

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, 2014 to December 31, 2014



FILED
12/22/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Deanna Willhoite	01-01-13 to 04-30-16
	Carla Newcomer	05-01-16 to 09-04-16
	Heather Myers	09-05-16 to 12-31-20
County Treasurer	Deborah Ottinger	01-01-13 to 12-31-20
Clerk of the Circuit Court	Penny Bogan	01-01-11 to 12-31-14
	Jessica Fouts	01-01-15 to 12-31-18
County Sheriff	Ken Campbell	01-01-11 to 06-19-14
	Mike Nielsen	06-20-14 to 12-31-18
County Recorder	Nikki Baldwin	01-01-13 to 12-31-20
President of the Board of County Commissioners	Donald Lawson	01-01-14 to 12-31-14
	Marc Applegate	01-01-15 to 12-31-15
	Jeff Wolfe	01-01-16 to 12-31-16
President of the County Council	Steve Jacob	01-01-14 to 12-31-16



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT

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, 2014, 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 (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2014.

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, 2014, 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 the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

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

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 6, 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 6, 2016



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302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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

INDEPENDENT AUDITOR'S REPORT ON 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, 2014, and the related notes to the financial statement, and have issued our report thereon dated December 6, 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.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2014-001 and 2014-002 to be material weaknesses.

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2014-001 and 2014-002.

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 6, 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, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
JUV DETENTION ALT INITIAT	\$ -	\$ 81,886	\$ 14,315	\$ 67,571
GENERAL	3,143,568	8,429,375	9,099,131	2,473,812
ACCIDENT REPORT	10,839	6,879	4,251	13,467
CITY AND TOWN COURT COSTS	207,112	10,123	-	217,235
CLERK'S RECORDS PERPETUATION	17,661	20,863	34,901	3,623
COIT CNTY DISTRIB SHARES	2,597,826	7,447,960	7,532,139	2,513,647
COMMUNITY CORRECTIONS	76,308	345,379	342,878	78,809
CONVENTION VIS & TOURISM PROM	415,157	264,424	400,000	279,581
SALES DISCLOSURE - COUNTY SHARE	45,760	-	626	45,134
CUMULATIVE BRIDGE	3,799,581	900,512	2,936,099	1,763,994
CUMULATIVE CAPITAL DEVELOPMENT	427,679	1,177,496	1,059,245	545,930
DRUG FREE COMMUNITY	53,443	34,021	47,690	39,774
ECONOMIC DEVELOPMENT FEE	2,475	21,450	10,200	13,725
EMERG PLANNING/RIGHT TO KNOW	21,017	5,306	2,174	24,149
EXTRADITION & SHERIFF'S ASST.	1,400	-	-	1,400
FIREARMS TRAINING	10,766	13,492	19,077	5,181
FOOD AND BEVERAGE TAX	365,696	527,329	150,000	743,025
GENERAL DRAIN IMPROVEMENT	371,795	7,353	-	379,148
HEALTH	466,000	619,513	811,560	273,953
IDENTIFICATION SECURITY PROT	131,770	5,630	2,442	134,958
LOCAL HEALTH MAINTENANCE	43,682	48,859	36,280	56,261
LOCAL ROAD AND STREET	131,117	257,269	307,785	80,601
MISDEMEANANT	81,328	32,375	25,859	87,844
MOTOR VEHICLE HIGHWAY	835,243	4,223,800	3,333,891	1,725,152
PLAT BOOK	39,889	16,505	-	56,394
RAINY DAY	3,804,596	293,400	1,334,493	2,763,503
REASSESSMENT - 2009	47,639	-	47,639	-
REASSESSMENT - 2015	563,441	255,204	403,449	415,196
RECORDER'S RECORDS PERPET	252,400	121,520	148,246	225,674
RIVERBOAT	61,217	654,776	592,930	123,063
SEX AND VIOLENT OFFENDER ADMIN	7,040	3,432	4,000	6,472
SUPPL PUBLIC DEFENDER SERVICES	65,764	11,228	-	76,992
SURPLUS TAX	325,310	194,147	185,791	333,666
SURVEYOR'S CORNER PERPETUATION	18,058	13,770	3,694	28,134
TAX SALE REDEMPTION	158	264,988	264,968	178
TAX SALE SURPLUS	1,454,568	948,705	1,580,436	822,837
GUARDIAN AD LITEM	45,694	11,449	3,706	53,437
AUDITORS INELIGIBLE DEDUCTIONS	45,893	-	6,528	39,365
COUNTY ELECTED OFFICIALS TRNG	16,561	5,630	951	21,240
STATEWIDE 911	1,615,415	674,720	1,673,256	616,879
ADULT PROBATION ADMINISTRATIVE	360,091	178,378	175,842	362,627
JUVENILE PROBATION ADMIN	102,756	10,400	10,000	103,156
SUPPL ADULT PROBATION SERVICES	57,248	36,844	-	94,092
ALTERNATIVE DISPUTE RESOLUTION	6,368	6,081	4,350	8,099
COUNTY USER FEE	590	4,643	3,948	1,285
DRAINAGE MAINTENANCE	3,861,113	860,139	659,250	4,062,002
DRUG BUY MONEY	10,493	-	-	10,493
DUI TASK FORCE	-	14,228	9,459	4,769
COURT INTERPRETER GRANT	-	6,600	2,250	4,350
DONATIONS - BD HEALTH GIFT FUND	4,204	85	2,508	1,781
PARKING ORDINANCE VIOLATIONS	40	-	-	40
PAYROLL CLEARING	138,138	67,086	194,787	10,437
PAYROLL WITHHOLDING - INSURANCE	5,885	-	-	5,885
SHERIFF PENSION HOLDING	61,336	28,737	53,298	36,775

