

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
FLOYD COUNTY, INDIANA  
January 1, 2013 to December 31, 2013



**FILED**  
11/07/2014



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SCHEDULE OF OFFICIALS

| <u>Office</u>                                     | <u>Official</u>  | <u>Term</u>  |
|---|--|--|
| Auditor   | Darin Coddington<br>(Vacant)<br>Scott L. Clark                           | 01-01-11 to 05-03-13<br>05-04-13 to 05-05-13<br>05-06-13 to 12-31-14 |
| Treasurer   | Linda L. Berger  | 01-01-13 to 12-31-16   |
| Clerk   | Linda S. Moeller<br>Christina M. Eurton (Interim)<br>Christina M. Eurton | 01-01-11 to 07-31-13<br>08-01-13 to 08-16-13<br>08-17-13 to 12-31-14 |
| Sheriff   | Darrell Mills  | 01-01-11 to 12-31-14   |
| Recorder  | Lois N. Endris   | 01-01-11 to 12-31-14   |
| President of the Board of<br>County Commissioners | Stephen Bush<br>Mark Seabrook  | 01-01-13 to 12-31-13<br>01-01-14 to 12-31-14                         |
| President of the<br>County Council                | John J. Schellenberger<br>James Wathen                                   | 01-01-13 to 12-31-13<br>01-01-14 to 12-31-14                         |



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF FLOYD COUNTY, INDIANA

***Report on the Financial Statement***

We have audited the accompanying financial statement of Floyd 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 28, 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 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.

  
Paul D. Joyce, CPA  
State Examiner

August 28, 2014



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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 FLOYD 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 Floyd 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 28, 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 Findings and Questioned Costs as items 2013-001 and 2013-002 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***

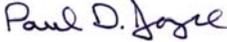
As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect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

***Floyd 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 28, 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.

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

| Fund  | Cash and<br>Investments<br>01-01-13 | Receipts     | Disbursements | Cash and<br>Investments<br>12-31-13 |
|---|-------------------------------------|--------------|---------------|-------------------------------------|
| General   | \$ 3,841,555                        | \$ 9,612,928 | \$ 11,886,063 | \$ 1,568,420                        |
| Accident Report                                 | 18,241                              | 1,761        | 4,931         | 15,071                              |
| CAGIT County Certified Shares                   | 1                                   | 5,956,691    | 5,931,189     | 25,503                              |
| CEDIT County Share                              | 445,537                             | 3,827,675    | 4,179,845     | 93,367                              |
| Child Advocacy                                  | 75                                  | -            | -             | 75                                  |
| City and Town Court Costs                       | 280,291                             | 29,245       | -             | 309,536                             |
| Clerk's Records Perpetuation                    | 29,287                              | 17,487       | 27,518        | 19,256                              |
| Community Corrections                           | 28,819                              | 333,204      | 359,443       | 2,580                               |
| Congressional School Interest                   | 4,163                               | -            | 1,000         | 3,163                               |
| Congressional School Principal                  | 24,995                              | -            | -             | 24,995                              |
| Convention Visitor and Tourism Promotion        | -                                   | 42,144       | 42,144        | -                                   |
| Sales Disclosure - County Share                 | 59,879                              | 15,040       | 2,338         | 72,581                              |
| Cumulative Bridge                               | 2,096,534                           | 991,131      | 1,560,514     | 1,527,151                           |
| Drug Free Community                             | 22,368                              | 42,019       | 49,750        | 14,637                              |
| Firearms Training                               | 10,400                              | 36,108       | 37,328        | 9,180                               |
| Health  | 179,088                             | 567,816      | 522,159       | 224,745                             |
| Identification Security Protection              | 20,705                              | 10,505       | -             | 31,210                              |
| Levy Excess                                     | 40,783                              | -            | -             | 40,783                              |
| Local Health Maintenance                        | 72,287                              | 57,848       | 49,959        | 80,176                              |
| Local Road and Street                           | 1,291,490                           | 4,397,485    | 4,517,354     | 1,171,621                           |
| Medical Care for Inmates                        | 1,656                               | 16,413       | 13,985        | 4,084                               |
| Misdemeanant                                    | 20,170                              | 48,080       | 30,596        | 37,654                              |
| Motor Vehicle Highway                           | 474,329                             | 2,251,187    | 2,182,031     | 543,485                             |
| Park Nonreverting Capital                       | 607                                 | 1,490,286    | 1,013,023     | 477,870                             |
| Plat Book                                       | 8,901                               | 29           | -             | 8,930                               |
| Rainy Day                                       | 35,833                              | -            | 9,294         | 26,539                              |
| Reassessment - 2009                             | 286,421                             | 243,062      | 423,200       | 106,283                             |
| Reassessment - 2015                             | 254,367                             | 423,200      | 219,581       | 457,986                             |
| Recorder's Records Perpetuation                 | 182,377                             | 160,675      | 124,571       | 218,481                             |
| Sex and Violent Offender Administration         | 9,865                               | 3,038        | 75            | 12,828                              |
| Supplemental Public Defender Services           | 65,278                              | 62,402       | 40,703        | 86,977                              |
| Surplus Tax                                     | 132,398                             | 277,217      | 135,302       | 274,313                             |
| Surveyor's Corner Perpetuation                  | 63,838                              | 15,850       | 22,533        | 57,155                              |
| Tax Sale Redemption                             | 4,698                               | 287,308      | 286,705       | 5,301                               |
| Tax Sale Surplus                                | 1,252,015                           | 1,006,689    | 992,837       | 1,265,867                           |
| Local Health Department Trust Account           | 57,208                              | 43,273       | 50,962        | 49,519                              |
| Unsafe Building                                 | 539                                 | -            | -             | 539                                 |
| Victim Impact Program                           | 14,356                              | 40,007       | 37,082        | 17,281                              |
| Guardian Ad Litem                               | -                                   | 29,256       | 29,256        | -                                   |
| Auditors Ineligible Deductions                  | 300,253                             | 381,601      | 199,837       | 482,017                             |
| County Elected Officials Training               | 13,091                              | 10,605       | 1,732         | 21,964                              |
| Park And Recreation                             | -                                   | 508,476      | 425,479       | 82,997                              |
| County Offender Transportation Fund             | 6,361                               | 7,367        | -             | 13,728                              |
| Statewide 911                                   | 556,850                             | 478,082      | 1,033,463     | 1,469                               |
| Adult Probation Administrative                  | 412,704                             | 62,653       | 56,257        | 419,100                             |
| Juvenile Probation Administrative               | 15,515                              | 2,173        | 11,418        | 6,270                               |
| Supplemental Adult Probation Services           | 513,975                             | 358,605      | 451,967       | 420,613                             |
| Supplemental Juvenile Probation Services        | 45,723                              | 18,399       | 16,861        | 47,261                              |
| Sheriff Sale Administration                     | 219,686                             | 80,400       | 45,511        | 254,575                             |
| Pineview Purchase by Bond                       | 860                                 | 40,394       | 41,254        | -                                   |
| Self-Insurance                                  | 147,768                             | -            | 122,063       | 25,705                              |
| Payroll Withholding - Federal                   | (1,171)                             | 1,264,331    | 1,263,160     | -                                   |
| Payroll Withholding - FICA and Medicare         | (1,034)                             | 1,778,074    | 1,776,791     | 249                                 |
| Payroll Withholding - Local Tax                 | (120)                               | 140,013      | 139,893       | -                                   |
| Payroll Withholding - PERF                      | 232,395                             | 1,129,512    | 1,361,907     | -                                   |
| Payroll Withholding - Sheriff Pension           | 13,648                              | 52,268       | 40,368        | 25,548                              |
| Payroll Withholding - State                     | (345)                               | 390,076      | 389,707       | 24                                  |
| Payroll Withholding - Wage Garnishments         | -                                   | 80,817       | 80,817        | -                                   |
| Settlement                                      | -                                   | 74,995,804   | 75,042,114    | (46,310)                            |
| CVET Agency                                     | -                                   | 264,542      | 264,542       | -                                   |
| Sewage Collections                              | -                                   | 60,062       | 60,062        | -                                   |
| Financial Institution Tax                       | -                                   | 305,516      | 305,516       | -                                   |
| CEDIT Homestead Credit                          | 481,791                             | 1,735,286    | 2,111,795     | 105,282                             |
| HEA 1001 State Homestead Credit                 | (11,287)                            | -            | -             | (11,287)                            |
| State Fines and Forfeitures                     | 680                                 | 2,598        | -             | 3,278                               |
| Infraction Judgements                           | 2,990                               | 37,064       | 38,349        | 1,705                               |
| Overweight Vehicle Fines                        | 79                                  | 4,299        | 4,353         | 25                                  |
| Special Death Benefit                           | 560                                 | 6,065        | 6,185         | 440                                 |
| Sales Disclosure - State Share                  | 800                                 | 8,910        | 9,035         | 675                                 |
| Coroners Training and Continuing Education      | 835                                 | 9,712        | 9,858         | 689                                 |
| Mortgage Recording Fees - State Share           | 1,000                               | 10,143       | 10,568        | 575                                 |
| DLGF Homestead Property Database                | 12                                  | 7,218        | 224           | 7,006                               |
| Sex and Violent Offender Administration - State | 36                                  | 338          | 353           | 21                                  |
| Child Restraint Violations Fines                | 4,137                               | 52,711       | 53,822        | 3,026                               |
| Inheritance Tax                                 | 234,647                             | 1,257,726    | 1,406,986     | 85,387                              |
| Education Plate Fees Agency                     | 375                                 | 1,481        | 1,481         | 375                                 |
| Riverboat Revenue Sharing                       | 582,275                             | 913,855      | 1,195,766     | 300,364                             |

