

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
BOONE COUNTY, INDIANA
January 1, 2015 to December 31, 2015



FILED
02/02/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Deanna Willhoite Carla Newcomer Heather Myers	01-01-13 to 04-30-16 05-01-16 to 09-04-16 09-05-16 to 12-31-20
County Treasurer	Deborah Ottinger	01-01-13 to 12-31-20
Clerk of the Circuit Court	Jessica Fouts	01-01-15 to 12-31-18
County Sheriff	Mike Nielsen	01-01-15 to 12-31-18
County Recorder	Nikki Baldwin	01-01-13 to 12-31-20
President of the Board of County Commissioners	Marc Applegate Jeff Wolfe	01-01-15 to 12-31-15 01-01-16 to 12-31-16
President of the County Council	Steve Jacob	01-01-15 to 12-31-16



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF BOONE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Boone County (County), which comprises the financial position and results of operations for the year ended December 31, 2015, and the related notes to the financial statement as listed in the Table of Contents.

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 (Indiana Code 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, 2015.

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, 2015, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

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 Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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.


Other Information

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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated December 28, 2016, 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.


Paul D. Joyce, CPA
State Examiner

December 28, 2016



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

TO: THE OFFICIALS OF BOONE COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Boone County (County), which comprises the financial position and results of operations for the year ended December 31, 2015, and the related notes to the financial statement, and have issued our report thereon dated December 28, 2016, 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.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2015-001 and 2015-002 that we consider 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 items 2015-001 and 2015-002.

Boone County's Response to Findings

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

December 28, 2016

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

BOONE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
GENERAL	\$ 2,473,812	\$ 8,463,371	\$ 9,464,136	\$ 1,473,047
ACCIDENT REPORT	13,468	6,738	7,402	12,804
CAMPAIGN FINANCE ENFORCEMENT	-	1,550	-	1,550
CITY AND TOWN COURT COSTS	217,234	9,561	-	226,795
CLERK'S RECORDS PERPETUATION	3,624	24,113	16,945	10,792
COIT CNTY DISTRIB SHARES	2,513,648	7,648,372	8,048,620	2,113,400
COMMUNITY CORRECTIONS	78,810	330,564	332,330	77,044
CONVENTION VIS & TOURISM PROM	279,581	325,956	325,000	280,537
SALES DISCLOSURE-COUNTY SHARE	45,135	9,865	1,437	53,563
CUMULATIVE BRIDGE	1,763,994	2,739,114	1,314,610	3,188,498
CUMULATIVE CAPITAL DEVELOPMENT	545,930	1,455,191	1,089,018	912,103
DRUG FREE COMMUNITY	39,774	27,149	33,075	33,848
ECONOMIC DEVELOPMENT FEE	13,725	20,250	29,400	4,575
EMERG PLANNING/RIGHT TO KNOW	24,149	4,769	-	28,918
Extradition & Sheriff's Asst.	1,400	-	-	1,400
FIREARMS TRAINING	5,181	23,710	23,653	5,238
FOOD AND BEVERAGE TAX	743,025	616,837	528,422	831,440
GENERAL DRAIN IMPROVEMENT	379,148	-	3,163	375,985
HEALTH	273,952	614,386	551,870	336,468
IDENTIFICATION SECURITY PROT	134,958	6,137	885	140,210
LEVY EXCESS	-	5,532	-	5,532
LOCAL HEALTH MAINTENANCE	56,261	48,859	46,172	58,948
LOCAL ROAD AND STREET	80,601	584,768	309,673	355,696
MISDEMEANANT	87,844	27,761	29,697	85,908
MOTOR VEHICLE HIGHWAY	1,725,152	3,431,595	2,579,274	2,577,473
PLAT BOOK	56,393	16,150	3,060	69,483
RAINY DAY	2,763,503	-	16,868	2,746,635
REASSESSMENT - 2015	415,196	340,890	432,585	323,501
RECORDER'S RECORDS PERPET	225,674	126,207	200,599	151,282
RIVERBOAT	123,064	458,594	555,676	25,982
SEX AND VIOLENT OFFENDER ADMIN	6,472	3,114	2,431	7,155
SUPPL PUBLIC DEFENDER SERVICES	76,992	11,642	-	88,634
SURPLUS TAX	333,665	65,908	104,666	294,907
SURVEYOR'S CORNER PERPETUATION	28,134	13,980	12,005	30,109
TAX SALE REDEMPTION	178	189,693	179,651	10,220
TAX SALE SURPLUS	822,838	336,720	663,731	495,827
GUARDIAN AD LITEM	53,438	9,721	10,867	52,292
AUDITORS INELIGIBLE DEDUCTIONS	39,365	125	1,105	38,385
COUNTY ELECTED OFFICIALS TRNG	21,239	6,142	1,585	25,796
STATEWIDE 911	616,879	784,316	718,889	682,306
ADULT PROBATION ADMINISTRATIVE	362,627	149,141	240,385	271,383
JUVENILE PROBATION ADMIN	103,156	7,005	11,000	99,161
SUPPL ADULT PROBATION SERVICES	94,092	32,980	-	127,072
ALTERNATIVE DISPUTE RESOLUTION	8,099	6,193	5,065	9,227
COUNTY USER FEE	1,285	4,107	3,306	2,086
DRAINAGE MAINTENANCE	4,062,002	708,355	589,631	4,180,726
DRUG BUY MONEY	10,493	-	-	10,493
DUI TASK FORCE	4,770	15,214	19,984	-
DONATIONS-BD HEALTH GIFT FUND	1,781	1,297	828	2,250
Parking Ordinance Violations	40	-	-	40
PAYROLL CLEARING	10,437	4,226,798	4,135,715	101,520
PAYROLL WITHHOLDING-INSURANCE	5,885	-	-	5,885
SHERIFF PENSION HOLDING	36,775	38,138	25,470	49,443
SETTLEMENT	-	100,751,203	100,751,203	-
CVET AGENCY	-	333,111	333,111	-
WEED LIEN COLLECTIONS	52,060	76,712	99,347	29,425
SEWAGE COLLECTIONS	53,172	27,040	47,766	32,446
FINANCIAL INSTITUTION TAX	-	137,410	137,410	-

