

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

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



FILED
01/09/2015

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jane Lyons	01-01-13 to 12-31-16
Treasurer	Kelly Gaskill	01-01-11 to 12-31-18
Clerk	Darlene Likens	01-01-11 to 12-31-18
Sheriff	Ron Richardson	01-01-11 to 12-31-14
Recorder	Linda Smith	12-11-12 to 12-31-18
President of the Board of County Commissioners	John Richwine	01-01-13 to 12-31-14
President of the County Council	John Bostic Lisa Hobbs	01-01-13 to 12-31-13 01-01-14 to 12-31-14



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MADISON COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Madison 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 October 29, 2014, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Accompanying Information

Supplementary Information

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, 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

October 29, 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 MADISON 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 Madison 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 October 29, 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 item 2013-001 to be material weaknesses.

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2013-001.

Madison 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

October 29, 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.

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

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
After Settlement Collections	\$ 2,825,909	\$ 3,025,793	\$ 2,825,909	\$ 3,025,793
Inmate Trust	21,355	702,795	691,599	32,551
Clerk's Trust	3,073,769	9,270,021	9,593,391	2,750,399
County General	13,702,079	23,806,505	25,948,682	11,559,902
Accident Report Fund	11,347	5,973	4,677	12,643
Performance Bond Fund	4,000	3,000	3,000	4,000
Child Advocacy Fund	263	63	-	326
City & Town Court Costs	22,695	21,056	22,695	21,056
Clerks Rec Perpetuation 1	41,777	23,505	29,726	35,556
COIT County Distributive Share	-	8,335,281	3,093,297	5,241,984
CJC Project Income	38,188	555,583	581,477	12,294
Cong. School-Int.	15,273	34	-	15,307
Cong. School - Principal	23,440	-	-	23,440
Co Sales Disclosure Fund	35,870	16,696	18,669	33,897
Cumulative Bridge	1,168,296	1,081,030	1,658,811	590,515
Co Drug Free Community	99,555	86,379	91,048	94,886
Emg Plan & Right To Know	70,789	5,247	7	76,029
County Extradition Fund	661	1,569	-	2,230
Firearms Training	18,630	36,706	32,046	23,290
Co Economic Dev (County)	42	596,909	400,950	196,001
General Drain Improvement	478,259	830,803	670,251	638,811
Health Fund	148,047	1,395,708	1,044,399	499,356
Co ID Security Protection	49,403	10,660	50,324	9,739
Landfill Fund	111,127	88,438	6,287	193,278
Health Maintenance	195,630	72,672	44,714	223,588
Arterial Roads & Streets	181,409	649,475	513,067	317,817
County Public Safety Fund	3,833,573	1,878,793	5,171,078	541,288
Medical Care For Inmates	21,088	9,929	-	31,017
Co Misdemeanant Fund	203,951	101,550	145,333	160,168
Highway Fund	1,595,648	3,588,072	3,619,224	1,564,496
TMA Tax Fund	326,221	561	13,160	313,622
Plat Book Maintenance	59,035	29,960	27,437	61,558
Rainy Day Fund	943,195	2,022	134,890	810,327
Re-Assessment 2006	40,415	-	40,415	-
Reassessment 2015	361,845	217,114	89,295	489,664
Recorder's Records	57,447	156,042	115,622	97,867
Sex/Violent Offend Admin	22,238	7,142	800	28,580
Mad Co Solid Waste Mgt	72,730	-	-	72,730
Supp Public Defender Serv	131,023	78,779	116,850	92,952
Surplus Tax	2,141,370	605,687	197,306	2,549,751
Co. Surveyor's Cor Perp.	39,484	28,205	10,681	57,008
SRI Fund	14,920	161,995	23,635	153,280
Tax Sale Redemption 12/11	5,819	914,613	917,263	3,169
Tax Sale Surplus 12/11	2,714,475	-	1,934,847	779,628
LHD Trust Acct Program	405,624	26,114	44,979	386,759
Unsafe Building Fund	44,111	20,000	135	63,976
GAL/CASA Users Fees	-	52,782	52,782	-
Auditors Ineligible Deduc	233,668	314,985	304,022	244,631
Co Elected Officials Trng	13,260	10,660	3,045	20,875
Co Offender Transprt Fund	2,075	2,150	-	4,225
Statewide 911	1,282,132	784,312	499,100	1,567,344
Unified Prob Admin Fees	13,176	95,303	100,411	8,068
Juvenile Prob Admin Fees	38,835	12,064	29,904	20,995
Suppl Prob Serv-Unified	272,867	934,422	856,907	350,382
Suppl Prob Serv-Juvenile	95,936	31,995	30,835	97,096
Alternative Dispute Resol	24,933	11,893	-	36,826
Co. Users Fees Fund	442,025	374,791	345,736	471,080
General Drain Maintenance	1,407,703	1,020,282	640,803	1,787,182
Total Monies	-	500,000	500,000	-
Mad Co Drug Task Force	538	-	-	538
Mc Recycling Grant 2005	154,094	104,098	102,181	156,011
Cumulative Its	30,428	268	19,662	11,034
Interpreter Grant Award	4,153	9,012	10,860	2,305
Donation Fund	20,463	34,044	14,810	39,697
Mc Group Ins Reserve Fund	1,983,940	2,784	12,046	1,974,678

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

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

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Payroll	1,288,842	5,181,718	6,414,095	56,465
Payroll Withholding-Medical	-	6,774,446	5,263,670	1,510,776
Payroll Withholding-BestFlex	-	153,333	133,968	19,365
Settlement	-	94,622,968	94,622,968	-
Coit Public Safety Fund	-	4,988,327	4,988,327	-
Wheel Tax/Surtax Fund	68,493	330,719	392,565	6,647
Comm Vehicle Excise Tax	-	857,669	857,669	-
Weed Cutting	25,865	51,593	37,450	40,008
Sewer Service	21,738	77,481	35,933	63,286
Financial Inst Tax	-	576,546	576,546	-
New Cedit	919,609	5,017,851	5,792,491	144,969
HEA 1001-2008 St HS Credit	(3,138)	57	-	(3,081)
Homestead Credit Rebate	669	-	-	669
LOIT PTRC Fund	909,471	5,242,171	5,750,860	400,782
Fines & Forfeitures	13,309	88,144	42,307	59,146
Infraction Judgments	9,479	235,741	229,963	15,257
Overweight Vehicle Fines	-	172	172	-
Spec Death Benefit Fee Fd	575	10,725	10,550	750
State Assessment Training	1,235	16,040	15,535	1,740
Coroner's Cont Education	1,295	17,288	16,933	1,650
Interstate Compact Appl	125	2,150	2,113	162
Mortgage Fee Fund	888	12,825	13,065	648
DLGF HS Property Database	33	275	248	60
Sex/Violent Offend/State	54	794	847	1
Child Restraint Sys Fines	50	1,350	1,350	50
Inheritance Tax	631,871	2,361,022	2,932,950	59,943
Education Plate Fee	-	3,150	3,150	-
Rev Sharing Riverboat Fund	-	779,801	779,801	-
Madison Co Conv & Tour	54,292	521,617	526,325	49,584
County Option Income Tax	-	19,953,310	19,953,310	-
Prosecutor Arra Fund	38,693	-	20,574	18,119
Clerk Arra Fund	63,633	-	-	63,633
Co Gen Title IV-D Incentv	-	55,579	6,581	48,998
Prosecutor Incentive	175	-	-	175
New Pros Incentive	195,778	84,008	102,559	177,227
Clerk Incentive	101	-	101	-
New Clerk Incentive	148,463	58,183	49,699	156,947
Landfill Post Closure	88,608	4	88,612	-
Clerk Support	31,115	2,688,494	2,697,632	21,977
Sheriff Commissary	188,330	427,978	449,265	167,043
Sheriff Civil	37,811	3,453,151	3,482,667	8,295
Corr Complex Commissary	43,889	82,153	75,132	50,910
Jury Pay Fund	1,139	13,479	13,958	660
Advance Tax Fund	39,448	-	-	39,448
Pre-Trial Serv (Circuit)	1,685	-	500	1,185
Pre-Trial Serv (Unified)	41,485	31,789	11,626	61,648
Circuit Prob Admin Fees	25,770	-	-	25,770
County Owned Land Sale	102,887	-	-	102,887
Prime For Life Program	620	518	30	1,108
Planned Unit Dev Inspectn	13,377	-	-	13,377
Madison Co Bridge 902	121,402	-	-	121,402
2010 IDEM MS4 Conference	7,300	34,250	39,941	1,609
MS4-COG Treasurer	3,121	20,053	9,532	13,642
Dissolution Education	2,284	10,672	10,217	2,739
Co Housing Fund	37,327	-	7,614	29,713
Law Enforcement Aid	3,572	5,581	4,748	4,405
JobSource	335,763	1,917,633	1,995,946	257,450
JobSource-Its Fund	9,964	31,437	25,426	15,975
Juvenile Drug Screens	1,408	3,292	1,582	3,118
Sheriff Fire Dispatch	81,423	434,790	264,712	251,501
Bell & Clock	609	-	-	609
Jail Construction	300,647	-	-	300,647
County Wheel Tax/Surtax	74,792	896,029	785,727	185,094
Liability Ins Retainage	9,782	-	-	9,782
Slot Machine Wagering Fee	-	6,287,173	6,287,173	-
Juvenile Facilities Construct	265,063	-	-	265,063