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, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
SETTLEMENT	-	96,130,051	96,130,051	-
CVET AGENCY	158,340	296,617	454,957	-
WEED LIEN COLLECTIONS	28,033	84,709	60,682	52,060
SEWAGE COLLECTIONS	37,337	35,958	20,122	53,173
FINANCIAL INSTITUTION TAX	18,585	129,589	148,173	1
HEA 1001 STATE HOMESTD CREDIT	55,571	-	-	55,571
HOMESTEAD CREDIT REBATE	25,751	-	165	25,586
STATE FINES AND FORFEITURES	85,756	81,765	111,208	56,313
INFRACTION JUDGEMENTS	97,510	124,487	209,898	12,099
SPECIAL DEATH BENEFIT	4,345	5,091	8,705	731
SALES DISCLOSURE - STATE SHARE	-	20,043	19,008	1,035
CORONERS TRAINING & CON'T ED	2,965	6,934	9,366	533
MORT RECOR FEES - STATE SHARE	6,798	8,943	15,003	738
SEX & VIOL OFFNDR ADMIN - STATE	219	381	570	30
INHERITANCE TAX	369,365	98,675	324,220	143,820
EDUCATION PLATE FEES AGENCY	75	1,969	1,950	94
CASH - JUDGMENTS DUE LAW ENFORCE	-	56	56	-
COIT DISTRIBUTION	-	23,166,839	23,166,839	-
CLERK'S TRUST ACCOUNT	1,819,910	5,212,075	5,978,896	1,053,089
CLERKS TRUST ACCT STATE FUNDS	30,824	408,630	411,646	27,808
ISETS	9,254	802,301	803,689	7,866
CLERK CLOUR ORDERED INT BEARING	13,017	1	-	13,018
SHERIFF COMMISSARY FUND	80,977	130,853	123,255	88,575
SHERIFF INMATE TRUST	48,322	293,966	306,408	35,880
Treasurer	2,701,741	2,598,868	2,701,741	2,598,868
SHERIFF DEPT GIFT/DON FUND	2,297	4,000	3,700	2,597
REDEVELOPMENT BOND	1,185,749	1,067,688	387,050	1,866,387
ANSON BOND	437,081	2,222,852	2,254,511	405,422
ANSON CONSTRUCTION	61,324	21	23,370	37,975
I-65 WEST/EAST REDEV	508,346	84,214	131,336	461,224
BOND #2 0182	-	7,711,350	200,750	7,510,600
COIT REVENUE BONDS OF 2014	-	9,844	-	9,844
JTOWN EDA 1 TIF BOND '14-CONST	-	2,997,081	209,459	2,787,622
JTOWN EDA 1 TIF BND '14-CAP IN	-	211,794	-	211,794
JURY FEES	95,557	11,392	14,238	92,711
BOONE CO COURTS INTERVNT SVCS	67,536	72,062	100,208	39,390
COMM CORRECTIONS PROJ INCOME	521,575	359,874	305,142	576,307
OUTPAT & ALCOHOL PREV PROG.	5,044	-	-	5,044
CO CORRECTIONS FUND	55,671	74,307	44,805	85,173
INTERSTATE COMP FEES - CO SHARE	1,556	750	-	2,306
ASSET SEIZURE & FORFEITURE	2,830	-	-	2,830
PROS PRE-TRIAL DIVERSION	47,687	38,179	50,651	35,215
JUVENILE TASK FORCE	5,000	-	-	5,000
PROS DEFERRAL USER	131,964	218,428	231,327	119,065
PROS SPECIAL FEE	4,406	2,124	334	6,196
LITTER ENFORCEMENT	325	75	-	400
CO SHERIFF TRAINING	27,675	1,725	3,723	25,677
INVESTIGATION SHERIFF	9,666	2,706	10,770	1,602
FACT- FATAL ALCOHOL CRASH TEAM	503	-	-	503
CHILD RESTRAINT GRANT	3	-	-	3
ILLEGAL WEED CONTROL	65	-	-	65
DRUG AWARENESS	4,877	2,829	2,582	5,124
SHERIFF SIEZURE	4,241	-	709	3,532
DOG LEASH FUND	900	-	-	900

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, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
ECONOMIC DEVELOPMENT	2,433,230	5,535	409,766	2,028,999
EMPLOYEE HEALTH FUND	-	4,068,064	3,488,674	579,390
TMA- PERSONAL PROP ASSESSMENTS	2,890	97,425	84,100	16,215
INDIANA HOUSING FINANCE	9,500	-	-	9,500
CONV VISITOR & TOURISM INVEST	22,729	43	-	22,772
SURPLUS REPLACE & HMSTD (2000)	733	-	-	733
CCD INVESTMENT	610,781	242	610,517	506
INDIANA JUDGE RETIREMENT	2	-	-	2
HIGHWAY ST RD 334 INVEST	1,000,000	-	1,000,000	-
COUNTY FAMILY & CHILDREN	270	-	-	270
LOCAL PLANNING COUNCIL	1,474	-	-	1,474
POLICE PENSION	1,127	-	-	1,127
PILOT PAYMENT	4,333	4,481	-	8,814
CORPORATION	3	-	-	3
INTERSTATE COMP - STATE SHARE	125	750	625	250
CHILD RESTR VIOLATIONS FINES	475	900	1,225	150
SENIOR SERVICES TRANSIT SYSTEM	94,655	297,728	224,230	168,153
INDIANA CRIM JUSTICE GRANTS	14,542	-	-	14,542
REASSESSMENT 2005	129	-	-	129
CLERK IV-D ARRA	9,774	-	-	9,774
CLERK IV-D #2	29,721	15,712	25,036	20,397
COMM. CORR. CTP FUND	21,304	2,330	748	22,886
TITLE IV-D	76,144	15,712	-	91,856
HIGH RISK MULTIPLE GRANT	2,080	-	-	2,080
PROSECUTOR IV-D #2	72,384	23,642	30,907	65,119
STOP DOM. VIOLENCE/PROS	5,623	16,869	-	22,492
VICTIMS ASSISTANCE COORD.	7,125	29,000	-	36,125
HAVA HELP AMERICA VOTE ACT	153,296	-	51,850	101,446
JARD GRANT	-	-	1,513	(1,513)
TOBACCO PREVENTION & CESSATION	(317)	48,292	42,043	5,932
OWI	115	-	-	115
WORK ZONE SAFETY	2,289	-	2,289	-
BIG CITY/BIG CO ENFORCEMENT	4	29,428	29,432	-
AGGRESSIVE DRIVING	(41)	-	-	(41)
Seatbelt Grant	827	-	-	827
BULLETPROOF VEST GRANT	3,801	945	3,985	761
CITIES READINESS INITIATIVE	28,518	19,489	31,409	16,598
EMERGENCY RESPONSE DELIVERABLE	-	8,507	9,567	(1,060)
CHILDHOOD AUTO SAFETY	12	-	-	12
H1N1 INFLUENZA	3,431	-	3,431	-
ADDITIONAL SUPPORT FOR MRC	23	6,494	6,495	22
BOONE CO. HEALTHY COALITION	2,935	42	-	2,977
2010 IMMUNIZATION GRANT	56	-	56	-
HEALTH DEPT TRUST ACCOUNT	14,428	28,170	25,875	16,723
MEDICAL RESERVE CORP	5,609	3,500	1,930	7,179
COMMUNITY PREPAREDNESS GRANT	9,591	-	1,511	8,080
Totals	<u>\$ 39,651,431</u>	<u>\$ 178,619,385</u>	<u>\$ 174,604,809</u>	<u>\$ 43,666,007</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 (sheriff), 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, 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, park rental fees, 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; 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, which 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: 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 a result of the County spending designated federal grant funds prior to receiving reimbursement for the expenditures.