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

BOONE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
HEA 1001 STATE HOMESTD CREDIT	55,571	-	55,571	-
HOMESTEAD CREDIT REBATE	25,585	-	-	25,585
STATE FINES AND FORFEITURES	56,313	73,244	76,970	52,587
INFRACTION JUDGEMENTS	12,099	99,987	108,756	3,330
SPECIAL DEATH BENEFIT	731	5,742	5,613	860
SALES DISCLOSURE - STATE SHARE	1,035	9,865	9,970	930
CORONERS TRAINING & CON'T ED	532	6,243	6,221	554
MORT RECOR FEES-STATE SHARE	738	10,599	10,647	690
SEX & VIOL OFFNDR ADMIN-STATE	30	346	337	39
INHERITANCE TAX	143,820	29,626	42,013	131,433
EDUCATION PLATE FEES AGENCY	94	1,556	1,481	169
COIT DISTRIBUTION	-	24,358,832	24,358,832	-
Clerk's Trust Account	1,053,089	4,758,666	4,739,227	1,072,528
Clerks Trust Acct State Funds	27,808	404,866	398,246	34,428
ISSETS	7,866	746,548	751,602	2,812
Clerk Court Ordered Int Bearing	13,018	1	-	13,019
Sheriff Commissary Fund	88,575	147,172	160,913	74,834
Sheriff Inmate Trust	35,880	291,736	293,970	33,646
Treasurer	2,598,868	2,522,893	2,598,868	2,522,893
SHERIFF DEPT GIFT/DON FUND	2,597	150	-	2,747
Debt Service - B	-	251,950	-	251,950
Redevelopment Bond	1,866,387	250,757	475,324	1,641,820
Anson Bond	405,422	28,299,829	22,453,204	6,252,047
Anson Construction	37,975	8,153	34,286	11,842
I-65 WEST/EAST REDEV	461,224	40,892	125,751	376,365
Bond #2 0182	7,510,600	300	4,110,378	3,400,522
COIT REVENUE BONDS OF 2014	9,844	-	-	9,844
JTOWN EDA 1 TIF BOND '14-CONST	2,787,622	565,701	3,353,322	1
JTOWN EDA 1 TIF BND '14-CAP IN	211,794	-	-	211,794
JTOWN EDA1 TIF BND 2015-CONST	-	2,023,932	1,837,923	186,009
JTOWN EDA1TIF BND 2015-CAP INT	-	44,468	-	44,468
CASH-2015 A CONSTRUCTION	-	444,757	440,278	4,479
TX EXMPT DISPUTE RESOLUTION	-	100,000	-	100,000
JURY FEES	92,711	9,548	15,104	87,155
BOONE CO COURTS INTERVNT SVCS	39,390	97,604	95,940	41,054
COMM CORRECTIONS PROJ INCOME	576,307	289,598	381,652	484,253
OUTPAT & ALCOHOL PREV PROG.	5,044	-	-	5,044
CO CORRECTIONS FUND	85,174	20,401	51,917	53,658
INTERSTATE COMP FEES- CO SHARE	2,306	763	1,905	1,164
ASSET SEIZURE & FORFEITURE	2,830	-	-	2,830
PROS PRE-TRIAL DIVERSION	35,214	38,909	44,125	29,998
JUVENILE TASK FORCE	5,000	-	-	5,000
PROS DEFERRAL USER	119,065	194,683	226,526	87,222
PROS SPECIAL FEE	6,196	25,093	23,930	7,359
Litter Enforcement	400	75	-	475
CO SHERIFF TRAINING	25,677	1,166	3,567	23,276
INVESTIGATION SHERIFF	1,602	1,496	2,773	325
FACT- FATAL ALCOHOL CRASH TEAM	503	-	-	503
CHILD RESTRAINT GRANT	3	-	-	3
ILLEGAL WEED CONTROL	65	50	-	115
DRUG AWARENESS	5,124	1,075	3,405	2,794
SHERIFF SEIZURE	3,533	-	-	3,533
DOG LEASH FUND	900	-	-	900
ECONOMIC DEVELOPMENT	2,028,999	1,124,847	1,359,184	1,794,662
EMPLOYEE HEALTH FUND	579,390	3,563,061	4,066,530	75,921
TMA- PERSONAL PROP ASSESSMENTS	16,215	30,578	7,900	38,893
Indiana Housing Finance	9,500	-	-	9,500

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

BOONE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
CONV VISITOR & TOURISM INVEST	22,773	70	-	22,843
SURPLUS REPLACE & HMSTD (2000)	733	-	-	733
CCD INVESTMENT	506	-	506	-
INDIANA JUDGE RETIREMENT	2	-	-	2
COUNTY FAMILY & CHILDREN	270	-	-	270
Local Planning Council	1,474	-	-	1,474
POLICE PENSION	1,127	-	-	1,127
Pilot Payment	8,814	4,808	-	13,622
CORPORATION	3	-	3	-
INTERSTATE COMP-STATE SHARE	250	763	1,013	-
CHILD RESTR VIOLATIONS FINES	150	800	925	25
SENIOR SERVICES TRANSIT SYSTEM	168,153	264,889	332,337	100,705
INDIANA CRIM JUSTICE GRANTS	14,542	-	-	14,542
REASSESSMENT 2005	129	-	129	-
CLERK IV-D ARRA	9,774	-	339	9,435
CLERK IV-D #2	20,396	14,713	28,434	6,675
COMM. CORR. CTP FUND (0549)	22,886	9,695	4,681	27,900
TITLE IV-D	91,856	14,713	3,854	102,715
HIGH RISK MULTIPLE GRANT	2,080	-	-	2,080
PROSECUTOR IV-D #2	65,119	22,136	43,308	43,947
STOP DOM. VIOLENCE/PROS	22,492	22,492	22,492	22,492
VICTIMS ASSISTANCE COORD.	36,125	29,000	36,125	29,000
JUV DETENTION ALT INITIAT	67,571	96,200	108,932	54,839
COURT INTERPRETER GRANT	4,350	4,741	4,138	4,953
BOONE CO YOUTH ASSIST PROGRAM	-	34,000	15,075	18,925
HAVA Help America Vt Act 1071	101,446	-	-	101,446
JARC Grant	(1,513)	-	-	(1,513)
TOBACCO PREVENTION & CESSATION	5,931	52,141	57,674	398
OWI	115	-	-	115
BIG CITY/BIG CO ENFORCEMENT	-	27,191	27,191	-
AGGRESSIVE DRIVING	(41)	-	-	(41)
SEATBELT GRANT	827	-	-	827
BULLET PROOF VEST GRANT	761	3,250	4,011	-
CITIES READINESS INITIATIVE	16,599	19,134	6,081	29,652
EMERGENCY RESPONSE DELIVERABLE	(1,059)	18,239	17,753	(573)
CHILDHOOD AUTO SAFETY (0812)	12	-	-	12
ADDITIONAL SUPPORT FOR MRC	22	17,965	16,375	1,612
BOONE CO. HEALTHY COALITION	2,976	-	1,535	1,441
HEALTH DEPT TRUST ACCOUNT	16,723	28,170	27,066	17,827
MEDICAL RESERVE CORP (0809)	7,179	3,500	2,618	8,061
COMMUNITY PREPAREDNESS GRANT	8,079	-	24	8,055
Totals	<u>\$ 43,666,007</u>	<u>\$ 206,890,422</u>	<u>\$ 207,535,501</u>	<u>\$ 43,020,928</u>

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

BOONE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

Intergovernmental receipts, which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of these types of receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

BOONE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

E. Disbursements

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

Personal services 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, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

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

F. Interfund Transfers

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

BOONE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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

BOONE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a Hybrid plan – a cost sharing multiple employer defined benefit pension plan that includes an annuity savings account provision. PERF is a public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees as well as elected officials 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
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

BOONE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is due to the expenditure of federal grant funds prior to receiving reimbursement for these expenditures.