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

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

| Fund   | Cash and<br>Investments<br>01-01-13 | Receipts              | Disbursements         | Cash and<br>Investments<br>12-31-13 |
|--|-------------------------------------|-----------------------|-----------------------|-------------------------------------|
| Innkeepers Tax Collections                               | -                                   | 126,431               | 126,431               | -                                   |
| CEDIT Distribution                                       | -                                   | 5,592,884             | 5,592,884             | -                                   |
| 93.563 ARRA Prosecutor IV-D Incentive                    | 198                                 | -                     | -                     | 198                                 |
| 93.563 ARRA Clerk IV-D Incentive                         | 9,992                               | -                     | -                     | 9,992                               |
| 93.563 Title IV-D Incentive                              | 14,637                              | 88,704                | -                     | 103,341                             |
| 93.563 Prosecutor IV-D Incentive-Post Oct '99            | 196,266                             | 42,264                | 27,079                | 211,451                             |
| 93.563 Clerk IV-D Incentive-Prior To Oct '99             | 627                                 | -                     | 627                   | -                                   |
| 93.563 Clerk IV-D Incentive-Post Oct '99                 | 40,827                              | 29,971                | 15,240                | 55,558                              |
| Diversion Fund   | 162,193                             | 55,049                | 122,205               | 95,037                              |
| Veterans Court User Fees                                 | 475                                 | 1,025                 | -                     | 1,500                               |
| MCH Patient Fees   | 36,703                              | 71,270                | 101,266               | 6,707                               |
| Alcohol and Drug User fees                               | 88,384                              | 177,009               | 209,752               | 55,641                              |
| Veterans Court Donations                                 | 3,600                               | 3,150                 | -                     | 6,750                               |
| Center for Women and Families                            | 3,624                               | -                     | -                     | 3,624                               |
| Center for Women and Families Rape Crisis                | 13,349                              | -                     | -                     | 13,349                              |
| Floyd County Gangs Task Force                            | 2,945                               | -                     | 667                   | 2,278                               |
| New Albany Township Trustee                              | 1,217                               | 158,768               | 156,580               | 3,405                               |
| Floyd County Youth Service                               | 148,427                             | 517,003               | 624,345               | 41,085                              |
| Special Vehicle and Equipment                            | 19,365                              | 103,122               | 75,941                | 46,546                              |
| Local Law Enforcement Continuing Education               | 72,075                              | 20,092                | 11,882                | 80,285                              |
| Enhanced Access  | -                                   | 2,932                 | 397                   | 2,535                               |
| County Local Law Enforcement Training                    | 238                                 | 2,340                 | 1,331                 | 1,247                               |
| County Court Home Monitoring                             | 12,131                              | -                     | -                     | 12,131                              |
| Voting Machine Non-reverting                             | 93,023                              | -                     | 93,023                | -                                   |
| Community Redevelopment Non-Reverting                    | 209,499                             | 45,276                | 156,139               | 98,636                              |
| Non-Revolving Loan Fund                                  | 276,067                             | 37,748                | 129,398               | 184,417                             |
| Bad Checks   | 43,163                              | 1,880                 | 3,322                 | 41,721                              |
| American General Insurance                               | 105                                 | 206                   | 309                   | 2                                   |
| American Family Withholding                              | 2,141                               | 26,484                | 26,460                | 2,165                               |
| Humana Vision Care                                       | 2,204                               | 20,336                | 20,221                | 2,319                               |
| Fort Dearborn Life Insurance                             | 238                                 | 1,733                 | 1,727                 | 244                                 |
| Colonial Life Withholding                                | 5,292                               | 5,814                 | 8,197                 | 2,909                               |
| Health Insurance   | 292,159                             | 3,152,572             | 3,157,393             | 287,338                             |
| Medical Life Withholding                                 | 20,923                              | 13,875                | 13,208                | 21,590                              |
| Guardian   | 7,817                               | 100,565               | 100,263               | 8,119                               |
| Health Insurance Non-Reverting                           | 90,730                              | -                     | 62,771                | 27,959                              |
| Colonial Withholding                                     | 4,851                               | 36,293                | 33,582                | 7,562                               |
| Deferred Compensation                                    | (18)                                | 224,004               | 223,806               | 180                                 |
| YMCA Y-CAP/Diamonds Grant                                | -                                   | 1,919                 | 1,919                 | -                                   |
| Sheriff Asset Forfeiture                                 | 164,085                             | 255,801               | 190,875               | 229,011                             |
| Floyd County MCH   | (28,281)                            | 93,000                | 64,719                | -                                   |
| Floyd County Health WIC                                  | (53,870)                            | 213,203               | 231,078               | (71,745)                            |
| Prosecutor STOP Grant                                    | 2,798                               | 10,419                | 12,575                | 642                                 |
| Floyd County JAG Grant                                   | 37,846                              | 9,498                 | 28,697                | 18,647                              |
| Bio Terror and Public Prep Program                       | (931)                               | 70,050                | 70,882                | (1,763)                             |
| Local Emergency Plan Civil Defense                       | 20,544                              | 4,379                 | 1,301                 | 23,622                              |
| EMPG Competitive Grant                                   | (380)                               | 4,039                 | 3,659                 | -                                   |
| Sexual Assault Grant                                     | -                                   | 20,018                | 20,018                | -                                   |
| Community Correction A & D Grant                         | 2,500                               | 2,525                 | 2,500                 | 2,525                               |
| Veterans Court Gov Grants                                | 3,500                               | 4,000                 | 1,139                 | 6,361                               |
| Project Income   | 332,023                             | 223,387               | 205,768               | 349,642                             |
| Veterans Service Horseshoe Grant                         | 3,028                               | -                     | 1,880                 | 1,148                               |
| Prosecutor Drug Investigation Non-Reverting              | 50,167                              | 2,146                 | 14,101                | 38,212                              |
| Humana Life  | 1,000                               | 15,415                | 15,406                | 1,009                               |
| County Police Deferred Comp                              | -                                   | 77,273                | 72,597                | 4,676                               |
| County Landowners Liability Contingency                  | 86,631                              | -                     | -                     | 86,631                              |
| New York Life Withholding                                | 41                                  | -                     | -                     | 41                                  |
| United Way Withholding                                   | 46                                  | -                     | -                     | 46                                  |
| Boston Mutual Life Insurance                             | 64                                  | -                     | -                     | 64                                  |
| State Homeland Security Grant                            | 6,733                               | 3,983                 | 3,983                 | 6,733                               |
| Juvenile Accountability Incentive                        | 267                                 | -                     | -                     | 267                                 |
| Parks Non-Reverting                                      | -                                   | 289,826               | 51,795                | 238,031                             |
| CAGIT Distribution                                       | -                                   | 10,758,203            | 10,758,203            | -                                   |
| Humana Critical  | -                                   | 485                   | -                     | 485                                 |
| Humana Accident  | -                                   | 61                    | -                     | 61                                  |
| Humana Disability  | -                                   | 96                    | -                     | 96                                  |
| Floyd County Surface & Storm Water Administration        | 12,500                              | -                     | -                     | 12,500                              |
| Planning Commission Surface & Storm Water Administration | 31,600                              | -                     | -                     | 31,600                              |
| Stormwater Management Operating                          | 495,053                             | 734,257               | 812,336               | 416,974                             |
| Odyssey  | 1,130,765                           | 3,482,875             | 3,346,839             | 1,266,801                           |
| ISETS - Child Support                                    | 18,057                              | 1,400,229             | 1,403,560             | 14,726                              |
| Sheriff's Commissary & Inmate Trust Fund                 | 217,277                             | 587,180               | 575,004               | 229,453                             |
| Treasurer's After Settlement Collections                 | 5,966,068                           | 7,525,930             | 5,966,418             | 7,525,580                           |
| Treasurer's Cash Change                                  | 350                                 | -                     | -                     | 350                                 |
| <b>Totals</b>  | <b>\$ 25,481,391</b>                | <b>\$ 155,243,232</b> | <b>\$ 157,716,463</b> | <b>\$ 23,008,160</b>                |

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

FLOYD 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.

FLOYD 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).

Utility fees which are comprised mostly of charges for current services related to Storm Water.

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.

Utility operating expenses which include all outflows for operating related to Storm Water.

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.

FLOYD 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.

FLOYD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

**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.

FLOYD 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 reimbursements for expenditures made by the County for some grant funds not being received by December 31, 2013; and overpayment of tax distributions by the County from the Settlement fund in which repayments were not received until 2014.

## 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.

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

|  | General             | Accident<br>Report | CAGIT<br>County<br>Certified<br>Shares | CEDIT<br>County<br>Share | Child<br>Advocacy | City<br>and<br>Town<br>Court<br>Costs | Clerk's<br>Records<br>Perpetuation |
|--|---------------------|--------------------|--|--------------------------|-------------------|---------------------------------------|------------------------------------|
| Cash and investments - beginning                   | \$ 3,841,555        | \$ 18,241          | \$ 1                                   | \$ 445,537               | \$ 75             | \$ 280,291                            | \$ 29,287                          |
| Receipts:  |                     |                    |  |                          |                   |                                       |                                    |
| Taxes  | 6,889,196           | -                  | 5,657,322                              | 2,568,300                | -                 | -                                     | -                                  |
| Intergovernmental                                  | 201,913             | -                  | -                                      | -                        | -                 | -                                     | -                                  |
| Charges for services                               | 1,577,523           | 1,761              | -                                      | 374,466                  | -                 | -                                     | 17,487                             |
| Fines and forfeits                                 | 152,150             | -                  | -                                      | -                        | -                 | 29,245                                | -                                  |
| Utility fees                                       | -                   | -                  | -                                      | -                        | -                 | -                                     | -                                  |
| Other receipts                                     | 792,146             | -                  | 299,369                                | 884,909                  | -                 | -                                     | -                                  |
| Total receipts                                     | <u>9,612,928</u>    | <u>1,761</u>       | <u>5,956,691</u>                       | <u>3,827,675</u>         | <u>-</u>          | <u>29,245</u>                         | <u>17,487</u>                      |
| Disbursements:                                     |                     |                    |  |                          |                   |                                       |                                    |
| Personal services                                  | 8,355,400           | -                  | 3,541,473                              | 415,309                  | -                 | -                                     | 18,206                             |
| Supplies   | 1,008,099           | 910                | -                                      | 48,300                   | -                 | -                                     | 5,000                              |
| Other services and charges                         | 1,636,442           | 4,021              | 149,020                                | 2,817,372                | -                 | -                                     | 4,312                              |
| Debt service - principal and interest              | -                   | -                  | -                                      | -                        | -                 | -                                     | -                                  |
| Capital outlay                                     | 243,589             | -                  | 24,056                                 | 898,864                  | -                 | -                                     | -                                  |
| Utility operating expenses                         | -                   | -                  | -                                      | -                        | -                 | -                                     | -                                  |
| Other disbursements                                | 642,533             | -                  | 2,216,640                              | -                        | -                 | -                                     | -                                  |
| Total disbursements                                | <u>11,886,063</u>   | <u>4,931</u>       | <u>5,931,189</u>                       | <u>4,179,845</u>         | <u>-</u>          | <u>-</u>                              | <u>27,518</u>                      |
| Excess (deficiency) of receipts over disbursements | <u>(2,273,135)</u>  | <u>(3,170)</u>     | <u>25,502</u>                          | <u>(352,170)</u>         | <u>-</u>          | <u>29,245</u>                         | <u>(10,031)</u>                    |
| Cash and investments - ending                      | <u>\$ 1,568,420</u> | <u>\$ 15,071</u>   | <u>\$ 25,503</u>                       | <u>\$ 93,367</u>         | <u>\$ 75</u>      | <u>\$ 309,536</u>                     | <u>\$ 19,256</u>                   |

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

|  | Community<br>Corrections | Congressional<br>School<br>Interest | Congressional<br>School<br>Principal | Convention<br>Visitor<br>and<br>Tourism<br>Promotion | Sales<br>Disclosure -<br>County<br>Share | Cumulative<br>Bridge | Drug<br>Free<br>Community |
|--|--------------------------|-------------------------------------|--------------------------------------|--|--|----------------------|---------------------------|
| Cash and investments - beginning                   | \$ 28,819                | \$ 4,163                            | \$ 24,995                            | \$ -   | \$ 59,879                                | \$ 2,096,534         | \$ 22,368                 |
| Receipts:  |                          |                                     |                                      |  |  |                      |                           |
| Taxes  | -                        | -                                   | -                                    | 42,144   | -  | 410,365              | -                         |
| Intergovernmental                                  | 326,586                  | -                                   | -                                    | -  | -  | 71,317               | -                         |
| Charges for services                               | -                        | -                                   | -                                    | -  | 15,040                                   | -                    | -                         |
| Fines and forfeits                                 | -                        | -                                   | -                                    | -  | -  | -                    | 42,019                    |
| Utility fees                                       | -                        | -                                   | -                                    | -  | -  | -                    | -                         |
| Other receipts                                     | 6,618                    | -                                   | -                                    | -  | -  | 509,449              | -                         |
| Total receipts                                     | <u>333,204</u>           | <u>-</u>                            | <u>-</u>                             | <u>42,144</u>  | <u>15,040</u>                            | <u>991,131</u>       | <u>42,019</u>             |
| Disbursements:                                     |                          |                                     |                                      |  |  |                      |                           |
| Personal services                                  | 312,300                  | -                                   | -                                    | -  | -  | 87,000               | -                         |
| Supplies   | 10,005                   | -                                   | -                                    | -  | -  | 72,141               | -                         |
| Other services and charges                         | 37,138                   | -                                   | -                                    | -  | 2,318                                    | 268,656              | 49,750                    |
| Debt service - principal and interest              | -                        | -                                   | -                                    | -  | -  | 43,120               | -                         |
| Capital outlay                                     | -                        | -                                   | -                                    | -  | -  | 261,699              | -                         |
| Utility operating expenses                         | -                        | -                                   | -                                    | -  | -  | -                    | -                         |
| Other disbursements                                | -                        | 1,000                               | -                                    | 42,144   | 20                                       | 827,898              | -                         |
| Total disbursements                                | <u>359,443</u>           | <u>1,000</u>                        | <u>-</u>                             | <u>42,144</u>  | <u>2,338</u>                             | <u>1,560,514</u>     | <u>49,750</u>             |
| Excess (deficiency) of receipts over disbursements | <u>(26,239)</u>          | <u>(1,000)</u>                      | <u>-</u>                             | <u>-</u>   | <u>12,702</u>                            | <u>(569,383)</u>     | <u>(7,731)</u>            |
| Cash and investments - ending                      | <u>\$ 2,580</u>          | <u>\$ 3,163</u>                     | <u>\$ 24,995</u>                     | <u>\$ -</u>  | <u>\$ 72,581</u>                         | <u>\$ 1,527,151</u>  | <u>\$ 14,637</u>          |