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

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

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Co Economic Dev (City)	-	1,252,787	1,252,787	-
Cum Recycling Center	140,537	14,142	16,169	138,510
Mad Co Sher Photo Fund	3,815	1,075	827	4,063
Mad Co Emg Mgt Cap Equip	62,256	100	-	62,356
Mad Co Hazmat Truck Fund	25,771	6,120	9,749	22,142
Child HM Christmas Party	134	-	82	52
Comprehensive Safety Pgm	(1,275)	34,871	3,571	30,025
WIC SSI Fund	741	-	741	-
Dept Men HTH SA-5-155	11	-	-	11
Tax Sale Surplus-2010	179,990	-	16,005	163,985
Commissioners Certif Sale	295,109	-	5,315	289,794
Tax Sale Surplus 2013	-	4,453,883	1,294,587	3,159,296
Tax Sale Surplus-2006	(7,911)	-	-	(7,911)
Tax Sale Surplus 2005	6,360	-	-	6,360
Tax Sale Redemption	8,552	-	-	8,552
Commissioners Cert Sale 2013	-	562,659	275,214	287,445
Windfarm Rd/Drain Inspect	8,408	55,000	39,271	24,137
Windfarm Economic Develop	462,970	600,000	-	1,062,970
Commissioner Vending Fund	624	645	-	1,269
Cemetery Maint & Improv Fund	-	1,300	-	1,300
Excess Cedit	51	-	51	-
Storm Sewer	1,719	7,248	2,365	6,602
10.557 WIC	-	50,783	50,783	-
93.116 TB Outreach	-	61,252	79,163	(17,911)
CJC/DOC	7,501	524,506	489,114	42,893
Comm Transition Prog-July	163,234	116,615	138,967	140,882
Crime Vic Assist 93vs001	(8,938)	50,941	76,778	(34,775)
Bilingual Advocate	(5,837)	21,807	28,836	(12,866)
CJC/Juvenile	16,886	78,239	68,869	26,256
CJC/MC Coal Ag Sub Abuse	-	8,068	15,440	(7,372)
2011 GIS Grant 97.073	-	18,000	-	18,000
16.575 Sheriff Victim Advocate	(9,089)	26,149	26,386	(9,326)
Soil & Water Watershed	(250)	40,000	37,555	2,195
Empg Grant	64,286	-	185	64,101
EMA Competitive Grant 97.042	-	4,054	4,054	-
PS Crts Enhancement Grt 16.585	-	45,548	74,111	(28,563)
Jaibg Grant	6,121	4,144	5,084	5,181
Polling Place Improv Grnt	202	-	-	202
Council Of Gov't	55,371	1,937,513	1,924,819	68,065
Aggressive Driving Grant	857	-	-	857
Byrne Grant 2008	(142,787)	328,178	207,002	(21,611)
Mad Co DUI	5,041	23,356	24,400	3,997
Big City County	(1,170)	51,313	53,769	(3,626)
Regional Team	36	-	-	36
Fema Fy 2002 (Cert)	276	-	-	276
Dist 6 Training/Exercise	506	-	-	506
Co Youth Center Sch Grt	3,332	42,947	32,945	13,334
ICJI-madison Co CASA	18,061	94,218	97,232	15,047
Dist Mobile Command Grant	2,364	-	-	2,364
Doe Exercise HLS	154	-	-	154
Fema Pa Grant 1766-Dr	5,035	-	-	5,035
Anderson HO REHAB Prog Grant	-	39,911	60,708	(20,797)
Anderson Rntl REHAB Prog Grant	-	27,284	44,803	(17,519)
Hazmat Truck Type 2 97.073	-	3,785	2,607	1,178
Adult Protective Service	(31,824)	185,263	183,510	(30,071)
Juvenile Pilot Project	24,871	2,499	17,489	9,881
School Attendance Project	-	15,000	12,337	2,663
Health Dept Reimb Non-Rev	30,941	-	2,861	28,080
Mad Co Comm Foundation	700	-	-	700
St Supreme Crt Psc Grant	3,268	10,000	9,137	4,131
Bio Terror Res Prog	4,249	35,594	34,654	5,189
Sheriff Technology Grant	54,306	66,169	52,290	68,185
Community Block Grant	3,986	-	-	3,986
Drug Court CPTF	262	2,670	2,906	26
Totals	\$ 49,114,283	\$ 238,065,489	\$ 236,053,323	\$ 51,126,449

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

MADISON 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 may include the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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

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

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

E. Disbursements

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

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

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

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

Capital outlay which include all outflows for land, infrastructure, buildings improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

MADISON 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.

MADISON 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 a cost-sharing 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.

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursement grants and have outstanding reimbursements at December 31, 2013.

Note 8. Combined Funds

Funds related to the Payroll, the Donation Fund, Co. Users Fees Fund, and Settlement funds were reported as various individual funds in the prior financial statement but were combined and reported as one fund for the current financial statement.

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SUPPLEMENTARY INFORMATION - UNAUDITED

For additional financial information, the County's Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

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

	After Settlement Collections	Inmate Trust	Clerk's Trust	County General	Accident Report Fund	Performance Bond Fund	Child Advocacy Fund
Cash and investments - beginning	\$ 2,825,909	\$ 21,355	\$ 3,073,769	\$ 13,702,079	\$ 11,347	\$ 4,000	\$ 263
Receipts:							
Taxes	-	-	-	16,423,864	-	-	-
Licenses and permits	-	-	-	98,189	-	-	-
Intergovernmental	-	-	-	4,804,484	-	-	-
Charges for services	-	-	-	1,680,109	1,437	-	-
Fines and forfeits	-	-	-	357,125	-	-	63
Other receipts	3,025,793	702,795	9,270,021	442,734	4,536	3,000	-
Total receipts	<u>3,025,793</u>	<u>702,795</u>	<u>9,270,021</u>	<u>23,806,505</u>	<u>5,973</u>	<u>3,000</u>	<u>63</u>
Disbursements:							
Personal services	-	-	-	18,601,881	-	-	-
Supplies	-	-	-	985,325	-	-	-
Other services and charges	-	-	-	5,768,239	-	-	-
Capital outlay	-	-	-	500,452	-	-	-
Other disbursements	2,825,909	691,599	9,593,391	92,785	4,677	3,000	-
Total disbursements	<u>2,825,909</u>	<u>691,599</u>	<u>9,593,391</u>	<u>25,948,682</u>	<u>4,677</u>	<u>3,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>199,884</u>	<u>11,196</u>	<u>(323,370)</u>	<u>(2,142,177)</u>	<u>1,296</u>	<u>-</u>	<u>63</u>
Cash and investments - ending	<u>\$ 3,025,793</u>	<u>\$ 32,551</u>	<u>\$ 2,750,399</u>	<u>\$ 11,559,902</u>	<u>\$ 12,643</u>	<u>\$ 4,000</u>	<u>\$ 326</u>

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

	City & Town Court Costs	Clerks Rec Perpetuation 1	COIT County Distributive Share	CJC Project Income	Cong. School-Int.	Cong. School - Principal	Co Sales Disclosure Fund
Cash and investments - beginning	\$ 22,695	\$ 41,777	\$ -	\$ 38,188	\$ 15,273	\$ 23,440	\$ 35,870
Receipts:							
Taxes	-	-	8,335,281	-	-	-	-
Licenses and permits	-	-	-	-	-	-	80
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	16,230
Fines and forfeits	21,056	20,231	-	53,478	-	-	-
Other receipts	-	3,274	-	502,105	34	-	386
Total receipts	<u>21,056</u>	<u>23,505</u>	<u>8,335,281</u>	<u>555,583</u>	<u>34</u>	<u>-</u>	<u>16,696</u>
Disbursements:							
Personal services	-	11,333	220,960	497,962	-	-	-
Supplies	-	-	1,626	4,677	-	-	-
Other services and charges	-	18,393	2,869,778	68,403	-	-	18,669
Capital outlay	-	-	933	10,290	-	-	-
Other disbursements	22,695	-	-	145	-	-	-
Total disbursements	<u>22,695</u>	<u>29,726</u>	<u>3,093,297</u>	<u>581,477</u>	<u>-</u>	<u>-</u>	<u>18,669</u>
Excess (deficiency) of receipts over disbursements	<u>(1,639)</u>	<u>(6,221)</u>	<u>5,241,984</u>	<u>(25,894)</u>	<u>34</u>	<u>-</u>	<u>(1,973)</u>
Cash and investments - ending	<u>\$ 21,056</u>	<u>\$ 35,556</u>	<u>\$ 5,241,984</u>	<u>\$ 12,294</u>	<u>\$ 15,307</u>	<u>\$ 23,440</u>	<u>\$ 33,897</u>