Note 8. Restatement of County Offices

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

BOONE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 9. Subsequent Events

The County issued "Redevelopment District Tax Increment Refunding Revenue Bonds of 2015" in the amount of \$12,735,000 to refund previous debt issues "Tax Increment Revenue Bonds of 2004 Series A" and "Tax Increment Revenue Bonds of 2005 Series B."

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, 2014

	JUV DETENTION ALT INITIAT	GENERAL	ACCIDENT REPORT	CITY AND TOWN COURT COSTS	CLERK'S RECORDS PERPETUATION	COIT CNTY DISTRIB SHARES	COMMUNITY CORRECTIONS	CONVENTION VIS & TOURISM PROM
Cash and investments - beginning	\$ -	\$ 3,143,568	\$ 10,839	\$ 207,112	\$ 17,661	\$ 2,597,826	\$ 76,308	\$ 415,157
Receipts:								
Taxes	-	6,507,519	-	-	-	-	-	-
Intergovernmental receipts	-	809,183	-	-	-	15,285	-	-
Charges for services	-	829,864	6,879	-	-	-	-	-
Fines and forfeits	-	27,337	-	-	-	-	-	-
Other receipts	81,886	255,472	-	10,123	20,863	7,432,675	345,379	264,424
Total receipts	81,886	8,429,375	6,879	10,123	20,863	7,447,960	345,379	264,424
Disbursements:								
Personal services	-	7,043,069	-	-	18,782	4,619,865	271,912	-
Supplies	-	412,107	-	-	-	286,534	2,381	-
Other services and charges	14,315	1,568,178	-	-	-	2,362,211	68,585	-
Capital outlay	-	68,141	-	-	-	57,674	-	-
Other disbursements	-	7,636	4,251	-	16,119	205,855	-	400,000
Total disbursements	14,315	9,099,131	4,251	-	34,901	7,532,139	342,878	400,000
Excess (deficiency) of receipts over disbursements	67,571	(669,756)	2,628	10,123	(14,038)	(84,179)	2,501	(135,576)
Cash and investments - ending	\$ 67,571	\$ 2,473,812	\$ 13,467	\$ 217,235	\$ 3,623	\$ 2,513,647	\$ 78,809	\$ 279,581

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	SALES DISCLOSURE - COUNTY SHARE	CUMULATIVE BRIDGE	CUMULATIVE CAPITAL DEVELOPMENT	DRUG FREE COMMUNITY	ECONOMIC DEVELOPMENT FEE	EMERG PLANNING/ RIGHT TO KNOW	EXTRADITION & SHERIFF'S ASST.
Cash and investments - beginning	\$ 45,760	\$ 3,799,581	\$ 427,679	\$ 53,443	\$ 2,475	\$ 21,017	\$ 1,400
Receipts:							
Taxes	-	754,418	498,954	-	-	-	-
Intergovernmental receipts	-	146,094	-	-	-	-	-
Charges for services	-	-	-	-	-	5,306	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	678,542	34,021	21,450	-	-
Total receipts	-	900,512	1,177,496	34,021	21,450	5,306	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	29,141	-	-	-	92	-
Other services and charges	473	2,906,958	45,730	47,690	-	514	-
Capital outlay	-	-	1,013,515	-	-	1,568	-
Other disbursements	153	-	-	-	10,200	-	-
Total disbursements	626	2,936,099	1,059,245	47,690	10,200	2,174	-
Excess (deficiency) of receipts over disbursements	(626)	(2,035,587)	118,251	(13,669)	11,250	3,132	-
Cash and investments - ending	\$ 45,134	\$ 1,763,994	\$ 545,930	\$ 39,774	\$ 13,725	\$ 24,149	\$ 1,400

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	FIREARMS TRAINING	FOOD AND BEVERAGE TAX	GENERAL DRAIN IMPROVEMENT	HEALTH	IDENTIFICATION SECURITY PROT	LOCAL HEALTH MAINTENANCE	LOCAL ROAD AND STREET
Cash and investments - beginning	\$ 10,766	\$ 365,696	\$ 371,795	\$ 466,000	\$ 131,770	\$ 43,682	\$ 131,117
Receipts:							
Taxes	-	527,329	-	443,071	-	-	-
Intergovernmental receipts	-	-	-	-	-	48,859	-
Charges for services	-	-	7,353	176,442	-	-	257,269
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	13,492	-	-	-	5,630	-	-
Total receipts	<u>13,492</u>	<u>527,329</u>	<u>7,353</u>	<u>619,513</u>	<u>5,630</u>	<u>48,859</u>	<u>257,269</u>
Disbursements:							
Personal services	-	-	-	406,345	-	35,222	-
Supplies	-	-	-	60,084	-	1,058	-
Other services and charges	19,077	150,000	-	41,322	-	-	299,205
Capital outlay	-	-	-	3,749	-	-	8,580
Other disbursements	-	-	-	300,060	2,442	-	-
Total disbursements	<u>19,077</u>	<u>150,000</u>	<u>-</u>	<u>811,560</u>	<u>2,442</u>	<u>36,280</u>	<u>307,785</u>
Excess (deficiency) of receipts over disbursements	<u>(5,585)</u>	<u>377,329</u>	<u>7,353</u>	<u>(192,047)</u>	<u>3,188</u>	<u>12,579</u>	<u>(50,516)</u>
Cash and investments - ending	<u>\$ 5,181</u>	<u>\$ 743,025</u>	<u>\$ 379,148</u>	<u>\$ 273,953</u>	<u>\$ 134,958</u>	<u>\$ 56,261</u>	<u>\$ 80,601</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	<u>MISDEMEANANT</u>	<u>MOTOR VEHICLE HIGHWAY</u>	<u>PLAT BOOK</u>	<u>RAINY DAY</u>	<u>REASSESSMENT - 2009</u>	<u>REASSESSMENT - 2015</u>	<u>RECORDER'S RECORDS PERPET</u>
Cash and investments - beginning	\$ 81,328	\$ 835,243	\$ 39,889	\$ 3,804,596	\$ 47,639	\$ 563,441	\$ 252,400
Receipts:							
Taxes	-	-	-	-	-	207,565	-
Intergovernmental receipts	-	3,193,825	-	-	-	-	-
Charges for services	-	-	285	-	-	-	121,419
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	32,375	1,029,975	16,220	293,400	-	47,639	101
Total receipts	<u>32,375</u>	<u>4,223,800</u>	<u>16,505</u>	<u>293,400</u>	<u>-</u>	<u>255,204</u>	<u>121,520</u>
Disbursements:							
Personal services	-	1,380,431	-	-	-	35,397	-
Supplies	12,373	1,549,110	-	-	-	39,818	-
Other services and charges	13,486	268,194	-	939,557	-	328,234	-
Capital outlay	-	136,156	-	394,936	-	-	-
Other disbursements	-	-	-	-	47,639	-	148,246
Total disbursements	<u>25,859</u>	<u>3,333,891</u>	<u>-</u>	<u>1,334,493</u>	<u>47,639</u>	<u>403,449</u>	<u>148,246</u>
Excess (deficiency) of receipts over disbursements	<u>6,516</u>	<u>889,909</u>	<u>16,505</u>	<u>(1,041,093)</u>	<u>(47,639)</u>	<u>(148,245)</u>	<u>(26,726)</u>
Cash and investments - ending	\$ <u>87,844</u>	\$ <u>1,725,152</u>	\$ <u>56,394</u>	\$ <u>2,763,503</u>	\$ <u>-</u>	\$ <u>415,196</u>	\$ <u>225,674</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	RIVERBOAT	SEX AND VIOLENT OFFENDER ADMIN	SUPPL PUBLIC DEFENDER SERVICES	SURPLUS TAX	SURVEYOR'S CORNER PERPETUATION	TAX SALE REDEMPTION	TAX SALE SURPLUS
Cash and investments - beginning	\$ 61,217	\$ 7,040	\$ 65,764	\$ 325,310	\$ 18,058	\$ 158	\$ 1,454,568
Receipts:							
Taxes	458,594	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	11,228	-	-	-	-
Other receipts	196,182	3,432	-	194,147	13,770	264,988	948,705
Total receipts	654,776	3,432	11,228	194,147	13,770	264,988	948,705
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	592,930	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	4,000	-	185,791	3,694	264,968	1,580,436
Total disbursements	592,930	4,000	-	185,791	3,694	264,968	1,580,436
Excess (deficiency) of receipts over disbursements	61,846	(568)	11,228	8,356	10,076	20	(631,731)
Cash and investments - ending	\$ 123,063	\$ 6,472	\$ 76,992	\$ 333,666	\$ 28,134	\$ 178	\$ 822,837