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

|  | Firearms<br>Training | Health            | Identification<br>Security<br>Protection | Levy<br>Excess   | Local<br>Health<br>Maintenance | Local<br>Road<br>and<br>Street | Medical<br>Care<br>for<br>Inmates |
|--|----------------------|-------------------|--|------------------|--------------------------------|--------------------------------|-----------------------------------|
| Cash and investments - beginning                   | \$ 10,400            | \$ 179,088        | \$ 20,705                                | \$ 40,783        | \$ 72,287                      | \$ 1,291,490                   | \$ 1,656                          |
| Receipts:  |                      |                   |  |                  |                                |                                |                                   |
| Taxes  | -                    | 391,853           | -  | -                | -                              | -                              | -                                 |
| Intergovernmental                                  | -                    | 3,902             | -  | -                | 48,859                         | 1,111,201                      | -                                 |
| Charges for services                               | 36,108               | 170,498           | 10,505                                   | -                | 8,989                          | -                              | 16,413                            |
| Fines and forfeits                                 | -                    | -                 | -  | -                | -                              | -                              | -                                 |
| Utility fees                                       | -                    | -                 | -  | -                | -                              | -                              | -                                 |
| Other receipts                                     | -                    | 1,563             | -  | -                | -                              | 3,286,284                      | -                                 |
| Total receipts                                     | <u>36,108</u>        | <u>567,816</u>    | <u>10,505</u>                            | <u>-</u>         | <u>57,848</u>                  | <u>4,397,485</u>               | <u>16,413</u>                     |
| Disbursements:                                     |                      |                   |  |                  |                                |                                |                                   |
| Personal services                                  | -                    | 459,175           | -  | -                | 39,371                         | -                              | -                                 |
| Supplies   | 37,328               | 13,466            | -  | -                | -                              | -                              | -                                 |
| Other services and charges                         | -                    | 49,488            | -  | -                | 7,084                          | 246,366                        | 13,985                            |
| Debt service - principal and interest              | -                    | -                 | -  | -                | -                              | 2,785,465                      | -                                 |
| Capital outlay                                     | -                    | -                 | -  | -                | -                              | 1,485,523                      | -                                 |
| Utility operating expenses                         | -                    | -                 | -  | -                | -                              | -                              | -                                 |
| Other disbursements                                | -                    | 30                | -  | -                | 3,504                          | -                              | -                                 |
| Total disbursements                                | <u>37,328</u>        | <u>522,159</u>    | <u>-</u>                                 | <u>-</u>         | <u>49,959</u>                  | <u>4,517,354</u>               | <u>13,985</u>                     |
| Excess (deficiency) of receipts over disbursements | <u>(1,220)</u>       | <u>45,657</u>     | <u>10,505</u>                            | <u>-</u>         | <u>7,889</u>                   | <u>(119,869)</u>               | <u>2,428</u>                      |
| Cash and investments - ending                      | <u>\$ 9,180</u>      | <u>\$ 224,745</u> | <u>\$ 31,210</u>                         | <u>\$ 40,783</u> | <u>\$ 80,176</u>               | <u>\$ 1,171,621</u>            | <u>\$ 4,084</u>                   |

FLOYD 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<br/>Vehicle<br/>Highway</u> | <u>Park<br/>Nonreverting<br/>Capital</u> | <u>Plat<br/>Book</u> | <u>Rainy<br/>Day</u> | <u>Reassessment -<br/>2009</u> | <u>Reassessment -<br/>2015</u> |
|--|---------------------|--------------------------------------|--|----------------------|----------------------|--------------------------------|--------------------------------|
| Cash and investments - beginning                   | \$ 20,170           | \$ 474,329                           | \$ 607                                   | \$ 8,901             | \$ 35,833            | \$ 286,421                     | \$ 254,367                     |
| Receipts:  |                     |                                      |  |                      |                      |                                |                                |
| Taxes  | -                   | -                                    | -  | -                    | -                    | 240,666                        | -                              |
| Intergovernmental                                  | 48,080              | 1,773,054                            | -  | -                    | -                    | 2,396                          | -                              |
| Charges for services                               | -                   | 3,065                                | 12,400                                   | 29                   | -                    | -                              | -                              |
| Fines and forfeits                                 | -                   | -                                    | -  | -                    | -                    | -                              | -                              |
| Utility fees                                       | -                   | -                                    | -  | -                    | -                    | -                              | -                              |
| Other receipts                                     | -                   | 475,068                              | 1,477,886                                | -                    | -                    | -                              | 423,200                        |
| Total receipts                                     | 48,080              | 2,251,187                            | 1,490,286                                | 29                   | -                    | 243,062                        | 423,200                        |
| Disbursements:                                     |                     |                                      |  |                      |                      |                                |                                |
| Personal services                                  | -                   | 1,212,656                            | -  | -                    | -                    | -                              | 98,174                         |
| Supplies   | 17,650              | 429,301                              | -  | -                    | -                    | -                              | 47                             |
| Other services and charges                         | 12,946              | 233,593                              | -  | -                    | 9,294                | -                              | 121,360                        |
| Debt service - principal and interest              | -                   | -                                    | -  | -                    | -                    | -                              | -                              |
| Capital outlay                                     | -                   | 231,122                              | 1,012,483                                | -                    | -                    | -                              | -                              |
| Utility operating expenses                         | -                   | -                                    | -  | -                    | -                    | -                              | -                              |
| Other disbursements                                | -                   | 75,359                               | 540                                      | -                    | -                    | 423,200                        | -                              |
| Total disbursements                                | 30,596              | 2,182,031                            | 1,013,023                                | -                    | 9,294                | 423,200                        | 219,581                        |
| Excess (deficiency) of receipts over disbursements | 17,484              | 69,156                               | 477,263                                  | 29                   | (9,294)              | (180,138)                      | 203,619                        |
| Cash and investments - ending                      | \$ 37,654           | \$ 543,485                           | \$ 477,870                               | \$ 8,930             | \$ 26,539            | \$ 106,283                     | \$ 457,986                     |

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

|  | Recorder's<br>Records<br>Perpetuation | Sex<br>and<br>Violent<br>Offender<br>Administration | Supplemental<br>Public<br>Defender<br>Services | Surplus<br>Tax    | Surveyor's<br>Corner<br>Perpetuation | Tax<br>Sale<br>Redemption | Tax<br>Sale<br>Surplus |
|--|---------------------------------------|---|--|-------------------|--------------------------------------|---------------------------|------------------------|
| Cash and investments - beginning                   | \$ 182,377                            | \$ 9,865  | \$ 65,278                                      | \$ 132,398        | \$ 63,838                            | \$ 4,698                  | \$ 1,252,015           |
| Receipts:  |                                       |   |  |                   |                                      |                           |                        |
| Taxes  | -                                     | -   | -  | -                 | -                                    | -                         | -                      |
| Intergovernmental                                  | -                                     | -   | -  | -                 | -                                    | -                         | -                      |
| Charges for services                               | 160,675                               | 3,038   | -  | -                 | 15,850                               | -                         | -                      |
| Fines and forfeits                                 | -                                     | -   | 39,378   | -                 | -                                    | -                         | -                      |
| Utility fees                                       | -                                     | -   | -  | -                 | -                                    | -                         | -                      |
| Other receipts                                     | -                                     | -   | 23,024   | 277,217           | -                                    | 287,308                   | 1,006,689              |
| Total receipts                                     | <u>160,675</u>                        | <u>3,038</u>  | <u>62,402</u>                                  | <u>277,217</u>    | <u>15,850</u>                        | <u>287,308</u>            | <u>1,006,689</u>       |
| Disbursements:                                     |                                       |   |  |                   |                                      |                           |                        |
| Personal services                                  | 3,659                                 | -   | 13,054   | -                 | 18,675                               | -                         | -                      |
| Supplies   | 11,655                                | 75  | -  | -                 | 60                                   | -                         | -                      |
| Other services and charges                         | 74,551                                | -   | 27,649   | -                 | 3,798                                | -                         | -                      |
| Debt service - principal and interest              | -                                     | -   | -  | -                 | -                                    | -                         | -                      |
| Capital outlay                                     | 34,706                                | -   | -  | -                 | -                                    | -                         | -                      |
| Utility operating expenses                         | -                                     | -   | -  | -                 | -                                    | -                         | -                      |
| Other disbursements                                | -                                     | -   | -  | 135,302           | -                                    | 286,705                   | 992,837                |
| Total disbursements                                | <u>124,571</u>                        | <u>75</u>   | <u>40,703</u>                                  | <u>135,302</u>    | <u>22,533</u>                        | <u>286,705</u>            | <u>992,837</u>         |
| Excess (deficiency) of receipts over disbursements | <u>36,104</u>                         | <u>2,963</u>  | <u>21,699</u>                                  | <u>141,915</u>    | <u>(6,683)</u>                       | <u>603</u>                | <u>13,852</u>          |
| Cash and investments - ending                      | <u>\$ 218,481</u>                     | <u>\$ 12,828</u>                                    | <u>\$ 86,977</u>                               | <u>\$ 274,313</u> | <u>\$ 57,155</u>                     | <u>\$ 5,301</u>           | <u>\$ 1,265,867</u>    |

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

|  | Local<br>Health<br>Department<br>Trust<br>Account | Unsafe<br>Building | Victim<br>Impact<br>Program | Guardian<br>Ad<br>Litem | Auditors<br>Ineligible<br>Deductions | County<br>Elected<br>Officials<br>Training | Park<br>And<br>Recreation |
|--|---|--------------------|-----------------------------|-------------------------|--------------------------------------|--|---------------------------|
| Cash and investments - beginning                   | \$ 57,208   | \$ 539             | \$ 14,356                   | \$ -                    | \$ 300,253                           | \$ 13,091                                  | \$ -                      |
| Receipts:  |   |                    |                             |                         |                                      |  |                           |
| Taxes  | -   | -                  | -                           | -                       | -                                    | -  | 241,216                   |
| Intergovernmental                                  | 16,962  | -                  | 40,007                      | 29,256                  | -                                    | -  | 4,025                     |
| Charges for services                               | 26,311  | -                  | -                           | -                       | -                                    | 10,505                                     | -                         |
| Fines and forfeits                                 | -   | -                  | -                           | -                       | -                                    | -  | -                         |
| Utility fees                                       | -   | -                  | -                           | -                       | -                                    | -  | -                         |
| Other receipts                                     | -   | -                  | -                           | -                       | 381,601                              | 100  | 263,235                   |
| <b>Total receipts</b>                              | <b>43,273</b>                                     | <b>-</b>           | <b>40,007</b>               | <b>29,256</b>           | <b>381,601</b>                       | <b>10,605</b>                              | <b>508,476</b>            |
| Disbursements:                                     |   |                    |                             |                         |                                      |  |                           |
| Personal services                                  | -   | -                  | 33,731                      | -                       | 6,712                                | -  | 148,467                   |
| Supplies   | 5,468   | -                  | -                           | -                       | 1,425                                | -  | 28,756                    |
| Other services and charges                         | 39,311  | -                  | -                           | -                       | 145,575                              | 1,732                                      | 68,021                    |
| Debt service - principal and interest              | -   | -                  | -                           | -                       | -                                    | -  | -                         |
| Capital outlay                                     | 4,442   | -                  | -                           | -                       | 5,641                                | -  | -                         |
| Utility operating expenses                         | -   | -                  | -                           | -                       | -                                    | -  | -                         |
| Other disbursements                                | 1,741   | -                  | 3,351                       | 29,256                  | 40,484                               | -  | 180,235                   |
| <b>Total disbursements</b>                         | <b>50,962</b>                                     | <b>-</b>           | <b>37,082</b>               | <b>29,256</b>           | <b>199,837</b>                       | <b>1,732</b>                               | <b>425,479</b>            |
| Excess (deficiency) of receipts over disbursements | (7,689)   | -                  | 2,925                       | -                       | 181,764                              | 8,873                                      | 82,997                    |
| Cash and investments - ending                      | \$ 49,519   | \$ 539             | \$ 17,281                   | \$ -                    | \$ 482,017                           | \$ 21,964                                  | \$ 82,997                 |

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

|  | County<br>Offender<br>Transportation<br>Fund | Statewide<br>911 | Adult<br>Probation<br>Administrative | Juvenile<br>Probation<br>Administrative | Supplemental<br>Adult<br>Probation<br>Services | Supplemental<br>Juvenile<br>Probation<br>Services | Sheriff<br>Sale<br>Administration |
|--|--|------------------|--------------------------------------|---|--|---|-----------------------------------|
| Cash and investments - beginning                   | \$ 6,361                                     | \$ 556,850       | \$ 412,704                           | \$ 15,515                               | \$ 513,975                                     | \$ 45,723   | \$ 219,686                        |
| Receipts:  |  |                  |                                      |   |  |   |                                   |
| Taxes  | -  | -                | -                                    | -                                       | -  | -   | -                                 |
| Intergovernmental                                  | -  | 478,082          | -                                    | -                                       | -  | 2,125   | -                                 |
| Charges for services                               | -  | -                | -                                    | -                                       | -  | -   | 80,400                            |
| Fines and forfeits                                 | 7,367  | -                | 62,653                               | 2,173                                   | 358,571  | 16,274  | -                                 |
| Utility fees                                       | -  | -                | -                                    | -                                       | -  | -   | -                                 |
| Other receipts                                     | -  | -                | -                                    | -                                       | 34   | -   | -                                 |
| Total receipts                                     | <u>7,367</u>                                 | <u>478,082</u>   | <u>62,653</u>                        | <u>2,173</u>                            | <u>358,605</u>                                 | <u>18,399</u>                                     | <u>80,400</u>                     |
| Disbursements:                                     |  |                  |                                      |   |  |   |                                   |
| Personal services                                  | -  | 242,294          | 8,817                                | 11,418                                  | 363,313  | 1,257   | 45,511                            |
| Supplies   | -  | -                | -                                    | -                                       | 24,228   | -   | -                                 |
| Other services and charges                         | -  | 684,264          | -                                    | -                                       | 52,982   | 15,489  | -                                 |
| Debt service - principal and interest              | -  | -                | -                                    | -                                       | -  | -   | -                                 |
| Capital outlay                                     | -  | 106,905          | 47,440                               | -                                       | 11,362   | 115   | -                                 |
| Utility operating expenses                         | -  | -                | -                                    | -                                       | -  | -   | -                                 |
| Other disbursements                                | -  | -                | -                                    | -                                       | 82   | -   | -                                 |
| Total disbursements                                | <u>-</u>                                     | <u>1,033,463</u> | <u>56,257</u>                        | <u>11,418</u>                           | <u>451,967</u>                                 | <u>16,861</u>                                     | <u>45,511</u>                     |
| Excess (deficiency) of receipts over disbursements | <u>7,367</u>                                 | <u>(555,381)</u> | <u>6,396</u>                         | <u>(9,245)</u>                          | <u>(93,362)</u>                                | <u>1,538</u>                                      | <u>34,889</u>                     |
| Cash and investments - ending                      | <u>\$ 13,728</u>                             | <u>\$ 1,469</u>  | <u>\$ 419,100</u>                    | <u>\$ 6,270</u>                         | <u>\$ 420,613</u>                              | <u>\$ 47,261</u>                                  | <u>\$ 254,575</u>                 |

