

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
MADISON COUNTY, INDIANA
January 1, 2014 to December 31, 2014



FILED
07/11/2017

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|--|--|
| County Auditor | Jane Lyons Rick G. Gardner | 01-01-13 to 12-31-16 01-01-17 to 12-31-20 |
| County Treasurer | Kelly S. Gaskill | 01-01-11 to 12-31-18 |
| Clerk of the Circuit Court | Darlene Likens | 01-01-11 to 12-31-18 |
| County Sheriff | Ron Richardson Scott Mellinger | 01-01-11 to 12-31-14 01-01-15 to 12-31-18 |
| County Recorder | Linda Smith | 12-11-12 to 12-31-18 |
| President of the Board of County Commissioners | John M. Richwine | 01-01-14 to 12-31-17 |
| President of the County Council | Lisa Hobbs Robin Wagner Clayton Whitson Steve C. Sumner | 01-01-14 to 12-31-14 01-01-15 to 12-31-15 01-01-16 to 12-31-16 01-01-17 to 12-31-17 |



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 MADISON COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Madison County (County), which comprises the financial position and results of operations for the year ended December 31, 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 from 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 to 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, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated May 11, 2017, 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

May 11, 2017



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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 MADISON COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Madison County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement, and have issued our report thereon dated May 11, 2017, 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 a material weakness.

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2014-001 to be a material weakness.

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

Madison County's Response to Findings

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

May 11, 2017

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

MADISON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2014

| Fund | Cash and Investments 01-01-14 | Receipts | Disbursements | Cash and Investments 12-31-14 |
|---------------------------------|-------------------------------------|--------------|---------------|-------------------------------------|
| After Settlement Collections | \$ 3,025,793 | \$ 3,122,096 | \$ 3,025,793 | \$ 3,122,096 |
| Inmate Trust | 32,551 | 613,287 | 608,020 | 37,818 |
| Sheriff Commissary | 167,043 | 405,295 | 488,789 | 83,549 |
| Clerk's Trust | 2,750,398 | 8,852,524 | 9,095,274 | 2,507,648 |
| Sheriff Civil | 8,295 | 3,522,727 | 3,531,022 | - |
| County General | 11,559,901 | 27,333,147 | 25,999,750 | 12,893,298 |
| Accident Report Fund | 12,643 | 10,298 | 17,251 | 5,690 |
| Performance Bond Fund | 4,000 | 16,000 | 16,000 | 4,000 |
| Child Advocacy Fund | 325 | - | - | 325 |
| City & Town Court Costs | 21,056 | 18,862 | 21,056 | 18,862 |
| Clerks Record Perpetuation 1 | 35,556 | 18,940 | 46,301 | 8,195 |
| COIT County Distributive Share | 5,241,984 | 8,512,941 | 10,564,406 | 3,190,519 |
| CJC Project Income | 12,292 | 620,516 | 592,560 | 40,248 |
| Cong. School Int | 15,306 | 22 | - | 15,328 |
| Cong. School- Principal | 23,440 | - | - | 23,440 |
| Co Sales Disclosure Fund | 33,898 | 15,843 | 24,932 | 24,809 |
| Cumulative Bridge | 590,516 | 1,039,143 | 930,402 | 699,257 |
| Co Drug Free Community | 94,886 | 88,832 | 85,472 | 98,246 |
| Emg Plan & Right To Know | 76,029 | 6,202 | 2,639 | 79,592 |
| Enhanced Access Fund | - | 17,380 | - | 17,380 |
| County Extradition Fund | 2,230 | 8,975 | 6,542 | 4,663 |
| Firearms Training | 23,290 | 32,520 | 22,872 | 32,938 |
| Co Economic Dev (County) | 196,001 | 466,117 | 542,591 | 119,527 |
| General Drain Improvement | 638,811 | 208,742 | 524,060 | 323,493 |
| Health Fund | 499,357 | 825,987 | 999,435 | 325,909 |
| Co ID Security Protection | 9,739 | 8,803 | 46 | 18,496 |
| Landfill Fund | 193,279 | 271 | - | 193,550 |
| Health Maintenance | 223,587 | 62,451 | 43,672 | 242,366 |
| Arterial Roads & Streets | 317,818 | 655,785 | 782,883 | 190,720 |
| County Public Safety Fund | 541,289 | 1,893,470 | 209,887 | 2,224,872 |
| Medical Care For Inmates | 31,016 | 9,383 | - | 40,399 |
| Co Misdemeanant Fund | 160,168 | 101,550 | 75,945 | 185,773 |
| Highway Fund | 1,564,496 | 4,393,878 | 4,327,717 | 1,630,657 |
| TMA Tax Fund | 313,623 | - | - | 313,623 |
| Plat Book Maintenance | 61,557 | 27,986 | 3,037 | 86,506 |
| Rainy Day Fund | 810,327 | 950 | - | 811,277 |
| Reassessment 2015 | 489,664 | 76,696 | 152,807 | 413,553 |
| Recorder's Records | 97,867 | 165,652 | 110,899 | 152,620 |
| Sex/Violent Offend Admin | 28,580 | 14,115 | 14,510 | 28,185 |
| Mad Co Solid Waste Mgt | 72,730 | - | - | 72,730 |
| Supp Public Defender Serv | 92,952 | 73,892 | 121,347 | 45,497 |
| Surplus Tax | 2,549,751 | 611,443 | 1,958,787 | 1,202,407 |
| Co. Surveyor's Cor Perp | 57,008 | 27,585 | 19,143 | 65,450 |
| SRI Fund | 153,280 | 131,857 | 194,455 | 90,682 |
| Tax Sale Redemption 12/11 | 3,168 | 825,580 | 843,901 | (15,153) |
| Tax Sale Surplus 12/11 | 779,628 | - | 543,152 | 236,476 |
| LHD Trust Acct Program | 386,760 | 62,451 | 54,190 | 395,021 |
| Unsafe Building Fund | 63,976 | 20,000 | - | 83,976 |
| GAL/CASA Users Fees | - | 67,031 | 65,000 | 2,031 |
| Auditors Ineligible Deduc | 244,630 | 279,024 | 176,580 | 347,074 |
| Co Elected Officials Trng | 20,874 | 8,802 | 4,100 | 25,576 |
| Co Offender Transprt Fund | 4,225 | 1,685 | - | 5,910 |
| Statewide 911 | 1,567,344 | 731,158 | 929,389 | 1,369,113 |
| Unified Prob Admin Fees | 8,068 | 89,237 | 75,000 | 22,305 |
| Juvenile Prob Admin Fees | 20,995 | 11,262 | 13,545 | 18,712 |
| Suppl Prob Serv-Unified | 350,382 | 976,992 | 942,301 | 385,073 |
| Suppl Prob Serv-Juvenile | 97,097 | 25,419 | 50,900 | 71,616 |
| Alternative Dispute Resol | 36,826 | 11,240 | 7,560 | 40,506 |
| Co. Users Fees Fund | 471,081 | 299,772 | 234,916 | 535,937 |
| General Drain Maintenance | 1,787,181 | 724,531 | 616,403 | 1,895,309 |
| Mad Co Drug Task Force | 538 | - | - | 538 |
| Madison Co Recycling Grant 2005 | 156,012 | 52,260 | 91,643 | 116,629 |
| Cumulative Its | 11,034 | 77,197 | 36,356 | 51,875 |
| Interpreter Grant Award | 2,305 | 6,500 | 4,432 | 4,373 |
| Donation Fund | 39,697 | 23,408 | 34,345 | 28,760 |
| Mc Group Ins Reserve Fund | 1,974,678 | 2,589 | 5,378 | 1,971,889 |
| Payroll | 56,465 | 6,767,912 | 6,363,624 | 460,753 |
| Payroll Withholding- Medical | 1,510,775 | 5,813,628 | 5,823,567 | 1,500,836 |