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

	Cumulative Bridge	Co Drug Free Community	Emg Plan & Right To Know	County Extradition Fund	Firearms Training	Co Economic Dev (County)	General Drain Improvement
Cash and investments - beginning	\$ 1,168,296	\$ 99,555	\$ 70,789	\$ 661	\$ 18,630	\$ 42	\$ 478,259
Receipts:							
Taxes	798,208	-	-	-	-	536,909	668,775
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	282,304	-	5,247	-	-	-	-
Charges for services	-	56,218	-	-	36,706	-	-
Fines and forfeits	-	30,161	-	663	-	-	-
Other receipts	518	-	-	906	-	60,000	162,028
Total receipts	1,081,030	86,379	5,247	1,569	36,706	596,909	830,803
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	91,048	7	-	-	-	-
Capital outlay	1,658,811	-	-	-	-	-	-
Other disbursements	-	-	-	-	32,046	400,950	670,251
Total disbursements	1,658,811	91,048	7	-	32,046	400,950	670,251
Excess (deficiency) of receipts over disbursements	(577,781)	(4,669)	5,240	1,569	4,660	195,959	160,552
Cash and investments - ending	\$ 590,515	\$ 94,886	\$ 76,029	\$ 2,230	\$ 23,290	\$ 196,001	\$ 638,811

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

	Health Fund	Co ID Security Protection	Landfill Fund	Health Maintenance	Arterial Roads & Streets	County Public Safety Fund	Medical Care For Inmates
Cash and investments - beginning	\$ 148,047	\$ 49,403	\$ 111,127	\$ 195,630	\$ 181,409	\$ 3,833,573	\$ 21,088
Receipts:							
Taxes	891,957	-	-	-	-	-	-
Licenses and permits	324,150	-	-	-	-	-	-
Intergovernmental	178,842	-	-	72,672	649,207	1,853,170	-
Charges for services	-	10,660	-	-	-	-	9,929
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	759	-	88,438	-	268	25,623	-
Total receipts	<u>1,395,708</u>	<u>10,660</u>	<u>88,438</u>	<u>72,672</u>	<u>649,475</u>	<u>1,878,793</u>	<u>9,929</u>
Disbursements:							
Personal services	962,416	-	-	42,011	-	4,990,692	-
Supplies	28,201	-	-	2,703	-	89,882	-
Other services and charges	35,497	50,324	6,287	-	513,067	68,244	-
Capital outlay	800	-	-	-	-	22,260	-
Other disbursements	17,485	-	-	-	-	-	-
Total disbursements	<u>1,044,399</u>	<u>50,324</u>	<u>6,287</u>	<u>44,714</u>	<u>513,067</u>	<u>5,171,078</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>351,309</u>	<u>(39,664)</u>	<u>82,151</u>	<u>27,958</u>	<u>136,408</u>	<u>(3,292,285)</u>	<u>9,929</u>
Cash and investments - ending	<u>\$ 499,356</u>	<u>\$ 9,739</u>	<u>\$ 193,278</u>	<u>\$ 223,588</u>	<u>\$ 317,817</u>	<u>\$ 541,288</u>	<u>\$ 31,017</u>

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

	Co Misdemeanant Fund	Highway Fund	TMA Tax Fund	Plat Book Maintenance	Rainy Day Fund	Re-Assessment 2006	Reassessment 2015
Cash and investments - beginning	\$ 203,951	\$ 1,595,648	\$ 326,221	\$ 59,035	\$ 943,195	\$ 40,415	\$ 361,845
Receipts:							
Taxes	-	-	561	-	-	-	160,713
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	101,550	3,545,700	-	-	-	-	15,986
Charges for services	-	-	-	475	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	42,372	-	29,485	2,022	-	40,415
Total receipts	101,550	3,588,072	561	29,960	2,022	-	217,114
Disbursements:							
Personal services	97,874	2,136,208	-	12,122	7,087	-	85,401
Supplies	23,437	931,365	-	-	1,049	-	704
Other services and charges	8,689	92,357	-	3,825	-	-	2,730
Capital outlay	15,333	459,294	-	11,490	126,754	-	460
Other disbursements	-	-	13,160	-	-	40,415	-
Total disbursements	145,333	3,619,224	13,160	27,437	134,890	40,415	89,295
Excess (deficiency) of receipts over disbursements	(43,783)	(31,152)	(12,599)	2,523	(132,868)	(40,415)	127,819
Cash and investments - ending	\$ 160,168	\$ 1,564,496	\$ 313,622	\$ 61,558	\$ 810,327	\$ -	\$ 489,664

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

	Recorder's Records	Sex/Violent Offend Admin	Mad Co Solid Waste Mgt	Supp Public Defender Serv	Surplus Tax	Co. Surveyor's Cor Perp.	SRI Fund
Cash and investments - beginning	\$ 57,447	\$ 22,238	\$ 72,730	\$ 131,023	\$ 2,141,370	\$ 39,484	\$ 14,920
Receipts:							
Taxes	-	-	-	-	604,393	-	161,995
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	156,042	-	-	-	-	28,205	-
Fines and forfeits	-	-	-	78,779	-	-	-
Other receipts	-	7,142	-	-	1,294	-	-
Total receipts	<u>156,042</u>	<u>7,142</u>	<u>-</u>	<u>78,779</u>	<u>605,687</u>	<u>28,205</u>	<u>161,995</u>
Disbursements:							
Personal services	40,713	-	-	23,385	-	-	-
Supplies	-	-	-	-	-	5,033	-
Other services and charges	-	-	-	93,465	-	5,430	-
Capital outlay	-	-	-	-	-	218	-
Other disbursements	74,909	800	-	-	197,306	-	23,635
Total disbursements	<u>115,622</u>	<u>800</u>	<u>-</u>	<u>116,850</u>	<u>197,306</u>	<u>10,681</u>	<u>23,635</u>
Excess (deficiency) of receipts over disbursements	<u>40,420</u>	<u>6,342</u>	<u>-</u>	<u>(38,071)</u>	<u>408,381</u>	<u>17,524</u>	<u>138,360</u>
Cash and investments - ending	<u>\$ 97,867</u>	<u>\$ 28,580</u>	<u>\$ 72,730</u>	<u>\$ 92,952</u>	<u>\$ 2,549,751</u>	<u>\$ 57,008</u>	<u>\$ 153,280</u>

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

	Tax Sale Redemption 12/11	Tax Sale Surplus 12/11	LHD Trust Acct Program	Unsafe Building Fund	GAL/CASA Users Fees	Auditors Ineligible Deduc	Co Elected Officials Trng
Cash and investments - beginning	\$ 5,819	\$ 2,714,475	\$ 405,624	\$ 44,111	\$ -	\$ 233,668	\$ 13,260
Receipts:							
Taxes	-	-	-	-	-	71,720	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	26,114	-	52,782	-	-
Charges for services	-	-	-	-	-	-	10,660
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	914,613	-	-	20,000	-	243,265	-
Total receipts	<u>914,613</u>	<u>-</u>	<u>26,114</u>	<u>20,000</u>	<u>52,782</u>	<u>314,985</u>	<u>10,660</u>
Disbursements:							
Personal services	-	-	19,730	-	-	10,009	-
Supplies	-	-	7,411	-	-	-	-
Other services and charges	-	-	5,279	135	52,782	292,789	3,045
Capital outlay	-	-	12,559	-	-	-	-
Other disbursements	917,263	1,934,847	-	-	-	1,224	-
Total disbursements	<u>917,263</u>	<u>1,934,847</u>	<u>44,979</u>	<u>135</u>	<u>52,782</u>	<u>304,022</u>	<u>3,045</u>
Excess (deficiency) of receipts over disbursements	<u>(2,650)</u>	<u>(1,934,847)</u>	<u>(18,865)</u>	<u>19,865</u>	<u>-</u>	<u>10,963</u>	<u>7,615</u>
Cash and investments - ending	<u>\$ 3,169</u>	<u>\$ 779,628</u>	<u>\$ 386,759</u>	<u>\$ 63,976</u>	<u>\$ -</u>	<u>\$ 244,631</u>	<u>\$ 20,875</u>

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

	Co Offender Transprt Fund	Statewide 911	Unified Prob Admin Fees	Juvenile Prob Admin Fees	Suppl Prob Serv-Unified	Suppl Prob Serv-Juvenile	Alternative Dispute Resol
Cash and investments - beginning	\$ 2,075	\$ 1,282,132	\$ 13,176	\$ 38,835	\$ 272,867	\$ 95,936	\$ 24,933
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	720,891	-	-	-	-	-
Charges for services	2,150	56,924	95,303	12,064	-	-	-
Fines and forfeits	-	-	-	-	833,296	31,995	11,893
Other receipts	-	6,497	-	-	101,126	-	-
Total receipts	2,150	784,312	95,303	12,064	934,422	31,995	11,893
Disbursements:							
Personal services	-	-	-	-	551,537	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	499,100	2,411	29,904	305,370	30,835	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	98,000	-	-	-	-
Total disbursements	-	499,100	100,411	29,904	856,907	30,835	-
Excess (deficiency) of receipts over disbursements	2,150	285,212	(5,108)	(17,840)	77,515	1,160	11,893
Cash and investments - ending	\$ 4,225	\$ 1,567,344	\$ 8,068	\$ 20,995	\$ 350,382	\$ 97,096	\$ 36,826