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

|   | Pineview<br>Purchase<br>by<br>Bond | Self-Insurance | Payroll<br>Withholding -<br>Federal | Payroll<br>Withholding -<br>FICA<br>and Medicare | Payroll<br>Withholding -<br>Local<br>Tax | Payroll<br>Withholding -<br>PERF | Payroll<br>Withholding -<br>Sheriff<br>Pension |
|---|------------------------------------|----------------|-------------------------------------|--|--|----------------------------------|--|
| Cash and investments - beginning                      | \$ 860                             | \$ 147,768     | \$ (1,171)                          | \$ (1,034)                                       | \$ (120)                                 | \$ 232,395                       | \$ 13,648                                      |
| Receipts:   |                                    |                |                                     |  |  |                                  |  |
| Taxes   | -                                  | -              | -                                   | -  | -  | -                                | -  |
| Intergovernmental                                     | -                                  | -              | -                                   | -  | -  | -                                | -  |
| Charges for services                                  | -                                  | -              | -                                   | -  | -  | -                                | -  |
| Fines and forfeits                                    | -                                  | -              | -                                   | -  | -  | -                                | -  |
| Utility fees  | -                                  | -              | -                                   | -  | -  | -                                | -  |
| Other receipts  | 40,394                             | -              | 1,264,331                           | 1,778,074  | 140,013                                  | 1,129,512                        | 52,268   |
| Total receipts  | 40,394                             | -              | 1,264,331                           | 1,778,074  | 140,013                                  | 1,129,512                        | 52,268   |
| Disbursements:  |                                    |                |                                     |  |  |                                  |  |
| Personal services                                     | -                                  | -              | -                                   | -  | -  | -                                | -  |
| Supplies  | -                                  | -              | -                                   | -  | -  | -                                | -  |
| Other services and charges                            | -                                  | 122,063        | -                                   | -  | -  | -                                | -  |
| Debt service - principal and interest                 | -                                  | -              | -                                   | -  | -  | -                                | -  |
| Capital outlay  | -                                  | -              | -                                   | -  | -  | -                                | -  |
| Utility operating expenses                            | -                                  | -              | -                                   | -  | -  | -                                | -  |
| Other disbursements                                   | 41,254                             | -              | 1,263,160                           | 1,776,791  | 139,893                                  | 1,361,907                        | 40,368   |
| Total disbursements                                   | 41,254                             | 122,063        | 1,263,160                           | 1,776,791  | 139,893                                  | 1,361,907                        | 40,368   |
| Excess (deficiency) of receipts over<br>disbursements | (860)                              | (122,063)      | 1,171                               | 1,283  | 120                                      | (232,395)                        | 11,900   |
| Cash and investments - ending                         | \$ -                               | \$ 25,705      | \$ -                                | \$ 249   | \$ -                                     | \$ -                             | \$ 25,548                                      |

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

|   | Payroll<br>Withholding -<br>State | Payroll<br>Withholding -<br>Wage<br>Garnishments | Settlement  | CVET<br>Agency | Sewage<br>Collections | Financial<br>Institution<br>Tax | CEDIT<br>Homestead<br>Credit |
|---|-----------------------------------|--|-------------|----------------|-----------------------|---------------------------------|------------------------------|
| Cash and investments - beginning                      | \$ (345)                          | \$ -   | \$ -        | \$ -           | \$ -                  | \$ -                            | \$ 481,791                   |
| Receipts:   |                                   |  |             |                |                       |                                 |                              |
| Taxes   | -                                 | -  | 64,532,725  | -              | -                     | -                               | -                            |
| Intergovernmental                                     | -                                 | -  | 7,771,445   | 264,542        | -                     | 305,516                         | 1,735,286                    |
| Charges for services                                  | -                                 | -  | -           | -              | -                     | -                               | -                            |
| Fines and forfeits                                    | -                                 | -  | -           | -              | -                     | -                               | -                            |
| Utility fees  | -                                 | -  | -           | -              | -                     | -                               | -                            |
| Other receipts  | 390,076                           | 80,817   | 2,691,634   | -              | 60,062                | -                               | -                            |
| Total receipts  | 390,076                           | 80,817   | 74,995,804  | 264,542        | 60,062                | 305,516                         | 1,735,286                    |
| Disbursements:  |                                   |  |             |                |                       |                                 |                              |
| Personal services                                     | -                                 | -  | -           | -              | -                     | -                               | -                            |
| Supplies  | -                                 | -  | -           | -              | -                     | -                               | -                            |
| Other services and charges                            | -                                 | -  | -           | -              | -                     | -                               | -                            |
| Debt service - principal and interest                 | -                                 | -  | -           | -              | -                     | -                               | -                            |
| Capital outlay  | -                                 | -  | -           | -              | -                     | -                               | -                            |
| Utility operating expenses                            | -                                 | -  | -           | -              | -                     | -                               | -                            |
| Other disbursements                                   | 389,707                           | 80,817   | 75,042,114  | 264,542        | 60,062                | 305,516                         | 2,111,795                    |
| Total disbursements                                   | 389,707                           | 80,817   | 75,042,114  | 264,542        | 60,062                | 305,516                         | 2,111,795                    |
| Excess (deficiency) of receipts over<br>disbursements | 369                               | -  | (46,310)    | -              | -                     | -                               | (376,509)                    |
| Cash and investments - ending                         | \$ 24                             | \$ -   | \$ (46,310) | \$ -           | \$ -                  | \$ -                            | \$ 105,282                   |

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

|  | HEA<br>1001<br>State<br>Homestead<br>Credit | State<br>Fines<br>and<br>Forfeitures | Infraction<br>Judgements | Overweight<br>Vehicle<br>Fines | Special<br>Death<br>Benefit | Sales<br>Disclosure -<br>State<br>Share | Coroners<br>Training<br>and<br>Continuing<br>Education |
|--|---|--------------------------------------|--------------------------|--------------------------------|-----------------------------|---|--|
| Cash and investments - beginning                   | \$ (11,287)                                 | \$ 680                               | \$ 2,990                 | \$ 79                          | \$ 560                      | \$ 800                                  | \$ 835   |
| Receipts:  |   |                                      |                          |                                |                             |   |  |
| Taxes  | -   | -                                    | -                        | -                              | -                           | -                                       | -  |
| Intergovernmental                                  | -   | -                                    | -                        | -                              | -                           | -                                       | -  |
| Charges for services                               | -   | -                                    | -                        | -                              | -                           | 8,910                                   | 9,712  |
| Fines and forfeits                                 | -   | 2,598                                | 37,064                   | 4,299                          | 6,065                       | -                                       | -  |
| Utility fees                                       | -   | -                                    | -                        | -                              | -                           | -                                       | -  |
| Other receipts                                     | -   | -                                    | -                        | -                              | -                           | -                                       | -  |
| Total receipts                                     | <u>-</u>                                    | <u>2,598</u>                         | <u>37,064</u>            | <u>4,299</u>                   | <u>6,065</u>                | <u>8,910</u>                            | <u>9,712</u>   |
| Disbursements:                                     |   |                                      |                          |                                |                             |   |  |
| Personal services                                  | -   | -                                    | -                        | -                              | -                           | -                                       | -  |
| Supplies   | -   | -                                    | -                        | -                              | -                           | -                                       | -  |
| Other services and charges                         | -   | -                                    | -                        | -                              | -                           | -                                       | -  |
| Debt service - principal and interest              | -   | -                                    | -                        | -                              | -                           | -                                       | -  |
| Capital outlay                                     | -   | -                                    | -                        | -                              | -                           | -                                       | -  |
| Utility operating expenses                         | -   | -                                    | -                        | -                              | -                           | -                                       | -  |
| Other disbursements                                | -   | -                                    | 38,349                   | 4,353                          | 6,185                       | 9,035                                   | 9,858  |
| Total disbursements                                | <u>-</u>                                    | <u>-</u>                             | <u>38,349</u>            | <u>4,353</u>                   | <u>6,185</u>                | <u>9,035</u>                            | <u>9,858</u>   |
| Excess (deficiency) of receipts over disbursements | <u>-</u>                                    | <u>2,598</u>                         | <u>(1,285)</u>           | <u>(54)</u>                    | <u>(120)</u>                | <u>(125)</u>                            | <u>(146)</u>   |
| Cash and investments - ending                      | <u>\$ (11,287)</u>                          | <u>\$ 3,278</u>                      | <u>\$ 1,705</u>          | <u>\$ 25</u>                   | <u>\$ 440</u>               | <u>\$ 675</u>                           | <u>\$ 689</u>  |

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

|  | Mortgage<br>Recording<br>Fees -<br>State Share | DLGF<br>Homestead<br>Property<br>Database | Sex<br>and<br>Violent<br>Offender<br>Administration - State | Child<br>Restraint<br>Violations<br>Fines | Inheritance<br>Tax | Education<br>Plate<br>Fees<br>Agency | Riverboat<br>Revenue<br>Sharing |
|--|--|---|---|---|--------------------|--------------------------------------|---------------------------------|
| Cash and investments - beginning                   | \$ 1,000                                       | \$ 12                                     | \$ 36   | \$ 4,137                                  | \$ 234,647         | \$ 375                               | \$ 582,275                      |
| Receipts:  |  |   |   |   |                    |                                      |                                 |
| Taxes  | -  | -   | -   | -   | -                  | -                                    | -                               |
| Intergovernmental                                  | -  | -   | -   | -   | 1,257,726          | 1,481                                | 913,855                         |
| Charges for services                               | 10,143   | -   | 338   | -   | -                  | -                                    | -                               |
| Fines and forfeits                                 | -  | -   | -   | 52,711                                    | -                  | -                                    | -                               |
| Utility fees                                       | -  | -   | -   | -   | -                  | -                                    | -                               |
| Other receipts                                     | -  | 7,218                                     | -   | -   | -                  | -                                    | -                               |
| Total receipts                                     | <u>10,143</u>                                  | <u>7,218</u>                              | <u>338</u>  | <u>52,711</u>                             | <u>1,257,726</u>   | <u>1,481</u>                         | <u>913,855</u>                  |
| Disbursements:                                     |  |   |   |   |                    |                                      |                                 |
| Personal services                                  | -  | -   | -   | -   | -                  | -                                    | 154,446                         |
| Supplies   | -  | -   | -   | -   | -                  | -                                    | 15,534                          |
| Other services and charges                         | -  | -   | -   | -   | -                  | -                                    | 163,148                         |
| Debt service - principal and interest              | -  | -   | -   | -   | -                  | -                                    | -                               |
| Capital outlay                                     | -  | -   | -   | -   | -                  | -                                    | 171,768                         |
| Utility operating expenses                         | -  | -   | -   | -   | -                  | -                                    | -                               |
| Other disbursements                                | 10,568   | 224                                       | 353   | 53,822                                    | 1,406,986          | 1,481                                | 690,870                         |
| Total disbursements                                | <u>10,568</u>                                  | <u>224</u>                                | <u>353</u>  | <u>53,822</u>                             | <u>1,406,986</u>   | <u>1,481</u>                         | <u>1,195,766</u>                |
| Excess (deficiency) of receipts over disbursements | <u>(425)</u>                                   | <u>6,994</u>                              | <u>(15)</u>   | <u>(1,111)</u>                            | <u>(149,260)</u>   | <u>-</u>                             | <u>(281,911)</u>                |
| Cash and investments - ending                      | <u>\$ 575</u>                                  | <u>\$ 7,006</u>                           | <u>\$ 21</u>  | <u>\$ 3,026</u>                           | <u>\$ 85,387</u>   | <u>\$ 375</u>                        | <u>\$ 300,364</u>               |