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

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

| Fund | Cash and Investments 01-01-14 | Receipts | Disbursements | Cash and Investments 12-31-14 |
|-------------------------------|-------------------------------------|------------|---------------|-------------------------------------|
| Payroll Withholding- BestFlex | 19,365 | 143,463 | 139,622 | 23,206 |
| Settlement | - | 93,107,470 | 93,107,470 | - |
| Coit Public Safety Fund | - | 5,139,838 | 5,139,838 | - |
| Wheel Tax/ Surtax Fund | 6,646 | 2,807,120 | 2,695,244 | 118,522 |
| Comm Vehicle Excise Tax | - | 803,281 | 803,281 | - |
| Weed Cutting | 40,009 | 32,240 | 40,781 | 31,468 |
| Sewer Service | 63,285 | 56,171 | 67,547 | 51,909 |
| Financial Inst Tax | - | 643,748 | 643,748 | - |
| New Cedit | 144,969 | 13,737 | - | 158,706 |
| HEA 1001-2008 St HS Credit | (3,081) | 3,081 | - | - |
| Homestead Credit Rebate | 669 | - | - | 669 |
| LOIT PTRC Fund | 400,783 | 10,823,393 | 10,561,895 | 662,281 |
| Fines & Forfeitures | 59,146 | 81,641 | 87,996 | 52,791 |
| Infraction Judgements | 15,257 | 219,730 | 215,940 | 19,047 |
| Overweight Vehicle Fines | - | 1,649 | 1,649 | - |
| Spec Death Benefit Fee Fd | 750 | 10,115 | 9,790 | 1,075 |
| State Assessment Training | 1,740 | 15,670 | 15,755 | 1,655 |
| Coroner's Cont Education | 1,650 | 16,942 | 16,884 | 1,708 |
| Interstate Compact Appl | 163 | 1,685 | 1,723 | 125 |
| Mortgage Fee Fund | 648 | 8,390 | 8,423 | 615 |
| DLGF HS Property Database | 60 | 237 | 246 | 51 |
| Sex/Violent Offend/State | - | 1,568 | 1,450 | 118 |
| Child Restraint Sys Fines | 50 | 1,500 | 1,350 | 200 |
| Inheritance Tax | 59,943 | 87,359 | 97,503 | 49,799 |
| Education Plate Fee | - | 2,681 | 2,681 | - |
| Rev Sharing Riverboat Fund | - | 779,801 | 779,801 | - |
| Madison Co Conv & Tour | 49,584 | 588,252 | 568,292 | 69,544 |
| County Option Income Tax | - | 20,559,350 | 20,559,350 | - |
| Prosecutor Arra Fund | 18,119 | - | 8,791 | 9,328 |
| Clerk Arra Fund | 63,633 | - | 8,266 | 55,367 |
| Co Gen Title IV-D Incentv | 48,998 | 53,300 | 30,406 | 71,892 |
| Prosecutor Incentive | 175 | - | 170 | 5 |
| New Pros Incentive | 177,227 | 80,187 | 112,168 | 145,246 |
| New Clerk Incentive | 156,946 | 53,299 | 51,142 | 159,103 |
| Clerk Support | 21,976 | 3,661,873 | 3,669,852 | 13,997 |
| Co Local Ord Violations Fines | - | 300 | - | 300 |
| Corr Complex Commissary | 50,911 | 61,066 | 73,930 | 38,047 |
| Jury Pay Fund | 659 | 15,228 | 15,202 | 685 |
| Advance Tax Fund | 39,448 | - | - | 39,448 |
| Pre-Trial Serv (Circuit) | 1,185 | - | 1,185 | - |
| Pre-Trial Serv (Unified) | 61,648 | 31,399 | 50,119 | 42,928 |
| Circuit Prob Admin Fees | 25,770 | - | - | 25,770 |
| County Owned Land Sale | 102,887 | - | - | 102,887 |
| Prime For Life Program | 1,108 | 1,275 | 603 | 1,780 |
| Planned Unit Dev Inspectn | 13,377 | - | 13,194 | 183 |
| Madison Co Bridge 902 | 121,402 | - | - | 121,402 |
| 2010 IDEM MS4 Conference | 1,609 | 51,998 | 35,401 | 18,206 |
| MS4-COG Treasurer | 13,642 | 468 | 8,060 | 6,050 |
| Dissolution Education | 2,738 | 9,395 | 8,160 | 3,973 |
| Co Housing Fund | 29,713 | - | 9,319 | 20,394 |
| Law Enforcement Aid | 4,405 | 5,474 | 2,602 | 7,277 |
| JobSource | 257,450 | 2,489,078 | 2,331,217 | 415,311 |
| JobSource- its Fund | 15,975 | 30,912 | 18,551 | 28,336 |
| Juvenile Drug Screens | 3,118 | 2,914 | 3,135 | 2,897 |
| Sheriff Fire Dispatch | 251,501 | 158,328 | 227,859 | 181,970 |
| Bell & Clock | 609 | - | - | 609 |
| Jail Construction | 300,647 | - | - | 300,647 |
| County Wheel Tax/Surtax | 185,093 | 1,389,922 | 864,314 | 710,701 |
| Liability Ins Retainage | 9,782 | - | - | 9,782 |
| Slot Machine Wagering Fee | - | 5,916,581 | 5,916,581 | - |
| Juvenile Facilities Construct | 265,063 | - | - | 265,063 |
| Co Economic Dev (City) | - | 1,227,606 | 1,227,606 | - |
| Cum Recycling Center | 138,510 | 16,057 | 3,086 | 151,481 |
| Mad Co Sher Photo Fund | 4,063 | 1,468 | 3,370 | 2,161 |
| Mad Co Emg Mgt Cap Equip | 62,356 | - | - | 62,356 |
| Mad Co Hazmat Truck Fund | 22,142 | 1,308 | 4,505 | 18,945 |
| Commiss Cert Sale 04/11/14 | - | 448,287 | 379,523 | 68,764 |
| Child HM Christmas Party | 52 | - | 52 | - |

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

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

| Fund | Cash and Investments 01-01-14 | Receipts | Disbursements | Cash and Investments 12-31-14 |
|--------------------------------|-------------------------------------|-----------------------|-----------------------|-------------------------------------|
| Comprehensive Safety Pgm | 30,026 | 35,544 | 34,094 | 31,476 |
| Dept Men HTH SA-5-155 | 11 | - | - | 11 |
| Tax Sale Surplus-2010 | 163,985 | - | - | 163,985 |
| Commissioners Certif Sale | 289,794 | - | 378 | 289,416 |
| Tax Sale Surplus 2013 | 3,159,296 | - | 2,154,769 | 1,004,527 |
| Tax Sale Surplus-2006 | (7,911) | - | - | (7,911) |
| Tax Sale Surplus 2005 | 6,360 | - | - | 6,360 |
| Tax Sale Redemption | 8,552 | 1,624 | - | 10,176 |
| Commissioners Cert Sale 2013 | 287,446 | - | 220,812 | 66,634 |
| Windfarm Rd/Drain Inspect | 24,137 | - | 6,557 | 17,580 |
| Windfarm Economic Develop | 1,062,970 | 300,000 | - | 1,362,970 |
| Tax Sale Surplus 2014 | - | 1,531,102 | 562,521 | 968,581 |
| Commissioner Vending Fund | 1,269 | 632 | - | 1,901 |
| Cemetery Maint & Improv Fund | 1,300 | 1,500 | - | 2,800 |
| Storm Sewer | 6,601 | 2,469 | 6,601 | 2,469 |
| 93.116 TB Outreach | (17,912) | 26,234 | 8,322 | - |
| CJC/DOC | 42,893 | 527,733 | 539,972 | 30,654 |
| Comm Transition Prog-July | 140,882 | 124,275 | 177,469 | 87,688 |
| Crime Vic Assist 93vs001 | (34,776) | 97,099 | 77,623 | (15,300) |
| Bilingual Advocate | (12,867) | 35,190 | 29,255 | (6,932) |
| CJC/ Juvenile | 26,256 | 78,238 | 93,418 | 11,076 |
| CJC/MC Coal Ag Sub Abuse | (7,372) | 11,758 | 11,758 | (7,372) |
| 2011 GIS Grant 97.073 | 18,000 | - | 18,000 | - |
| 16.575 Sheriff Victim Advocate | (9,326) | 18,914 | 29,424 | (19,836) |
| Soil & Water Watershed | 2,195 | 40,000 | 38,638 | 3,557 |
| Empg Grant | 64,101 | - | - | 64,101 |
| EMA Competitive Grant 97.042 | 1 | - | - | 1 |
| PS Crts Enhancement Grt 16.585 | (28,563) | 81,409 | 89,111 | (36,265) |
| Jaibg Grant | 5,181 | 9,406 | 6,389 | 8,198 |
| Polling Place Improv Grnt | 202 | - | - | 202 |
| Council Of Gov't | 68,066 | 2,427,908 | 2,252,299 | 243,675 |
| Aggressive Driving Grant | 857 | - | - | 857 |
| Byrne Grant 2008 | (21,611) | 82,997 | 131,668 | (70,282) |
| Madison Co DUI | 3,997 | 11,627 | 13,992 | 1,632 |
| Big City County | (3,626) | 60,070 | 59,097 | (2,653) |
| Regional Team | 36 | - | - | 36 |
| Fema Fy 2002 (Cert) | 276 | - | - | 276 |
| Dist 6 Training/Exercise | 506 | - | - | 506 |
| Co Youth Center Sch Grt | 13,334 | 25,680 | 28,339 | 10,675 |
| ICJI- madison Co CASA | 15,047 | 100,648 | 120,125 | (4,430) |
| Dist Mobile Command Grant | 2,364 | - | - | 2,364 |
| Doe Exercise HLS | 154 | - | - | 154 |
| Fema Pa Grant 1766-Dr | 5,035 | - | - | 5,035 |
| Anderson HO REHAB Prog Grant | (20,796) | 35,089 | 14,215 | 78 |
| Anderson Rntl REHAB Prog Grant | (17,519) | 33,232 | 15,713 | - |
| Hazmat Truck Type 2 97.073 | 1,178 | 2,324 | 881 | 2,621 |
| EOC upgrade 97.042 | - | 5,085 | 10,170 | (5,085) |
| Hazmat Upgrade 2013 97.067 | - | 7,707 | 7,707 | - |
| EMS Kits 97.067 | - | 1,000 | 1,000 | - |
| Anderson HO FY13 | - | 34,037 | 59,053 | (25,016) |
| Anderson Rental REHAB FY13 | - | 800 | 400 | 400 |
| CJC/Women's Center | - | 191,926 | 78,037 | 113,889 |
| FEMA Reimbursement | - | 68,815 | 68,815 | - |
| Adult Protective Service | (30,070) | 191,082 | 176,956 | (15,944) |
| Juvenile Pilot Project | 9,882 | - | 7,383 | 2,499 |
| School Attendance Project | 2,663 | - | 2,249 | 414 |
| Court Reform Grant 13-CRG-010 | - | 37,000 | 9,917 | 27,083 |
| Health Dept Reimb Non-Rev | 28,080 | - | - | 28,080 |
| Mad Co Comm Foundation | 700 | 1,000 | 1,544 | 156 |
| St Supreme Crt Psc Grant | 4,130 | 21,000 | 25,106 | 24 |
| Bio Terror Res Prog | 5,188 | 16,306 | 33,587 | (12,093) |
| Sheriff Technology Grant | 68,185 | 66,000 | 68,207 | 65,978 |
| Community Block Grant | 3,986 | - | - | 3,986 |
| Drug Court CPTF | 26 | 2,571 | 2,597 | - |
| JDAI Fund | - | 53,615 | 47,379 | 6,236 |
| Totals | <u>\$ 51,126,443</u> | <u>\$ 238,948,322</u> | <u>\$ 240,064,759</u> | <u>\$ 50,010,006</u> |

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

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts 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.

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

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

Personal services, 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: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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.

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
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.

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

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 reimbursement grants administered by the County.

Note 8. Subsequent Events

The County issued \$1,800,000 in Series A General Obligation bonds and \$1,600,000 in Series B General Obligation bonds in 2015. The bonds were used for enhancements to the County's E911 Dispatch Center and the Madison County Community Corrections facilities.