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	GUARDIAN AD LITEM	AUDITORS INELIGIBLE DEDUCTIONS	COUNTY ELECTED OFFICIALS TRNG	STATEWIDE 911	ADULT PROBATION ADMINISTRATIVE	JUVENILE PROBATION ADMIN	SUPPL ADULT PROBATION SERVICES
Cash and investments - beginning	\$ 45,694	\$ 45,893	\$ 16,561	\$ 1,615,415	\$ 360,091	\$ 102,756	\$ 57,248
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	11,449	-	-	-	-	-	-
Charges for services	-	-	5,630	-	178,378	10,400	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	674,720	-	-	36,844
Total receipts	<u>11,449</u>	<u>-</u>	<u>5,630</u>	<u>674,720</u>	<u>178,378</u>	<u>10,400</u>	<u>36,844</u>
Disbursements:							
Personal services	-	-	-	-	131,085	-	-
Supplies	-	5,663	-	-	6,107	-	-
Other services and charges	-	865	891	1,475,110	34,720	10,000	-
Capital outlay	-	-	-	198,146	3,930	-	-
Other disbursements	3,706	-	60	-	-	-	-
Total disbursements	<u>3,706</u>	<u>6,528</u>	<u>951</u>	<u>1,673,256</u>	<u>175,842</u>	<u>10,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>7,743</u>	<u>(6,528)</u>	<u>4,679</u>	<u>(998,536)</u>	<u>2,536</u>	<u>400</u>	<u>36,844</u>
Cash and investments - ending	<u>\$ 53,437</u>	<u>\$ 39,365</u>	<u>\$ 21,240</u>	<u>\$ 616,879</u>	<u>\$ 362,627</u>	<u>\$ 103,156</u>	<u>\$ 94,092</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	ALTERNATIVE DISPUTE RESOLUTION	COUNTY USER FEE	DRAINAGE MAINTENANCE	DRUG BUY MONEY	DUI TASK FORCE	COURT INTERPRETER GRANT	DONATIONS - BD HEALTH GIFT FUND
Cash and investments - beginning	\$ 6,368	\$ 590	\$ 3,861,113	\$ 10,493	\$ -	\$ -	\$ 4,204
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	14,228	-	-
Charges for services	-	4,643	860,139	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,081	-	-	-	-	6,600	85
Total receipts	<u>6,081</u>	<u>4,643</u>	<u>860,139</u>	<u>-</u>	<u>14,228</u>	<u>6,600</u>	<u>85</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	3,948	-	-	-	2,250	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,350	-	659,250	-	9,459	-	2,508
Total disbursements	<u>4,350</u>	<u>3,948</u>	<u>659,250</u>	<u>-</u>	<u>9,459</u>	<u>2,250</u>	<u>2,508</u>
Excess (deficiency) of receipts over disbursements	<u>1,731</u>	<u>695</u>	<u>200,889</u>	<u>-</u>	<u>4,769</u>	<u>4,350</u>	<u>(2,423)</u>
Cash and investments - ending	<u>\$ 8,099</u>	<u>\$ 1,285</u>	<u>\$ 4,062,002</u>	<u>\$ 10,493</u>	<u>\$ 4,769</u>	<u>\$ 4,350</u>	<u>\$ 1,781</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	PARKING ORDINANCE VIOLATIONS	PAYROLL CLEARING	PAYROLL WITHHOLDING - INSURANCE	SHERIFF PENSION HOLDING	SETTLEMENT	CVET AGENCY	WEED LIEN COLLECTIONS
Cash and investments - beginning	\$ 40	\$ 138,138	\$ 5,885	\$ 61,336	\$ -	\$ 158,340	\$ 28,033
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	67,086	-	28,737	96,130,051	296,617	84,709
Total receipts	-	67,086	-	28,737	96,130,051	296,617	84,709
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	194,787	-	53,298	96,130,051	454,957	60,682
Total disbursements	-	194,787	-	53,298	96,130,051	454,957	60,682
Excess (deficiency) of receipts over disbursements	-	(127,701)	-	(24,561)	-	(158,340)	24,027
Cash and investments - ending	\$ 40	\$ 10,437	\$ 5,885	\$ 36,775	\$ -	\$ -	\$ 52,060

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (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	\$ 37,337	\$ 18,585	\$ 55,571	\$ 25,751	\$ 85,756	\$ 97,510	\$ 4,345
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	35,958	129,589	-	-	81,765	124,487	5,091
Total receipts	35,958	129,589	-	-	81,765	124,487	5,091
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	20,122	148,173	-	165	111,208	209,898	8,705
Total disbursements	20,122	148,173	-	165	111,208	209,898	8,705
Excess (deficiency) of receipts over disbursements	15,836	(18,584)	-	(165)	(29,443)	(85,411)	(3,614)
Cash and investments - ending	\$ 53,173	\$ 1	\$ 55,571	\$ 25,586	\$ 56,313	\$ 12,099	\$ 731