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OTHER INFORMATION - UNAUDITED

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

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

BOONE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015

	GENERAL	ACCIDENT REPORT	CAMPAIGN FINANCE ENFORCEMENT	CITY AND TOWN COURT COSTS	CLERK'S RECORDS PERPETUATION	COIT CNTY DISTRIB SHARES	COMMUNITY CORRECTIONS
Cash and investments - beginning	\$ 2,473,812	\$ 13,468	\$ -	\$ 217,234	\$ 3,624	\$ 2,513,648	\$ 78,810
Receipts:							
Taxes	6,768,857	-	-	-	-	-	-
Intergovernmental receipts	723,700	-	-	-	-	34,526	-
Charges for services	586,884	6,738	-	-	-	-	-
Fines and forfeits	15,698	-	-	-	-	-	-
Other receipts	368,232	-	1,550	9,561	24,113	7,613,846	330,564
Total receipts	8,463,371	6,738	1,550	9,561	24,113	7,648,372	330,564
Disbursements:							
Personal services	7,292,541	-	-	-	15,067	4,544,283	279,334
Supplies	143,513	-	-	-	-	436,192	1,963
Other services and charges	1,961,438	-	-	-	-	2,979,212	51,033
Capital outlay	66,628	-	-	-	-	53,412	-
Other disbursements	16	7,402	-	-	1,878	35,521	-
Total disbursements	9,464,136	7,402	-	-	16,945	8,048,620	332,330
Excess (deficiency) of receipts over disbursements	(1,000,765)	(664)	1,550	9,561	7,168	(400,248)	(1,766)
Cash and investments - ending	\$ 1,473,047	\$ 12,804	\$ 1,550	\$ 226,795	\$ 10,792	\$ 2,113,400	\$ 77,044

BOONE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	CONVENTION VIS & TOURISM PROM	SALES DISCLOSURE-COUNTY SHARE	CUMULATIVE BRIDGE	CUMULATIVE CAPITAL DEVELOPMENT	DRUG FREE COMMUNITY	ECONOMIC DEVELOPMENT FEE	EMERG PLANNING/RIGHT TO KNOW
Cash and investments - beginning	\$ 279,581	\$ 45,135	\$ 1,763,994	\$ 545,930	\$ 39,774	\$ 13,725	\$ 24,149
Receipts:							
Taxes	-	-	837,598	1,375,478	-	-	-
Intergovernmental receipts	-	-	220,853	-	-	-	-
Charges for services	-	9,865	-	-	-	-	4,769
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	325,956	-	1,680,663	79,713	27,149	20,250	-
Total receipts	325,956	9,865	2,739,114	1,455,191	27,149	20,250	4,769
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	1,397	118,310	-	-	-	-
Other services and charges	-	40	1,030,104	5,791	33,075	-	-
Capital outlay	-	-	-	976,971	-	-	-
Other disbursements	325,000	-	166,196	106,256	-	29,400	-
Total disbursements	325,000	1,437	1,314,610	1,089,018	33,075	29,400	-
Excess (deficiency) of receipts over disbursements	956	8,428	1,424,504	366,173	(5,926)	(9,150)	4,769
Cash and investments - ending	\$ 280,537	\$ 53,563	\$ 3,188,498	\$ 912,103	\$ 33,848	\$ 4,575	\$ 28,918

BOONE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Extradition & Sheriff's Asst.	FIREARMS TRAINING	FOOD AND BEVERAGE TAX	GENERAL DRAIN IMPROVEMENT	HEALTH	IDENTIFICATION SECURITY PROT	LEVY EXCESS
Cash and investments - beginning	\$ 1,400	\$ 5,181	\$ 743,025	\$ 379,148	\$ 273,952	\$ 134,958	\$ -
Receipts:							
Taxes	-	-	616,837	-	430,148	-	-
Intergovernmental receipts	-	-	-	-	-	-	5,532
Charges for services	-	-	-	-	184,238	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	23,710	-	-	-	6,137	-
Total receipts	-	23,710	616,837	-	614,386	6,137	5,532
Disbursements:							
Personal services	-	-	-	-	441,132	-	-
Supplies	-	-	186,658	-	68,224	-	-
Other services and charges	-	23,653	341,764	-	42,444	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	3,163	70	885	-
Total disbursements	-	23,653	528,422	3,163	551,870	885	-
Excess (deficiency) of receipts over disbursements	-	57	88,415	(3,163)	62,516	5,252	5,532
Cash and investments - ending	\$ 1,400	\$ 5,238	\$ 831,440	\$ 375,985	\$ 336,468	\$ 140,210	\$ 5,532

BOONE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	LOCAL HEALTH MAINTENANCE	LOCAL ROAD AND STREET	MISDEMEANANT	MOTOR VEHICLE HIGHWAY	PLAT BOOK	RAINY DAY	REASSESSMENT - 2015
Cash and investments - beginning	\$ 56,261	\$ 80,601	\$ 87,844	\$ 1,725,152	\$ 56,393	\$ 2,763,503	\$ 415,196
Receipts:							
Taxes	-	-	-	-	-	-	340,761
Intergovernmental receipts	48,859	-	-	3,041,159	-	-	-
Charges for services	-	553,306	-	-	419	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	31,462	27,761	390,436	15,731	-	129
Total receipts	48,859	584,768	27,761	3,431,595	16,150	-	340,890
Disbursements:							
Personal services	42,770	-	-	1,467,438	-	-	37,680
Supplies	437	-	16,981	820,441	3,060	-	49,365
Other services and charges	-	293,276	12,716	256,296	-	15,203	345,540
Capital outlay	-	16,397	-	35,099	-	1,665	-
Other disbursements	2,965	-	-	-	-	-	-
Total disbursements	46,172	309,673	29,697	2,579,274	3,060	16,868	432,585
Excess (deficiency) of receipts over disbursements	2,687	275,095	(1,936)	852,321	13,090	(16,868)	(91,695)
Cash and investments - ending	\$ 58,948	\$ 355,696	\$ 85,908	\$ 2,577,473	\$ 69,483	\$ 2,746,635	\$ 323,501

BOONE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	RECORDER'S RECORDS PERPET	RIVERBOAT	SEX AND VIOLENT OFFENDER ADMIN	SUPPL PUBLIC DEFENDER SERVICES	SURPLUS TAX	SURVEYOR'S CORNER PERPETUATION	TAX SALE REDEMPTION
Cash and investments - beginning	\$ 225,674	\$ 123,064	\$ 6,472	\$ 76,992	\$ 333,665	\$ 28,134	\$ 178
Receipts:							
Taxes	-	458,594	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	126,045	-	-	-	-	-	-
Fines and forfeits	-	-	-	11,642	-	-	-
Other receipts	162	-	3,114	-	65,908	13,980	189,693
Total receipts	126,207	458,594	3,114	11,642	65,908	13,980	189,693
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	220,145	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	200,599	335,531	2,431	-	104,666	12,005	179,651
Total disbursements	200,599	555,676	2,431	-	104,666	12,005	179,651
Excess (deficiency) of receipts over disbursements	(74,392)	(97,082)	683	11,642	(38,758)	1,975	10,042
Cash and investments - ending	\$ 151,282	\$ 25,982	\$ 7,155	\$ 88,634	\$ 294,907	\$ 30,109	\$ 10,220

BOONE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	TAX SALE SURPLUS	GUARDIAN AD LITEM	AUDITORS INELIGIBLE DEDUCTIONS	COUNTY ELECTED OFFICIALS TRNG	STATEWIDE 911	ADULT PROBATION ADMINISTRATIVE	JUVENILE PROBATION ADMIN
Cash and investments - beginning	\$ 822,838	\$ 53,438	\$ 39,365	\$ 21,239	\$ 616,879	\$ 362,627	\$ 103,156
Receipts:							
Taxes	-	-	125	-	-	-	-
Intergovernmental receipts	-	9,221	-	-	-	-	-
Charges for services	-	-	-	6,142	-	149,141	7,005
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	336,720	500	-	-	784,316	-	-
Total receipts	336,720	9,721	125	6,142	784,316	149,141	7,005
Disbursements:							
Personal services	-	-	-	-	-	202,015	-
Supplies	-	-	365	-	-	4,444	-
Other services and charges	-	-	740	1,585	713,326	31,603	11,000
Capital outlay	-	-	-	-	5,563	2,323	-
Other disbursements	663,731	10,867	-	-	-	-	-
Total disbursements	663,731	10,867	1,105	1,585	718,889	240,385	11,000
Excess (deficiency) of receipts over disbursements	(327,011)	(1,146)	(980)	4,557	65,427	(91,244)	(3,995)
Cash and investments - ending	\$ 495,827	\$ 52,292	\$ 38,385	\$ 25,796	\$ 682,306	\$ 271,383	\$ 99,161