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OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

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

| | After Settlement Collections | Inmate Trust | Sheriff Commissary | Clerk's Trust | Sheriff Civil | County General | Accident Report Fund |
|--|------------------------------------|------------------|-----------------------|---------------------|------------------|----------------------|----------------------------|
| Cash and investments - beginning | \$ 3,025,793 | \$ 32,551 | \$ 167,043 | \$ 2,750,398 | \$ 8,295 | \$ 11,559,901 | \$ 12,643 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | 18,160,360 | - |
| Licenses and permits | - | - | - | - | - | 77,423 | - |
| Intergovernmental receipts | - | - | - | - | - | 4,849,802 | - |
| Charges for services | 3,122,096 | - | 405,295 | 8,852,006 | - | 1,611,468 | 2,440 |
| Fines and forfeits | - | - | - | - | - | 347,298 | - |
| Other receipts | - | 613,287 | - | 518 | 3,522,727 | 2,286,796 | 7,858 |
| Total receipts | <u>3,122,096</u> | <u>613,287</u> | <u>405,295</u> | <u>8,852,524</u> | <u>3,522,727</u> | <u>27,333,147</u> | <u>10,298</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | 24,456,162 | - |
| Supplies | - | - | - | - | - | 25,970 | - |
| Other services and charges | 3,025,793 | 608,020 | 488,789 | 9,095,274 | - | 665,503 | - |
| Capital outlay | - | - | - | - | - | 771,144 | - |
| Other disbursements | - | - | - | - | 3,531,022 | 80,971 | 17,251 |
| Total disbursements | <u>3,025,793</u> | <u>608,020</u> | <u>488,789</u> | <u>9,095,274</u> | <u>3,531,022</u> | <u>25,999,750</u> | <u>17,251</u> |
| Excess (deficiency) of receipts over disbursements | <u>96,303</u> | <u>5,267</u> | <u>(83,494)</u> | <u>(242,750)</u> | <u>(8,295)</u> | <u>1,333,397</u> | <u>(6,953)</u> |
| Cash and investments - ending | <u>\$ 3,122,096</u> | <u>\$ 37,818</u> | <u>\$ 83,549</u> | <u>\$ 2,507,648</u> | <u>\$ -</u> | <u>\$ 12,893,298</u> | <u>\$ 5,690</u> |

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

| | Performance Bond Fund | Child Advocacy Fund | City & Town Court Costs | Clerks Record Perpetuation 1 | COIT County Distributive Share | CJC Project Income | Cong. School Int |
|--|-----------------------------|---------------------------|-------------------------------------|---------------------------------------|---|--------------------------|------------------------|
| Cash and investments - beginning | \$ 4,000 | \$ 325 | \$ 21,056 | \$ 35,556 | \$ 5,241,984 | \$ 12,292 | \$ 15,306 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | 8,512,941 | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | 18,862 | 18,458 | - | - | - |
| Other receipts | 16,000 | - | - | 482 | - | 620,516 | 22 |
| Total receipts | 16,000 | - | 18,862 | 18,940 | 8,512,941 | 620,516 | 22 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | 11,301 | 619,573 | 471,105 | - |
| Supplies | - | - | - | - | 985,262 | 5,999 | - |
| Other services and charges | - | - | - | 35,000 | 8,054,583 | 73,897 | - |
| Capital outlay | - | - | - | - | 904,988 | 30,862 | - |
| Other disbursements | 16,000 | - | 21,056 | - | - | 10,697 | - |
| Total disbursements | 16,000 | - | 21,056 | 46,301 | 10,564,406 | 592,560 | - |
| Excess (deficiency) of receipts over disbursements | - | - | (2,194) | (27,361) | (2,051,465) | 27,956 | 22 |
| Cash and investments - ending | \$ 4,000 | \$ 325 | \$ 18,862 | \$ 8,195 | \$ 3,190,519 | \$ 40,248 | \$ 15,328 |

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

| | Cong. School- Principal | Co Sales Disclosure Fund | Cumulative Bridge | Co Drug Free Community | Emg Plan & Right To Know | Enhanced Access Fund | County Extradition Fund |
|--|-------------------------------|-----------------------------------|----------------------|---------------------------------|--------------------------------------|----------------------------|-------------------------------|
| Cash and investments - beginning | \$ 23,440 | \$ 33,898 | \$ 590,516 | \$ 94,886 | \$ 76,029 | \$ - | \$ 2,230 |
| Receipts: | | | | | | | |
| Taxes | - | - | 857,373 | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 181,342 | - | 6,202 | - | - |
| Charges for services | - | 15,535 | - | 61,290 | - | 17,380 | - |
| Fines and forfeits | - | - | - | 27,542 | - | - | 8,821 |
| Other receipts | - | 308 | 428 | - | - | - | 154 |
| Total receipts | - | 15,843 | 1,039,143 | 88,832 | 6,202 | 17,380 | 8,975 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | 24,932 | - | 85,472 | - | - | - |
| Capital outlay | - | - | 930,402 | - | - | - | - |
| Other disbursements | - | - | - | - | 2,639 | - | 6,542 |
| Total disbursements | - | 24,932 | 930,402 | 85,472 | 2,639 | - | 6,542 |
| Excess (deficiency) of receipts over disbursements | - | (9,089) | 108,741 | 3,360 | 3,563 | 17,380 | 2,433 |
| Cash and investments - ending | <u>\$ 23,440</u> | <u>\$ 24,809</u> | <u>\$ 699,257</u> | <u>\$ 98,246</u> | <u>\$ 79,592</u> | <u>\$ 17,380</u> | <u>\$ 4,663</u> |

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

| | Firearms Training | Co Economic Dev (County) | General Drain Improvement | Health Fund | Co ID Security Protection | Landfill Fund | Health Maintenance |
|--|----------------------|-----------------------------------|---------------------------------|-------------------|------------------------------------|-------------------|-----------------------|
| Cash and investments - beginning | \$ 23,290 | \$ 196,001 | \$ 638,811 | \$ 499,357 | \$ 9,739 | \$ 193,279 | \$ 223,587 |
| Receipts: | | | | | | | |
| Taxes | - | 466,117 | 154,386 | 480,474 | - | - | - |
| Licenses and permits | - | - | - | 290,439 | - | - | - |
| Intergovernmental receipts | - | - | - | 54,232 | - | - | 62,451 |
| Charges for services | 32,520 | - | - | - | 8,803 | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | 54,356 | 842 | - | 271 | - |
| Total receipts | <u>32,520</u> | <u>466,117</u> | <u>208,742</u> | <u>825,987</u> | <u>8,803</u> | <u>271</u> | <u>62,451</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | 946,418 | - | - | 41,986 |
| Supplies | - | - | - | 18,871 | - | - | 1,686 |
| Other services and charges | - | - | - | 29,032 | - | - | - |
| Capital outlay | - | - | - | 4,799 | - | - | - |
| Other disbursements | 22,872 | 542,591 | 524,060 | 315 | 46 | - | - |
| Total disbursements | <u>22,872</u> | <u>542,591</u> | <u>524,060</u> | <u>999,435</u> | <u>46</u> | <u>-</u> | <u>43,672</u> |
| Excess (deficiency) of receipts over disbursements | <u>9,648</u> | <u>(76,474)</u> | <u>(315,318)</u> | <u>(173,448)</u> | <u>8,757</u> | <u>271</u> | <u>18,779</u> |
| Cash and investments - ending | <u>\$ 32,938</u> | <u>\$ 119,527</u> | <u>\$ 323,493</u> | <u>\$ 325,909</u> | <u>\$ 18,496</u> | <u>\$ 193,550</u> | <u>\$ 242,366</u> |

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

| | Arterial Roads & Streets | County Public Safety Fund | Medical Care For Inmates | Co Misdemeanant Fund | Highway Fund | TMA Tax Fund | Plat Book Maintenance |
|--|-----------------------------------|------------------------------------|-----------------------------------|----------------------------|---------------------|--------------------|-----------------------------|
| Cash and investments - beginning | \$ 317,818 | \$ 541,289 | \$ 31,016 | \$ 160,168 | \$ 1,564,496 | \$ 313,623 | \$ 61,557 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | 655,372 | 1,889,277 | - | 101,550 | 4,356,504 | - | - |
| Charges for services | - | - | 9,383 | - | - | - | 45 |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 413 | 4,193 | - | - | 37,374 | - | 27,941 |
| Total receipts | <u>655,785</u> | <u>1,893,470</u> | <u>9,383</u> | <u>101,550</u> | <u>4,393,878</u> | <u>-</u> | <u>27,986</u> |
| Disbursements: | | | | | | | |
| Personal services | - | 184,893 | - | 44,768 | 2,193,463 | - | - |
| Supplies | - | 24,994 | - | 22,990 | 1,993,605 | - | 340 |
| Other services and charges | 782,883 | - | - | 4,884 | 130,812 | - | 1,795 |
| Capital outlay | - | - | - | 3,303 | 9,837 | - | 902 |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | <u>782,883</u> | <u>209,887</u> | <u>-</u> | <u>75,945</u> | <u>4,327,717</u> | <u>-</u> | <u>3,037</u> |
| Excess (deficiency) of receipts over disbursements | <u>(127,098)</u> | <u>1,683,583</u> | <u>9,383</u> | <u>25,605</u> | <u>66,161</u> | <u>-</u> | <u>24,949</u> |
| Cash and investments - ending | <u>\$ 190,720</u> | <u>\$ 2,224,872</u> | <u>\$ 40,399</u> | <u>\$ 185,773</u> | <u>\$ 1,630,657</u> | <u>\$ 313,623</u> | <u>\$ 86,506</u> |

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

| | Rainy Day Fund | Reassessment 2015 | Recorder's Records | Sex/Violent Offend Admin | Mad Co Solid Waste Mgt | Supp Public Defender Serv | Surplus Tax |
|---|----------------------|----------------------|-----------------------|--------------------------------|------------------------------------|------------------------------------|----------------|
| Cash and investments - beginning | \$ 810,327 | \$ 489,664 | \$ 97,867 | \$ 28,580 | \$ 72,730 | \$ 92,952 | \$ 2,549,751 |
| Receipts: | | | | | | | |
| Taxes | - | 69,052 | - | - | - | - | 608,122 |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | 7,644 | - | - | - | - | - |
| Charges for services | - | - | 165,652 | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | 73,892 | - |
| Other receipts | 950 | - | - | 14,115 | - | - | 3,321 |
| Total receipts | 950 | 76,696 | 165,652 | 14,115 | - | 73,892 | 611,443 |
| Disbursements: | | | | | | | |
| Personal services | - | 147,445 | 48,337 | - | - | - | - |
| Supplies | - | 516 | - | - | - | - | - |
| Other services and charges | - | 50 | - | - | - | 121,347 | - |
| Capital outlay | - | 4,796 | - | - | - | - | - |
| Other disbursements | - | - | 62,562 | 14,510 | - | - | 1,958,787 |
| Total disbursements | - | 152,807 | 110,899 | 14,510 | - | 121,347 | 1,958,787 |
| Excess (deficiency) of receipts over disbursements | 950 | (76,111) | 54,753 | (395) | - | (47,455) | (1,347,344) |
| Cash and investments - ending | \$ 811,277 | \$ 413,553 | \$ 152,620 | \$ 28,185 | \$ 72,730 | \$ 45,497 | \$ 1,202,407 |