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	SALES DISCLOSURE - STATE SHARE	CORONERS TRAINING & CONT ED	MORT RECOR FEES - STATE SHARE	SEX & VIOL OFFNDR ADMIN - STATE	INHERITANCE TAX	EDUCATION PLATE FEES AGENCY	CASH - JUDGMENTS DUE LAW ENFORCE
Cash and investments - beginning	\$ -	\$ 2,965	\$ 6,798	\$ 219	\$ 369,365	\$ 75	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	20,043	6,934	8,943	381	98,675	1,969	56
Total receipts	20,043	6,934	8,943	381	98,675	1,969	56
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	56
Capital outlay	-	-	-	-	-	-	-
Other disbursements	19,008	9,366	15,003	570	324,220	1,950	-
Total disbursements	19,008	9,366	15,003	570	324,220	1,950	56
Excess (deficiency) of receipts over disbursements	1,035	(2,432)	(6,060)	(189)	(225,545)	19	-
Cash and investments - ending	\$ 1,035	\$ 533	\$ 738	\$ 30	\$ 143,820	\$ 94	\$ -

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	COIT DISTRIBUTION	CLERK'S TRUST ACCOUNT	CLERKS TRUST ACCT STATE FUNDS	ISETS	CLERK CLOUR ORDERED INT BEARING	SHERIFF COMMISSARY FUND	SHERIFF INMATE TRUST
Cash and investments - beginning	\$ -	\$ 1,819,910	\$ 30,824	\$ 9,254	\$ 13,017	\$ 80,977	\$ 48,322
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	130,853	293,966
Fines and forfeits	-	5,212,075	-	-	-	-	-
Other receipts	23,166,839	-	408,630	802,301	1	-	-
Total receipts	<u>23,166,839</u>	<u>5,212,075</u>	<u>408,630</u>	<u>802,301</u>	<u>1</u>	<u>130,853</u>	<u>293,966</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	23,166,839	5,978,896	411,646	803,689	-	123,255	306,408
Total disbursements	<u>23,166,839</u>	<u>5,978,896</u>	<u>411,646</u>	<u>803,689</u>	<u>-</u>	<u>123,255</u>	<u>306,408</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(766,821)</u>	<u>(3,016)</u>	<u>(1,388)</u>	<u>1</u>	<u>7,598</u>	<u>(12,442)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,053,089</u>	<u>\$ 27,808</u>	<u>\$ 7,866</u>	<u>\$ 13,018</u>	<u>\$ 88,575</u>	<u>\$ 35,880</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Treasurer	SHERIFF DEPT GIFT/DON FUND	REDEVELOPMENT BOND	ANSON BOND	ANSON CONSTRUCTION	I-65 WEST/EAST REDEV	BOND #2 0182
Cash and investments - beginning	\$ 2,701,741	\$ 2,297	\$ 1,185,749	\$ 437,081	\$ 61,324	\$ 508,346	\$ -
Receipts:							
Taxes	-	-	1,067,688	-	-	82,051	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	2,598,868	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	4,000	-	2,222,852	21	2,163	7,711,350
Total receipts	<u>2,598,868</u>	<u>4,000</u>	<u>1,067,688</u>	<u>2,222,852</u>	<u>21</u>	<u>84,214</u>	<u>7,711,350</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,701,741	3,700	387,050	2,254,511	23,370	131,336	200,750
Total disbursements	<u>2,701,741</u>	<u>3,700</u>	<u>387,050</u>	<u>2,254,511</u>	<u>23,370</u>	<u>131,336</u>	<u>200,750</u>
Excess (deficiency) of receipts over disbursements	<u>(102,873)</u>	<u>300</u>	<u>680,638</u>	<u>(31,659)</u>	<u>(23,349)</u>	<u>(47,122)</u>	<u>7,510,600</u>
Cash and investments - ending	<u>\$ 2,598,868</u>	<u>\$ 2,597</u>	<u>\$ 1,866,387</u>	<u>\$ 405,422</u>	<u>\$ 37,975</u>	<u>\$ 461,224</u>	<u>\$ 7,510,600</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	COIT REVENUE BONDS OF 2014	JTOWN EDA 1 TIF BOND '14-CONST	JTOWN EDA 1 TIF BND '14-CAP IN	JURY FEES	BOONE CO COURTS INTERVNT SVCS	COMM CORRECTIONS PROJ INCOME	OUTPAT & ALCOHOL PREV PROG.
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 95,557	\$ 67,536	\$ 521,575	\$ 5,044
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	11,392	-	-	-
Other receipts	9,844	2,997,081	211,794	-	72,062	359,874	-
Total receipts	9,844	2,997,081	211,794	11,392	72,062	359,874	-
Disbursements:							
Personal services	-	-	-	-	16,265	128,284	-
Supplies	-	-	-	-	8,540	6,690	-
Other services and charges	-	209,459	-	-	75,403	142,961	-
Capital outlay	-	-	-	-	-	8,689	-
Other disbursements	-	-	-	14,238	-	18,518	-
Total disbursements	-	209,459	-	14,238	100,208	305,142	-
Excess (deficiency) of receipts over disbursements	9,844	2,787,622	211,794	(2,846)	(28,146)	54,732	-
Cash and investments - ending	\$ 9,844	\$ 2,787,622	\$ 211,794	\$ 92,711	\$ 39,390	\$ 576,307	\$ 5,044

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	CO CORRECTIONS FUND	INTERSTATE COMP FEES - CO SHARE	ASSET SEIZURE & FORFEITURE	PROS PRE-TRIAL DIVERSION	JUVENILE TASK FORCE	PROS DEFERRAL USER	PROS SPECIAL FEE
Cash and investments - beginning	\$ 55,671	\$ 1,556	\$ 2,830	\$ 47,687	\$ 5,000	\$ 131,964	\$ 4,406
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	74,307	750	-	38,179	-	218,428	2,124
Total receipts	74,307	750	-	38,179	-	218,428	2,124
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	22,493	-	-	-	-	-	-
Other services and charges	4,321	-	-	-	-	-	276
Capital outlay	17,991	-	-	-	-	-	-
Other disbursements	-	-	-	50,651	-	231,327	58
Total disbursements	44,805	-	-	50,651	-	231,327	334
Excess (deficiency) of receipts over disbursements	29,502	750	-	(12,472)	-	(12,899)	1,790
Cash and investments - ending	\$ 85,173	\$ 2,306	\$ 2,830	\$ 35,215	\$ 5,000	\$ 119,065	\$ 6,196