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

	Co. Users Fees Fund	General Drain Maintenance	Total Monies	Mad Co Drug Task Force	Mc Recycling Grant 2005	Cumulative Its	Interpreter Grant Award
Cash and investments - beginning	\$ 442,025	\$ 1,407,703	\$ -	\$ 538	\$ 154,094	\$ 30,428	\$ 4,153
Receipts:							
Taxes	-	1,014,347	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	9,012
Charges for services	59,970	-	-	-	-	-	-
Fines and forfeits	137,994	-	-	-	-	-	-
Other receipts	176,827	5,935	500,000	-	104,098	268	-
Total receipts	374,791	1,020,282	500,000	-	104,098	268	9,012
Disbursements:							
Personal services	176,703	-	-	-	-	-	-
Supplies	108	-	-	-	-	192	-
Other services and charges	110,760	-	-	-	98,088	9,429	4,323
Capital outlay	13,518	-	-	-	4,093	10,041	-
Other disbursements	44,647	640,803	500,000	-	-	-	6,537
Total disbursements	345,736	640,803	500,000	-	102,181	19,662	10,860
Excess (deficiency) of receipts over disbursements	29,055	379,479	-	-	1,917	(19,394)	(1,848)
Cash and investments - ending	\$ 471,080	\$ 1,787,182	\$ -	\$ 538	\$ 156,011	\$ 11,034	\$ 2,305

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

	Donation Fund	Mc Group Ins Reserve Fund	Payroll	Payroll Withholding- Medical	Payroll Withholding- BestFlex	Settlement	Coit Public Safety Fund
Cash and investments - beginning	\$ 20,463	\$ 1,983,940	\$ 1,288,842	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	88,285,157	-
Licenses and permits	5	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	6,337,811	4,988,327
Charges for services	7,330	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	26,709	2,784	5,181,718	6,774,446	153,333	-	-
Total receipts	<u>34,044</u>	<u>2,784</u>	<u>5,181,718</u>	<u>6,774,446</u>	<u>153,333</u>	<u>94,622,968</u>	<u>4,988,327</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	14,810	12,046	6,414,095	5,263,670	133,968	94,622,968	4,988,327
Total disbursements	<u>14,810</u>	<u>12,046</u>	<u>6,414,095</u>	<u>5,263,670</u>	<u>133,968</u>	<u>94,622,968</u>	<u>4,988,327</u>
Excess (deficiency) of receipts over disbursements	<u>19,234</u>	<u>(9,262)</u>	<u>(1,232,377)</u>	<u>1,510,776</u>	<u>19,365</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 39,697</u>	<u>\$ 1,974,678</u>	<u>\$ 56,465</u>	<u>\$ 1,510,776</u>	<u>\$ 19,365</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Wheel Tax/Surtax Fund	Comm Vehicle Excise Tax	Weed Cutting	Sewer Service	Financial Inst Tax	New Cedit	HEA 1001-2008 St HS Credit
Cash and investments - beginning	\$ 68,493	\$ -	\$ 25,865	\$ 21,738	\$ -	\$ 919,609	\$ (3,138)
Receipts:							
Taxes	305,176	-	51,593	77,459	-	-	57
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	857,669	-	-	576,546	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	25,543	-	-	22	-	5,017,851	-
Total receipts	<u>330,719</u>	<u>857,669</u>	<u>51,593</u>	<u>77,481</u>	<u>576,546</u>	<u>5,017,851</u>	<u>57</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	392,565	857,669	37,450	35,933	576,546	5,792,491	-
Total disbursements	<u>392,565</u>	<u>857,669</u>	<u>37,450</u>	<u>35,933</u>	<u>576,546</u>	<u>5,792,491</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(61,846)</u>	<u>-</u>	<u>14,143</u>	<u>41,548</u>	<u>-</u>	<u>(774,640)</u>	<u>57</u>
Cash and investments - ending	<u>\$ 6,647</u>	<u>\$ -</u>	<u>\$ 40,008</u>	<u>\$ 63,286</u>	<u>\$ -</u>	<u>\$ 144,969</u>	<u>\$ (3,081)</u>

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

	Homestead Credit Rebate	LOIT PTRC Fund	Fines & Forfeitures	Infraction Judgments	Overweight Vehicle Fines	Spec Death Benefit Fee Fd	State Assessment Training
Cash and investments - beginning	\$ 669	\$ 909,471	\$ 13,309	\$ 9,479	\$ -	\$ 575	\$ 1,235
Receipts:							
Taxes	-	669,538	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	68,244	235,741	172	6,145	16,040
Fines and forfeits	-	-	19,900	-	-	4,500	-
Other receipts	-	4,572,633	-	-	-	80	-
Total receipts	-	5,242,171	88,144	235,741	172	10,725	16,040
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	5,750,860	42,307	229,963	172	10,550	15,535
Total disbursements	-	5,750,860	42,307	229,963	172	10,550	15,535
Excess (deficiency) of receipts over disbursements	-	(508,689)	45,837	5,778	-	175	505
Cash and investments - ending	\$ 669	\$ 400,782	\$ 59,146	\$ 15,257	\$ -	\$ 750	\$ 1,740

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

	Coroner's Cont Education	Interstate Compact Appl	Mortgage Fee Fund	DLGF HS Property Database	Sex/Violent Offend/State	Child Restraint Sys Fines	Inheritance Tax
Cash and investments - beginning	\$ 1,295	\$ 125	\$ 888	\$ 33	\$ 54	\$ 50	\$ 631,871
Receipts:							
Taxes	-	-	-	60	-	-	-
Licenses and permits	17,232	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	2,361,022
Charges for services	-	2,150	12,825	-	794	1,350	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	56	-	-	215	-	-	-
Total receipts	<u>17,288</u>	<u>2,150</u>	<u>12,825</u>	<u>275</u>	<u>794</u>	<u>1,350</u>	<u>2,361,022</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	16,933	2,113	13,065	248	847	1,350	2,932,950
Total disbursements	<u>16,933</u>	<u>2,113</u>	<u>13,065</u>	<u>248</u>	<u>847</u>	<u>1,350</u>	<u>2,932,950</u>
Excess (deficiency) of receipts over disbursements	<u>355</u>	<u>37</u>	<u>(240)</u>	<u>27</u>	<u>(53)</u>	<u>-</u>	<u>(571,928)</u>
Cash and investments - ending	<u>\$ 1,650</u>	<u>\$ 162</u>	<u>\$ 648</u>	<u>\$ 60</u>	<u>\$ 1</u>	<u>\$ 50</u>	<u>\$ 59,943</u>

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

	Education Plate Fee	Rev Sharing Riverboat Fund	Madison Co Conv & Tour	County Option Income Tax	Prosecutor Arra Fund	Clerk Arra Fund	Co Gen Title IV-D Incentv
Cash and investments - beginning	\$ -	\$ -	\$ 54,292	\$ -	\$ 38,693	\$ 63,633	\$ -
Receipts:							
Taxes	-	-	521,617	19,953,310	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	779,801	-	-	-	-	55,579
Charges for services	3,150	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	3,150	779,801	521,617	19,953,310	-	-	55,579
Disbursements:							
Personal services	-	-	-	-	17,694	-	2,081
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,150	779,801	526,325	19,953,310	2,880	-	4,500
Total disbursements	3,150	779,801	526,325	19,953,310	20,574	-	6,581
Excess (deficiency) of receipts over disbursements	-	-	(4,708)	-	(20,574)	-	48,998
Cash and investments - ending	\$ -	\$ -	\$ 49,584	\$ -	\$ 18,119	\$ 63,633	\$ 48,998

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

	Prosecutor Incentive	New Pros Incentive	Clerk Incentive	New Clerk Incentive	Landfill Post Closure	Clerk Support	Sheriff Commissary
Cash and investments - beginning	\$ 175	\$ 195,778	\$ 101	\$ 148,463	\$ 88,608	\$ 31,115	\$ 188,330
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	84,008	-	58,183	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	4	2,688,494	427,978
Total receipts	-	84,008	-	58,183	4	2,688,494	427,978
Disbursements:							
Personal services	-	98,204	-	36,917	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	4,355	101	12,782	88,612	2,697,632	449,265
Total disbursements	-	102,559	101	49,699	88,612	2,697,632	449,265
Excess (deficiency) of receipts over disbursements	-	(18,551)	(101)	8,484	(88,608)	(9,138)	(21,287)
Cash and investments - ending	\$ 175	\$ 177,227	\$ -	\$ 156,947	\$ -	\$ 21,977	\$ 167,043