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

| | Co. Surveyor's Cor Perp | SRI Fund | Tax Sale Redemption 12/11 | Tax Sale Surplus 12/11 | LHD Trust Acct Program | Unsafe Building Fund | GAL/CASA Users Fees |
|---|----------------------------------|-------------|------------------------------------|---------------------------------|---------------------------------|----------------------------|---------------------------|
| Cash and investments - beginning | \$ 57,008 | \$ 153,280 | \$ 3,168 | \$ 779,628 | \$ 386,760 | \$ 63,976 | \$ - |
| Receipts: | | | | | | | |
| Taxes | - | 131,857 | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 62,451 | - | 67,031 |
| Charges for services | 27,585 | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | 825,580 | - | - | 20,000 | - |
| Total receipts | 27,585 | 131,857 | 825,580 | - | 62,451 | 20,000 | 67,031 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | 20,143 | - | - |
| Supplies | 3,155 | - | - | - | 9,018 | - | - |
| Other services and charges | 9,934 | - | - | 16,715 | 6,523 | - | 65,000 |
| Capital outlay | 5,594 | - | - | - | 18,506 | - | - |
| Other disbursements | 460 | 194,455 | 843,901 | 526,437 | - | - | - |
| Total disbursements | 19,143 | 194,455 | 843,901 | 543,152 | 54,190 | - | 65,000 |
| Excess (deficiency) of receipts over disbursements | 8,442 | (62,598) | (18,321) | (543,152) | 8,261 | 20,000 | 2,031 |
| Cash and investments - ending | \$ 65,450 | \$ 90,682 | \$ (15,153) | \$ 236,476 | \$ 395,021 | \$ 83,976 | \$ 2,031 |

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

| | Auditors Ineligible Deduc | Co Elected Officials Trng | Co Offender Transprt Fund | Statewide 911 | Unified Prob Admin Fees | Juvenile Prob Admin Fees | Suppl Prob Serv-Unified |
|--|---------------------------------|------------------------------------|------------------------------------|---------------------|----------------------------------|-----------------------------------|-------------------------------|
| Cash and investments - beginning | \$ 244,630 | \$ 20,874 | \$ 4,225 | \$ 1,567,344 | \$ 8,068 | \$ 20,995 | \$ 350,382 |
| Receipts: | | | | | | | |
| Taxes | 252,875 | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | 723,167 | - | - | - |
| Charges for services | - | 8,802 | 1,685 | - | 89,237 | 11,262 | - |
| Fines and forfeits | - | - | - | - | - | - | 899,122 |
| Other receipts | 26,149 | - | - | 7,991 | - | - | 77,870 |
| Total receipts | <u>279,024</u> | <u>8,802</u> | <u>1,685</u> | <u>731,158</u> | <u>89,237</u> | <u>11,262</u> | <u>976,992</u> |
| Disbursements: | | | | | | | |
| Personal services | 8,801 | - | - | 2,887 | - | - | 552,360 |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | 154,617 | 4,054 | - | 923,308 | - | 13,545 | 389,941 |
| Capital outlay | - | - | - | 3,194 | - | - | - |
| Other disbursements | 13,162 | 46 | - | - | 75,000 | - | - |
| Total disbursements | <u>176,580</u> | <u>4,100</u> | <u>-</u> | <u>929,389</u> | <u>75,000</u> | <u>13,545</u> | <u>942,301</u> |
| Excess (deficiency) of receipts over disbursements | <u>102,444</u> | <u>4,702</u> | <u>1,685</u> | <u>(198,231)</u> | <u>14,237</u> | <u>(2,283)</u> | <u>34,691</u> |
| Cash and investments - ending | <u>\$ 347,074</u> | <u>\$ 25,576</u> | <u>\$ 5,910</u> | <u>\$ 1,369,113</u> | <u>\$ 22,305</u> | <u>\$ 18,712</u> | <u>\$ 385,073</u> |

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

| | Suppl Prob Serv-Juvenile | Alternative Dispute Resol | Co. Users Fees Fund | General Drain Maintenance | Mad Co Drug Task Force | Madison Co Recycling Grant 2005 | Cumulative Its |
|--|--------------------------------|---------------------------------|------------------------------|---------------------------------|------------------------------------|---|-------------------|
| Cash and investments - beginning | \$ 97,097 | \$ 36,826 | \$ 471,081 | \$ 1,787,181 | \$ 538 | \$ 156,012 | \$ 11,034 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | 704,349 | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | 1,864 | - | 79,724 | - | - | - | - |
| Fines and forfeits | 23,555 | 11,240 | 64,669 | - | - | - | - |
| Other receipts | - | - | 155,379 | 20,182 | - | 52,260 | 77,197 |
| Total receipts | <u>25,419</u> | <u>11,240</u> | <u>299,772</u> | <u>724,531</u> | <u>-</u> | <u>52,260</u> | <u>77,197</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | 149,724 | - | - | - | - |
| Supplies | - | - | 64 | - | - | - | 995 |
| Other services and charges | 50,900 | 4,830 | 58,925 | - | - | 91,276 | 20,414 |
| Capital outlay | - | - | 5,247 | - | - | 367 | 14,947 |
| Other disbursements | - | 2,730 | 20,956 | 616,403 | - | - | - |
| Total disbursements | <u>50,900</u> | <u>7,560</u> | <u>234,916</u> | <u>616,403</u> | <u>-</u> | <u>91,643</u> | <u>36,356</u> |
| Excess (deficiency) of receipts over disbursements | <u>(25,481)</u> | <u>3,680</u> | <u>64,856</u> | <u>108,128</u> | <u>-</u> | <u>(39,383)</u> | <u>40,841</u> |
| Cash and investments - ending | <u>\$ 71,616</u> | <u>\$ 40,506</u> | <u>\$ 535,937</u> | <u>\$ 1,895,309</u> | <u>\$ 538</u> | <u>\$ 116,629</u> | <u>\$ 51,875</u> |

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

| | Interpreter Grant Award | Donation Fund | Mc Group Ins Reserve Fund | Payroll | Payroll Withholding- Medical | Payroll Withholding- BestFlex | Settlement |
|--|-------------------------------|------------------|---------------------------------------|-------------------|------------------------------------|-------------------------------------|-------------------|
| Cash and investments - beginning | \$ 2,305 | \$ 39,697 | \$ 1,974,678 | \$ 56,465 | \$ 1,510,775 | \$ 19,365 | \$ - |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | 86,067,670 |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | 6,500 | - | - | - | - | - | 7,039,800 |
| Charges for services | - | 13,569 | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | 9,839 | 2,589 | 6,767,912 | 5,813,628 | 143,463 | - |
| Total receipts | <u>6,500</u> | <u>23,408</u> | <u>2,589</u> | <u>6,767,912</u> | <u>5,813,628</u> | <u>143,463</u> | <u>93,107,470</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | 4,432 | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | 34,345 | 5,378 | 6,363,624 | 5,823,567 | 139,622 | 93,107,470 |
| Total disbursements | <u>4,432</u> | <u>34,345</u> | <u>5,378</u> | <u>6,363,624</u> | <u>5,823,567</u> | <u>139,622</u> | <u>93,107,470</u> |
| Excess (deficiency) of receipts over disbursements | <u>2,068</u> | <u>(10,937)</u> | <u>(2,789)</u> | <u>404,288</u> | <u>(9,939)</u> | <u>3,841</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 4,373</u> | <u>\$ 28,760</u> | <u>\$ 1,971,889</u> | <u>\$ 460,753</u> | <u>\$ 1,500,836</u> | <u>\$ 23,206</u> | <u>\$ -</u> |

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

| | Coit Public Safety Fund | Wheel Tax/ Surtax Fund | Comm Vehicle Excise Tax | Weed Cutting | Sewer Service | Financial Inst Tax | New Cedit |
|---|----------------------------------|---------------------------------|----------------------------------|-----------------|------------------|--------------------------|--------------|
| Cash and investments - beginning | \$ - | \$ 6,646 | \$ - | \$ 40,009 | \$ 63,285 | \$ - | \$ 144,969 |
| Receipts: | | | | | | | |
| Taxes | - | 2,572,312 | - | 32,240 | 55,866 | - | 13,737 |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | 5,139,838 | - | 803,281 | - | - | 643,748 | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | 234,808 | - | - | 305 | - | - |
| Total receipts | 5,139,838 | 2,807,120 | 803,281 | 32,240 | 56,171 | 643,748 | 13,737 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 5,139,838 | 2,695,244 | 803,281 | 40,781 | 67,547 | 643,748 | - |
| Total disbursements | 5,139,838 | 2,695,244 | 803,281 | 40,781 | 67,547 | 643,748 | - |
| Excess (deficiency) of receipts over disbursements | - | 111,876 | - | (8,541) | (11,376) | - | 13,737 |
| Cash and investments - ending | \$ - | \$ 118,522 | \$ - | \$ 31,468 | \$ 51,909 | \$ - | \$ 158,706 |

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

| | HEA 1001-2008 St HS Credit | Homestead Credit Rebate | LOIT PTRC Fund | Fines & Forfeitures | Infraction Judgements | Overweight Vehicle Fines | Spec Death Benefit Fee Fd |
|--|--|-------------------------------|----------------------|---------------------------|--------------------------|--------------------------------|---------------------------------------|
| Cash and investments - beginning | \$ (3,081) | \$ 669 | \$ 400,783 | \$ 59,146 | \$ 15,257 | \$ - | \$ 750 |
| Receipts: | | | | | | | |
| Taxes | 3,081 | - | 402,904 | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | 71,385 | 219,730 | 1,649 | 6,080 |
| Fines and forfeits | - | - | - | 10,256 | - | - | 4,035 |
| Other receipts | - | - | 10,420,489 | - | - | - | - |
| Total receipts | 3,081 | - | 10,823,393 | 81,641 | 219,730 | 1,649 | 10,115 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | - | 10,561,895 | 87,996 | 215,940 | 1,649 | 9,790 |
| Total disbursements | - | - | 10,561,895 | 87,996 | 215,940 | 1,649 | 9,790 |
| Excess (deficiency) of receipts over disbursements | 3,081 | - | 261,498 | (6,355) | 3,790 | - | 325 |
| Cash and investments - ending | \$ - | \$ 669 | \$ 662,281 | \$ 52,791 | \$ 19,047 | \$ - | \$ 1,075 |