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	LITTER ENFORCEMENT	CO SHERIFF TRAINING	INVESTIGATION SHERIFF	FACT- FATAL ALCOHOL CRASH TEAM	CHILD RESTRAINT GRANT	ILLEGAL WEED CONTROL	DRUG AWARENESS
Cash and investments - beginning	\$ 325	\$ 27,675	\$ 9,666	\$ 503	\$ 3	\$ 65	\$ 4,877
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	1,725	2,706	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	75	-	-	-	-	-	2,829
Total receipts	75	1,725	2,706	-	-	-	2,829
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	3,723	10,770	-	-	-	2,582
Total disbursements	-	3,723	10,770	-	-	-	2,582
Excess (deficiency) of receipts over disbursements	75	(1,998)	(8,064)	-	-	-	247
Cash and investments - ending	\$ 400	\$ 25,677	\$ 1,602	\$ 503	\$ 3	\$ 65	\$ 5,124

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	SHERIFF SEIZURE	DOG LEASH FUND	ECONOMIC DEVELOPMENT	EMPLOYEE HEALTH FUND	TMA- PERSONAL PROP ASSESSMENTS	INDIANA HOUSING FINANCE	CONV VISITOR & TOURISM INVEST
Cash and investments - beginning	\$ 4,241	\$ 900	\$ 2,433,230	\$ -	\$ 2,890	\$ 9,500	\$ 22,729
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	5,535	4,068,064	97,425	-	43
Total receipts	-	-	5,535	4,068,064	97,425	-	43
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	709	-	119,104	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	290,662	3,488,674	84,100	-	-
Total disbursements	709	-	409,766	3,488,674	84,100	-	-
Excess (deficiency) of receipts over disbursements	(709)	-	(404,231)	579,390	13,325	-	43
Cash and investments - ending	\$ 3,532	\$ 900	\$ 2,028,999	\$ 579,390	\$ 16,215	\$ 9,500	\$ 22,772

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	SURPLUS REPLACE & HMSTD (2000)	CCD INVESTMENT	INDIANA JUDGE RETIREMENT	HIGHWAY ST RD 334 INVEST	COUNTY FAMILY & CHILDREN	LOCAL PLANNING COUNCIL	POLICE PENSION
Cash and investments - beginning	\$ 733	\$ 610,781	\$ 2	\$ 1,000,000	\$ 270	\$ 1,474	\$ 1,127
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	242	-	-	-	-	-
Total receipts	-	242	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	610,517	-	1,000,000	-	-	-
Total disbursements	-	610,517	-	1,000,000	-	-	-
Excess (deficiency) of receipts over disbursements	-	(610,275)	-	(1,000,000)	-	-	-
Cash and investments - ending	\$ 733	\$ 506	\$ 2	\$ -	\$ 270	\$ 1,474	\$ 1,127

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	PILOT PAYMENT	CORPORATION	INTERSTATE COMP - STATE SHARE	CHILD RESTR VIOLATIONS FINES	SENIOR SERVICES TRANSIT SYSTEM	INDIANA CRIM JUSTICE GRANTS	REASSESSMENT 2005
Cash and investments - beginning	\$ 4,333	\$ 3	\$ 125	\$ 475	\$ 94,655	\$ 14,542	\$ 129
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,481	-	750	900	297,728	-	-
Total receipts	4,481	-	750	900	297,728	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	625	1,225	224,230	-	-
Total disbursements	-	-	625	1,225	224,230	-	-
Excess (deficiency) of receipts over disbursements	4,481	-	125	(325)	73,498	-	-
Cash and investments - ending	\$ 8,814	\$ 3	\$ 250	\$ 150	\$ 168,153	\$ 14,542	\$ 129

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	CLERK IV-D ARRA	CLERK IV-D #2	COMM. CORR. CTP FUND	TITLE IV-D	HIGH RISK MULTIPLE GRANT	PROSECUTOR IV-D #2	STOP DOM. VIOLENCE/PROS
Cash and investments - beginning	\$ 9,774	\$ 29,721	\$ 21,304	\$ 76,144	\$ 2,080	\$ 72,384	\$ 5,623
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	15,712	-	-	16,869
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	15,712	2,330	-	-	23,642	-
Total receipts	-	15,712	2,330	15,712	-	23,642	16,869
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	748	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	25,036	-	-	-	30,907	-
Total disbursements	-	25,036	748	-	-	30,907	-
Excess (deficiency) of receipts over disbursements	-	(9,324)	1,582	15,712	-	(7,265)	16,869
Cash and investments - ending	\$ 9,774	\$ 20,397	\$ 22,886	\$ 91,856	\$ 2,080	\$ 65,119	\$ 22,492

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	VICTIMS ASSISTANCE COORD.	HAVA HELP AMERICA VOTE ACT	JARD GRANT	TOBACCO PREVENTION & CESSATION	OWI	WORK ZONE SAFETY	BIG CITY/ BIG CO ENFORCEMENT
Cash and investments - beginning	\$ 7,125	\$ 153,296	\$ -	\$ (317)	\$ 115	\$ 2,289	\$ 4
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	29,000	-	-	-	-	-	29,428
Charges for services	-	-	-	48,292	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	29,000	-	-	48,292	-	-	29,428
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	51,850	1,513	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	42,043	-	2,289	29,432
Total disbursements	-	51,850	1,513	42,043	-	2,289	29,432
Excess (deficiency) of receipts over disbursements	29,000	(51,850)	(1,513)	6,249	-	(2,289)	(4)
Cash and investments - ending	\$ 36,125	\$ 101,446	\$ (1,513)	\$ 5,932	\$ 115	\$ -	\$ -

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	AGGRESSIVE DRIVING	Seatbelt Grant	BULLETPROOF VEST GRANT	CITIES READINESS INITIATIVE	EMERGENCY RESPONSE DELIVERABLE	CHILDHOOD AUTO SAFETY	H1N1 INFLUENZA
Cash and investments - beginning	\$ (41)	\$ 827	\$ 3,801	\$ 28,518	\$ -	\$ 12	\$ 3,431
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	945	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	19,489	8,507	-	-
Total receipts	-	-	945	19,489	8,507	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	3,985	31,409	9,567	-	3,431
Total disbursements	-	-	3,985	31,409	9,567	-	3,431
Excess (deficiency) of receipts over disbursements	-	-	(3,040)	(11,920)	(1,060)	-	(3,431)
Cash and investments - ending	\$ (41)	\$ 827	\$ 761	\$ 16,598	\$ (1,060)	\$ 12	\$ -