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

|  | Innkeepers<br>Tax<br>Collections | CEDIT<br>Distribution | 93.563<br>ARRA<br>Prosecutor<br>IV-D<br>Incentive | 93.563<br>ARRA<br>Clerk<br>IV-D<br>Incentive | 93.563<br>Title<br>IV-D<br>Incentive | 93.563<br>Prosecutor<br>IV-D<br>Incentive-Post<br>Oct '99 | 93.563<br>Clerk<br>IV-D<br>Incentive-Prior<br>To Oct '99 |
|--|----------------------------------|-----------------------|---|--|--------------------------------------|---|--|
| Cash and investments - beginning                   | \$ -                             | \$ -                  | \$ 198  | \$ 9,992                                     | \$ 14,637                            | \$ 196,266  | \$ 627   |
| Receipts:  |                                  |                       |   |  |                                      |   |  |
| Taxes  | 126,431                          | -                     | -   | -  | -                                    | -   | -  |
| Intergovernmental                                  | -                                | 5,592,884             | -   | -  | -                                    | -   | -  |
| Charges for services                               | -                                | -                     | -   | -  | -                                    | -   | -  |
| Fines and forfeits                                 | -                                | -                     | -   | -  | -                                    | -   | -  |
| Utility fees                                       | -                                | -                     | -   | -  | -                                    | -   | -  |
| Other receipts                                     | -                                | -                     | -   | -  | 88,704                               | 42,264  | -  |
| Total receipts                                     | 126,431                          | 5,592,884             | -   | -  | 88,704                               | 42,264  | -  |
| Disbursements:                                     |                                  |                       |   |  |                                      |   |  |
| Personal services                                  | -                                | -                     | -   | -  | -                                    | 3,059   | -  |
| Supplies   | -                                | -                     | -   | -  | -                                    | -   | -  |
| Other services and charges                         | -                                | -                     | -   | -  | -                                    | 16,475  | -  |
| Debt service - principal and interest              | -                                | -                     | -   | -  | -                                    | -   | -  |
| Capital outlay                                     | -                                | -                     | -   | -  | -                                    | 7,545   | -  |
| Utility operating expenses                         | -                                | -                     | -   | -  | -                                    | -   | -  |
| Other disbursements                                | 126,431                          | 5,592,884             | -   | -  | -                                    | -   | 627  |
| Total disbursements                                | 126,431                          | 5,592,884             | -   | -  | -                                    | 27,079  | 627  |
| Excess (deficiency) of receipts over disbursements | -                                | -                     | -   | -  | 88,704                               | 15,185  | (627)  |
| Cash and investments - ending                      | \$ -                             | \$ -                  | \$ 198  | \$ 9,992                                     | \$ 103,341                           | \$ 211,451  | \$ -   |

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

|  | 93.563<br>Clerk<br>IV-D<br>Incentive-Post<br>Oct '99 | Diversion<br>Fund | Veterans<br>Court<br>User<br>Fees | MCH<br>Patient<br>Fees | Alcohol<br>and<br>Drug<br>User<br>fees | Veterans<br>Court<br>Donations | Center<br>for<br>Women<br>and<br>Families |
|--|--|-------------------|-----------------------------------|------------------------|--|--------------------------------|---|
| Cash and investments - beginning                   | \$ 40,827  | \$ 162,193        | \$ 475                            | \$ 36,703              | \$ 88,384                              | \$ 3,600                       | \$ 3,624                                  |
| Receipts:  |  |                   |                                   |                        |  |                                |   |
| Taxes  | -  | -                 | -                                 | -                      | -                                      | -                              | -   |
| Intergovernmental                                  | -  | -                 | -                                 | 6,361                  | 1,958                                  | -                              | -   |
| Charges for services                               | -  | -                 | -                                 | 42,309                 | -                                      | -                              | -   |
| Fines and forfeits                                 | -  | 52,729            | 1,025                             | -                      | 175,051                                | -                              | -   |
| Utility fees                                       | -  | -                 | -                                 | -                      | -                                      | -                              | -   |
| Other receipts                                     | 29,971   | 2,320             | -                                 | 22,600                 | -                                      | 3,150                          | -   |
| Total receipts                                     | 29,971   | 55,049            | 1,025                             | 71,270                 | 177,009                                | 3,150                          | -   |
| Disbursements:                                     |  |                   |                                   |                        |  |                                |   |
| Personal services                                  | 3,718  | 85,076            | -                                 | 87,835                 | 196,443                                | -                              | -   |
| Supplies   | 6,442  | 608               | -                                 | 2,432                  | 3,178                                  | -                              | -   |
| Other services and charges                         | 5,080  | 31,921            | -                                 | 3,484                  | 9,649                                  | -                              | -   |
| Debt service - principal and interest              | -  | -                 | -                                 | -                      | -                                      | -                              | -   |
| Capital outlay                                     | -  | 4,600             | -                                 | 1,100                  | 482                                    | -                              | -   |
| Utility operating expenses                         | -  | -                 | -                                 | -                      | -                                      | -                              | -   |
| Other disbursements                                | -  | -                 | -                                 | 6,415                  | -                                      | -                              | -   |
| Total disbursements                                | 15,240   | 122,205           | -                                 | 101,266                | 209,752                                | -                              | -   |
| Excess (deficiency) of receipts over disbursements | 14,731   | (67,156)          | 1,025                             | (29,996)               | (32,743)                               | 3,150                          | -   |
| Cash and investments - ending                      | \$ 55,558  | \$ 95,037         | \$ 1,500                          | \$ 6,707               | \$ 55,641                              | \$ 6,750                       | \$ 3,624                                  |

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

|  | Centers<br>for Women<br>and Families<br>Rape Crisis | Floyd<br>County<br>Gangs<br>Task<br>Force | New<br>Albany<br>Township<br>Trustee | Floyd<br>County<br>Youth<br>Service | Special<br>Vehicle<br>and<br>Equipment | Local<br>Law<br>Enforcement<br>Continuing<br>Education | Enhanced<br>Access |
|--|---|---|--------------------------------------|-------------------------------------|--|--|--------------------|
| Cash and investments - beginning                   | \$ 13,349   | \$ 2,945                                  | \$ 1,217                             | \$ 148,427                          | \$ 19,365                              | \$ 72,075  | \$ -               |
| Receipts:  |   |   |                                      |                                     |  |  |                    |
| Taxes  | -   | -   | -                                    | -                                   | -                                      | -  | -                  |
| Intergovernmental                                  | -   | -   | -                                    | 64,912                              | 3,350                                  | -  | -                  |
| Charges for services                               | -   | -   | 3,500                                | 450,125                             | 11,213                                 | -  | 2,932              |
| Fines and forfeits                                 | -   | -   | -                                    | -                                   | -                                      | 20,092   | -                  |
| Utility fees                                       | -   | -   | -                                    | -                                   | -                                      | -  | -                  |
| Other receipts                                     | -   | -   | 155,268                              | 1,966                               | 88,559                                 | -  | -                  |
| <b>Total receipts</b>                              | <b>-</b>  | <b>-</b>                                  | <b>158,768</b>                       | <b>517,003</b>                      | <b>103,122</b>                         | <b>20,092</b>  | <b>2,932</b>       |
| Disbursements:                                     |   |   |                                      |                                     |  |  |                    |
| Personal services                                  | -   | -   | 153,080                              | 489,051                             | -                                      | -  | -                  |
| Supplies   | -   | -   | -                                    | 6,235                               | 104                                    | -  | -                  |
| Other services and charges                         | -   | 667                                       | -                                    | 120,787                             | 4,116                                  | 11,882   | 397                |
| Debt service - principal and interest              | -   | -   | -                                    | -                                   | -                                      | -  | -                  |
| Capital outlay                                     | -   | -   | -                                    | 8,272                               | 71,721                                 | -  | -                  |
| Utility operating expenses                         | -   | -   | -                                    | -                                   | -                                      | -  | -                  |
| Other disbursements                                | -   | -   | 3,500                                | -                                   | -                                      | -  | -                  |
| <b>Total disbursements</b>                         | <b>-</b>  | <b>667</b>                                | <b>156,580</b>                       | <b>624,345</b>                      | <b>75,941</b>                          | <b>11,882</b>  | <b>397</b>         |
| Excess (deficiency) of receipts over disbursements | -   | (667)                                     | 2,188                                | (107,342)                           | 27,181                                 | 8,210  | 2,535              |
| Cash and investments - ending                      | \$ 13,349   | \$ 2,278                                  | \$ 3,405                             | \$ 41,085                           | \$ 46,546                              | \$ 80,285  | \$ 2,535           |

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

|  | County<br>Local<br>Law<br>Enforcement<br>Training | County<br>Court<br>Home<br>Monitoring | Voting<br>Machine<br>Non-reverting | Community<br>Redevelopment<br>Non-Reverting | Non-Revolving<br>Loan<br>Fund | Bad<br>Checks    | American<br>General<br>Insurance |
|--|---|---------------------------------------|------------------------------------|---|-------------------------------|------------------|----------------------------------|
| Cash and investments - beginning                   | \$ 238  | \$ 12,131                             | \$ 93,023                          | \$ 209,499                                  | \$ 276,067                    | \$ 43,163        | \$ 105                           |
| Receipts:  |   |                                       |                                    |   |                               |                  |                                  |
| Taxes  | -   | -                                     | -                                  | -   | -                             | -                | -                                |
| Intergovernmental                                  | -   | -                                     | -                                  | -   | -                             | -                | -                                |
| Charges for services                               | -   | -                                     | -                                  | 18,150                                      | -                             | -                | -                                |
| Fines and forfeits                                 | 2,340   | -                                     | -                                  | -   | -                             | 1,880            | -                                |
| Utility fees                                       | -   | -                                     | -                                  | -   | -                             | -                | -                                |
| Other receipts                                     | -   | -                                     | -                                  | 27,126                                      | 37,748                        | -                | 206                              |
| Total receipts                                     | <u>2,340</u>                                      | <u>-</u>                              | <u>-</u>                           | <u>45,276</u>                               | <u>37,748</u>                 | <u>1,880</u>     | <u>206</u>                       |
| Disbursements:                                     |   |                                       |                                    |   |                               |                  |                                  |
| Personal services                                  | -   | -                                     | -                                  | -   | -                             | 365              | -                                |
| Supplies   | -   | -                                     | -                                  | -   | 100                           | -                | -                                |
| Other services and charges                         | 1,331   | -                                     | -                                  | 4,257                                       | 4,166                         | 2,957            | -                                |
| Debt service - principal and interest              | -   | -                                     | -                                  | 97,028                                      | 13,010                        | -                | -                                |
| Capital outlay                                     | -   | -                                     | 93,023                             | 54,854                                      | -                             | -                | -                                |
| Utility operating expenses                         | -   | -                                     | -                                  | -   | -                             | -                | -                                |
| Other disbursements                                | -   | -                                     | -                                  | -   | 112,122                       | -                | 309                              |
| Total disbursements                                | <u>1,331</u>                                      | <u>-</u>                              | <u>93,023</u>                      | <u>156,139</u>                              | <u>129,398</u>                | <u>3,322</u>     | <u>309</u>                       |
| Excess (deficiency) of receipts over disbursements | <u>1,009</u>                                      | <u>-</u>                              | <u>(93,023)</u>                    | <u>(110,863)</u>                            | <u>(91,650)</u>               | <u>(1,442)</u>   | <u>(103)</u>                     |
| Cash and investments - ending                      | <u>\$ 1,247</u>                                   | <u>\$ 12,131</u>                      | <u>\$ -</u>                        | <u>\$ 98,636</u>                            | <u>\$ 184,417</u>             | <u>\$ 41,721</u> | <u>\$ 2</u>                      |