BOONE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	SUPPL ADULT PROBATION SERVICES	ALTERNATIVE DISPUTE RESOLUTION	COUNTY USER FEE	DRAINAGE MAINTENANCE	DRUG BUY MONEY	DUI TASK FORCE	DONATIONS-BD HEALTH GIFT FUND
Cash and investments - beginning	\$ 94,092	\$ 8,099	\$ 1,285	\$ 4,062,002	\$ 10,493	\$ 4,770	\$ 1,781
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	15,214	-
Charges for services	-	-	4,107	669,130	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	32,980	6,193	-	39,225	-	-	1,297
Total receipts	32,980	6,193	4,107	708,355	-	15,214	1,297
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	3,306	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	5,065	-	589,631	-	19,984	828
Total disbursements	-	5,065	3,306	589,631	-	19,984	828
Excess (deficiency) of receipts over disbursements	32,980	1,128	801	118,724	-	(4,770)	469
Cash and investments - ending	\$ 127,072	\$ 9,227	\$ 2,086	\$ 4,180,726	\$ 10,493	\$ -	\$ 2,250

BOONE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Parking Ordinance Violations	PAYROLL CLEARING	PAYROLL WITHHOLDING-INSURANCE	SHERIFF PENSION HOLDING	SETTLEMENT	CVET AGENCY	WEED LIEN COLLECTIONS
Cash and investments - beginning	\$ 40	\$ 10,437	\$ 5,885	\$ 36,775	\$ -	\$ -	\$ 52,060
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	4,226,798	-	38,138	100,751,203	333,111	76,712
Total receipts	-	4,226,798	-	38,138	100,751,203	333,111	76,712
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	4,135,715	-	25,470	100,751,203	333,111	99,347
Total disbursements	-	4,135,715	-	25,470	100,751,203	333,111	99,347
Excess (deficiency) of receipts over disbursements	-	91,083	-	12,668	-	-	(22,635)
Cash and investments - ending	\$ 40	\$ 101,520	\$ 5,885	\$ 49,443	\$ -	\$ -	\$ 29,425

BOONE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	SEWAGE COLLECTIONS	FINANCIAL INSTITUTION TAX	HEA 1001 STATE HOMESTD CREDIT	HOMESTEAD CREDIT REBATE	STATE FINES AND FORFEITURES	INFRACTION JUDGEMENTS	SPECIAL DEATH BENEFIT
Cash and investments - beginning	\$ 53,172	\$ -	\$ 55,571	\$ 25,585	\$ 56,313	\$ 12,099	\$ 731
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	27,040	137,410	-	-	73,244	99,987	5,742
Total receipts	27,040	137,410	-	-	73,244	99,987	5,742
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	47,766	137,410	55,571	-	76,970	108,756	5,613
Total disbursements	47,766	137,410	55,571	-	76,970	108,756	5,613
Excess (deficiency) of receipts over disbursements	(20,726)	-	(55,571)	-	(3,726)	(8,769)	129
Cash and investments - ending	\$ 32,446	\$ -	\$ -	\$ 25,585	\$ 52,587	\$ 3,330	\$ 860

BOONE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	SALES DISCLOSURE - STATE SHARE	CORONERS TRAINING & CON'T ED	MORT RECOR FEES-STATE SHARE	SEX & VIOL OFFNDR ADMIN-STATE	INHERITANCE TAX	EDUCATION PLATE FEES AGENCY	COIT DISTRIBUTION
Cash and investments - beginning	\$ 1,035	\$ 532	\$ 738	\$ 30	\$ 143,820	\$ 94	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	9,865	6,243	10,599	346	29,626	1,556	24,358,832
Total receipts	9,865	6,243	10,599	346	29,626	1,556	24,358,832
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	9,970	6,221	10,647	337	42,013	1,481	24,358,832
Total disbursements	9,970	6,221	10,647	337	42,013	1,481	24,358,832
Excess (deficiency) of receipts over disbursements	(105)	22	(48)	9	(12,387)	75	-
Cash and investments - ending	\$ 930	\$ 554	\$ 690	\$ 39	\$ 131,433	\$ 169	\$ -

BOONE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Clerk's Trust Account	Clerks Trust Acct State Funds	SETS	Clerk Court Ordered Int Bearing	Sheriff Commissary Fund	Sheriff Inmate Trust	Treasurer
Cash and investments - beginning	\$ 1,053,089	\$ 27,808	\$ 7,866	\$ 13,018	\$ 88,575	\$ 35,880	\$ 2,598,868
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	147,172	291,736	2,522,893
Fines and forfeits	4,758,666	-	-	-	-	-	-
Other receipts	-	404,866	746,548	1	-	-	-
Total receipts	4,758,666	404,866	746,548	1	147,172	291,736	2,522,893
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,739,227	398,246	751,602	-	160,913	293,970	2,598,868
Total disbursements	4,739,227	398,246	751,602	-	160,913	293,970	2,598,868
Excess (deficiency) of receipts over disbursements	19,439	6,620	(5,054)	1	(13,741)	(2,234)	(75,975)
Cash and investments - ending	\$ 1,072,528	\$ 34,428	\$ 2,812	\$ 13,019	\$ 74,834	\$ 33,646	\$ 2,522,893

BOONE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	SHERIFF DEPT GIFT/DON FUND	Debt Service - B	Redevelopment Bond	Anson Bond	Anson Construction	I-65 WEST/EAST REDEV	Bond #2 0182
Cash and investments - beginning	\$ 2,597	\$ -	\$ 1,866,387	\$ 405,422	\$ 37,975	\$ 461,224	\$ 7,510,600
Receipts:							
Taxes	-	251,950	250,757	-	-	33,958	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	150	-	-	28,299,829	8,153	6,934	300
Total receipts	150	251,950	250,757	28,299,829	8,153	40,892	300
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	475,324	22,453,204	34,286	125,751	4,110,378
Total disbursements	-	-	475,324	22,453,204	34,286	125,751	4,110,378
Excess (deficiency) of receipts over disbursements	150	251,950	(224,567)	5,846,625	(26,133)	(84,859)	(4,110,078)
Cash and investments - ending	\$ 2,747	\$ 251,950	\$ 1,641,820	\$ 6,252,047	\$ 11,842	\$ 376,365	\$ 3,400,522

BOONE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	COIT REVENUE OF 2014	JTOWN EDA 1 TIF BOND '14-CONST	JTOWN EDA 1 TIF BND '14-CAP IN	JTOWN EDA1 TIF BND 2015-CONST	JTOWN EDA1TIF BND 2015-CAP INT	CASH-2015 A CONSTRUCTION	TX EXMPT DISPUTE RESOLUTION
Cash and investments - beginning	\$ 9,844	\$ 2,787,622	\$ 211,794	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	565,701	-	2,023,932	44,468	444,757	100,000
Total receipts	-	565,701	-	2,023,932	44,468	444,757	100,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	3,353,322	-	1,837,923	-	440,278	-
Total disbursements	-	3,353,322	-	1,837,923	-	440,278	-
Excess (deficiency) of receipts over disbursements	-	(2,787,621)	-	186,009	44,468	4,479	100,000
Cash and investments - ending	\$ 9,844	\$ 1	\$ 211,794	\$ 186,009	\$ 44,468	\$ 4,479	\$ 100,000