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

| | State Assessment Training | Coroner's Cont Education | Interstate Compact Appl | Mortgage Fee Fund | DLGF HS Property Database | Sex/Violent Offend/State | Child Restraint Sys Fines |
|--|---------------------------------|--------------------------------|-------------------------------|-------------------------|------------------------------------|-----------------------------|------------------------------------|
| Cash and investments - beginning | \$ 1,740 | \$ 1,650 | \$ 163 | \$ 648 | \$ 60 | \$ - | \$ 50 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | 219 | - | - |
| Licenses and permits | - | 16,942 | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | 15,670 | - | 1,685 | 8,390 | - | 1,568 | 1,500 |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | 18 | - | - |
| Total receipts | <u>15,670</u> | <u>16,942</u> | <u>1,685</u> | <u>8,390</u> | <u>237</u> | <u>1,568</u> | <u>1,500</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 15,755 | 16,884 | 1,723 | 8,423 | 246 | 1,450 | 1,350 |
| Total disbursements | <u>15,755</u> | <u>16,884</u> | <u>1,723</u> | <u>8,423</u> | <u>246</u> | <u>1,450</u> | <u>1,350</u> |
| Excess (deficiency) of receipts over disbursements | <u>(85)</u> | <u>58</u> | <u>(38)</u> | <u>(33)</u> | <u>(9)</u> | <u>118</u> | <u>150</u> |
| Cash and investments - ending | <u>\$ 1,655</u> | <u>\$ 1,708</u> | <u>\$ 125</u> | <u>\$ 615</u> | <u>\$ 51</u> | <u>\$ 118</u> | <u>\$ 200</u> |

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

| | Inheritance Tax | Education Plate Fee | Rev Sharing Riverboat Fund | Madison Co Conv & Tour | County Option Income Tax | Prosecutor Arra Fund | Clerk Arra Fund |
|--|--------------------|---------------------------|-------------------------------------|------------------------------------|-----------------------------------|----------------------------|-----------------------|
| Cash and investments - beginning | \$ 59,943 | \$ - | \$ - | \$ 49,584 | \$ - | \$ 18,119 | \$ 63,633 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | 588,252 | 20,559,350 | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | 84,515 | - | 779,801 | - | - | - | - |
| Charges for services | - | 2,681 | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 2,844 | - | - | - | - | - | - |
| Total receipts | <u>87,359</u> | <u>2,681</u> | <u>779,801</u> | <u>588,252</u> | <u>20,559,350</u> | <u>-</u> | <u>-</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | 8,654 | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 97,503 | 2,681 | 779,801 | 568,292 | 20,559,350 | 137 | 8,266 |
| Total disbursements | <u>97,503</u> | <u>2,681</u> | <u>779,801</u> | <u>568,292</u> | <u>20,559,350</u> | <u>8,791</u> | <u>8,266</u> |
| Excess (deficiency) of receipts over disbursements | <u>(10,144)</u> | <u>-</u> | <u>-</u> | <u>19,960</u> | <u>-</u> | <u>(8,791)</u> | <u>(8,266)</u> |
| Cash and investments - ending | <u>\$ 49,799</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 69,544</u> | <u>\$ -</u> | <u>\$ 9,328</u> | <u>\$ 55,367</u> |

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

| | Co Gen Title IV-D Incentv | Prosecutor Incentive | New Pros Incentive | New Clerk Incentive | Clerk Support | Co Local Ord Violations Fines | Corr Complex Commissary |
|--|---------------------------------------|-------------------------|--------------------------|---------------------------|------------------|---|-------------------------------|
| Cash and investments - beginning | \$ 48,998 | \$ 175 | \$ 177,227 | \$ 156,946 | \$ 21,976 | \$ - | \$ 50,911 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | 53,300 | - | 80,187 | 53,299 | - | - | - |
| Charges for services | - | - | - | - | 3,661,873 | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | 300 | 61,066 |
| Total receipts | 53,300 | - | 80,187 | 53,299 | 3,661,873 | 300 | 61,066 |
| Disbursements: | | | | | | | |
| Personal services | - | - | 112,099 | 39,081 | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | 3,623 | - | - | - | 3,669,852 | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 26,783 | 170 | 69 | 12,061 | - | - | 73,930 |
| Total disbursements | 30,406 | 170 | 112,168 | 51,142 | 3,669,852 | - | 73,930 |
| Excess (deficiency) of receipts over disbursements | 22,894 | (170) | (31,981) | 2,157 | (7,979) | 300 | (12,864) |
| Cash and investments - ending | \$ 71,892 | \$ 5 | \$ 145,246 | \$ 159,103 | \$ 13,997 | \$ 300 | \$ 38,047 |

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

| | Jury Pay Fund | Advance Tax Fund | Pre-Trial Serv (Circuit) | Pre-Trial Serv (Unified) | Circuit Prob Admin Fees | County Owned Land Sale | Prime For Life Program |
|--|---------------------|------------------------|--------------------------------|--------------------------------|----------------------------------|---------------------------------|---------------------------------|
| Cash and investments - beginning | \$ 659 | \$ 39,448 | \$ 1,185 | \$ 61,648 | \$ 25,770 | \$ 102,887 | \$ 1,108 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | 1,564 | - | - | - |
| Charges for services | - | - | - | - | - | - | 1,275 |
| Fines and forfeits | - | - | - | 27,964 | - | - | - |
| Other receipts | 15,228 | - | - | 1,871 | - | - | - |
| Total receipts | 15,228 | - | - | 31,399 | - | - | 1,275 |
| Disbursements: | | | | | | | |
| Personal services | 15,202 | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | 603 |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | - | 1,185 | 50,119 | - | - | - |
| Total disbursements | 15,202 | - | 1,185 | 50,119 | - | - | 603 |
| Excess (deficiency) of receipts over disbursements | 26 | - | (1,185) | (18,720) | - | - | 672 |
| Cash and investments - ending | \$ 685 | \$ 39,448 | \$ - | \$ 42,928 | \$ 25,770 | \$ 102,887 | \$ 1,780 |

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

| | Planned Unit Dev Inspectn | Madison Co Bridge 902 | 2010 IDEM MS4 Conference | MS4-COG Treasurer | Dissolution Education | Co Housing Fund | Law Enforcement Aid |
|---|------------------------------------|--------------------------------|-----------------------------------|----------------------|--------------------------|-----------------------|---------------------------|
| Cash and investments - beginning | \$ 13,377 | \$ 121,402 | \$ 1,609 | \$ 13,642 | \$ 2,738 | \$ 29,713 | \$ 4,405 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | 5,474 |
| Fines and forfeits | - | - | - | - | 9,395 | - | - |
| Other receipts | - | - | 51,998 | 468 | - | - | - |
| Total receipts | - | - | 51,998 | 468 | 9,395 | - | 5,474 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | 8,160 | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 13,194 | - | 35,401 | 8,060 | - | 9,319 | 2,602 |
| Total disbursements | 13,194 | - | 35,401 | 8,060 | 8,160 | 9,319 | 2,602 |
| Excess (deficiency) of receipts over disbursements | (13,194) | - | 16,597 | (7,592) | 1,235 | (9,319) | 2,872 |
| Cash and investments - ending | \$ 183 | \$ 121,402 | \$ 18,206 | \$ 6,050 | \$ 3,973 | \$ 20,394 | \$ 7,277 |

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

| | JobSource | JobSource- its Fund | Juvenile Drug Screens | Sheriff Fire Dispatch | Bell & Clock | Jail Construction | County Wheel Tax/Surtax |
|--|------------|---------------------------|-----------------------------|-----------------------------|--------------------|----------------------|-------------------------------|
| Cash and investments - beginning | \$ 257,450 | \$ 15,975 | \$ 3,118 | \$ 251,501 | \$ 609 | \$ 300,647 | \$ 185,093 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | 1,240,160 | - | - | - | - | - | 185,774 |
| Charges for services | - | - | 1,954 | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 1,248,918 | 30,912 | 960 | 158,328 | - | - | 1,204,148 |
| Total receipts | 2,489,078 | 30,912 | 2,914 | 158,328 | - | - | 1,389,922 |
| Disbursements: | | | | | | | |
| Personal services | 1,194,606 | - | - | 227,859 | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | 18,551 | 3,135 | - | - | - | 864,314 |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 1,136,611 | - | - | - | - | - | - |
| Total disbursements | 2,331,217 | 18,551 | 3,135 | 227,859 | - | - | 864,314 |
| Excess (deficiency) of receipts over disbursements | 157,861 | 12,361 | (221) | (69,531) | - | - | 525,608 |
| Cash and investments - ending | \$ 415,311 | \$ 28,336 | \$ 2,897 | \$ 181,970 | \$ 609 | \$ 300,647 | \$ 710,701 |

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

| | Liability Ins Retainage | Slot Machine Wagering Fee | Juvenile Facilities Construct | Co Economic Dev (City) | Cum Recycling Center | Mad Co Sher Photo Fund | Mad Co Emg Mgt Cap Equip |
|---|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|----------------------------|------------------------------------|--------------------------------------|
| Cash and investments - beginning | \$ 9,782 | \$ - | \$ 265,063 | \$ - | \$ 138,510 | \$ 4,063 | \$ 62,356 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | 1,227,606 | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | 16,057 | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | 5,916,581 | - | - | - | 1,468 | - |
| Total receipts | - | 5,916,581 | - | 1,227,606 | 16,057 | 1,468 | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | 3,370 | - |
| Capital outlay | - | - | - | - | 3,086 | - | - |
| Other disbursements | - | 5,916,581 | - | 1,227,606 | - | - | - |
| Total disbursements | - | 5,916,581 | - | 1,227,606 | 3,086 | 3,370 | - |
| Excess (deficiency) of receipts over disbursements | - | - | - | - | 12,971 | (1,902) | - |
| Cash and investments - ending | \$ 9,782 | \$ - | \$ 265,063 | \$ - | \$ 151,481 | \$ 2,161 | \$ 62,356 |

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

| | Mad Co Hazmat Truck Fund | Commiss Cert Sale 04/11/14 | Child HM Christmas Party | Comprehensive Safety Pgm | Dept Men HTH SA-5-155 | Tax Sale Surplus-2010 | Commissioners Certif Sale |
|--|--------------------------------------|-------------------------------------|-----------------------------------|--------------------------------|--------------------------------|-----------------------------|---------------------------------|
| Cash and investments - beginning | \$ 22,142 | \$ - | \$ 52 | \$ 30,026 | \$ 11 | \$ 163,985 | \$ 289,794 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 1,308 | 448,287 | - | 35,544 | - | - | - |
| Total receipts | 1,308 | 448,287 | - | 35,544 | - | - | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | 34,094 | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Capital outlay | 4,500 | - | - | - | - | - | - |
| Other disbursements | 5 | 379,523 | 52 | - | - | - | 378 |
| Total disbursements | 4,505 | 379,523 | 52 | 34,094 | - | - | 378 |
| Excess (deficiency) of receipts over disbursements | (3,197) | 68,764 | (52) | 1,450 | - | - | (378) |
| Cash and investments - ending | \$ 18,945 | \$ 68,764 | \$ - | \$ 31,476 | \$ 11 | \$ 163,985 | \$ 289,416 |