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

	Sheriff Civil	Corr Complex Commissary	Jury Pay Fund	Advance Tax Fund	Pre-Trial Serv (Circuit)	Pre-Trial Serv (Unified)	Circuit Prob Admin Fees
Cash and investments - beginning	\$ 37,811	\$ 43,889	\$ 1,139	\$ 39,448	\$ 1,685	\$ 41,485	\$ 25,770
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	4,081	-	-	-	-
Fines and forfeits	-	-	-	-	-	31,789	-
Other receipts	3,453,151	82,153	9,398	-	-	-	-
Total receipts	<u>3,453,151</u>	<u>82,153</u>	<u>13,479</u>	<u>-</u>	<u>-</u>	<u>31,789</u>	<u>-</u>
Disbursements:							
Personal services	-	-	13,958	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,482,667	75,132	-	-	500	11,626	-
Total disbursements	<u>3,482,667</u>	<u>75,132</u>	<u>13,958</u>	<u>-</u>	<u>500</u>	<u>11,626</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(29,516)</u>	<u>7,021</u>	<u>(479)</u>	<u>-</u>	<u>(500)</u>	<u>20,163</u>	<u>-</u>
Cash and investments - ending	<u>\$ 8,295</u>	<u>\$ 50,910</u>	<u>\$ 660</u>	<u>\$ 39,448</u>	<u>\$ 1,185</u>	<u>\$ 61,648</u>	<u>\$ 25,770</u>

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

	County Owned Land Sale	Prime For Life Program	Planned Unit Dev Inspectn	Madison Co Bridge 902	2010 IDEM MS4 Conference	MS4-COG Treasurer	Dissolution Education
Cash and investments - beginning	\$ 102,887	\$ 620	\$ 13,377	\$ 121,402	\$ 7,300	\$ 3,121	\$ 2,284
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	518	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	10,672
Other receipts	-	-	-	-	34,250	20,053	-
Total receipts	-	518	-	-	34,250	20,053	10,672
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	30	-	-	-	-	10,217
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	39,941	9,532	-
Total disbursements	-	30	-	-	39,941	9,532	10,217
Excess (deficiency) of receipts over disbursements	-	488	-	-	(5,691)	10,521	455
Cash and investments - ending	<u>\$ 102,887</u>	<u>\$ 1,108</u>	<u>\$ 13,377</u>	<u>\$ 121,402</u>	<u>\$ 1,609</u>	<u>\$ 13,642</u>	<u>\$ 2,739</u>

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

	Co Housing Fund	Law Enforcement Aid	JobSource	JobSource-Its Fund	Juvenile Drug Screens	Sheriff Fire Dispatch	Bell & Clock
Cash and investments - beginning	\$ 37,327	\$ 3,572	\$ 335,763	\$ 9,964	\$ 1,408	\$ 81,423	\$ 609
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	806,126	-	-	-	-
Charges for services	-	5,581	-	-	3,292	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	1,111,507	31,437	-	434,790	-
Total receipts	-	5,581	1,917,633	31,437	3,292	434,790	-
Disbursements:							
Personal services	-	-	-	-	-	264,712	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	25,426	1,582	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,614	4,748	1,995,946	-	-	-	-
Total disbursements	7,614	4,748	1,995,946	25,426	1,582	264,712	-
Excess (deficiency) of receipts over disbursements	(7,614)	833	(78,313)	6,011	1,710	170,078	-
Cash and investments - ending	\$ 29,713	\$ 4,405	\$ 257,450	\$ 15,975	\$ 3,118	\$ 251,501	\$ 609

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

	Jail Construction	County Wheel Tax/Surtax	Liability Ins Retainage	Slot Machine Wagering Fee	Juvenile Facilities Construct	Co Economic Dev (City)	Cum Recycling Center
Cash and investments - beginning	\$ 300,647	\$ 74,792	\$ 9,782	\$ -	\$ 265,063	\$ -	\$ 140,537
Receipts:							
Taxes	-	-	-	-	-	1,252,787	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	720,666	-	-	-	-	-
Charges for services	-	-	-	-	-	-	12,934
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	175,363	-	6,287,173	-	-	1,208
Total receipts	-	896,029	-	6,287,173	-	1,252,787	14,142
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	785,727	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	16,169
Other disbursements	-	-	-	6,287,173	-	1,252,787	-
Total disbursements	-	785,727	-	6,287,173	-	1,252,787	16,169
Excess (deficiency) of receipts over disbursements	-	110,302	-	-	-	-	(2,027)
Cash and investments - ending	<u>\$ 300,647</u>	<u>\$ 185,094</u>	<u>\$ 9,782</u>	<u>\$ -</u>	<u>\$ 265,063</u>	<u>\$ -</u>	<u>\$ 138,510</u>

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

	Mad Co Sher Photo Fund	Mad Co Emg Mgt Cap Equip	Mad Co Hazmat Truck Fund	Child HM Christmas Party	Comprehensive Safety Pgm	WIC SSI Fund	Dept Men HTH SA-5-155
Cash and investments - beginning	\$ 3,815	\$ 62,256	\$ 25,771	\$ 134	\$ (1,275)	\$ 741	\$ 11
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,075	100	6,120	-	34,871	-	-
Total receipts	1,075	100	6,120	-	34,871	-	-
Disbursements:							
Personal services	-	-	-	-	3,571	-	-
Supplies	-	-	6,360	-	-	-	-
Other services and charges	827	-	-	-	-	-	-
Capital outlay	-	-	477	-	-	-	-
Other disbursements	-	-	2,912	82	-	741	-
Total disbursements	827	-	9,749	82	3,571	741	-
Excess (deficiency) of receipts over disbursements	248	100	(3,629)	(82)	31,300	(741)	-
Cash and investments - ending	\$ 4,063	\$ 62,356	\$ 22,142	\$ 52	\$ 30,025	\$ -	\$ 11

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

	Tax Sale Surplus-2010	Commissioners Certif Sale	Tax Sale Surplus 2013	Tax Sale Surplus-2006	Tax Sale Surplus 2005	Tax Sale Redemption	Commissioners Cert Sale 2013
Cash and investments - beginning	\$ 179,990	\$ 295,109	\$ -	\$ (7,911)	\$ 6,360	\$ 8,552	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	4,453,883	-	-	-	562,659
Total receipts	-	-	4,453,883	-	-	-	562,659
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	16,005	5,315	1,294,587	-	-	-	275,214
Total disbursements	16,005	5,315	1,294,587	-	-	-	275,214
Excess (deficiency) of receipts over disbursements	(16,005)	(5,315)	3,159,296	-	-	-	287,445
Cash and investments - ending	<u>\$ 163,985</u>	<u>\$ 289,794</u>	<u>\$ 3,159,296</u>	<u>\$ (7,911)</u>	<u>\$ 6,360</u>	<u>\$ 8,552</u>	<u>\$ 287,445</u>

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

	Windfarm Rd/Drain Inspect	Windfarm Economic Develop	Commissioner Vending Fund	Cemetery Maint & Improv Fund	Excess Cedit	Storm Sewer	10.557 WIC
Cash and investments - beginning	\$ 8,408	\$ 462,970	\$ 624	\$ -	\$ 51	\$ 1,719	\$ -
Receipts:							
Taxes	-	-	-	-	-	7,248	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	48,808
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	55,000	600,000	645	1,300	-	-	1,975
Total receipts	55,000	600,000	645	1,300	-	7,248	50,783
Disbursements:							
Personal services	-	-	-	-	-	-	46,108
Supplies	-	-	-	-	-	-	-
Other services and charges	39,271	-	-	-	-	-	4,675
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	51	2,365	-
Total disbursements	39,271	-	-	-	51	2,365	50,783
Excess (deficiency) of receipts over disbursements	15,729	600,000	645	1,300	(51)	4,883	-
Cash and investments - ending	\$ 24,137	\$ 1,062,970	\$ 1,269	\$ 1,300	\$ -	\$ 6,602	\$ -

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

	93.116 TB Outreach	CJC/DOC	Comm Transition Prog-July	Crime Vic Assist 93vs001	Bilingual Advocate	CJC/Juvenile	CJC/MC Coal Ag Sub Abuse
Cash and investments - beginning	\$ -	\$ 7,501	\$ 163,234	\$ (8,938)	\$ (5,837)	\$ 16,886	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	61,250	524,440	116,615	50,941	21,807	78,239	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2	66	-	-	-	-	8,068
Total receipts	<u>61,252</u>	<u>524,506</u>	<u>116,615</u>	<u>50,941</u>	<u>21,807</u>	<u>78,239</u>	<u>8,068</u>
Disbursements:							
Personal services	70,946	389,261	106,523	76,778	28,836	48,796	10,940
Supplies	-	32,564	4,435	-	-	1,521	-
Other services and charges	8,217	67,289	28,009	-	-	7,746	4,500
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	10,806	-
Total disbursements	<u>79,163</u>	<u>489,114</u>	<u>138,967</u>	<u>76,778</u>	<u>28,836</u>	<u>68,869</u>	<u>15,440</u>
Excess (deficiency) of receipts over disbursements	<u>(17,911)</u>	<u>35,392</u>	<u>(22,352)</u>	<u>(25,837)</u>	<u>(7,029)</u>	<u>9,370</u>	<u>(7,372)</u>
Cash and investments - ending	<u>\$ (17,911)</u>	<u>\$ 42,893</u>	<u>\$ 140,882</u>	<u>\$ (34,775)</u>	<u>\$ (12,866)</u>	<u>\$ 26,256</u>	<u>\$ (7,372)</u>