BOONE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	JURY FEES	BOONE CO COURTS INTERVNT SVCS	COMM CORRECTIONS PROJ INCOME	OUTPAT & ALCOHOL PREV PROG.	CO CORRECTIONS FUND	INTERSTATE COMP FEES- CO SHARE	ASSET SEIZURE & FORFEITURE
Cash and investments - beginning	\$ 92,711	\$ 39,390	\$ 576,307	\$ 5,044	\$ 85,174	\$ 2,306	\$ 2,830
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	9,548	-	-	-	-	-	-
Other receipts	-	97,604	289,598	-	20,401	763	-
Total receipts	9,548	97,604	289,598	-	20,401	763	-
Disbursements:							
Personal services	-	25,997	160,067	-	-	-	-
Supplies	-	5,971	10,983	-	14,069	-	-
Other services and charges	-	63,972	190,218	-	6,940	1,905	-
Capital outlay	-	-	20,384	-	30,908	-	-
Other disbursements	15,104	-	-	-	-	-	-
Total disbursements	15,104	95,940	381,652	-	51,917	1,905	-
Excess (deficiency) of receipts over disbursements	(5,556)	1,664	(92,054)	-	(31,516)	(1,142)	-
Cash and investments - ending	\$ 87,155	\$ 41,054	\$ 484,253	\$ 5,044	\$ 53,658	\$ 1,164	\$ 2,830

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	PROS PRE-TRIAL DIVERSION	JUVENILE TASK FORCE	PROS DEFERRAL USER	PROS SPECIAL FEE	Litter Enforcement	CO SHERIFF TRAINING	INVESTIGATION SHERIFF
Cash and investments - beginning	\$ 35,214	\$ 5,000	\$ 119,065	\$ 6,196	\$ 400	\$ 25,677	\$ 1,602
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	1,166	1,496
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	38,909	-	194,683	25,093	75	-	-
Total receipts	38,909	-	194,683	25,093	75	1,166	1,496
Disbursements:							
Personal services	449	-	1,077	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	2,984	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	43,676	-	225,449	20,946	-	3,567	2,773
Total disbursements	44,125	-	226,526	23,930	-	3,567	2,773
Excess (deficiency) of receipts over disbursements	(5,216)	-	(31,843)	1,163	75	(2,401)	(1,277)
Cash and investments - ending	\$ 29,998	\$ 5,000	\$ 87,222	\$ 7,359	\$ 475	\$ 23,276	\$ 325

BOONE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	FACT- FATAL ALCOHOL CRASH TEAM	CHILD RESTRAINT GRANT	ILLEGAL WEED CONTROL	DRUG AWARENESS	SHERIFF SEIZURE	DOG LEASH FUND	ECONOMIC DEVELOPMENT
Cash and investments - beginning	\$ 503	\$ 3	\$ 65	\$ 5,124	\$ 3,533	\$ 900	\$ 2,028,999
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	50	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	1,075	-	-	1,124,847
Total receipts	-	-	50	1,075	-	-	1,124,847
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	3,405	-	-	1,359,184
Total disbursements	-	-	-	3,405	-	-	1,359,184
Excess (deficiency) of receipts over disbursements	-	-	50	(2,330)	-	-	(234,337)
Cash and investments - ending	\$ 503	\$ 3	\$ 115	\$ 2,794	\$ 3,533	\$ 900	\$ 1,794,662

BOONE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	EMPLOYEE HEALTH FUND	TMA- PERSONAL PROP ASSESSMENTS	Indiana Housing Finance	CONV VISITOR & TOURISM INVEST	SURPLUS REPLACE & HMSTD (2000)	CCD INVESTMENT	INDIANA JUDGE RETIREMENT
Cash and investments - beginning	\$ 579,390	\$ 16,215	\$ 9,500	\$ 22,773	\$ 733	\$ 506	\$ 2
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,563,061	30,578	-	70	-	-	-
Total receipts	3,563,061	30,578	-	70	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,066,530	7,900	-	-	-	506	-
Total disbursements	4,066,530	7,900	-	-	-	506	-
Excess (deficiency) of receipts over disbursements	(503,469)	22,678	-	70	-	(506)	-
Cash and investments - ending	\$ 75,921	\$ 38,893	\$ 9,500	\$ 22,843	\$ 733	\$ -	\$ 2

BOONE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	COUNTY FAMILY & CHILDREN	Local Planning Council	POLICE PENSION	Pilot Payment	CORPORATION	INTERSTATE COMP-STATE SHARE	CHILD RESTR VIOLATIONS FINES
Cash and investments - beginning	\$ 270	\$ 1,474	\$ 1,127	\$ 8,814	\$ 3	\$ 250	\$ 150
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	4,808	-	763	800
Total receipts	-	-	-	4,808	-	763	800
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	3	1,013	925
Total disbursements	-	-	-	-	3	1,013	925
Excess (deficiency) of receipts over disbursements	-	-	-	4,808	(3)	(250)	(125)
Cash and investments - ending	\$ 270	\$ 1,474	\$ 1,127	\$ 13,622	\$ -	\$ -	\$ 25

BOONE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	SENIOR SERVICES TRANSIT SYSTEM	INDIANA CRIM JUSTICE GRANTS	REASSESSMENT 2005	CLERK IV-D ARRA	CLERK IV-D #2	COMM. CORR. CTP FUND (0549)	TITLE IV-D
Cash and investments - beginning	\$ 168,153	\$ 14,542	\$ 129	\$ 9,774	\$ 20,396	\$ 22,886	\$ 91,856
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	14,713
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	264,889	-	-	-	14,713	9,695	-
Total receipts	264,889	-	-	-	14,713	9,695	14,713
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	4,681	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	332,337	-	129	339	28,434	-	3,854
Total disbursements	332,337	-	129	339	28,434	4,681	3,854
Excess (deficiency) of receipts over disbursements	(67,448)	-	(129)	(339)	(13,721)	5,014	10,859
Cash and investments - ending	\$ 100,705	\$ 14,542	\$ -	\$ 9,435	\$ 6,675	\$ 27,900	\$ 102,715

BOONE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	HIGH RISK MULTIPLE GRANT	PROSECUTOR IV-D #2	STOP DOM. VIOLENCE/PROS	VICTIMS ASSISTANCE COORD.	JUV DETENTION ALT INITIAT	COURT INTERPRETER GRANT
Cash and investments - beginning	\$ 2,080	\$ 65,119	\$ 22,492	\$ 36,125	\$ 67,571	\$ 4,350
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	22,492	29,000	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	22,136	-	-	96,200	4,741
Total receipts	-	22,136	22,492	29,000	96,200	4,741
Disbursements:						
Personal services	-	2,058	-	-	33,028	-
Supplies	-	-	-	-	26,246	-
Other services and charges	-	-	-	-	32,005	4,138
Capital outlay	-	-	-	-	17,653	-
Other disbursements	-	41,250	22,492	36,125	-	-
Total disbursements	-	43,308	22,492	36,125	108,932	4,138
Excess (deficiency) of receipts over disbursements	-	(21,172)	-	(7,125)	(12,732)	603
Cash and investments - ending	\$ 2,080	\$ 43,947	\$ 22,492	\$ 29,000	\$ 54,839	\$ 4,953