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

|  | American<br>Family<br>Withholding | Humana<br>Vision<br>Care | Fort<br>Dearborn<br>Life<br>Insurance | Colonial<br>Life<br>Withholding | Health<br>Insurance | Medical<br>Life<br>Withholding | Guardian |
|--|-----------------------------------|--------------------------|---------------------------------------|---------------------------------|---------------------|--------------------------------|----------|
| Cash and investments - beginning                   | \$ 2,141                          | \$ 2,204                 | \$ 238                                | \$ 5,292                        | \$ 292,159          | \$ 20,923                      | \$ 7,817 |
| Receipts:  |                                   |                          |                                       |                                 |                     |                                |          |
| Taxes  | -                                 | -                        | -                                     | -                               | -                   | -                              | -        |
| Intergovernmental                                  | -                                 | -                        | -                                     | -                               | -                   | -                              | -        |
| Charges for services                               | -                                 | -                        | -                                     | -                               | -                   | -                              | -        |
| Fines and forfeits                                 | -                                 | -                        | -                                     | -                               | -                   | -                              | -        |
| Utility fees                                       | -                                 | -                        | -                                     | -                               | -                   | -                              | -        |
| Other receipts                                     | 26,484                            | 20,336                   | 1,733                                 | 5,814                           | 3,152,572           | 13,875                         | 100,565  |
| Total receipts                                     | 26,484                            | 20,336                   | 1,733                                 | 5,814                           | 3,152,572           | 13,875                         | 100,565  |
| Disbursements:                                     |                                   |                          |                                       |                                 |                     |                                |          |
| Personal services                                  | -                                 | -                        | -                                     | -                               | -                   | -                              | -        |
| Supplies   | -                                 | -                        | -                                     | -                               | -                   | -                              | -        |
| Other services and charges                         | -                                 | -                        | -                                     | -                               | -                   | -                              | -        |
| Debt service - principal and interest              | -                                 | -                        | -                                     | -                               | -                   | -                              | -        |
| Capital outlay                                     | -                                 | -                        | -                                     | -                               | -                   | -                              | -        |
| Utility operating expenses                         | -                                 | -                        | -                                     | -                               | -                   | -                              | -        |
| Other disbursements                                | 26,460                            | 20,221                   | 1,727                                 | 8,197                           | 3,157,393           | 13,208                         | 100,263  |
| Total disbursements                                | 26,460                            | 20,221                   | 1,727                                 | 8,197                           | 3,157,393           | 13,208                         | 100,263  |
| Excess (deficiency) of receipts over disbursements | 24                                | 115                      | 6                                     | (2,383)                         | (4,821)             | 667                            | 302      |
| Cash and investments - ending                      | \$ 2,165                          | \$ 2,319                 | \$ 244                                | \$ 2,909                        | \$ 287,338          | \$ 21,590                      | \$ 8,119 |

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

|  | Health<br>Insurance<br>Non-Reverting | Colonial<br>Withholding | Deferred<br>Compensation | YMCA<br>Y-CAP/Diamonds<br>Grant | Sheriff<br>Asset<br>Forfeiture | Floyd<br>County<br>MCH | Floyd<br>County<br>Health<br>WIC |
|--|--------------------------------------|-------------------------|--------------------------|---------------------------------|--------------------------------|------------------------|----------------------------------|
| Cash and investments - beginning                   | \$ 90,730                            | \$ 4,851                | \$ (18)                  | \$ -                            | \$ 164,085                     | \$ (28,281)            | \$ (53,870)                      |
| Receipts:  |                                      |                         |                          |                                 |                                |                        |                                  |
| Taxes  | -                                    | -                       | -                        | -                               | -                              | -                      | -                                |
| Intergovernmental                                  | -                                    | -                       | -                        | 1,919                           | 255,801                        | 93,000                 | 213,203                          |
| Charges for services                               | -                                    | -                       | -                        | -                               | -                              | -                      | -                                |
| Fines and forfeits                                 | -                                    | -                       | -                        | -                               | -                              | -                      | -                                |
| Utility fees                                       | -                                    | -                       | -                        | -                               | -                              | -                      | -                                |
| Other receipts                                     | -                                    | 36,293                  | 224,004                  | -                               | -                              | -                      | -                                |
| Total receipts                                     | -                                    | 36,293                  | 224,004                  | 1,919                           | 255,801                        | 93,000                 | 213,203                          |
| Disbursements:                                     |                                      |                         |                          |                                 |                                |                        |                                  |
| Personal services                                  | -                                    | -                       | -                        | -                               | -                              | 64,719                 | 155,430                          |
| Supplies   | -                                    | -                       | -                        | -                               | 95,432                         | -                      | 20,092                           |
| Other services and charges                         | -                                    | -                       | -                        | -                               | 4,603                          | -                      | 55,556                           |
| Debt service - principal and interest              | -                                    | -                       | -                        | -                               | -                              | -                      | -                                |
| Capital outlay                                     | -                                    | -                       | -                        | -                               | 67,045                         | -                      | -                                |
| Utility operating expenses                         | -                                    | -                       | -                        | -                               | -                              | -                      | -                                |
| Other disbursements                                | 62,771                               | 33,582                  | 223,806                  | 1,919                           | 23,795                         | -                      | -                                |
| Total disbursements                                | 62,771                               | 33,582                  | 223,806                  | 1,919                           | 190,875                        | 64,719                 | 231,078                          |
| Excess (deficiency) of receipts over disbursements | (62,771)                             | 2,711                   | 198                      | -                               | 64,926                         | 28,281                 | (17,875)                         |
| Cash and investments - ending                      | \$ 27,959                            | \$ 7,562                | \$ 180                   | \$ -                            | \$ 229,011                     | \$ -                   | \$ (71,745)                      |

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

|  | Prosecutor<br>STOP<br>Grant | Floyd<br>County<br>JAG<br>Grant | Bio<br>Terror<br>and<br>Public<br>Prep Program | Local<br>Emergency<br>Plan<br>Civil<br>Defense | EMPG<br>Competitive<br>Grant | Sexual<br>Assault<br>Grant | Community<br>Correction<br>A & D<br>Grant |
|--|-----------------------------|---------------------------------|--|--|------------------------------|----------------------------|---|
| Cash and investments - beginning                   | \$ 2,798                    | \$ 37,846                       | \$ (931)                                       | \$ 20,544                                      | \$ (380)                     | \$ -                       | \$ 2,500                                  |
| Receipts:  |                             |                                 |  |  |                              |                            |   |
| Taxes  | -                           | -                               | -  | -  | -                            | -                          | -   |
| Intergovernmental                                  | 10,419                      | 9,498                           | 70,050   | 4,316  | 4,039                        | 20,018                     | 2,125                                     |
| Charges for services                               | -                           | -                               | -  | -  | -                            | -                          | -   |
| Fines and forfeits                                 | -                           | -                               | -  | -  | -                            | -                          | -   |
| Utility fees                                       | -                           | -                               | -  | -  | -                            | -                          | -   |
| Other receipts                                     | -                           | -                               | -  | 63   | -                            | -                          | 400                                       |
| Total receipts                                     | <u>10,419</u>               | <u>9,498</u>                    | <u>70,050</u>                                  | <u>4,379</u>                                   | <u>4,039</u>                 | <u>20,018</u>              | <u>2,525</u>                              |
| Disbursements:                                     |                             |                                 |  |  |                              |                            |   |
| Personal services                                  | 11,677                      | -                               | -  | -  | -                            | -                          | -   |
| Supplies   | -                           | -                               | 12,065   | 63   | 56                           | -                          | -   |
| Other services and charges                         | 148                         | -                               | 25,453   | 1,238  | 1,253                        | 20,018                     | 2,500                                     |
| Debt service - principal and interest              | -                           | -                               | -  | -  | -                            | -                          | -   |
| Capital outlay                                     | 750                         | -                               | 33,364   | -  | 2,350                        | -                          | -   |
| Utility operating expenses                         | -                           | -                               | -  | -  | -                            | -                          | -   |
| Other disbursements                                | -                           | 28,697                          | -  | -  | -                            | -                          | -   |
| Total disbursements                                | <u>12,575</u>               | <u>28,697</u>                   | <u>70,882</u>                                  | <u>1,301</u>                                   | <u>3,659</u>                 | <u>20,018</u>              | <u>2,500</u>                              |
| Excess (deficiency) of receipts over disbursements | <u>(2,156)</u>              | <u>(19,199)</u>                 | <u>(832)</u>                                   | <u>3,078</u>                                   | <u>380</u>                   | <u>-</u>                   | <u>25</u>                                 |
| Cash and investments - ending                      | <u>\$ 642</u>               | <u>\$ 18,647</u>                | <u>\$ (1,763)</u>                              | <u>\$ 23,622</u>                               | <u>\$ -</u>                  | <u>\$ -</u>                | <u>\$ 2,525</u>                           |

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

|  | Veterans<br>Court<br>Gov<br>Grants | Project<br>Income | Veterans<br>Service<br>Horseshoe<br>Grant | Prosecutor<br>Drug<br>Investigation<br>Non-Reverting | Humana<br>Life | County<br>Police<br>Deferred<br>Comp | County<br>Landowners<br>Liability<br>Contingency |
|--|------------------------------------|-------------------|---|--|----------------|--------------------------------------|--|
| Cash and investments - beginning                   | \$ 3,500                           | \$ 332,023        | \$ 3,028                                  | \$ 50,167  | \$ 1,000       | \$ -                                 | \$ 86,631  |
| Receipts:  |                                    |                   |   |  |                |                                      |  |
| Taxes  | -                                  | -                 | -   | -  | -              | -                                    | -  |
| Intergovernmental                                  | 4,000                              | 25,920            | -   | 2,146  | -              | -                                    | -  |
| Charges for services                               | -                                  | 1,490             | -   | -  | -              | -                                    | -  |
| Fines and forfeits                                 | -                                  | 194,656           | -   | -  | -              | -                                    | -  |
| Utility fees                                       | -                                  | -                 | -   | -  | -              | -                                    | -  |
| Other receipts                                     | -                                  | 1,321             | -   | -  | 15,415         | 77,273                               | -  |
| Total receipts                                     | 4,000                              | 223,387           | -   | 2,146  | 15,415         | 77,273                               | -  |
| Disbursements:                                     |                                    |                   |   |  |                |                                      |  |
| Personal services                                  | -                                  | 132,774           | -   | -  | -              | -                                    | -  |
| Supplies   | 1,139                              | 1,956             | -   | 2,000  | -              | -                                    | -  |
| Other services and charges                         | -                                  | 60,430            | -   | 7,101  | -              | -                                    | -  |
| Debt service - principal and interest              | -                                  | -                 | -   | -  | -              | -                                    | -  |
| Capital outlay                                     | -                                  | 9,634             | 1,880                                     | 5,000  | -              | -                                    | -  |
| Utility operating expenses                         | -                                  | -                 | -   | -  | -              | -                                    | -  |
| Other disbursements                                | -                                  | 974               | -   | -  | 15,406         | 72,597                               | -  |
| Total disbursements                                | 1,139                              | 205,768           | 1,880                                     | 14,101   | 15,406         | 72,597                               | -  |
| Excess (deficiency) of receipts over disbursements | 2,861                              | 17,619            | (1,880)                                   | (11,955)   | 9              | 4,676                                | -  |
| Cash and investments - ending                      | \$ 6,361                           | \$ 349,642        | \$ 1,148                                  | \$ 38,212  | \$ 1,009       | \$ 4,676                             | \$ 86,631  |

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

|  | New<br>York<br>Life<br><u>Withholding</u> | United<br>Way<br><u>Withholding</u> | Boston<br>Mutual<br>Life<br>Insurance | State<br>Homeland<br>Security<br>Grant | Juvenile<br>Accountability<br>Incentive | Parks<br>Non-Reverting | CAGIT<br>Distribution |
|--|---|-------------------------------------|---------------------------------------|--|---|------------------------|-----------------------|
| Cash and investments - beginning                   | \$ 41                                     | \$ 46                               | \$ 64                                 | \$ 6,733                               | \$ 267                                  | \$ -                   | \$ -                  |
| Receipts:  |   |                                     |                                       |  |   |                        |                       |
| Taxes  | -   | -                                   | -                                     | -                                      | -                                       | -                      | -                     |
| Intergovernmental                                  | -   | -                                   | -                                     | 3,983                                  | -                                       | -                      | 10,758,203            |
| Charges for services                               | -   | -                                   | -                                     | -                                      | -                                       | 219,591                | -                     |
| Fines and forfeits                                 | -   | -                                   | -                                     | -                                      | -                                       | -                      | -                     |
| Utility fees                                       | -   | -                                   | -                                     | -                                      | -                                       | -                      | -                     |
| Other receipts                                     | -   | -                                   | -                                     | -                                      | -                                       | 70,235                 | -                     |
| <b>Total receipts</b>                              | <b>-</b>                                  | <b>-</b>                            | <b>-</b>                              | <b>3,983</b>                           | <b>-</b>                                | <b>289,826</b>         | <b>10,758,203</b>     |
| Disbursements:                                     |   |                                     |                                       |  |   |                        |                       |
| Personal services                                  | -   | -                                   | -                                     | -                                      | -                                       | 8,489                  | -                     |
| Supplies   | -   | -                                   | -                                     | -                                      | -                                       | 20,644                 | -                     |
| Other services and charges                         | -   | -                                   | -                                     | -                                      | -                                       | 22,592                 | -                     |
| Debt service - principal and interest              | -   | -                                   | -                                     | -                                      | -                                       | -                      | -                     |
| Capital outlay                                     | -   | -                                   | -                                     | -                                      | -                                       | -                      | -                     |
| Utility operating expenses                         | -   | -                                   | -                                     | -                                      | -                                       | -                      | -                     |
| Other disbursements                                | -   | -                                   | -                                     | 3,983                                  | -                                       | 70                     | 10,758,203            |
| <b>Total disbursements</b>                         | <b>-</b>                                  | <b>-</b>                            | <b>-</b>                              | <b>3,983</b>                           | <b>-</b>                                | <b>51,795</b>          | <b>10,758,203</b>     |
| Excess (deficiency) of receipts over disbursements | -   | -                                   | -                                     | -                                      | -                                       | 238,031                | -                     |
| Cash and investments - ending                      | \$ 41                                     | \$ 46                               | \$ 64                                 | \$ 6,733                               | \$ 267                                  | \$ 238,031             | \$ -                  |