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

	2011 GIS Grant 97.073	16.575 Sheriff Victim Advocate	Soil & Water Watershed	Empg Grant	EMA Competitive Grant 97.042	PS Crts Enhancement Grt 16.585	Jaibg Grant
Cash and investments - beginning	\$ -	\$ (9,089)	\$ (250)	\$ 64,286	\$ -	\$ -	\$ 6,121
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	18,000	26,149	-	-	4,054	45,548	4,144
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	40,000	-	-	-	-
Total receipts	<u>18,000</u>	<u>26,149</u>	<u>40,000</u>	<u>-</u>	<u>4,054</u>	<u>45,548</u>	<u>4,144</u>
Disbursements:							
Personal services	-	26,386	37,555	-	-	46,498	1,867
Supplies	-	-	-	185	-	-	-
Other services and charges	-	-	-	-	-	27,613	3,217
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	4,054	-	-
Total disbursements	<u>-</u>	<u>26,386</u>	<u>37,555</u>	<u>185</u>	<u>4,054</u>	<u>74,111</u>	<u>5,084</u>
Excess (deficiency) of receipts over disbursements	<u>18,000</u>	<u>(237)</u>	<u>2,445</u>	<u>(185)</u>	<u>-</u>	<u>(28,563)</u>	<u>(940)</u>
Cash and investments - ending	<u>\$ 18,000</u>	<u>\$ (9,326)</u>	<u>\$ 2,195</u>	<u>\$ 64,101</u>	<u>\$ -</u>	<u>\$ (28,563)</u>	<u>\$ 5,181</u>

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

	Polling Place Improv Grnt	Council Of Gov't	Aggressive Driving Grant	Byrne Grant 2008	Mad Co DUI	Big City County	Regional Team
Cash and investments - beginning	\$ 202	\$ 55,371	\$ 857	\$ (142,787)	\$ 5,041	\$ (1,170)	\$ 36
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	328,178	23,356	51,313	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,937,513	-	-	-	-	-
Total receipts	-	1,937,513	-	328,178	23,356	51,313	-
Disbursements:							
Personal services	-	-	-	206,886	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	116	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,924,819	-	-	24,400	53,769	-
Total disbursements	-	1,924,819	-	207,002	24,400	53,769	-
Excess (deficiency) of receipts over disbursements	-	12,694	-	121,176	(1,044)	(2,456)	-
Cash and investments - ending	<u>\$ 202</u>	<u>\$ 68,065</u>	<u>\$ 857</u>	<u>\$ (21,611)</u>	<u>\$ 3,997</u>	<u>\$ (3,626)</u>	<u>\$ 36</u>

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

	Fema Fy 2002 (Cert)	Dist 6 Training/Exercise	Co Youth Center Sch Grt	ICJI-madison Co CASA	Dist Mobile Command Grant	Doe Exercise HLS	Fema Pa Grant 1766-Dr
Cash and investments - beginning	\$ 276	\$ 506	\$ 3,332	\$ 18,061	\$ 2,364	\$ 154	\$ 5,035
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	26,812	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	16,135	94,218	-	-	-
Total receipts	-	-	42,947	94,218	-	-	-
Disbursements:							
Personal services	-	-	-	97,232	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	32,945	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	32,945	97,232	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	10,002	(3,014)	-	-	-
Cash and investments - ending	\$ 276	\$ 506	\$ 13,334	\$ 15,047	\$ 2,364	\$ 154	\$ 5,035

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

	Anderson HO REHAB Prog Grant	Anderson Rntl REHAB Prog Grant	Hazmat Truck Type 2 97.073	Adult Protective Service	Juvenile Pilot Project	School Attendance Project	Health Dept Reimb Non-Rev
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (31,824)	\$ 24,871	\$ -	\$ 30,941
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	3,785	185,263	-	15,000	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	39,911	27,284	-	-	2,499	-	-
Total receipts	39,911	27,284	3,785	185,263	2,499	15,000	-
Disbursements:							
Personal services	-	-	-	165,571	-	12,279	2,861
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	17,489	58	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	60,708	44,803	2,607	17,939	-	-	-
Total disbursements	60,708	44,803	2,607	183,510	17,489	12,337	2,861
Excess (deficiency) of receipts over disbursements	(20,797)	(17,519)	1,178	1,753	(14,990)	2,663	(2,861)
Cash and investments - ending	\$ (20,797)	\$ (17,519)	\$ 1,178	\$ (30,071)	\$ 9,881	\$ 2,663	\$ 28,080

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

	Mad Co Comm Foundation	St Supreme Crt Psc Grant	Bio Terror Res Prog	Sheriff Technology Grant	Community Block Grant	Drug Court CPTF	Totals
Cash and investments - beginning	\$ 700	\$ 3,268	\$ 4,249	\$ 54,306	\$ 3,986	\$ 262	\$ 49,114,283
Receipts:							
Taxes	-	-	-	-	-	-	140,792,725
Licenses and permits	-	-	-	-	-	-	439,656
Intergovernmental	-	10,000	29,676	-	-	-	31,617,077
Charges for services	-	-	-	-	-	-	2,613,429
Fines and forfeits	-	-	-	-	-	-	1,643,595
Other receipts	-	-	5,918	66,169	-	2,670	60,959,007
Total receipts	-	10,000	35,594	66,169	-	2,670	238,065,489
Disbursements:							
Personal services	-	-	-	-	-	-	30,300,484
Supplies	-	-	-	-	-	-	2,126,778
Other services and charges	-	9,137	34,654	52,290	-	2,906	12,322,643
Capital outlay	-	-	-	-	-	-	2,863,952
Other disbursements	-	-	-	-	-	-	188,439,466
Total disbursements	-	9,137	34,654	52,290	-	2,906	236,053,323
Excess (deficiency) of receipts over disbursements	-	863	940	13,879	-	(236)	2,012,166
Cash and investments - ending	\$ 700	\$ 4,131	\$ 5,189	\$ 68,185	\$ 3,986	\$ 26	\$ 51,126,449

MADISON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,724,315</u>	<u>\$ -</u>

MADISON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2013

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Ed Martin Toyota	Car	\$ 1,869	03/20/13	03/20/16
Ed Martin Toyota	Car	2,492	03/20/13	03/20/16
Xerox	Copy Machine	6,277	08/01/12	07/01/14
Ed Martin Toyota	Car	<u>2,742</u>	06/25/12	06/24/15
Total governmental activities		<u>13,380</u>		
Total of annual lease payments		<u>\$ 13,380</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and loans payable	PERF-Council of Governments	\$ 110,949	\$ 98,651
Notes and loans payable	Fort Creason Drain - General Drain Improvement	76,510	55,945
Notes and loans payable	Fosters Branch Drain - General Drain Improvement	<u>394,686</u>	<u>118,995</u>
Total governmental activities		<u>582,145</u>	<u>273,591</u>
Totals		<u>\$ 582,145</u>	<u>\$ 273,591</u>

MADISON 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 Balance</u>
Governmental activities:	
Land	\$ 335,000
Infrastructure	22,205,909
Buildings	25,708,053
Machinery, equipment, and vehicles	<u>11,431,336</u>
Total governmental activities	<u>59,680,298</u>
Total capital assets	<u>\$ 59,680,298</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF MADISON COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Madison 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.

Basis for Qualified Opinion on the Highway Planning and Construction Cluster

As described in items 2013-002 and 2013-003 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding Cash Management, Equipment and Real Property Management, and Reporting that are applicable to its Highway Planning and Construction grants. Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

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

Qualified Opinion on the Highway Planning and Construction Cluster

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Highway Planning and Construction Cluster* paragraph, 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 the Highway Planning and Construction Cluster for the year ended December 31, 2013.

Unmodified Opinion on Each of the Other Major Federal Programs

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 other major federal programs identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended December 31, 2013.

Other Matters

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

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with 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 items 2013-002 and 2013-003 to be material weaknesses.