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	ADDITIONAL SUPPORT FOR MRC	BOONE CO. HEALTHY COALITION	2010 IMMUNIZATION GRANT	HEALTH DEPT TRUST ACCOUNT	MEDICAL RESERVE CORP	COMMUNITY PREPAREDNESS GRANT	Totals
Cash and investments - beginning	\$ 23	\$ 2,935	\$ 56	\$ 14,428	\$ 5,609	\$ 9,591	\$ 39,651,431
Receipts:							
Taxes	-	-	-	-	-	-	10,547,189
Intergovernmental receipts	-	-	-	-	-	-	4,330,877
Charges for services	-	-	-	28,170	-	-	5,568,587
Fines and forfeits	-	-	-	-	-	-	5,262,032
Other receipts	6,494	42	-	-	3,500	-	152,910,700
Total receipts	6,494	42	-	28,170	3,500	-	178,619,385
Disbursements:							
Personal services	-	-	-	24,036	-	-	14,110,693
Supplies	-	-	-	-	-	-	2,442,191
Other services and charges	-	-	-	-	-	-	11,800,843
Capital outlay	-	-	-	-	-	-	1,913,075
Other disbursements	6,495	-	56	1,839	1,930	1,511	144,338,007
Total disbursements	6,495	-	56	25,875	1,930	1,511	174,604,809
Excess (deficiency) of receipts over disbursements	(1)	42	(56)	2,295	1,570	(1,511)	4,014,576
Cash and investments - ending	\$ 22	\$ 2,977	\$ -	\$ 16,723	\$ 7,179	\$ 8,080	\$ 43,666,007

BOONE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2014

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

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Refunding bond for Motorola Lease	\$ 2,660,000	\$ 471,850
Revenue bonds	Redevelopment District Tax Increment Refunding 2004	675,000	149,212
Revenue bonds	Tax increment revenue bonds series 2006A	10,750,000	547,950
Revenue bonds	Tax Increment revenue bonds series 2005B	6,020,000	630,102
Revenue bonds	Tax increment revenue bonds series 2004A	7,030,000	720,165
Revenue bonds	Redevelopment District Tax Increment Capital Apprec 2008	4,683,434	420,000
Revenue bonds	Redevelopment District Bond of 2007 Reamortized & extended-I65 West	300,000	125,670
Revenue bonds	Redevelopment District Bonds of 2013	5,500,000	357,500
Revenue bonds	COIT Revenue Bonds of 2014	7,635,000	272,452
Revenue bonds	Tax Increment Revenue Bonds of 2014 (Jamestown)	3,225,000	76,607
Notes and loans payable	Interact CAD 911 Loan	<u>898,284</u>	<u>150,990</u>
Totals		<u>\$ 49,376,718</u>	<u>\$ 3,922,498</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF BOONE COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Boone County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2014-004. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control over Compliance


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

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2014-003, 2014-004, and 2014-005 to be material weaknesses.

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

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


Paul D. Joyce, CPA
State Examiner

December 6, 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, 2014

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
Department of Justice					
Crime Victim Assistance Victim Assistance	Indiana Criminal Justice Institute	16.575	D3-16-10610	\$ -	\$ 29,000
Violence Against Women Formula Grants Stop Domestic Violence	Indiana Criminal Justice Institute	16.588	D3-14-8298	-	16,869
Bulletproof Vest Partnership Program Bulletproof Vest Grant	Direct Grant	16.607	2014BUBX14073431	-	945
Total - Department of Justice				-	46,814
Department of Transportation					
Highway Planning and Construction Cluster Highway Planning and Construction Bridge Inspection	Indiana Department of Transportation	20.205	1382012	-	125,076
CR 400 S Extension_Planning and Engineering			0810022PE	-	5,356
CR 400 S Extension_Row			810022 ROW	-	2,485
Total - Highway Planning and Construction Cluster				-	132,917
Highway Safety Cluster State and Community Highway Safety Operation Pull Over / Big City Big County	Indiana Criminal Justice Institute	20.600	2551	-	30,363
Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Task Force	Indiana Criminal Justice Institute	20.601	2552	7,469	14,228
Total - Highway Safety Cluster				7,469	44,591
Formula Grants for Rural Areas 5311 Public Transit Boone Co Senior Services AARA Capital Grant Award	Indiana Department of Transportation	20.509	A249-14-320401A	152,037 67,660	152,037 67,660
Total - Formula Grants for Rural Areas				219,697	219,697
Transit Services Programs Cluster Job Access_Reverse Commute Reverse Commute Grant	Indiana Department of Transportation	20.516	80037OP10900000	6,050	6,050
Total - Transit Services Programs Cluster				6,050	6,050
Total - Department of Transportation				233,216	403,255
Department of Health and Human Services					
Medical Reserve Corps Small Grant Program Medical Reserve Corp	Indiana Secretary of State	93.008	A70-5-0532461	-	2,236
Public Health Emergency Preparedness Emergency Response Deliverable Cities Readiness Initiative	Indiana Secretary of State	93.069	A70-5-0532408 A70-5-0532364	- -	8,908 20,792
Total - Public Health Emergency Preparedness				-	29,700
Child Support Enforcement IV-D County Share Child Support IV-D Pros Share Child Support Prosecutor IV-D #2 IV-D Child Support Clerk IV-D Clerk #2 Child Support Child Support Indirect Costs	Indiana Department of Child Services	93.563	FY2013 FY2013 FY2014 FY2014 FY2014	- - - - -	57,731 204,869 30,907 36,482 25,036 40,275
Total - Child Support Enforcement				-	395,300
Voting Access for Individuals with Disabilities_Grants for Protection and Advocacy Systems HAVA (Help America Vote Act)	Indiana Secretary of State	93.618	FY2013	-	51,850
National Bioterrorism Hospital Preparedness Program Additional Support for MRC	Indiana State Department of Health	93.889	5U90TP000521-03	-	6,494
Total - Department of Health and Human Services				-	485,580
Department of Homeland Security					
Emergency Management Performance Grants 2013 EMPG Competitive Grant 2013 EMPG Grant	Indiana Department of Homeland Security	97.042 97.042	C44P-4-347B C44P-5-006B	- -	5,180 28,371
Total - Emergency Management Performance Grants				-	33,551
Homeland Security Grant Program SHSP Co Based Project Grant	Indiana Department of Homeland Security	97.067	C44P-058B	-	2,607
Total - Department of Homeland Security				-	36,158
Total federal awards expended				\$ 233,216	\$ 971,807

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, 2014. The information in the SEFA is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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.

BOONE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

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

Federal Awards:

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

Identification of Major Programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
20.509	Formula Grants for Rural Areas
93.563	Child Support Enforcement

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

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

FINDING 2014-001 - 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 indirect costs were understated \$40,275.
2. Formula Grants for Rural Areas expenditures were overstated \$71,981.

BOONE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Other errors included the following:

1. Five grants were reported with either an incorrect Program Title or an incorrect CFDA number.
2. Two grants were reported with incorrect Project Titles.
3. Ten grants were reported with an incorrect Pass-Through identifying number.
4. Formula Grants for Rural Areas were reported without the amounts disbursed to sub-recipients of \$219,697.

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)

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

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

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

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. . . ."