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

| | Tax Sale Surplus 2013 | Tax Sale Surplus-2006 | Tax Sale Surplus 2005 | Tax Sale Redemption | Commissioners Cert Sale 2013 | Windfarm Rd/Drain Inspect | Windfarm Economic Develop |
|---|--------------------------------|-----------------------------|--------------------------------|---------------------------|---------------------------------------|---------------------------------|---------------------------------|
| Cash and investments - beginning | \$ 3,159,296 | \$ (7,911) | \$ 6,360 | \$ 8,552 | \$ 287,446 | \$ 24,137 | \$ 1,062,970 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | 1,624 | - | - | 300,000 |
| Total receipts | - | - | - | 1,624 | - | - | 300,000 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | 6,557 | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 2,154,769 | - | - | - | 220,812 | - | - |
| Total disbursements | 2,154,769 | - | - | - | 220,812 | 6,557 | - |
| Excess (deficiency) of receipts over disbursements | (2,154,769) | - | - | 1,624 | (220,812) | (6,557) | 300,000 |
| Cash and investments - ending | \$ 1,004,527 | \$ (7,911) | \$ 6,360 | \$ 10,176 | \$ 66,634 | \$ 17,580 | \$ 1,362,970 |

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

| | Tax Sale Surplus 2014 | Commissioner Vending Fund | Cemetery Maint & Improv Fund | Storm Sewer | 93.116 TB Outreach | CJC/DOC | Comm Transition Prog-July |
|---|--------------------------------|---------------------------------|--|----------------|--------------------------|-----------|---------------------------------|
| Cash and investments - beginning | \$ - | \$ 1,269 | \$ 1,300 | \$ 6,601 | \$ (17,912) | \$ 42,893 | \$ 140,882 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | 2,469 | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 21,326 | 524,464 | 124,275 |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 1,531,102 | 632 | 1,500 | - | 4,908 | 3,269 | - |
| Total receipts | 1,531,102 | 632 | 1,500 | 2,469 | 26,234 | 527,733 | 124,275 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | 7,820 | 447,704 | 112,497 |
| Supplies | - | - | - | - | - | 23,966 | 6,996 |
| Other services and charges | - | - | - | - | 502 | 55,375 | 12,784 |
| Capital outlay | - | - | - | - | - | - | 261 |
| Other disbursements | 562,521 | - | - | 6,601 | - | 12,927 | 44,931 |
| Total disbursements | 562,521 | - | - | 6,601 | 8,322 | 539,972 | 177,469 |
| Excess (deficiency) of receipts over disbursements | 968,581 | 632 | 1,500 | (4,132) | 17,912 | (12,239) | (53,194) |
| Cash and investments - ending | \$ 968,581 | \$ 1,901 | \$ 2,800 | \$ 2,469 | \$ - | \$ 30,654 | \$ 87,688 |

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

| | Crime Vic Assist 93vs001 | Bilingual Advocate | CJC/ Juvenile | CJC/MC Coal Ag Sub Abuse | 2011 GIS Grant 97.073 | 16.575 Sheriff Victim Advocate | Soil & Water Watershed |
|--|-----------------------------------|-----------------------|------------------|--------------------------------------|--------------------------------|---|---------------------------------|
| Cash and investments - beginning | \$ (34,776) | \$ (12,867) | \$ 26,256 | \$ (7,372) | \$ 18,000 | \$ (9,326) | \$ 2,195 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | 97,099 | 35,190 | 78,238 | - | - | 18,914 | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | 11,758 | - | - | 40,000 |
| Total receipts | 97,099 | 35,190 | 78,238 | 11,758 | - | 18,914 | 40,000 |
| Disbursements: | | | | | | | |
| Personal services | 77,623 | 29,255 | 61,293 | 6,348 | - | 29,424 | 38,638 |
| Supplies | - | - | 563 | - | - | - | - |
| Other services and charges | - | - | 6,503 | 5,410 | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | - | 25,059 | - | 18,000 | - | - |
| Total disbursements | 77,623 | 29,255 | 93,418 | 11,758 | 18,000 | 29,424 | 38,638 |
| Excess (deficiency) of receipts over disbursements | 19,476 | 5,935 | (15,180) | - | (18,000) | (10,510) | 1,362 |
| Cash and investments - ending | \$ (15,300) | \$ (6,932) | \$ 11,076 | \$ (7,372) | \$ - | \$ (19,836) | \$ 3,557 |

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

| | Empg Grant | EMA Competitive Grant 97,042 | PS Crts Enhancement Grnt 16,585 | Jaibg Grant | Polling Place Improv Grnt | Council Of Gov't | Aggressive Driving Grant |
|--|------------------|---------------------------------------|---|-----------------|------------------------------------|------------------------|--------------------------------|
| Cash and investments - beginning | \$ 64,101 | \$ 1 | \$ (28,563) | \$ 5,181 | \$ 202 | \$ 68,066 | \$ 857 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 81,409 | 9,406 | - | 57,515 | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | 2,370,393 | - |
| Total receipts | - | - | 81,409 | 9,406 | - | 2,427,908 | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | 57,298 | - | - | 780,937 | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | 31,813 | 6,389 | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | 1,471,362 | - |
| Total disbursements | - | - | 89,111 | 6,389 | - | 2,252,299 | - |
| Excess (deficiency) of receipts over disbursements | - | - | (7,702) | 3,017 | - | 175,609 | - |
| Cash and investments - ending | <u>\$ 64,101</u> | <u>\$ 1</u> | <u>\$ (36,265)</u> | <u>\$ 8,198</u> | <u>\$ 202</u> | <u>\$ 243,675</u> | <u>\$ 857</u> |

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

| | Byrne Grant 2008 | Madison Co DUI | Big City County | Regional Team | Fema Fy 2002 (Cert) | Dist 6 Training/Exercise | Co Youth Center Sch Grt |
|--|------------------------|----------------------|-----------------------|------------------|------------------------------|--------------------------------|-------------------------------------|
| Cash and investments - beginning | \$ (21,611) | \$ 3,997 | \$ (3,626) | \$ 36 | \$ 276 | \$ 506 | \$ 13,334 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | 82,997 | 11,627 | 60,070 | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | 25,680 |
| Total receipts | 82,997 | 11,627 | 60,070 | - | - | - | 25,680 |
| Disbursements: | | | | | | | |
| Personal services | 130,138 | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | 1,530 | - | - | - | - | - | 28,339 |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | 13,992 | 59,097 | - | - | - | - |
| Total disbursements | 131,668 | 13,992 | 59,097 | - | - | - | 28,339 |
| Excess (deficiency) of receipts over disbursements | (48,671) | (2,365) | 973 | - | - | - | (2,659) |
| Cash and investments - ending | \$ (70,282) | \$ 1,632 | \$ (2,653) | \$ 36 | \$ 276 | \$ 506 | \$ 10,675 |

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

| | ICJI- madison Co CASA | Dist Mobile Command Grant | Doe Exercise HLS | Fema Pa Grant 1766-Dr | Anderson HO REHAB Prog Grant | Anderson Rntl REHAB Prog Grant | Hazmat Truck Type 2 97.073 |
|--|--------------------------------|------------------------------------|------------------------|--------------------------------|--|--|--|
| Cash and investments - beginning | \$ 15,047 | \$ 2,364 | \$ 154 | \$ 5,035 | \$ (20,796) | \$ (17,519) | \$ 1,178 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | 2,324 |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 100,648 | - | - | - | 35,089 | 33,232 | - |
| Total receipts | <u>100,648</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>35,089</u> | <u>33,232</u> | <u>2,324</u> |
| Disbursements: | | | | | | | |
| Personal services | 120,125 | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | 14,215 | 15,713 | 881 |
| Total disbursements | <u>120,125</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>14,215</u> | <u>15,713</u> | <u>881</u> |
| Excess (deficiency) of receipts over disbursements | <u>(19,477)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>20,874</u> | <u>17,519</u> | <u>1,443</u> |
| Cash and investments - ending | <u>\$ (4,430)</u> | <u>\$ 2,364</u> | <u>\$ 154</u> | <u>\$ 5,035</u> | <u>\$ 78</u> | <u>\$ -</u> | <u>\$ 2,621</u> |

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

| | EOC upgrade 97.042 | Hazmat Upgrade 2013 97.067 | EMS Kits 97.067 | Anderson HO FY13 | Anderson Rental REHAB FY13 | CJC/Women's Center | FEMA Reimbursement |
|--|--------------------------|-------------------------------------|-----------------------|------------------------|-------------------------------------|-----------------------|-----------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | 5,085 | 6,116 | 1,000 | - | - | 191,926 | 68,815 |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | 1,591 | - | 34,037 | 800 | - | - |
| Total receipts | <u>5,085</u> | <u>7,707</u> | <u>1,000</u> | <u>34,037</u> | <u>800</u> | <u>191,926</u> | <u>68,815</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | 46,879 | 10,212 |
| Supplies | - | - | - | - | - | 9,588 | 37,683 |
| Other services and charges | - | - | - | - | - | 1,712 | 20,920 |
| Capital outlay | - | - | - | - | - | 19,858 | - |
| Other disbursements | 10,170 | 7,707 | 1,000 | 59,053 | 400 | - | - |
| Total disbursements | <u>10,170</u> | <u>7,707</u> | <u>1,000</u> | <u>59,053</u> | <u>400</u> | <u>78,037</u> | <u>68,815</u> |
| Excess (deficiency) of receipts over disbursements | <u>(5,085)</u> | <u>-</u> | <u>-</u> | <u>(25,016)</u> | <u>400</u> | <u>113,889</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ (5,085)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (25,016)</u> | <u>\$ 400</u> | <u>\$ 113,889</u> | <u>\$ -</u> |

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

| | Adult Protective Service | Juvenile Pilot Project | School Attendance Project | Court Reform Grant 13-CRG-010 | Health Dept Reimb Non-Rev | Mad Co Comm Foundation | St Supreme Crt Psc Grant |
|--|--------------------------------|------------------------------|---------------------------------|--|------------------------------------|---------------------------------|--------------------------------------|
| Cash and investments - beginning | \$ (30,070) | \$ 9,882 | \$ 2,663 | \$ - | \$ 28,080 | \$ 700 | \$ 4,130 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | 191,082 | - | - | 37,000 | - | - | 21,000 |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | 1,000 | - |
| Total receipts | <u>191,082</u> | <u>-</u> | <u>-</u> | <u>37,000</u> | <u>-</u> | <u>1,000</u> | <u>21,000</u> |
| Disbursements: | | | | | | | |
| Personal services | 159,720 | - | 2,249 | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | 7,383 | - | 9,917 | - | 1,544 | 25,106 |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | <u>17,236</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total disbursements | <u>176,956</u> | <u>7,383</u> | <u>2,249</u> | <u>9,917</u> | <u>-</u> | <u>1,544</u> | <u>25,106</u> |
| Excess (deficiency) of receipts over disbursements | <u>14,126</u> | <u>(7,383)</u> | <u>(2,249)</u> | <u>27,083</u> | <u>-</u> | <u>(544)</u> | <u>(4,106)</u> |
| Cash and investments - ending | <u>\$ (15,944)</u> | <u>\$ 2,499</u> | <u>\$ 414</u> | <u>\$ 27,083</u> | <u>\$ 28,080</u> | <u>\$ 156</u> | <u>\$ 24</u> |