BOONE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	BOONE CO YOUTH ASSIST PROGRAM	HAVA Help America Vt Act 1071	JARC Grant	TOBACCO PREVENTION & CESSATION	OWI	BIG CITY/BIG CO ENFORCEMENT
Cash and investments - beginning	\$ -	\$ 101,446	\$ (1,513)	\$ 5,931	\$ 115	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	27,191
Charges for services	-	-	-	52,141	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	34,000	-	-	-	-	-
Total receipts	34,000	-	-	52,141	-	27,191
Disbursements:						
Personal services	15,075	-	-	34	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	57,640	-	27,191
Total disbursements	15,075	-	-	57,674	-	27,191
Excess (deficiency) of receipts over disbursements	18,925	-	-	(5,533)	-	-
Cash and investments - ending	\$ 18,925	\$ 101,446	\$ (1,513)	\$ 398	\$ 115	\$ -

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	AGGRESSIVE DRIVING	SEATBELT GRANT	BULLET PROOF VEST GRANT	CITIES READINESS INITIATIVE	EMERGENCY RESPONSE DELIVERABLE	CHILDHOOD AUTO SAFETY (0812)
Cash and investments - beginning	\$ (41)	\$ 827	\$ 761	\$ 16,599	\$ (1,059)	\$ 12
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	3,250	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	19,134	18,239	-
Total receipts	-	-	3,250	19,134	18,239	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	4,011	6,081	17,753	-
Total disbursements	-	-	4,011	6,081	17,753	-
Excess (deficiency) of receipts over disbursements	-	-	(761)	13,053	486	-
Cash and investments - ending	\$ (41)	\$ 827	\$ -	\$ 29,652	\$ (573)	\$ 12

BOONE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	ADDITIONAL SUPPORT FOR MRC	BOONE CO. HEALTHY COALITION	HEALTH DEPT TRUST ACCOUNT	MEDICAL RESERVE CORP (0809)	COMMUNITY PREPAREDNESS GRANT	Totals
Cash and investments - beginning	\$ 22	\$ 2,976	\$ 16,723	\$ 7,179	\$ 8,079	\$ 43,666,007
Receipts:						
Taxes	-	-	-	-	-	11,365,063
Intergovernmental receipts	-	-	-	-	-	4,195,710
Charges for services	-	-	28,170	-	-	5,352,613
Fines and forfeits	-	-	-	-	-	4,795,554
Other receipts	17,965	-	-	3,500	-	181,181,482
Total receipts	17,965	-	28,170	3,500	-	206,890,422
Disbursements:						
Personal services	334	-	23,510	39	-	14,583,928
Supplies	-	-	-	-	-	1,908,619
Other services and charges	-	-	-	-	-	8,680,133
Capital outlay	-	-	-	-	-	1,227,003
Other disbursements	16,041	1,535	3,556	2,579	24	181,135,818
Total disbursements	16,375	1,535	27,066	2,618	24	207,535,501
Excess (deficiency) of receipts over disbursements	1,590	(1,535)	1,104	882	(24)	(645,079)
Cash and investments - ending	\$ 1,612	\$ 1,441	\$ 17,827	\$ 8,061	\$ 8,055	\$ 43,020,928

BOONE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2015

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 958,834</u>	<u>\$ -</u>

BOONE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2015

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
First Federal Savings Bank	Copier Lease	\$ 42,330	11/22/2010	12/30/2015
Star Equipment Finance	Copier Lease (Nov and Dec)	3,945	11/1/2015	12/1/2016
Star Property Group	Probation Office Lease	59,600	9/15/2014	12/31/2015
Total governmental activities		105,875		
Total of annual lease payments		<u>\$ 105,875</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General obligation bonds	Refunding bond for Motorola Lease		\$ 2,270,000	\$ 458,625
Revenue bonds	Redevelopment District Tax Increment Refunding 2004		555,000	153,275
Revenue bonds	Tax increment revenue bonds series 2006A		10,750,000	587,950
Revenue bonds	Redevelopment District Tax Increment Capital Apprec 2008		4,408,947	530,000
Revenue bonds	Redevelopment District Bond of 2007 Reamortized & extended-I65 West		180,000	123,150
Revenue bonds	Redevelopment District Bonds of 2013		5,500,000	357,500
Revenue bonds	COIT Revenue Bonds of 2014		7,495,000	539,894
Revenue bonds	Tax Increment Revenue Bonds of 2014 (Jamestown)		3,225,000	90,126
Revenue bonds	Tax Increment Revenue Bonds of 2015		1,020,000	31,038
Revenue bonds	Economic Development Revenue Bond Series 2015A		170,000	7,704
Revenue bonds	Redevelopment District Tax Increment Refunding Revenue Bonds 2015		12,735,000	1,275,175
Revenue bonds	Economic Development Revenue Bonds Series 2015B		740,000	33,536
Notes and loans payable	Interact CAD 911 Loan		769,611	150,990
Total governmental activities			49,818,558	4,338,963
Totals			<u>\$ 49,818,558</u>	<u>\$ 4,338,963</u>

BOONE COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2015

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

	Ending Balance
Governmental activities:	
Land	\$ 3,771,800
Infrastructure	125,494,414
Buildings	9,502,270
Improvements other than buildings	48,900
Machinery, equipment, and vehicles	<u>7,676,744</u>
Total governmental activities	<u>146,494,128</u>
Total capital assets	<u><u>\$ 146,494,128</u></u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF BOONE COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Boone County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015. 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 Federal statutes, regulations, and the terms and conditions of its Federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015.

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

Report on Internal Control over Compliance


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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2015-003 and 2015-004, that we consider to be material weaknesses.

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

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


Paul D. Joyce, CPA
State Examiner

December 28, 2016

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

BOONE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2015

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	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Justice</u>					
Crime Victim Assistance Boone County Victim Assistance Program	Indiana Criminal Justice Institute	16.575	D3-15-9771	\$ -	\$ 29,000
Violence Against Women Formula Grants Stop Domestic Violence	Indiana Criminal Justice Institute	16.588	D3-15-9127	-	22,492
Bulletproof Vest Partnership Program Bullet Proof Vest Grant	Direct	16.607	2014BUBX14073431	-	3,250
Total - Department of Justice				-	54,742
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction CR 400 S Extension New Bridge - CR 400 S Over Fishback Creek Boone County Bridge Inspections CR 400 S/ CR 300 S Connector Local Bridge Program	Indiana Department of Transportation	20.205	810022 1005333 1382012 1383408 9982510	- - - - -	445,579 184,998 4,996 238,694 6,946
Total - Highway Planning and Construction Cluster				-	881,213
Formula Grants for Rural Areas 5311 Public Transit (Boone Area Transit System)	Indiana Department of Transportation	20.509	A249-15-320463	186,328	186,328
Highway Safety Cluster State and Community Highway Safety Operation Pull Over	Indiana Criminal Justice Institute	20.600	D3-15-8907	21,367	25,846
Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Task Force	Indiana Criminal Justice Institute	20.601	D3-15-8994	15,214	15,214
Total - Highway Safety Cluster				36,581	41,060
Total - Department of Transportation				222,909	1,108,601
<u>Department of Health and Human Services</u>					
Medical Reserve Corps Small Grant Program	National Association of County and City Health Officials	93.008	MRC-15-0320	-	2,617
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Cities Readiness Initiative Public Health Emergency Response Deliverables Additional Support for MRC Emergency Response Deliverable, Cities Readiness Initiative, Additional Support for MRC, Ebola	Indiana State Department of Health	93.074	A70-5-0532364 A70-5-0532408 A70-5-0532461 5U90TP000521-04	- - - -	19,134 17,114 4,896 13,069
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	54,213
Child Support Enforcement IV-D County Share Child Support County Share IV-D #2 Prosecutor IV-D #1 Prosecutor IV-D #2 IV-D Clerk Child Support Clerk IV-D #2 IV-D Child Support Indirect Costs	Indiana Department of Child Services	93.563	FY2015 FY2015 FY2015 FY2015 FY2015 FY2015 FY2015	- - - - - - -	52,416 3,854 212,850 43,308 36,295 28,434 47,766
Total - Child Support Enforcement				-	424,923
Total - Department of Health and Human Services				-	481,753
<u>Department of Homeland Security</u>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters) 2014 Public Assistance Disaster Declaration	Indiana Department of Homeland Security	97.036	011-U0373-00	-	31,462
Emergency Management Performance Grants 2014 EMPG Grant 2014 EMPG Competitive Grant	Indiana Department of Homeland Security	97.042	C44P-5-006B C44P-5-462B	- -	28,330 8,478
Total - Emergency Management Performance Grants				-	36,808
Homeland Security Grant Program SHSP County Based Project Grant 2014 SHSP County Based Grant	Indiana Department of Homeland Security	97.067	C44P-4-058B C44P-5-570B	- -	6,975 15,558
Total - Homeland Security Grant Program				-	22,533
Total - Department of Homeland Security				-	90,803
Total federal awards expended				\$ 222,909	\$ 1,735,899

