENFORCEMENT	CO SHERIFF TRAINING	INVESTIGATION SHERIFF	FACT- FATAL ALCOHOL CRASH TEAM	CHILD RESTRAINT GRANT
Cash and investments - beginning	\$ 3,416	\$ 325	\$ 26,933	\$ 13,904	\$ 420	\$ 3
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	3,197	2,120	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	990	-	-	-	1,519	1,481
Total receipts	<u>990</u>	<u>-</u>	<u>3,197</u>	<u>2,120</u>	<u>1,519</u>	<u>1,481</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,435	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	2,455	6,359	-	1,481
Total disbursements	<u>-</u>	<u>-</u>	<u>2,455</u>	<u>6,359</u>	<u>1,435</u>	<u>1,481</u>
Excess (deficiency) of receipts over disbursements	<u>990</u>	<u>-</u>	<u>742</u>	<u>(4,239)</u>	<u>84</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,406</u>	<u>\$ 325</u>	<u>\$ 27,675</u>	<u>\$ 9,665</u>	<u>\$ 504</u>	<u>\$ 3</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	ILLEGAL WEED CONTROL	DRUG AWARENESS	SHERIFF SIEZURE	DOG LEASH FUND	ECONOMIC DEVELOPMENT	EMPLOYEE HEALTH FUND
Cash and investments - beginning	\$ -	\$ 7,354	\$ 5,086	\$ 800	\$ 3,318,539	\$ 454,995
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	65	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,772	-	100	275,502	2,747,058
Total receipts	<u>65</u>	<u>1,772</u>	<u>-</u>	<u>100</u>	<u>275,502</u>	<u>2,747,058</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	845	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	4,248	-	-	1,160,812	3,202,053
Total disbursements	<u>-</u>	<u>4,248</u>	<u>845</u>	<u>-</u>	<u>1,160,812</u>	<u>3,202,053</u>
Excess (deficiency) of receipts over disbursements	<u>65</u>	<u>(2,476)</u>	<u>(845)</u>	<u>100</u>	<u>(885,310)</u>	<u>(454,995)</u>
Cash and investments - ending	<u>\$ 65</u>	<u>\$ 4,878</u>	<u>\$ 4,241</u>	<u>\$ 900</u>	<u>\$ 2,433,229</u>	<u>\$ -</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	HIGHWAY HEALTH FUND	REASSESSMENT 2005	TMA- PERSONAL PROP ASSESSMENTS	INDIANA HOUSING FINANCE	CONV VISITOR & TOURISM INVEST	SURPLUS REPLACE & HMSTD (2000)
Cash and investments - beginning	\$ 427,655	\$ (537)	\$ 54,664	\$ -	\$ 22,652	\$ 733
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	29,113	537	20,276	9,500	78	-
Total receipts	<u>29,113</u>	<u>537</u>	<u>20,276</u>	<u>9,500</u>	<u>78</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	456,768	-	72,050	-	-	-
Total disbursements	<u>456,768</u>	<u>-</u>	<u>72,050</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(427,655)</u>	<u>537</u>	<u>(51,774)</u>	<u>9,500</u>	<u>78</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,890</u>	<u>\$ 9,500</u>	<u>\$ 22,730</u>	<u>\$ 733</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CCD INVESTMENT	INDIANA JUDGE RETIREMENT	HIGHWAY ST RD 334 INVEST	COUNTY FAMILY & CHILDREN	LOCAL PLANNING COUNCIL	POLICE PENSION
Cash and investments - beginning	\$ 610,152	\$ 2	\$ 1,000,000	\$ 270	\$ 1,474	\$ 1,127
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	628	-	-	-	-	-
Total receipts	<u>628</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>628</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 610,780</u>	<u>\$ 2</u>	<u>\$ 1,000,000</u>	<u>\$ 270</u>	<u>\$ 1,474</u>	<u>\$ 1,127</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	PILOT PAYMENT	CORPORATION	INTERSTATE COMP-STATE SHARE	CHILD RESTR VIOLATIONS FINES	SENIOR SERVICES TRANSIT SYSTEM	INDIANA CRIM JUSTICE GRANTS
Cash and investments - beginning	\$ -	\$ 3	\$ 63	\$ 125	\$ 45,868	\$ 14,542
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,333	-	438	975	268,620	-
Total receipts	4,333	-	438	975	268,620	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	375	625	219,833	-
Total disbursements	-	-	375	625	219,833	-
Excess (deficiency) of receipts over disbursements	4,333	-	63	350	48,787	-
Cash and investments - ending	\$ 4,333	\$ 3	\$ 126	\$ 475	\$ 94,655	\$ 14,542