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

|  | Humana<br>Critical | Humana<br>Accident | Humana<br>Disability | Floyd<br>County<br>Surface<br>& Storm Water<br>Administration | Planning<br>Commission<br>Surface<br>& Storm Water<br>Administration | Stormwater<br>Management<br>Operating |
|--|--------------------|--------------------|----------------------|---|--|---------------------------------------|
| Cash and investments - beginning                   | \$ -               | \$ -               | \$ -                 | \$ 12,500   | \$ 31,600  | \$ 495,053                            |
| Receipts:  |                    |                    |                      |   |  |                                       |
| Taxes  | -                  | -                  | -                    | -   | -  | -                                     |
| Intergovernmental                                  | -                  | -                  | -                    | -   | -  | -                                     |
| Charges for services                               | -                  | -                  | -                    | -   | -  | -                                     |
| Fines and forfeits                                 | -                  | -                  | -                    | -   | -  | -                                     |
| Utility fees                                       | -                  | -                  | -                    | -   | -  | 734,257                               |
| Other receipts                                     | 485                | 61                 | 96                   | -   | -  | -                                     |
| Total receipts                                     | 485                | 61                 | 96                   | -   | -  | 734,257                               |
| Disbursements:                                     |                    |                    |                      |   |  |                                       |
| Personal services                                  | -                  | -                  | -                    | -   | -  | 332,578                               |
| Supplies   | -                  | -                  | -                    | -   | -  | -                                     |
| Other services and charges                         | -                  | -                  | -                    | -   | -  | -                                     |
| Debt service - principal and interest              | -                  | -                  | -                    | -   | -  | -                                     |
| Capital outlay                                     | -                  | -                  | -                    | -   | -  | 96,000                                |
| Utility operating expenses                         | -                  | -                  | -                    | -   | -  | 383,758                               |
| Other disbursements                                | -                  | -                  | -                    | -   | -  | -                                     |
| Total disbursements                                | -                  | -                  | -                    | -   | -  | 812,336                               |
| Excess (deficiency) of receipts over disbursements | 485                | 61                 | 96                   | -   | -  | (78,079)                              |
| Cash and investments - ending                      | \$ 485             | \$ 61              | \$ 96                | \$ 12,500   | \$ 31,600  | \$ 416,974                            |

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

|  | Odyssey             | ISETS -<br>Child<br>Support | Sheriff's<br>Commissary<br>& Inmate<br>Trust Fund | Treasurer's<br>After<br>Settlement<br>Collections | Treasurer's<br>Cash<br>Change | Totals               |
|--|---------------------|-----------------------------|---|---|-------------------------------|----------------------|
| Cash and investments - beginning                   | \$ 1,130,765        | \$ 18,057                   | \$ 217,277  | \$ 5,966,068                                      | \$ 350                        | \$ 25,481,391        |
| Receipts:  |                     |                             |   |   |                               |                      |
| Taxes  | -                   | -                           | -   | -   | -                             | 81,100,218           |
| Intergovernmental                                  | -                   | -                           | -   | -   | -                             | 33,555,721           |
| Charges for services                               | -                   | -                           | -   | -   | -                             | 3,319,476            |
| Fines and forfeits                                 | -                   | -                           | -   | -   | -                             | 1,260,340            |
| Utility fees                                       | -                   | -                           | -   | -   | -                             | 734,257              |
| Other receipts                                     | 3,482,875           | 1,400,229                   | 587,180   | 7,525,930   | -                             | 35,273,220           |
| Total receipts                                     | <u>3,482,875</u>    | <u>1,400,229</u>            | <u>587,180</u>                                    | <u>7,525,930</u>                                  | <u>-</u>                      | <u>155,243,232</u>   |
| Disbursements:                                     |                     |                             |   |   |                               |                      |
| Personal services                                  | -                   | -                           | -   | -   | -                             | 17,314,712           |
| Supplies   | -                   | -                           | -   | -   | -                             | 1,901,994            |
| Other services and charges                         | -                   | -                           | -   | -   | -                             | 7,479,789            |
| Debt service - principal and interest              | -                   | -                           | -   | -   | -                             | 2,938,623            |
| Capital outlay                                     | -                   | -                           | -   | -   | -                             | 4,997,335            |
| Utility operating expenses                         | -                   | -                           | -   | -   | -                             | 383,758              |
| Other disbursements                                | 3,346,839           | 1,403,560                   | 575,004   | 5,966,418   | -                             | 122,700,252          |
| Total disbursements                                | <u>3,346,839</u>    | <u>1,403,560</u>            | <u>575,004</u>                                    | <u>5,966,418</u>                                  | <u>-</u>                      | <u>157,716,463</u>   |
| Excess (deficiency) of receipts over disbursements | <u>136,036</u>      | <u>(3,331)</u>              | <u>12,176</u>                                     | <u>1,559,512</u>                                  | <u>-</u>                      | <u>(2,473,231)</u>   |
| Cash and investments - ending                      | <u>\$ 1,266,801</u> | <u>\$ 14,726</u>            | <u>\$ 229,453</u>                                 | <u>\$ 7,525,580</u>                               | <u>\$ 350</u>                 | <u>\$ 23,008,160</u> |

FLOYD COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2013

| Lessor                           | Purpose            | Annual<br>Lease<br>Payment | Lease<br>Beginning<br>Date | Lease<br>Ending<br>Date |
|----------------------------------|--------------------|----------------------------|----------------------------|-------------------------|
| Governmental activities:<br>Ally | Prosecutor Vehicle | \$ 7,554                   | 1/1/2011                   | 12/31/2014              |
| Total of annual lease payments   |                    | <u>\$ 7,554</u>            |                            |                         |

| Type                          | Description of Debt<br>Purpose | Ending<br>Principal<br>Balance | Principal and<br>Interest Due<br>Within One<br>Year |
|-------------------------------|--------------------------------|--------------------------------|---|
| Governmental activities:      |                                |                                |   |
| General obligation bonds      | Pineview Building Purchase     | \$ 1,415,000                   | \$ 135,524  |
| General obligation bonds      | Bridge Bond                    | 565,000                        | 63,475  |
| General obligation bonds      | Parks Department Bond          | 1,375,000                      | 81,635  |
| Notes and loans payable       | Dump Truck                     | 112,585                        | 32,786  |
| Notes and loans payable       | 2013 Road Improvement BAN      | <u>3,255,000</u>               | <u>3,287,550</u>                                    |
| Total governmental activities |                                | <u>6,722,585</u>               | <u>3,600,970</u>                                    |
| Totals                        |                                | <u>\$ 6,722,585</u>            | <u>\$ 3,600,970</u>                                 |

FLOYD COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2013

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

|                                    | <u>Ending<br/>Balance</u> |
|------------------------------------|---------------------------|
| Governmental activities:           |                           |
| Land                               | \$ 730,889                |
| Infrastructure                     | 50,000,000                |
| Buildings                          | 19,561,320                |
| Improvements other than buildings  | 11,635,817                |
| Machinery, equipment, and vehicles | <u>13,363,811</u>         |
| Total capital assets               | <u>\$ 95,291,837</u>      |

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://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 FLOYD COUNTY, INDIANA

***Report on Compliance for Each Major Federal Program***

We have audited Floyd 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)

***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 2013-003. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance finding 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***

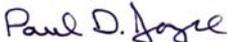
Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types 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.

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 2013-003 to be material weaknesses.

The County's response to the internal control over the compliance finding 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.

  
Paul D. Joyce, CPA  
State Examiner

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTE

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

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

| Federal Grantor Agency<br>Cluster Title/Program Title/Project Title                | Pass-Through Entity or Direct Grant  | Federal<br>CFDA<br>Number | Pass-Through<br>Entity (or Other)<br>Identifying<br>Number | Total<br>Federal Awards<br>Expended |
|--|--------------------------------------|---------------------------|--|-------------------------------------|
| <u>Department of Agriculture</u>   |                                      |                           |  |                                     |
| Child Nutrition Cluster  |                                      |                           |  |                                     |
| School Breakfast Program   | Indiana Department of Education      | 10.553                    | 2013   | \$ 3,055                            |
| School Breakfast Program   |                                      |                           |  |                                     |
| National School Lunch Program  | Indiana Department of Education      | 10.555                    | 2013   | 5,004                               |
| National School Lunch Program  |                                      |                           |  |                                     |
| Total - Child Nutrition Cluster  |                                      |                           |  | 8,059                               |
| Special Supplemental Nutrition Program for Women, Infants,<br>and Children         | Indiana State Department of Health   | 10.557                    | ISDHWIC01172013  | 177,162                             |
| WIC  |                                      |                           | ISDHWIC10112012  | 34,772                              |
| WIC  |                                      |                           |  |                                     |
| Total - Special Supplemental Nutrition Program for Women, Infants,<br>and Children |                                      |                           |  | 211,934                             |
| Total - Department of Agriculture  |                                      |                           |  | 219,993                             |
| <u>Department of Justice</u>   |                                      |                           |  |                                     |
| JAG Program Cluster  |                                      |                           |  |                                     |
| Edward Byrne Memorial Justice Assistance Grant Program                             | Direct Grant                         | 16.738                    | 2013   | 20,122                              |
| JAG  |                                      |                           |  |                                     |
| Total - JAG Program Cluster  |                                      |                           |  | 20,122                              |
| Juvenile Accountability Block Grants   | Indiana Criminal Justice Institute   | 16.523                    | 2010-JB-FX-0086  | 23,836                              |
| JABG   |                                      |                           |  |                                     |
| Juvenile Justice and Delinquency Prevention - Allocation to States                 | Indiana Criminal Justice Institute   | 16.540                    | 2011-JF-FX-0009  | 1,919                               |
| YMCA   |                                      |                           |  |                                     |
| Crime Victim Assistance  | Indiana Criminal Justice Institute   | 16.575                    | 2012-VA-GX-0017  | 56,674                              |
| Victims Assistance   |                                      |                           |  |                                     |
| Violence Against Women Formula Grants  | Indiana Criminal Justice Institute   | 16.588                    | 2012-WF-AX-0035  | 10,419                              |
| S.T.O.P. Grant   |                                      |                           |  |                                     |
| Equitable Sharing Program  | Direct Grant                         | 16.922                    | 2013   | 190,875                             |
| Sheriff Forfeiture   |                                      |                           |  |                                     |
| Total - Department of Justice  |                                      |                           |  | 303,845                             |
| <u>Department of Transportation</u>  |                                      |                           |  |                                     |
| Highway Planning and Construction Cluster  |                                      |                           |  |                                     |
| Highway Planning and Construction  | Indiana Department of Transportation | 20.205                    | Des #0200786   | 558,940                             |
| Old Vincennes Road   |                                      |                           | Des #0800746   | 57,600                              |
| Paoli Pike   |                                      |                           | Des #8441860   | 21,501                              |
| Bridge Inspections   |                                      |                           | Des #8676620   | 18,068                              |
| Bridge #23   |                                      |                           | Des #0902246   | 17,102                              |
| Bridge Inspections   |                                      |                           | Des #1173570   | 12,098                              |
| Emergency Relief   |                                      |                           | Des #0500142   | 42,245                              |
| Hwy 150  |                                      |                           |  |                                     |
| Total - Highway Planning and Construction Cluster                                  |                                      |                           |  | 727,554                             |