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

| | Bio Terror Res Prog | Sheriff Technology Grant | Community Block Grant | Drug Court CPTF | JDAI Fund | Totals |
|---|------------------------------|--------------------------------|-----------------------------|-----------------------|--------------|---------------|
| Cash and investments - beginning | \$ 5,188 | \$ 68,185 | \$ 3,986 | \$ 26 | \$ - | \$ 51,126,443 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | 141,923,612 |
| Licenses and permits | - | - | - | - | - | 384,804 |
| Intergovernmental receipts | 13,306 | - | - | - | 53,615 | 30,922,591 |
| Charges for services | - | - | - | - | - | 18,554,612 |
| Fines and forfeits | - | - | - | - | - | 1,545,109 |
| Other receipts | 3,000 | 66,000 | - | 2,571 | - | 45,617,594 |
| Total receipts | 16,306 | 66,000 | - | 2,571 | 53,615 | 238,948,322 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | 44,823 | 33,693,944 |
| Supplies | - | - | - | - | 392 | 3,172,653 |
| Other services and charges | 33,587 | 68,207 | - | 2,597 | 1,034 | 29,941,297 |
| Capital outlay | - | - | - | - | 1,130 | 2,737,723 |
| Other disbursements | - | - | - | - | - | 170,519,142 |
| Total disbursements | 33,587 | 68,207 | - | 2,597 | 47,379 | 240,064,759 |
| Excess (deficiency) of receipts over disbursements | (17,281) | (2,207) | - | (26) | 6,236 | (1,116,437) |
| Cash and investments - ending | \$ (12,093) | \$ 65,978 | \$ 3,986 | \$ - | \$ 6,236 | \$ 50,010,006 |

MADISON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2014

| <u>Government or Enterprise</u> | <u>Accounts Payable</u> | <u>Accounts Receivable</u> |
|---------------------------------|-----------------------------|--------------------------------|
| Governmental activities | <u>\$ 964,329</u> | <u>\$ 1,086,227</u> |

MADISON COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2014

| <u>Lessor</u> | <u>Purpose</u> | <u>Annual Lease Payment</u> | <u>Lease Beginning Date</u> | <u>Lease Ending Date</u> |
|--------------------------------|----------------|-------------------------------------|-------------------------------------|----------------------------------|
| Governmental activities: | | | | |
| Adult Protective Services | Car | \$ 2,492 | 3/20/2013 | 3/20/2016 |
| Adult Protective Services | Car | 2,492 | 3/20/2013 | 3/20/2016 |
| Madison County Prosecutor | Car | <u>1,143</u> | 6/25/2012 | 6/24/2015 |
| Total of annual lease payments | | <u>\$ 6,127</u> | | |

MADISON COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2014

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

| | <u>Ending Balance</u> |
|------------------------------------|---------------------------|
| Governmental activities: | |
| Land | \$ 340,618 |
| Infrastructure | 27,552,430 |
| Buildings | 26,171,553 |
| Machinery, equipment, and vehicles | <u>11,365,116</u> |
| Total capital assets | <u>\$ 65,429,717</u> |

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF MADISON COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Madison County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 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. Except as discussed in the following paragraph, we conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Basis for Qualified Opinion on WIA Cluster

As described in item 2014-002 in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient appropriate audit evidence supporting the compliance of the County with WIA Cluster regarding Eligibility. Consequently, we were unable to determine whether the County complied with this requirement applicable to the program.

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

Qualified Opinion on WIA Cluster

In our opinion, except for the effects of such noncompliance, if any, as might have been determined had we been able to examine sufficient evidence regarding the County's compliance with the requirements of WIA Cluster regarding Eligibility, described in the *Basis for Qualified Opinion on WIA Cluster* paragraph the County complied, in all material respects, with the requirements referred to above that could have a direct and material effect on WIA Cluster for the year ended December 31, 2014.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended December 31, 2014.

Other Matters

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

Report on Internal Control over Compliance

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


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

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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2014-002 to be a material weakness.

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

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

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


Paul D. Joyce, CPA
State Examiner

May 11, 2017

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

MADISON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 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 Agriculture | | | | | |
| Child Nutrition Cluster | | | | | |
| School Breakfast Program | Indiana Department of Education | 10.553 | FY 2013 | \$ - | \$ 2,832 |
| | | | FY 2014 | - | 5,065 |
| Total - School Breakfast Program | | | | - | 7,897 |
| National School Lunch Program | Indiana Department of Education | 10.555 | FY 2013 | - | 4,181 |
| | | | FY 2014 | - | 5,065 |
| Total - National School Lunch Program | | | | - | 9,246 |
| Total - Child Nutrition Cluster | | | | - | 17,143 |
| Total - Department of Agriculture | | | | - | 17,143 |
| Department of Housing and Urban Development | | | | | |
| CDBG - Entitlement Grants Cluster | | | | | |
| Community Development Block Grants/Entitlement Grants Anderson Homeowner Rehabilitation Program | City of Anderson | 14.218 | FY 2014 | - | 34,036 |
| Total - CDBG - Entitlement Grants Cluster | | | | - | 34,036 |
| CDBG - State-Administered CDBG Cluster | | | | | |
| Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii | Indiana Department of Housing and Community Development | 14.228 | DR2OR-011-014 | - | 73,822 |
| Total - CDBG - State-Administered CDBG Cluster | | | | - | 73,822 |
| Community Development Block Grants/Special Purpose Grants/Insular Area Anderson Rental Rehab Program | City of Anderson | 14.225 | FY 2014 | - | 800 |
| Total - Department of Housing and Urban Development | | | | - | 108,658 |
| Department of Justice | | | | | |
| JAG Program Cluster | | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | Indiana Criminal Justice Institute | 16.738 | 2011DJ-BX-2622 | - | 51,207 |
| | | | 2013DJ-BX-0039 | - | 31,789 |
| Total - Edward Byrne Memorial Justice Assistance Grant Program | | | | - | 82,996 |
| Total - JAG Program Cluster | | | | - | 82,996 |
| Juvenile Accountability Block Grants | Indiana Criminal Justice Institute | 16.523 | 10-JB-1875 | - | 9,406 |
| Crime Victim Assistance | Indiana Criminal Justice Institute | 16.575 | 13VA2255 | - | 97,099 |
| General Victim Assistance | | | 13VA2277 | - | 18,914 |
| Sheriff Victim Assistance | | | 2013-VA-GX-0036 | - | 100,648 |
| CASA | | | | - | - |
| Total - Crime Victim Assistance | | | | - | 216,661 |
| Violence Against Women Formula Grants Bilingual Advocate | Indiana Criminal Justice Institute | 16.588 | 13ST1937 | - | 35,190 |
| Total - Department of Justice | | | | - | 344,253 |
| Department of Labor | | | | | |
| Employment Service Cluster | | | | | |
| Employment Service /Wagner-Peyser Funded Activities | Indiana Department of Workforce Development | 17.207 | PY12-CR-02-IA | - | 5,289 |
| Disabled Veterans' Outreach Program (DVOP) | Indiana Department of Workforce Development | 17.801 | PY12-CR-02-IA | - | 1,201 |
| Local Veterans' Employment Representative Program | Indiana Department of Workforce Development | 17.804 | PY12-CR-02-IA | - | 1,201 |
| Total - Employment Service Cluster | | | | - | 7,691 |
| WIA Cluster | | | | | |
| WIA/WIOA Adult Program | Indiana Department of Workforce Development | 17.258 | PY12-CR-02-IA | - | 130,015 |
| | | | PY12-CR-02-IA | - | 93,034 |
| Total - WIA/WIOA Adult Program | | | | - | 223,049 |
| WIA/WIOA Youth Activities | Indiana Department of Workforce Development | 17.259 | PY12-CR-02-IA | - | 145,808 |
| | | | PY12-CR-02-IA | - | 68,011 |
| Total - WIA/WIOA Youth Activities | | | | - | 213,819 |
| Total - WIA Cluster | | | | - | 436,868 |

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

MADISON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014
(Continued)