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	REASSESSMENT 2005	CLERK IV-D ARRA	CLERK IV-D #2	COMM. CORR. CTP FUND (0549)	TITLE IV-D	HIGH RISK MULTIPLE GRANT
Cash and investments - beginning	\$ 129	\$ 9,774	\$ 35,550	\$ 19,539	\$ 58,958	\$ 2,080
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	17,186	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	17,320	1,765	-	-
Total receipts	-	-	17,320	1,765	17,186	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	23,150	-	-	-
Total disbursements	-	-	23,150	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	(5,830)	1,765	17,186	-
Cash and investments - ending	\$ 129	\$ 9,774	\$ 29,720	\$ 21,304	\$ 76,144	\$ 2,080

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	PROSECUTOR IV-D #2	STOP DOM. VIOLENCE/ PROS	VICTIMS ASSISTANCE COORD.	HAVA HELP AMERICA VT ACT 1071	FINAL HEA (1001) 2007-08 PTRC	TOBACCO PREVENTION & CESSATION
Cash and investments - beginning	\$ 64,092	\$ 86,414	\$ 110,801	\$ 162,796	\$ 118	\$ 17,988
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	33,666	21,375	-	-	-
Charges for services	-	-	-	-	-	37,107
Fines and forfeits	-	-	-	-	-	-
Other receipts	33,796	-	-	-	-	-
Total receipts	<u>33,796</u>	<u>33,666</u>	<u>21,375</u>	<u>-</u>	<u>-</u>	<u>37,107</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	9,500	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	25,504	114,457	125,051	-	118	55,412
Total disbursements	<u>25,504</u>	<u>114,457</u>	<u>125,051</u>	<u>9,500</u>	<u>118</u>	<u>55,412</u>
Excess (deficiency) of receipts over disbursements	<u>8,292</u>	<u>(80,791)</u>	<u>(103,676)</u>	<u>(9,500)</u>	<u>(118)</u>	<u>(18,305)</u>
Cash and investments - ending	<u>\$ 72,384</u>	<u>\$ 5,623</u>	<u>\$ 7,125</u>	<u>\$ 153,296</u>	<u>\$ -</u>	<u>\$ (317)</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	OWI	WORK ZONE SAFETY	BIG CITY/ BIG CO ENFORCEMENT	AGGRESSIVE DRIVING	BULLETPROOF VEST GRANT	SEATBELT GRANT
Cash and investments - beginning	\$ 115	\$ 482	\$ 4	\$ (41)	\$ 827	\$ 112
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	32,871	-	-	3,801
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	41	47,215	-	4,820	-	-
Total receipts	<u>41</u>	<u>47,215</u>	<u>32,871</u>	<u>4,820</u>	<u>-</u>	<u>3,801</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	41	45,408	32,871	4,820	-	112
Total disbursements	<u>41</u>	<u>45,408</u>	<u>32,871</u>	<u>4,820</u>	<u>-</u>	<u>112</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1,807</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,689</u>
Cash and investments - ending	<u>\$ 115</u>	<u>\$ 2,289</u>	<u>\$ 4</u>	<u>\$ (41)</u>	<u>\$ 827</u>	<u>\$ 3,801</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CITIES READINESS INITIATIVE	EMERGENCY RESPONSE DELIVERABLE	CHILDHOOD AUTO SAFETY (0812)	H1N1 INFLUENZA	ADDITIONAL SUPPORT FOR MRC	BOONE CO. HEALTHY COALITION
Cash and investments - beginning	\$ 30,347	\$ 100	\$ 327	\$ 3,431	\$ 23	\$ 4,730
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	25,059	42,956	500	-	16,186	-
Total receipts	25,059	42,956	500	-	16,186	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	26,889	43,056	814	-	16,186	1,796
Total disbursements	26,889	43,056	814	-	16,186	1,796
Excess (deficiency) of receipts over disbursements	(1,830)	(100)	(314)	-	-	(1,796)
Cash and investments - ending	\$ 28,517	\$ -	\$ 13	\$ 3,431	\$ 23	\$ 2,934