BOONE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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. The lack of complete 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.

FINDING 2014-002 - FINANCIAL REPORTING

Condition

There were deficiencies in the internal control system of the County related to financial reporting 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 Sheriff Cash Book activity was recorded in the Auditor's ledger; however, the financial statement included the fund again, separately. This error resulted in material overstatements of the financial statement as follows: receipts \$2,869,795 and disbursements \$2,869,795.
2. Instead of reporting the change in the cash and investment balance, the Treasurer fund reported all activity, even the amounts that were already reported in the Auditor's ledger. This error resulted in material overstatements of the financial statement as follows: receipts \$95,915,483 and disbursements \$95,704,841.

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.

BOONE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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 failed to establish 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.

Section III - Federal Award Findings and Questioned Costs

FINDING 2014-003 - 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 2014
Pass-Through Entity: Indiana Department of Child Services

Condition

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

The Court office 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.

BOONE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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 for the time and effort portion of Allowable Costs/Cost Principles requirements for the Court office.

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 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.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County 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.

FINDING 2014-004 - REPORTING

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 2014
Pass-Through Entity: Indiana Department of Child Services

Condition

An effective internal control system was not in place at the Boone County Auditor's office in order to ensure compliance with requirements related to the grant agreement and the Reporting compliance requirement.

BOONE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The Indiana Department of Child Services required the County to prepare quarterly incentive balance reports. The quarterly incentive balance reports should have been submitted to the State Child Support Bureau by the 30th of the month following each quarter's end. There was no evidence of an internal control system to ensure that these reports were prepared or filed.

Context

The four quarterly incentive balance reports required for 2014 were not presented for audit.

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. . . ."

2 CFR 200.207(a) states in part:

". . . the Federal awarding agency or pass-through entity may impose additional specific award conditions as needed under the procedure specified in paragraph (b) of this section. These additional Federal award conditions may include items such as the following: . . . (3) Requiring additional, more detailed financial reports; . . ."

IV-D Expense Reporting and Reimbursement Complete Guide states in part:

". . . Under the terms of the Cooperative Agreements between CSB and the County Offices, each County Office is required to submit a monthly claim and a quarterly incentive report to the DCS Accounting Operations (DCS AO). . . ."

Cause

Management had not developed a system of internal controls for the submission of the quarterly incentive balance reports.

Effect

The failure to establish internal controls enabled material noncompliance to go undetected which could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County establish controls, including segregation of duties, related to the grant agreement and the Reporting compliance requirement.

BOONE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Views of Responsible Officials

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

FINDING 2014-005 - CASH MANAGEMENT

Federal Agency: Department of Transportation

Federal Program: Formula Grants for Rural Areas

CFDA Number: 20.509

Federal Award Number and Year (or Other Identifying Number): A249-14-320401A

Pass-Through Entity: Indiana Department of Transportation

Condition

An effective internal control system was not in place at the Boone County Auditor's office in order to ensure compliance with requirements related to the grant agreement and the Cash Management compliance requirement.

There were no internal controls in place designed specifically to ensure time was minimized between the receipt and disbursement of federal monies.

Context

The lack of controls over the Cash Management requirements was a systemic problem. There were no controls for the entire audit period.

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 specifically for the timely disbursement of federal funds related to the Formula Grants for Rural Areas program.

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 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.

BOONE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County establish controls, including segregation of duties, related to the grant agreement and the Cash Management compliance requirement.

Views of Responsible Officials

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

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AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is 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**

CORRECTIVE ACTION PLAN

FINDING 2014-001,002, 004, 005

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:

2014-001

That the Auditor's office will set new internal controls to implement better 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 including Child Support Enforcement cost and also Formula Grants reporting expenditures, to ensure less errors moving forward.

2014-002

Our office needs to implement better reporting related to the financial statement recording, that we aren't reporting on funds that have already been reported, including the Sheriff's Cashbook Fund and the Treasurer's Fund to reduce any overstatements on the financial statement.

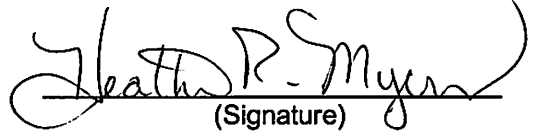
2014-004

Child Support Enforcement grant reporting on a quarterly basis in 2014 was not adequate, however moving forward our internal controls from 2015 and currently we have found that we are quarterly preparing reports to the state Child Support Bureau and keeping a file of tracking that this action has been reported in compliance with the grant agreement.

2014-005

We will establish controls over cash management which will include segregation of duties related to the monies disbursed to sub-recipients to ensure compliance with cash management requirements.

Anticipated Completion Date:12/6/2016


(Signature)

Auditor
(Title)

12/6/2016
(Date)



Circuit Court of Boone County

J. Jeffrey Edens
Judge

Sally E. Berish
Magistrate

CORRECTIVE ACTION PLAN

FINDING 2014-003 (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.

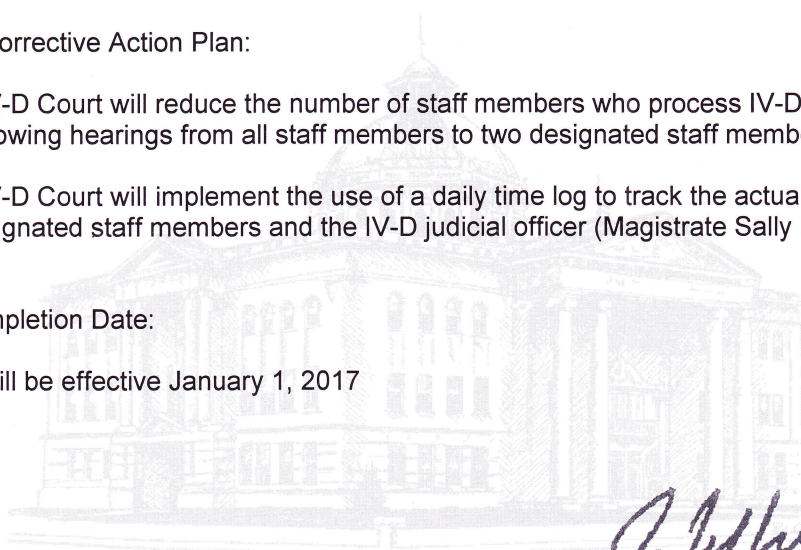
Description of Corrective Action Plan:

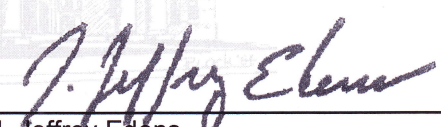
Boone Circuit IV-D Court will reduce the number of staff members who process IV-D pleadings and enter IV-D Orders following hearings from all staff members to two designated staff members.

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: November 29, 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/>.