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

BOONE COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. *Basis of Presentation*

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2015. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. *Summary of Significant Accounting Policies*

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

BOONE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

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

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

Identification of Major Programs and type of auditor's report issued on compliance for each:

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

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	no
--	----

Section II - Financial Statement Findings

FINDING 2015-001 - FINANCIAL REPORTING

Condition

There were deficiencies in the internal control system related to financial reporting procedures that constituted material weaknesses. The County Auditor had not implemented effective internal controls over the activities related to financial statement reporting. The County Auditor prepared and submitted the Annual Financial Report (AFR) which was used to generate the financial statement. There were no controls to verify the accuracy of the AFR prior to submission.

The financial statement presented for audit included the following material errors:

1. The Clerk's Trust Account was not included in the AFR and this error resulted in material understatements of the financial statement as follows: receipts \$4,758,866 and disbursements \$4,739,227.

BOONE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2. Six other funds (Clerks Trust Acct State Funds, ISETS, Clerk Court Ordered Int Bearing, Sheriff Commissary Fund, Sheriff Inmate Trust, and Treasurer) were also not included in the AFR and this resulted in a combined material understatement of the financial statement as follows: receipts \$4,113,216 and disbursements \$4,203,599.

Audit adjustments were proposed, accepted by the County, and made to the financial statement.

Criteria

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)

Cause

The County had not established a system of internal controls to ensure that the financial activity from the supplemental county departments was reported properly.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the financial statement remained undetected. The financial statement contained the errors identified in the *Condition*.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2015-002 - SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Condition

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). One person was solely responsible for preparing and submitting the SEFA without oversight, review, or approval. The SEFA presented for audit contained the following material errors:

1. Child Support Enforcement expenditures were understated \$132,469.
2. Formula Grants for Rural Areas expenditures were overstated \$78,561.
3. Formula Grants for Rural Areas was reported without the amounts disbursed to Subrecipient of \$186,328.

BOONE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Other errors included the following:

1. One grant was reported with an incorrect Federal Agency.
2. Seven grants were reported with either an incorrect Program Title or an incorrect CFDA number.
3. Three grants were reported with incorrect Project Titles.
4. Twelve grants were reported with either an incorrect Pass-Through identifying number or no Pass-Through identifying number.
5. One Direct grant was reported as a Pass-Through grant, and one grant was reported with an incorrect Pass-Through entity.

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

Criteria

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)

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"Schedule of expenditures of Federal awards. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. 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 Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal 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.

BOONE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must 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. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

Cause

Management had not established a system of internal control that would have ensured proper reporting of the SEFA. The SEFA was prepared by staff at the County Auditor's office without oversight, review, or approval. The grant files and records, either maintained by the County Auditor's office, or forwarded to the County Auditor's office from the departments, were not complete and accurate. The lack of complete and accurate records combined with the lack of adequate internal controls contributed to the inaccurate reporting of the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition*.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Section III - Federal Award Findings and Questioned Costs

FINDING 2015-003 - CASH MANAGEMENT AND MATCHING

Federal Agency: Department of Transportation

Federal Program: Highway Planning and Construction

CFDA Number: 20.205

Federal Award Numbers and Years (or Other Identifying Numbers): 810022, 1005333, 1382012,
1383408, 9982510

Pass-Through Entity: Indiana Department of Transportation

BOONE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition

An effective internal control system was not in place at the Boone County Highway Department (Department) in order to ensure compliance with requirements related to the grant agreement and the Cash Management and Matching compliance requirements.

Claims for reimbursement, known as LPA Invoice-Vouchers (claims), did not display consistent evidence of review and approval in regard to the Cash Management and Matching requirements prior to submission.

Context

The Department experienced turnover in personnel during the first half of the audit period. We reviewed eight claims submitted for reimbursement during the audit period; four of the eight claims did not display evidence of review or approval, each occurring during the indicated period of turnover. Claims submitted during the second half of the audit period, however, displayed evidence of review and approval, which indicated the lack of controls, was isolated to the period of employee turnover.

Criteria

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. . . ."

Cause

Management had not developed a system of internal controls that segregated key functions.

Effect

The failure to establish an effective internal control system placed the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the Cash Management and Matching compliance requirements.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

BOONE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2015-004 - ALLOWABLE COSTS/COST PRINCIPLES

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): FY 2015
Pass-Through Entity: Indiana Department of Child Services

This is a repeat finding from the immediate prior year. The prior year finding number was 2014-003.

Condition

An effective internal control system was not in place at the Boone County Court (Court) or the Boone County Prosecutor's (Prosecutor) offices in order to ensure compliance with requirements related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

The Court and Prosecutor's offices did not have a proper system of internal controls in place related to assigning payroll costs to the Child Support Enforcement (IV-D) grant.

Context

There was a lack of controls for the entire audit period which affected all allowable costs related to payroll allocations.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

Cause

Management had not developed a system of internal controls for the time and effort portion of Allowable Costs/Cost Principles requirements for the Court or Prosecutor offices.

Effect

The failure to establish an effective internal control system placed the County at risk of noncompliance with the grant agreement and the compliance requirement. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirement and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

BOONE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the Court and Prosecutor's offices establish controls, including segregation of duties, related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

AUDITEE-PREPARED DOCUMENTS

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

**Office of the Auditor
Boone County
201 Courthouse Square
Lebanon, IN 46052**

**Heather R. Myers
Auditor**

**(765) 482-2940
Fax: (765) 483-4434**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-001 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Fiscal year in which the finding initially occurred: 2014

Contact Person Responsible for Corrective Action: County Auditor Heather Myers

Contact Phone Number: 765 482 2940

Status of Audit Finding: Our office was only made aware of these findings very recently during the exit conference and the official copies of the 2014 Audit were just returned and made public, therefore the county has not had ample time to address the issues raised in the 2014 Audit.

FINDING 2014-002 FINANCIAL REPORTING

Fiscal year in which the finding initially occurred: 2014

Contact Person Responsible for Corrective Action: County Auditor Heather Myers

Contact Phone Number: 765 482 2940

Status of Audit Finding: Our office was only made aware of these findings very recently during the exit conference and the official copies of the 2014 Audit were just returned and made public, therefore the county has not had ample time to address the issues raised in the 2014 Audit.