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	2010 IMMUNIZATION GRANT	HEALTH DEPT TRUST ACCOUNT	MEDICAL RESERVE CORP (0809)	COMMUNITY PREPAREDNESS GRANT	Totals
Cash and investments - beginning	\$ 836	\$ 25,743	\$ 4,500	\$ 9,681	\$ 39,953,692
Receipts:					
Taxes	-	-	-	-	9,280,450
Intergovernmental	-	-	-	-	3,299,958
Charges for services	-	14,085	-	-	104,048,890
Fines and forfeits	-	-	-	-	33,175
Other receipts	-	-	4,424	-	157,669,785
Total receipts	-	14,085	4,424	-	274,332,258
Disbursements:					
Personal services	-	23,654	-	-	12,526,808
Supplies	-	-	-	-	1,852,852
Other services and charges	-	-	-	-	8,110,221
Capital outlay	-	-	-	-	1,698,825
Other disbursements	780	1,746	3,315	90	250,445,569
Total disbursements	780	25,400	3,315	90	274,634,275
Excess (deficiency) of receipts over disbursements	(780)	(11,315)	1,109	(90)	(302,017)
Cash and investments - ending	<u>\$ 56</u>	<u>\$ 14,428</u>	<u>\$ 5,609</u>	<u>\$ 9,591</u>	<u>\$ 39,651,675</u>

BOONE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 164,902</u>	<u>\$ 358</u>

BOONE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2013

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: First Federal Savings Bank	Copier Lease	\$ 50,796	11/22/2010	12/30/2015

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	\$ 3,030,000	\$ 459,350
Revenue bonds	Redevelopment District Tax Increment Refunding 2004	790,000	149,794
Revenue bonds	Tax increment revenue bonds series 2006A	10,750,000	547,950
Revenue bonds	Tax Increment revenue bonds series 2005B	6,335,000	634,629
Revenue bonds	Tax increment revenue bonds series 2004A	7,395,000	725,326
Revenue bonds	Redevelopment District Tax Increment Captial Apprec 2008	4,905,982	320,000
Revenue bonds	Redevelopment District Bond of 2007 Reamortized & extended-I65 West	415,000	123,086
Revenue bonds	Redevelopment District Bonds of 2013	5,500,000	357,500
Notes and loans payable	Interact CAD 911 Loan	961,500	961,500
Totals		<u>\$ 40,082,482</u>	<u>\$ 4,279,135</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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, 2013. 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, 2013.

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

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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.