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

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

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


Paul D. Joyce, CPA
State Examiner

October 29, 2014

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

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

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Agriculture</u>				
Child Nutrition Cluster				
School Breakfast Program	Indiana Department of Education	10.553	FY13 FY14	\$ 5,463 4,179
Total - School Breakfast Program				<u>9,642</u>
National School Lunch Program	Indiana Department of Education	10.555	FY13 FY14	11,508 8,512
Total - National School Lunch Program				<u>20,020</u>
Total - Child Nutrition Cluster				<u>29,662</u>
Special Supplemental Nutrition Program for Women, Infants, and Children	Indiana State Department of Health	10.557	A70-3-070443	<u>105,906</u>
Total - Department of Agriculture				<u>135,568</u>
<u>Department of Housing and Urban Development</u>				
CDBG - Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	City of Anderson	14.218		
Anderson Homeowner Rehabilitation Program			ACD-12-NRP HomeRep-04	39,911
Anderson Rental Rehabilitation Program			ACD-12-NRP Rental Rehab-04	<u>27,284</u>
Total - CDBG - Entitlement Grants Cluster				<u>67,195</u>
Total - Department of Housing and Urban Development				<u>67,195</u>
<u>Department of Justice</u>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738	11-DJ-023 12-DJ-BX-0765	150,435 177,743
Total - JAG Program Cluster				<u>328,178</u>
Juvenile Accountability Block Grants	Indiana Criminal Justice Institute	16.523	10-JB-1875	<u>4,144</u>
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575		
General Victim Assistance			FY13	20,906
Prosecutor's Victim Assistance			13VA2255	50,941
Sheriff Victim Advocate			13VA2277	26,149
Child Victim Advocacy Project			2011-VA-GX-0039	<u>57,218</u>
Total - Crime Victim Assistance				<u>155,214</u>
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588		
Bilingual Victim Assistance			13ST1937	<u>21,807</u>
Total - Department of Justice				<u>509,343</u>
<u>Department of Labor</u>				
Employment Service Cluster				
Employment Service/Wagner-Peyser Funded Activities	Indiana Department of Workforce Development	17.207	PR12-CR-02-1A	1,840
Disabled Veterans' Outreach Program (DVOP)	Indiana Department of Workforce Development	17.801	PR12-CR-02-1A	385
Local Veterans' Employment Representative Program	Indiana Department of Workforce Development	17.804	PR12-CR-02-1A	<u>385</u>
Total - Employment Service Cluster				<u>2,610</u>
WIA Cluster				
WIA Adult Program	Indiana Department of Workforce Development	17.258	PR12-CR-02-1A	159,381
WIA Youth Activities	Indiana Department of Workforce Development	17.259	PR12-CR-04-1A	240,471
WIA Dislocated Worker Formula Grants	Indiana Department of Workforce Development	17.278	PR12-CR-02-1A	<u>287,945</u>
Total - WIA Cluster				<u>687,797</u>
Unemployment Insurance	Indiana Department of Workforce Development	17.225	PR12-CR-02-1A	<u>2,064</u>
Total - Department of Labor				<u>692,471</u>

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

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

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	Indiana Department of Transportation	20.205		
CMAQ			223406	67,987
HSIP			EDS #A249-10-321477	60,475
Planning			EDS #A249-13-320025A	222,914
STP			FY 12	61,157
STP			FY 13	591,865
			DES #1000046	98,240
			DES #0810458	37,346
			DES #0500896	141,399
			DES #0901982	453,357
			DES #0801085	11,130
			DES #0801065	44,712
			DES #0600767	35,667
Total - Highway Planning and Construction Cluster				<u>1,826,249</u>
Highway Safety Cluster				
State and Community Highway Safety	Indiana Criminal Justice Institute	20.600		
Big City County			1277	35,984
Big City County			2485	15,329
Total - State and Community Highway Safety				<u>51,313</u>
Alcohol Impaired Driving Countermeasures				
Incentive Grants I	Indiana Criminal Justice Institute	20.601		
Mad Co DUI			1227	11,945
Mad Co DUI			2502	11,411
Total - Alcohol Impaired Driving Countermeasures Incentive Grants I				<u>23,356</u>
Total - Highway Safety Cluster				<u>74,669</u>
Formula Grants for Rural Areas	Indiana Department of Transportation	20.509		
Federal Transit Formula Grant			18030140	255,919
State Planning and Research	Indiana Department of Transportation	20.515		
Traffic Data			EDS #A249-12-320754	42,250
Rural Planning			EDS #A249-12-320936	44,352
Total - State Planning and Research				<u>86,602</u>
Total - Department of Transportation				<u>2,243,439</u>
<u>Department of Energy</u>				
Weatherization Assistance for Low-Income Persons	Indiana Housing and Community Development Authority	81.042		
Weatherization Assistance Program			WX-013-015	26,650
Weatherization Assistance Program			WX-010-015	25,750
Total - Weatherization Assistance for Low-Income Persons				<u>52,400</u>
Total - Department of Energy				<u>52,400</u>
<u>Department of Education</u>				
Title I, Part A Cluster				
Title I Grants to Local Educational Agencies	Anderson Community Schools	84.010		
Title I			FY 13	32,017
Title I			FY 14	10,930
Total - Title I, Part A Cluster				<u>42,947</u>
Total - Department of Education				<u>42,947</u>
<u>Department of Health and Human Services</u>				
Public Health Emergency Preparedness	Indiana State Department of Health	93.069	FY 2012	13,560
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana State Department of Health	93.074		
Bio Terror Response Program			1U90TP000521-01	16,740
Bio Terror Response Program			5U90TP000521-02	1,616
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				<u>18,356</u>

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

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

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Health and Human Services (continued)</u>				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs TB Outreach	Indiana State Department of Health	93.116	A70-3-106071	<u>69,650</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance	Indiana State Department of Health	93.283	A70-3-0532118	<u>3,677</u>
Child Support Enforcement	Indiana Department of Child Services	93.563		
Total - Child Support Enforcement			FY 2013	<u>707,204</u>
Low-Income Home Energy Assistance LIHEAP EAP 2014 LIHEAP WX 2014 LIHEAP WX 2013 LIHEAP EAP 2013 LIHEAP WX 2012 State EAP 2013	Indiana Housing and Community Development Authority	93.568	LI-014-015 WL-014-015 WL-013-015 LI-013-015 WL-012-015 WS-013-015	37,833 7,887 372,316 309,004 84,220 <u>4,189</u>
Total - Low-Income Home Energy Assistance				<u>815,449</u>
Community Services Block Grant CSBG 2013 CSBG 2012	Indiana Housing and Community Development Authority	93.569	CS-013-015 CS-012-015	135,588 <u>60,775</u>
Total - Community Services Block Grant				<u>196,363</u>
Social Services Block Grant Adult Protective Services	Indiana Family and Social Services Administration	93.667	48-11-99-1225-01	<u>7,000</u>
HIV Prevention Activities- Health Department Based	Indiana State Department of Health	93.940	A70-8-112073	<u>23,845</u>
Total - Department of Health and Human Services				<u>1,855,104</u>
<u>Department of Homeland Security</u>				
Emergency Management Performance Grants EMA Competitive Grant County General Fund	Indiana Department of Homeland Security	97.042	EDS #C44P-2-107A EDS #C44P-3-279B	4,054 <u>18,416</u>
Total - Emergency Management Performance Grants				<u>22,470</u>
State Homeland Security Program (SHSP) Hazmat Truck Type 2	Indiana Department of Homeland Security	97.073	EDS #C44P-3-198B	<u>3,785</u>
Total - Department of Homeland Security				<u>26,255</u>
Total federal awards expended				<u>\$ 5,624,722</u>

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

MADISON COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

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

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2013:

Program Title	Federal CFDA Number	2013
Highway Planning and Construction	20.205	\$ 3,800
State and Community Highway Safety	20.600	29,961
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	13,338

MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

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

Federal Awards:

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

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
	JAG Program Cluster
	Highway Planning and Construction Cluster
93.568	Low-Income Home Energy Assistance

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

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

FINDING 2013-001 - INTERNAL CONTROLS OVER FINANCIAL AND FEDERAL REPORTING

The County did not have adequate controls in place to ensure that financial information reported in the Annual Report was accurate. The Annual Report for 2013 contained numerous errors and did not properly reflect the financial activity of the County. As a result, the financial statement, Schedule of Expenditures of Federal Awards (SEFA), and other supplemental schedules which were compiled from the Annual Report also contained errors. Corrections and adjustments to the financial statement and Schedule of Expenditures of Federal Awards (SEFA) were recommended and approved by the County's management.

MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The following errors were noted in the financial statement and supplemental schedules:

1. The Payroll fund did not report a beginning balance in the 2013 Annual Report. The beginning balance of the Payroll fund was \$1,288,842. The beginning balance was included in the Payroll fund receipts reported for 2013. This resulted in an understatement of the beginning cash balance and an overstatement of receipts in the amount of \$1,288,842. The beginning cash balance and receipts reported in the financial statement were adjusted to reflect the correct amounts.
2. The beginning and ending cash balances reported for the Clerk Trust fund were incorrect. Investments for the Clerk Trust fund were included in the cash balance twice. This resulted in an overstatement of the beginning and ending cash balance of \$1,837,618. The beginning and ending cash balances reported in the financial statement were adjusted to reflect the correct amounts.
3. The Total Monies fund did not report any disbursements. The financial records of the County indicated the Total Monies fund had \$500,000 in disbursements. This resulted in an understatement receipts and overstatement of ending balance for 2013 in the amount of \$500,000. The disbursements and ending cash balance reported in the financial statement were adjusted to reflect the correct amounts.
4. The Inmate Trust fund reported incorrect amounts for beginning cash, receipts, disbursements, and ending cash. The amounts reported for beginning and ending cash were the balances held in the bank accounts at January 1, 2013, and December 31, 2013, and not the balances in the financial records. The amounts reported for receipts and disbursements were not supported by the bank activity or the financial records and the responsible personnel were not sure where the amounts reported came from. According to the departmental records, the beginning cash was overstated by \$6,444, receipts were understated by \$313,885, disbursements were understated by \$314,443, and ending cash was overstated by \$7,002. The beginning cash, receipts, disbursements, and ending cash reported in the financial statement were adjusted to reflect the correct amounts.
5. The Sheriff Civil fund reported an incorrect amount of receipts. The year-to-date receipts reported was manually calculated by adding monthly totals. However, a receipt was duplicated in the records and the wrong monthly totals were included when calculating year-to-date receipts for 2013. This resulted in an overstatement of receipts and ending cash in the amount of \$22,645. The receipts and ending cash reported in the financial statement were adjusted to reflect the correct amount.
6. Receipts and disbursements for numerous funds were not properly classified. Various types of receipts and disbursements were reported as "Other" in the financial records and the Annual Report. Receipts and disbursements should be classified by their sources and functions. During the audit, it was noted that several funds were not classifying their receipts or disbursements when recording the transactions in their financial records. They were using generic classifications, such as, miscellaneous, other, and nonbudgeted. This did not provide enough information at year end to complete the Annual Report information properly. As a result, the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis which is compiled from the Annual Report information did not provide a true reflection of receipt and disbursements activities for all funds.

MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

In addition to the errors noted above, the Schedule of Expenditures of Federal Awards (SEFA) contained numerous errors. Information regarding the federal agency, pass-through entities, CFDA numbers, award numbers, and federal amounts expended were incorrect in numerous instances. Also, several grants were not reported on the original SEFA. Adjustments were made to the SEFA to report the federal information accurately. The net effect of all adjustments increased the SEFA by \$2,840,821.

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)

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

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

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

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

MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III - Federal Award Findings and Questioned Costs

**FINDING 2013-002 - INTERNAL CONTROLS AND COMPLIANCE
OVER CASH MANAGEMENT AND 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 #0801065, DES #0901982,
DES #1000046

Pass-Through Entity: Indiana Department of Transportation

The Highway Planning and Construction grant is administered on a reimbursement basis. Based on our understanding of controls over Cash Management and Reporting, it was determined that the controls were not properly designed and implemented for at least a portion of 2013 for grants handled by the County Engineering Department. The process in place was to complete and submit reimbursement reports before paying vendors. This was determined to be a material weakness in internal controls over cash management and reporting for this program.

As a result of the control deficiency noted above, noncompliance with Cash Management and Reporting requirements was found during 2013. Of the reimbursement reports tested, 38 percent were submitted prior to paying vendors. Grant expenses were generally paid 35 to 40 days after the reimbursements were requested. This was considered material noncompliance.

49 CFR 18.21(d) states:

"Reimbursement shall be the preferred method when the requirements in paragraph (c) of this section are not met. Grantees and subgrantees may also be paid by reimbursement for any construction grant. Except as otherwise specified in regulation, Federal agencies shall not use the percentage of completion method to pay construction grants. The grantee or subgrantee may use that method to pay its construction contractor, and if it does, the awarding agency's payments to the grantee or subgrantee will be based on the grantee's or subgrantee's actual rate of disbursement."

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

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

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

We recommended that the County design and properly monitor internal control procedures that would ensure federal funds received on a reimbursement basis are supported by actual expenditures made prior to the reimbursement request.

MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

**FINDING 2013-003 - INTERNAL CONTROLS AND COMPLIANCE
OVER EQUIPMENT AND REAL PROPERTY MANAGEMENT**

Federal Agency: Department of Transportation

Federal Program: Highway Planning and Construction Cluster

CFDA Number: 20.205

Federal Award Number and Year (or Other Identifying Number): DES #0901982

Pass-Through Entity: Indiana Department of Transportation

The County did not have controls in place to ensure that assets purchased with federal funds were properly inventoried or included in the capital assets records. The County uses asset forms to obtain asset information from various departments. Asset forms were primarily used for machinery and equipment and were not used for buildings, land, construction, or infrastructure. Separate property records that include the asset categories mentioned above were maintained in the Board of County Commissioner's Office; however, no formal procedures were established to ensure the property records were complete. No procedures or methods were in place to communicate or report these types of assets to the Auditor's Office so that the assets could be recorded in the capital asset records. Additionally, neither the County's capital asset records nor the Board of County Commissioner's property records identify assets as purchased with federal funds.

Due to control issues noted above, noncompliance was found in all items tested during 2013. Grant monies were used for 24 right-of-way land purchases. All of the land purchases were deeded to the County, but were not included in the capital asset records or any other property records maintained by the County.

49 CFR 18.32(d) states:

- "(1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
- (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
- (3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated.
- (4) Adequate maintenance procedures must be developed to keep the property in good condition.
- (5) If the grantee or subgrantee is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return."

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

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

MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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

We recommended that the County design and properly monitor internal control procedures that would ensure all property purchased with federal funds are included in their asset records or inventories and identified as purchased with federal funds.

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AUDITEE PREPARED DOCUMENTS

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

MADISON COUNTY



INDIANA

BOARD OF COUNTY COMMISSIONERS
MADISON COUNTY GOVERNMENT CENTER
16 E. 9TH STREET
ANDERSON, INDIANA 46016
commissioners@madisoncounty.in.gov

John M. Richwine, President
Steffanie L. Owens
Jeffrey L. Hardin
765/641-9474
Fax 765/641-9578

June 24, 2014

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2012-002 - INTERNAL CONTROLS OVER ALLOWABLE COSTS/COST PRINCIPLES

Original Assigned SBA Audit Report Number: B42593
Report Period: 01-01-12 to 12-31-13
Pass-Through Entity or Federal Grantor Agency: Indiana Housing and Community Development Authority
Contact Person Responsible for Corrective Action: Lou Mozingo
Contact Phone Number: 765-641-6524

Status of Audit Finding:

Corrective Action Plan: As of June 17, 2013, Madison County JobSource implemented new internal control procedures to include segregation of duties, related to the compliance requirement of Allowable Costs/Cost Principles over Indirect Costs. Although JobSource is a small agency with a limited staff including only one accountant, the new procedures require the allocation of indirect cost to be prepared, approved, and reviewed by three different individuals. This should effectively resolve the concern addressed in this finding.

Cindy Donnelly
Executive Director





MADISON COUNTY AUDITOR'S OFFICE
ANDERSON, INDIANA

Jane Lyons, Auditor

October 29, 2014

CORRECTIVE ACTION PLAN


FINDING 2013-001

Contact Person Responsible for Corrective Action: Jane Lyons, Madison Co Auditor
Contact Phone Number: 765-641-9425

Description of Corrective Action Plan:

1. No beginning balance due to conversion, vendor instructed to put on as receipts. Will have beginning balance for 2014. Procedures will be put in place to review financial information before submitting Annual Report.
2. Clerk turned in two reports. For 2014 will get clarification on report totals. Will request additional reports from their financial system to verify. Procedures will be put in place to review financial information before submitting Annual Report.
3. For 2014 will check fund beginning and ending balances between annual report and financial system to make sure they agree. Procedures will be put in place to review financial information before submitting Annual Report.
4. For 2014 will request additional reports from their financial system to verify what we received is accurate. Procedures will be put in place to review financial information before submitting Annual Report.
5. For 2014 will request additional reports from their financial system to verify what we received is accurate. Procedures will be put in place to review financial information before submitting Annual Report
6. Made corrections on financial system to categorize disbursements correctly.

We put procedures in place to identify all federal grants in order to complete the SEFA correctly and completely.


Madison County Auditor



MADISON COUNTY HIGHWAY ENGINEER
MADISON COUNTY HIGHWAY DEPARTMENT
2830 WEST EIGHTH STREET
ANDERSON, INDIANA 46011-1949

765/646-9240
Fax 765/646-9251

CORRECTIVE ACTION PLAN

FINDING 2013-002

Contact Person Responsible for Corrective Action: Charles E. Leser, P.E.
Contact Phone Number: 765-646-9245

Description of Corrective Action Plan:

INDOT requires a copy of the canceled check to be attached to the reimbursement documents.

Anticipated Completion Date:

Already completed.

FINDING 2013-003

Contact Person Responsible for Corrective Action: Charles E. Leser, P.E.
Contact Phone Number: 765-646-9245

Description of Corrective Action Plan:

County Road 300 East, 24 parcels of Right of Way.

1. The property record for the 24 parcels has been generated. This project was the first project for Madison County that utilized federal funds for the purchase of Right of Way. Local projects purchase easements, not land.
2. Madison County will in the future generate the Right of Way inventory for purchased Right of Ways and the inventory will state whether federal funds or local funds were used for the purchase of Right of Ways.

Anticipated Completion Date:

Immediately.

Madison County Highway Engineer

Charles E. Leser, P.E.

Date: October 28, 2014

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/>.