FINDING 2014-004 REPORTING

Pass-Through Entity, Indiana Department of Child Services

Fiscal year in which the finding initially occurred: 2014

Contact Person Responsible for Corrective Action: County Auditor Heather Myers

Contact Phone Number: 765 482 2940

Status of Audit Finding: The Child Support Incentive Balance Report was found to be corrected when our office found the 2015 Quarterly Reports have been reported and are currently being reported.

FINDING 2014-005 CASH MANAGEMENT


Pass-Through Entity, Indiana Department of Transportation

Fiscal year in which the finding initially occurred: 2014

Contact Person Responsible for Corrective Action: County Auditor Heather Myers

Contact Phone Number: 765 482 2940

Status of Audit Finding: Our office was only made aware of these findings very recently during the exit conference and the official copies of the 2014 Audit were just returned and made public, therefore the county has not had ample time to address the issues raised in the 2014 Audit.


(Signature)

Auditor
(Title)

12/28/2016
(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)



Circuit Court of Boone County

J. Jeffrey Edens
Judge

Sally E. Berish
Magistrate

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-003 ALLOWABLE COSTS/COST PRINCIPLES

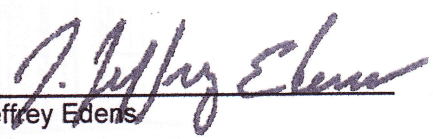
Pass-Through Entity, Indiana Department of Child Services

Fiscal year in which the finding initially occurred: 2014

Contact Person Responsible for Corrective Action: J. Jeffrey Edens/Sally E. Berish

Contact Phone Number: 765 482 0530

Status of Audit Finding: The 2014 Audit finding was received by Boone Circuit Court approximately November 25, 2016. Since that time we have created a Corrective Action Plan which will be implemented January 2017 (done November 29, 2016), reassigned work duties among staff in accordance with the Creative Action Plan (done November 30, 2016), created time keeping documents for each staff member doing IV-D work which comply with the Audit findings (done November 28, 2016) and had discussions with each staff member to assure everyone is ready to go on January 1, 2017 regarding all new procedures done (December 1, 2016).


J. Jeffrey Edens
Judge

12-29-16
December 29, 2016

**Office of the Auditor
Boone County
201 Courthouse Square
Lebanon, IN 46052**

**Heather R. Myers
Auditor**

(765) 482-2940
Fax: (765) 483-4434

CORRECTIVE ACTION PLAN

FINDING 2015-001, 002 (Auditor Assigned Reference Number)
Contact Person Responsible for Corrective Action: Heather R. Myers
Contact Phone Number: 765-482-2940

Views of Responsible Official: We concur with the findings.

Description of Corrective Action Plan:

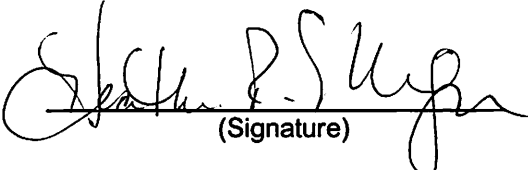
2015-001

The Auditor's office will implement better checks and balances when preparing the AFR prior to submission to insure accuracy and safeguard against any omissions.

2015-002

That the Auditor's office will set better internal controls to implement checks and balances when preparing and submitting the SEFA, to ensure more safeguarding with reliability, more efficiency of operations in receipting, disbursing and recording all grants and Child Support Enforcement.

Anticipated Completion Date: 12/28/2016



(Signature)

Auditor
(Title)

12/28/2016
(Date)

CORRECTIVE ACTION PLAN


FINDING 2015-003

Contact Person Responsible for Corrective Action: Craig M. Parks
Contact Phone Number: 765.482.4550

Views of Responsible Official: We concur with the findings regarding the Highway Department's lack of an effective internal control system in regards to Cash Management for matching Federal Funds.

Description of Corrective Action Plan: The Highway Department experienced turnover in personnel during the year which the internal audit was conducted for. This turnover included key personnel in the preparation and approval of LPA Invoice Claim Vouchers. In the first year being audited, vouchers were prepared incorrectly and not reviewed for accuracy. The new management at the Highway Department has already established controls, including segregation of duties for the development of LPA Invoice Claim Vouchers.

Anticipated Completion Date: Completed


(Signature)

County Engineer
(Title)

12-27-2016
(Date)



220 West Washington Street
Lebanon, Indiana 46052
Telephone: (765) 482-6860
Facsimile: (765) 483-4491

Child Support
Telephone: (765) 483-4485
Facsimile: (765) 485-2603

Traffic Division
Telephone: (765) 483-5705

E-mail: bcpo@co.boone.in.us
www.boonecounty.in.gov/prosecutor

OFFICE OF THE PROSECUTING ATTORNEY
20TH JUDICIAL CIRCUIT
BOONE COUNTY, INDIANA

TODD J. MEYER, PROSECUTOR

DEPUTY PROSECUTORS

Kent T. Eastwood, Chief Deputy
Heidi S. Jennings, Trial Deputy
Craig A. Olsinski, Trial Deputy
Erica J. Dobbs, Trial Deputy
Rachel M. Kruse, Trial Deputy
Rebecca S. McClure, Trial Deputy
Jody E. Donaldson, Trial Deputy
Richard B. Porter, Traffic Deputy
Lori N. Schein, Administrative Deputy
Jennifer S. Stogsdill, Child Support

INVESTIGATOR

Maurice Hobson, Investigator

RE: CORRECTIVE ACTION PLAN

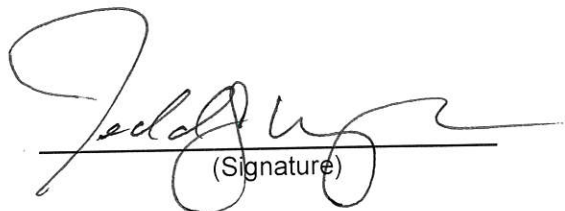
FINDING 2015-004 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Todd Meyer
Contact Phone Number: 765-482-6860

Views of Responsible Official: Years ago, this office conducted a sampling survey of time spent by non-child support staff and attorneys working criminal child support cases. Based on that survey the office allocated a certain portion of that employee's time to child support cases for purposes of routinely submitting this time allocation as a part of this office's monthly reimbursement claim form. This office believed then, and believes now that this practice was standard and acceptable.

Description of Corrective Action Plan: To the extent this office can no longer follow the practice of using time allocations based on the sampling survey for purposes of submitting its monthly reimbursement claim for employees who allocate less than 100% of their time to child support related matters, then this office will discontinue that practice and will only submit reimbursement claims for the employees of the office who devote 100% of their time to child support related matters.

Anticipated Completion Date: Immediate


(Signature)

Prosecutor
(Title)

12-20-16
(Date)



Circuit Court of Boone County

J. Jeffrey Edens
Judge

Sally E. Berish
Magistrate

CORRECTIVE ACTION PLAN BOONE CIRCUIT COURT

FINDING 2015-004 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: J. Jeffrey Edens/Sally E. Berish
Contact Phone Number: 765-482-0530

We concur with findings.

Description of Corrective Action Plan:

Boone Circuit IV-D Court will reduce the number of staff members who process IV-D pleadings and enter IV-D Orders following hearings from all staff members to two designated staff members.

Boone Circuit IV-D Court will implement the use of a daily time log to track the actual time devoted to IV-D work by the designated staff members and the IV-D judicial officer (Magistrate Sally Berish).

Anticipated Completion Date:

Both changes will be effective January 1, 2017





J. Jeffrey Edens
Judge, Boone Circuit Court

Dated: December 20, 2016

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.