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. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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


Paul D. Joyce, CPA
State Examiner

August 12, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

BOONE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013

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>				
Bulletproof Vest Partnership Program	Direct Grant	16.607	FY2013	\$ 3,801
Crime Victim Assistance Victim Assistance	Indiana Criminal Justice Institute	16.575	2012-VA-GX-0017	28,500
Violence Against Women Formula Grants Stop Domestic Violence	Indiana Criminal Justice Institute	16.588	12-STPR-004	26,541
Total - Department of Justice				<u>58,842</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster Highway Planning & Construction	Indiana Department of Transportation	20.205	810022 901935 810022 ROW STP-9906	53,720 15,352 200,239 9,072
Total - Highway Planning and Construction				<u>278,383</u>
Recreational Trails Program	Indiana Department of Transportation	20.219	300366/600304	1,573
Total - Highway Planning and Construction Cluster				<u>279,956</u>
Highway Safety Cluster State and Community Highway Safety Seatbelt Aggressive Driving	Indiana Criminal Justice Institute	20.600	CA-2011-08-01-02 PT-12-11-04-01	4,820 32,871
Total - Highway Safety Cluster				<u>37,691</u>
Formula Grants For Rural Areas	Indiana Department of Transportation	20.509	12812025 13809590 13809574	47,274 219,833 1,512
Total - Formula Grants for Rural Areas				<u>268,619</u>
Total - Department of Transportation				<u>586,266</u>
<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	3,315
Public Health Emergency Preparedness Emergency Response Deliverable Cities Readiness Initiative	National Association of County and City Officials	93.069	BPRS-105-70 BPRS-105-71	42,956 25,059
Total - Public Health Emergency Preparedness				<u>68,015</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	FY2013 FY2013 FY2013 FY2013 FY2013 FY2013	32,056 190,856 45,711 23,150 25,519 42,874
Total - Child Support Enforcement				<u>360,166</u>
National Bioterrorism Hospital Preparedness Program Additional Support for MRC	Indiana State Department of Health	93.889	BHP 105-4	16,186
Total - Department of Health and Human Services				<u>447,682</u>
<u>Department of Homeland Security</u>				
Emergency Management Performance Grants EMPG Competitive Grant EMPG Salary Grant	Indiana Department of Homeland Security	97.042	C44P-3-117B C44P-3-236B	4,054 26,424
Total - Emergency Management Performance Grants				<u>30,478</u>
Total - Department of Homeland Security				<u>30,478</u>
Total federal awards expended				<u>\$ 1,123,268</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 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, 2013:

Program Title	Federal CFDA Number	2013
Formula Grants for Rural Areas	20.509	\$ 219,833
State and Community Highway Safety	20.600	24,092

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?	no
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?	no

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 2013-001 - INTERNAL CONTROLS AND COMPLIANCE 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). Having proper controls in place over the preparation of the SEFA would 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, it was determined that a grant spreadsheet was maintained to document all information needed to prepare a SEFA; however, that spreadsheet was not completely accurate (i.e., some grants not included, incorrect receipts and disbursements recorded, and amounts passed through to subrecipients not documented) nor was it used in the preparation of the SEFA. The information the County did use was obtained from the County's ledgers. No comparison of the ledgers to the grant spreadsheet was made and no review and approval of the SEFA was performed. The following errors were noted on the SEFA presented for audit: (1) three grants were not reported, one being a material dollar amount; (2) amounts of various grants reported were incorrect; and (3) federal program titles were not always 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 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 County Auditors of Indiana, Chapter 14)

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 in part:

"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 in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available."

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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AUDITEE PREPARED DOCUMENTS

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



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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Original SBA Audit Report Number: B42814
Fiscal Year: 1/1/2012 to 12/31/2012
Auditee Contact Persons: Sally E. Berish, Magistrate
J. Jeffrey Edens, Judge
Phone: (765) 482-0530