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

FLOYD COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2013  
(Continued)

| Federal Grantor Agency<br>Cluster Title/Program Title/Project Title     | Pass-Through Entity or Direct Grant                      | Federal<br>CFDA<br>Number | Pass-Through<br>Entity (or Other)<br>Identifying<br>Number | Total<br>Federal Awards<br>Expended |
|---|--|---------------------------|--|-------------------------------------|
| <u>Department of Transportation</u>                                     |  |                           |  |                                     |
| Highway Safety Cluster  |  |                           |  |                                     |
| State and Community Highway Safety                                      | Indiana Criminal Justice Institute                       |                           |  |                                     |
| Operation Pullover  |  | 20.600                    | 1243   | 7,830                               |
| Operation Pullover  |  |                           | 2368   | 1,947                               |
| Total - Highway Safety Cluster  |  |                           |  | <u>9,777</u>                        |
| Total - Department of Transportation                                    |  |                           |  | <u>737,331</u>                      |
| <u>Department of Health and Human Services</u>                          |  |                           |  |                                     |
| Medical Reserve Corps Small Grant Program                               | National Association of County and City Health Officials |                           |  |                                     |
| Bioterrorism  |  | 93.008                    | 5MRCSG101005-03  | 2,750                               |
| Public Health Emergency Preparedness                                    | Indiana State Department of Health                       |                           |  |                                     |
| Bioterrorism  |  | 93.069                    | 2U90TP517024-11 121  | 27,411                              |
| Hospital Preparedness Program (HPP) and Public Health Emergency         | Indiana State Department of Health                       |                           |  |                                     |
| Preparedness (PHEP) Aligned Cooperative Agreements                      |  |                           |  |                                     |
| Bioterrorism  |  | 93.074                    | 1U90TP0008521-01   | 36,562                              |
| Child Support Enforcement   | Indiana State Department of Health                       |                           |  |                                     |
| Child Support   |  | 93.563                    | 2013   | 441,123                             |
| Maternal and Child Health Services Block Grant to the States            | Indiana State Department of Health                       |                           |  |                                     |
| MCH   |  | 93.994                    | MCH-121-3  | 93,000                              |
| Total - Department of Health and Human Services                         |  |                           |  | <u>600,846</u>                      |
| <u>Department of Homeland Security</u>                                  |  |                           |  |                                     |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | Indiana Department of Homeland Security                  |                           |  |                                     |
| April 2011 Storm  |  | 97.036                    | 043-UROCX-00   | 442,977                             |
| Emergency Management Performance Grants                                 | Indiana Department of Homeland Security                  |                           |  |                                     |
| EMA   |  | 97.042                    | C44P-2-089A  | 4,039                               |
| EMA   |  |                           | C44P-3-253B  | 31,096                              |
| Total - Emergency Management Performance Grants                         |  |                           |  | <u>35,135</u>                       |
| Total - Department of Homeland Security                                 |  |                           |  | <u>478,112</u>                      |
| Total federal awards expended   |  |                           |  | <u>\$ 2,340,127</u>                 |

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

FLOYD COUNTY  
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

***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.

FLOYD 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;<br>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<br>Number | Name of Federal Program or Cluster   |
|----------------|--|
| 97.036         | Highway Planning and Construction Cluster<br>Disaster Grants - Public Assistance (Presidentially Declared Disasters) |

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 OVER FINANCIAL TRANSACTIONS AND REPORTING**

We noted several deficiencies in the internal control system of the County related to financial transactions and reporting. We believe the following deficiencies constitute material weaknesses:

*Annual Report*

The financial information input into the County's Annual Report within the Gateway system was not properly reviewed and verified to the County's financial records and the records of the County's outside offices to determine that no material errors occurred. Receipts, disbursements, and cash and investment

FLOYD COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

balances in the amounts of \$69,030,232, \$69,042,057, and \$11,826, respectively, were improperly reported in the Annual Report for the following funds of outside offices of the County: Treasurer's After Settlement Collections and Sheriff's Commissary & Inmate Trust fund. The Annual Report is used to generate the County's financial statement. As a result, receipt and disbursement transactions, in addition to the ending cash and investment balance, reported on the County's financial statement were overstated. Audit adjustments were proposed, approved by the current County Auditor, and made to the County's financial statement presented in this report.

*Cash Reconcilements*

Depository reconciliations of the fund balances to the bank account balances in the Treasurer's Office were conducted; however, the reconciliations contained errors and did not balance. No controls were in place to review and verify their accuracy. The following errors were found:

1. A comparison of the Treasurer's Daily Balance of Cash and Depositories, Form No. 47, (Cash Book) to the bank account on December 31, 2013, indicated cash necessary to balance of \$88,909.
2. The December 31, 2013 outstanding check list presented for audit contained errors that totaled \$301,706.
3. The Treasurer did not reconcile the Treasurer's Fund Ledger and Ledger of Receipts, County Form No. 24B, with the Cash Book Funds Ledger. On December 31, 2013, the Treasurer's Fund Ledger totaled \$13,971,263 and the Cash Book Fund Ledger was \$14,190,124, causing a difference of \$218,861. These two records were in balance on May 31, 2014.
4. A bank account had nonsufficient funds. The Treasurer received a notice of insufficient funds dated January 16, 2013, March 12, 2013, and January 16, 2014. The notice of insufficient funds dated January 16, 2014, documented an overdrawn balance of \$31,183.

Without the proper system of internal controls in place that operates effectively, material misstatements of the financial statement could occur and remain undetected.

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

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

FLOYD COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

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 County Auditors of Indiana, Chapter 14) (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 10)

***FINDING 2013-002 - INTERNAL CONTROLS OVER THE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS***

The County did not have a proper system of internal controls 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.

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 County Auditors of Indiana, Chapter 14)

FLOYD COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

**Section III - Federal Award Findings and Questioned Costs**

**FINDING 2013-003 - REPORTING**

Federal Agency: Department of Transportation  
Federal Program: Highway Planning and Construction  
CFDA Number: 20.205  
Federal Award Number and Year (or Other Identifying Number): Des. Nos. 8441860, 8676620,  
0902246, 0200786  
Pass-Through Entity: Indiana Department of Transportation

The County's Highway Planning and Construction grants require that quarterly progress and performance reports be filed with the Indiana Department of Transportation (INDOT). These reports are due by the 21st of the month following the quarter ending. The County has hired a Project Manager to complete these reports and then submit these reports to the County's Director of Operations for review, approval, and submission to INDOT. These control procedures were designed to help ensure that the quarterly reports are properly prepared and filed timely. A review of the quarterly reports for these grants determined that the controls are not being followed and the quarterly reports are not always being prepared, approved, and filed timely. During the audit period, only the INDOT - Local Public Agency Quarterly Report Form for the 2nd quarter for Des. No. 0200786 could be verified that the report was prepared, approved, and filed timely. INDOT - Local Public Agency Quarterly Report Forms for Des. Nos. 8441860, 8676620, and 0902246 were not presented for review.

OMB Circular A-133, Subpart C, section .300 (b) 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.

(c) Comply with laws, regulations, and the provisions of contracts or grant agreements related to each of its Federal programs. . . ."

Indiana Department of Transportation - Local Public Agency Project Coordination Contract, Attachment B, section (12) states: "The LPA shall submit reports to INDOT regarding the project's progress and the performance of work per INDOT standard reporting methods."

The failure to adhere 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 County follow the reporting compliance requirements related to the program. We further recommended the County implement the controls that have been designed by management for Reporting.

#### AUDITEE PREPARED DOCUMENTS

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



## FLOYD COUNTY SHERIFF'S DEPARTMENT

"The Sheriff shall keep and preserve the peace of his county"

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

#### **FINDING 2012-3 – INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO THE EQUITABLE SHARING PROGRAM**

Original Assigned SBA Audit Report Number: B43057  
Report Period: January 1, 2013 to December 31, 2013  
Pass-Through Entity or Federal Grantor Agency: Department of Justice  
Contact Person Responsible for Corrective Action: Darrell Mills  
Contact Phone Number: (812) 948-4571

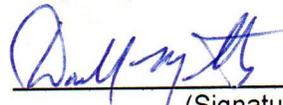
#### Status of Audit Finding:

The finding of 2012-3 found the Sheriff's Office needed some controls placed upon the Asset Forfeiture program to better keep track of the assets purchased and controlled. The Floyd County Sheriff, made corrective action plan, and the following actions have already been activated and are in place.

The Floyd County Sheriff set a threshold of \$1000.00 of purchased equipment to be logged yearly in a spreadsheet form. In addition to this our Records Management, logs all equipment we currently have in our department. It is noted on each record or vehicle information if this is an Asset Forfeiture Program purchase and therefore handled differently when this asset is transferred or sold. This is also reviewed quarterly for compliance.

The Floyd County Sheriff also made an amendment to the Floyd County Police Rules and Regulations to specifically cover Use of Official Funds or Asset Forfeiture Monies. This was also placed into effect immediately following the corrective action plan post audit findings.

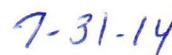
The Floyd County Sheriff's Department remains in compliance with the Sharing Program filing correct and proper paperwork to the Federal Government as required by the participants agreement.



(Signature)



(Title)



(Date)



(812) 948-5477

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**Linda L. Berger**, Treasurer of Floyd County

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Room 113, City-County Bldg. • 311 Hauss Square • New Albany, IN 47150  
E-Mail: lberger@floydcounty.in.gov

August 28, 2014

Linda L. Berger

Floyd County Treasurer

812-948-5477

2013-001 – Internal Controls Over Financial Transactions and Reporting

Re: Cash Reconcilements

We have re-checked the records and found \$73872.87 of this difference. In addition, we are working with the Auditor's office to identify all quietus' to be sure there were no duplications. We are hoping this will be corrected by 9-30-14.

The outstanding check list has been checked and corrected.

As indicated, this error was corrected in May 2014.

We have put into place a check list for the Perf, Federal Tax, State Tax, etc, withdrawals so that the amount of withdrawal matches the amount transferred. Part of the check list is in Auditor's Office, and second check is in Treasurer's Office.

An internal control plan is now being utilized. We have difference employees doing the work so that all the totals should match, but do not come from the same person. We will continue to make sure all records are matched by two different sources. We are now aware of the necessity of internal control and will be alert to any situations that are not utilizing separate entries by different employees.

*Linda L. Berger*  
*Floyd Co. Treasurer*



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**Scott L. Clark**, Auditor of Floyd County

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August 28, 2014

Auditee Contact Person: Scott L. Clark

Title of Contact Person: Auditor

Phone no.: 812-948-5435

Section II - Federal Award Findings and Questioned Costs

Corrective Action Plan

2013-001 – Internal Controls Over Financial Transactions And Reporting

The Auditor will make a concerted effort to ensure that the information submitted by the Treasurer's office is reviewed and verified to the County's financial records to ensure an accurate and timely report, with no material errors.



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Scott L. Clark, Auditor



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**Scott L. Clark**, Auditor of Floyd County

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August 28, 2014

Auditee Contact Person: Scott L. Clark

Title of Contact Person: Auditor

Phone no.: 812-948-5435

Section II - Federal Award Findings and Questioned Costs

Corrective Action Plan

2013-002 – Internal Controls Over the Schedule of Expenditures of Federal Awards

The County Auditor is taking immediate action to implement adequate internal controls over the Schedule of Expenditures of Federal Awards (SEFA).

A separate schedule of Federal Awards is being kept as support of all the federal awards for the county. This schedule is updated throughout the year for all renewal and new grants received currently and in future years to come. Further, all grant revenue listed on the schedule will agree to the financial statements for the county.

This will ensure the accuracy for future years.

A handwritten signature in black ink, appearing to be "S. Clark", is written above a horizontal line.

Scott L. Clark, Auditor

FLOYD COUNTY, INDIANA  
Director of Operations and County Planning

2524 Corydon Pike  
Pine View Government Center Room 202  
New Albany, Indiana 47150  
Phone (812) 948.4110 Fax (812) 948.4744

August 28, 2014

Auditee Contact Person:

Title of Contact Person: Donald M. Lopp, Director of Operations

Phone Number: (812)948.4110

**Section III – Federal Award Findings and Questioned Costs**

Finding 2013-003 - Reporting

Federal Agency: Department of Transportation

Federal Program: Highway Planning and Construction

CFDA Number: 20.205

Federal Award Number/Year: Des No. 8441860, 8676620, 0902246, 0200786

Corrective Action Plan:

As one of the ERC for Floyd County on INDOT projects, I am responsible for the submission of quarterly reports to INDOT. For the INDOT projects Des. No 8441860, 8676620, 0902246 and 0200786, I was given the impression by INDOT staff that once these projects were let or in the bidding process that no further quarterly reports were necessary. It was not until 2014 that the need for continuation through close-out of the projects was communicated.

I have resubmitted to INDOT Seymour District the quarterly reports for 2013 that were required. In order to eliminate this as a future finding, the County has worked with INDOT to gain access to ITAP reporting site. Quarterly reporting dates will be established as part of the project review process that the department conducts. Additionally, other trained ERC staff will be provided the reporting calendar in order to ensure that the reporting is being done in a timely fashion.

Signed: Donald M. Lopp

Date: 8.28.14

#### 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/>.