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

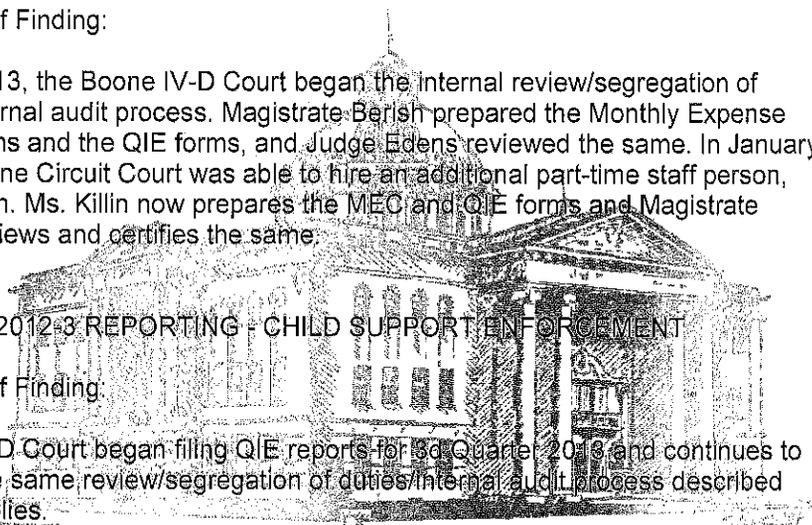
Status of Finding:

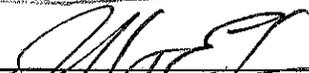
In July 2013, the Boone IV-D Court began the internal review/segregation of duties/internal audit process. Magistrate Berish prepared the Monthly Expense Claim forms and the QIE forms, and Judge Edens reviewed the same. In January 2014, Boone Circuit Court was able to hire an additional part-time staff person, Kandi Killin. Ms. Killin now prepares the MEC and QIE forms and Magistrate Berish reviews and certifies the same.

FINDING 2012-3 REPORTING - CHILD SUPPORT ENFORCEMENT

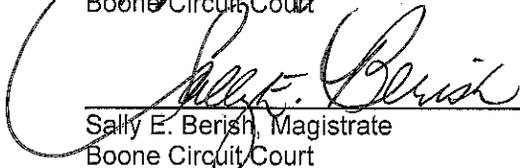
Status of Finding:

Boone IV-D Court began filing QIE reports for 3rd Quarter 2013 and continues to do so. The same review/segregation of duties/internal audit process described above applies.





J. Jeffrey Edens, Judge
Boone Circuit Court



Sally E. Berish, Magistrate
Boone Circuit Court

BOONE COUNTY AUDITOR

201 COURTHOUSE SQUARE

LEBANON, IN 46052

PHONE: (765) 482-2940

FACSIMILE: (765) 483-4434

DEANNA WILLHOITE, AUDITOR

CORRECTIVE ACTION PLAN

FINDING 2013-001

Contact Person Responsible for Corrective Action: Deanna Willhoite

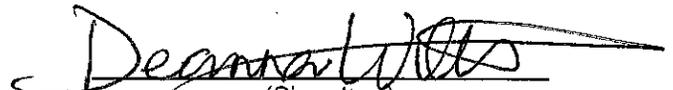
Contact Phone Number: (765) 482-2940

Description of Corrective Action Plan:

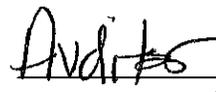
The Boone County Auditor's office has enacted procedures which require departments to report detailed information on all grants received. We are implementing the use of the attached grant reporting form, which we will now ask each department to complete for all grants, including new and recurring grants. Many of our grants are recurring. However, we will require submission of this form each year, as most grant identification numbers change on an annual basis. All departments receiving federal funding will also be required to submit a spreadsheet with duplicate fields as the SEFA, which must be signed by the respective department head and will be reviewed, receipts verified and approved by the auditor's office, before reporting via Gateway.

I plan to carbon copy the State Auditor's office to request that the State Auditor and other state offices improve reporting descriptions, such as grant identification numbers, to local units when disbursements are made, especially when it comes to federal grants. There is a definite need for improvement in communication between federal, state and local offices in this area. We plan to do our part to ensure that this happens and pray that respective offices follow suit or also be held accountable for not doing so.

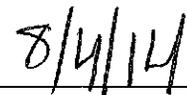
Anticipated Completion Date: Immediate



(Signature)



(Title)



(Date)

OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.