| Federal Grantor Agency Cluster Title/Program Title/Project Title | Pass-Through Entity or Direct Grant | Federal CFDA Number | Pass-Through Entity (or Other) Identifying Number | Pass-Through To Subrecipient | Total Federal Awards Expended |
|---|---|---------------------------|--|---------------------------------|-------------------------------------|
| <u>Department of Labor (continued)</u> | | | | | |
| Unemployment Insurance | Indiana Department of Workforce Development | 17.225 | PY12-CR-04-IA | - | 6,431 |
| WIA Dislocated Workers | Indiana Department of Workforce Development | 17.260 | PY12-CR-02-IA PY12-CR-02-IA | - - | 208,620 115,081 |
| Total - WIA Dislocated Workers | | | | - | 323,701 |
| Total - Department of Labor | | | | - | 774,691 |
| <u>Department of Transportation</u> | | | | | |
| Highway Planning and Construction Cluster | | | | | |
| Highway Planning and Construction | Indiana Department of Transportation | 20.205 | | | |
| HSIP | | | EDS # A249-15-32004 | - | 54,010 |
| Planning | | | EDS #A249-13-320025A | - | 333,026 |
| Planning | | | EDS #A249-15-32004 | - | 31,801 |
| STP | | | | - | 688,165 |
| STP | | | | - | 306,583 |
| CMAQ | | | | - | 64,525 |
| Total - Highway Planning and Construction Cluster | | | | - | 1,478,110 |
| Highway Safety Cluster | | | | | |
| State and Community Highway Safety | Indiana Criminal Justice Institute | 20.600 | | | |
| Big City County | | | 2485 | 27,027 | 60,070 |
| Mad Co DUI | | | 3064 | 1,388 | - |
| Big City County | | | 3065 | 6,795 | - |
| Total - State and Community Highway Safety | | | | 35,210 | 60,070 |
| Alcohol Impaired Driving Countermeasures Incentive Grants I | Indiana Criminal Justice Institute | 20.601 | | | |
| Mad Co DUI | | | 2502 | 3,620 | 11,627 |
| Total - Highway Safety Cluster | | | | 38,830 | 71,697 |
| Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research | Indiana Department of Transportation | 20.505 | | | |
| | | | EDS #A249-12-320754 | - | 46,000 |
| | | | EDS #A249-15-32004 | - | 58,791 |
| Total - Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research | | | | - | 104,791 |
| Formula Grants for Rural Areas | Indiana Department of Transportation | 20.509 | | | |
| | | | 18029140 | - | 3,438 |
| | | | 18032140 | - | 200,805 |
| Total - Formula Grants for Rural Areas | | | | - | 204,243 |
| Total - Department of Transportation | | | | 38,830 | 1,858,841 |
| <u>Department of Energy</u> | | | | | |
| Weatherization Assistance for Low-Income Persons | Indiana Department of Housing and Community Development | 81.042 | | | |
| | | | WX-013-015 | - | 137,198 |
| | | | WX-014-015 | - | 56,407 |
| Total - Weatherization Assistance for Low-Income Persons | | | | - | 193,605 |
| Total - Department of Energy | | | | - | 193,605 |
| <u>Department of Education</u> | | | | | |
| Title I Grants to Local Educational Agencies | Anderson Community Schools | 84.010 | | | |
| County Youth School Grant | | | FY 14 | - | 25,680 |
| Total - Department of Education | | | | - | 25,680 |
| <u>Department of Health and Human Services</u> | | | | | |
| Hospital Preparedness Program (HPP) and Public Health | | | | | |
| Emergency Preparedness (PHEP) Aligned Cooperative Agreements | Indiana State Department of Health | 93.074 | | | |
| Bio Terror Response Program | | | 5U90TP000521-02 | - | 13,224 |
| | | | A70-4-0532277 | - | 13,305 |
| Total - Hospital Preparedness Program (HPP) and Public Health | | | | - | 26,529 |
| Emergency Preparedness (PHEP) Aligned Cooperative Agreements | | | | - | 26,529 |
| Project Grants and Cooperative Agreements for Tuberculosis Control Programs | Indiana State Department of Health | 93.116 | | | |
| | | | A70-3-106071 | - | 21,326 |
| Centers for Disease Control and Prevention_ Investigations and Technical Assistance | Indiana State Department of Health | 93.283 | | | |
| Bio Terror Response Program | | | A70-5-10532372 | - | 80 |
| Child Support Enforcement | Indiana Department of Child Services | 93.563 | | | |
| Clerk ARRA Fund | | | FY 2014 | - | 8,266 |
| Prosecutor ARRA Fund | | | FY 2014 | - | 8,791 |
| New Clerk Incentive | | | FY 2014 | - | 51,142 |
| County General Title IV-D Incentive | | | FY 2014 | - | 30,405 |

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

MADISON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014
(Continued)

| Federal Grantor Agency Cluster Title/Program Title/Project Title | Pass-Through Entity or Direct Grant | Federal CFDA Number | Pass-Through Entity (or Other) Identifying Number | Pass-Through To Subrecipient | Total Federal Awards Expended |
|---|---|---------------------------|--|---------------------------------|-------------------------------------|
| <u>Department of Health and Human Services (continued)</u> | | | | | |
| Child Support Enforcement (continued) | | | | | |
| New Prosecutor Incentive | | | FY 2014 | - | 112,167 |
| County General Clerk Incentive | | | FY 2014 | - | 75,723 |
| County General Prosecutor Incentive | | | FY 2014 | - | 281,823 |
| County General Court Incentive | | | FY 2014 | - | 122,614 |
| Total - Child Support Enforcement | | | | - | 690,931 |
| Low-Income Home Energy Assistance | Indiana Department of Housing and Community Development | 93.568 | | | |
| | | | LI-014-015 | - | 325,788 |
| | | | LI-015-015 | - | 110,850 |
| | | | WL-014-015 | - | 330,103 |
| | | | WL-015-015 | - | 11,760 |
| Total - Low-Income Home Energy Assistance | | | | - | 778,501 |
| Community Services Block Grant | Indiana Department of Housing and Community Development | 93.569 | | | |
| | | | CS-013-015 | - | 127,268 |
| | | | CS-014-015 | - | 240,148 |
| Total - Community Services Block Grant | | | | - | 367,416 |
| Total - Department of Health and Human Services | | | | - | 1,884,783 |
| <u>Department of Homeland Security</u> | | | | | |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | Indiana Department of Homeland Security | 97.036 | FEMA-4173-DR-IN | - | 68,815 |
| Emergency Management Performance Grants | Indiana Department of Homeland Security | 97.042 | | | |
| | | | C44P-4-376B | - | 5,085 |
| | | | C44P-5-0493 | - | 18,500 |
| Total - Emergency Management Performance Grants | | | | - | 23,585 |
| Homeland Security Grant Program | Indiana Department of Homeland Security | 97.067 | C44P-4-509B | - | 6,116 |
| State Homeland Security Program (SHSP) | Indiana Department of Homeland Security | 97.073 | | | |
| Hazmat Truck Type 2 | | | EDS #C44P-3-198B | - | 2,324 |
| GIS Grant | | | EMW-2011-SS-00058 | - | 18,000 |
| Total - State Homeland Security Program (SHSP) | | | | - | 20,324 |
| Total - Department of Homeland Security | | | | - | 118,840 |
| Total federal awards expended | | | | \$ 38,830 | \$ 5,326,494 |

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

MADISON COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (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.

MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The SEFA was understated by \$106,796 and had the following errors:

- Two grants totaling \$102,744 were omitted.
- Two grants were understated by a total of \$4,052.

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

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

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

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

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

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.

MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

Cause

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

Effect

Because a proper system of internal control was not in place, material misstatements of the SEFA remained undetected.

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 2014-002 - Eligibility

Federal Agency: Department of Labor
Federal Programs: WIA/WIOA Adult Program, WIA/WIOA Youth Activities
CFDA Numbers: 17.258, 17.259
Federal Award Number and Year (or Other Identifying Number): PY12-CR-02-IA
Pass-Through Entity: Indiana Department of Workforce Development

Condition

The County did not have an effective internal control in place to ensure compliance with requirements related to the Eligibility compliance requirement. JobSource, Inc., a department of the County, maintained the applications for program benefits, which were not made available for audit in order to test eligibility of the applicants.

Context

There were multiple attempts made to obtain information needed from JobSource, Inc. related to the applications to determine if the Eligibility compliance requirement was met. There were no controls in place to ensure proper documentation was maintained.

MADISON 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. . . ."

29 CFR 97.42(e) states in part:

"Access to records - (1) *Records of grantees and subgrantees.* The awarding agency and the Comptroller General of the United States, or any of their authorized representatives, shall have the right of access to any pertinent books, documents, papers, or other records of grantees and subgrantees which are pertinent to the grant, in order to make audits, examinations, excerpts, and transcripts. . . ."

Cause

The unavailability of applications for audit was the result of limited access to records at JobSource, Inc.

Effect

As a result of the lack of accessibility to records needed to test compliance and controls, tests could not be performed to ensure that program participants were eligible to receive program benefits.

Question Costs

There were no questioned costs.

Recommendations

We recommended that the County comply with federal regulations and grant access to records needed to test compliance with the Eligibility 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 DOCUMENTS

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



MADISON COUNTY AUDITOR'S OFFICE
ANDERSON, INDIANA

Rick Gardner, Auditor

Summary schedule of prior audit findings

Finding 2013-001

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Not applicable

Contact Person Responsible for Corrective Action: Rick Gardner, County Auditor

Contact Phone Number: 765-641-9425

SEFA errors were partially corrected in 2014, we are working on additional controls of the preparation of the SEFA moving forward.

Finding 2013-002

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Transportation

Contact Person Responsible for Corrective Action: Rick Gardner, County Auditor

Contact Phone Number: 765-641-9425

We will put in place, at the time of receiving a signature from the Auditor after a grant is approved.

- A. Department manager will sign a statement that NO reimbursements will be applied for prior to vendors being paid.
- B. At the time of the claim for payment to the vendor the Department manager will sign a statement that they have not yet applied for reimbursement and asked to supply the form for reimbursement when filed

Finding 2013-003

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Transportation

Contact Person Responsible for Corrective Action: Rick Gardner, County Auditor

Contact Phone Number: 765-641-9425



MADISON COUNTY AUDITOR'S OFFICE
ANDERSON, INDIANA

Rick Gardner, Auditor

We will put in place and cross check with the commissioners property lists, any and all property purchases, and see that they are listed properly on property inventory lists and identify whether or not they are purchased with federal funds

Rick G Gardner

Madison County Auditor

2/27/2017



MADISON COUNTY AUDITOR'S OFFICE
ANDERSON, INDIANA

Rick Gardner, Auditor

Corrective Action Plan

Finding 2014-001

Contact Person Responsible for Corrective Action: Rick Gardner
Contact Phone Number: 765-641-9419

Views of Responsible Official :
We concur with the finding.

Description of Corrective Action Plan:

Reviews of the Schedule of Expenditures of Federal Awards prepared by our staff will be made for accuracy:

- A. Auditor to require department heads and elected officials to submit completed grant information forms and copies of the signed grant paperwork to the Auditor's office as soon as approved.
- B. Elected officials and department heads are to keep a running spreadsheet of income and expenditures to be submitted to the Auditor monthly.
- C. Auditor's office shall check receipts and disbursements on general ledger on grant funds against elected officials and department heads ledger.
- D. Auditor's office shall perform an annual review of grant funds prior to reporting on SEFA.

Anticipated Completion Date:
6/1/2017

Rick G. Gardner

Auditor

5-3-2017



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

John M. Richwine, President
Steffanie L. Owens
W. Michael Phipps
765/641-9474
Fax 765/641-9578

May 1, 2017

CORRECTIVE ACTION PLAN

FINDING 2014-002

Contact Person Responsible for Corrective Action: John Richwine, President of the Board of County Commissioners
Contact Phone Number: 765-641-9470

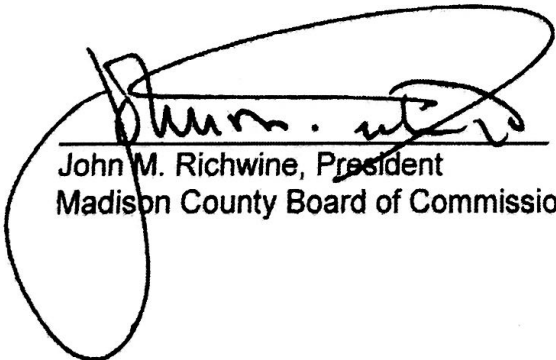
Views of Responsible Official: None

We concur with the finding.

Description of Corrective Action Plan:

We will take the necessary steps to ensure that applications for Workforce Investment Act program benefits are available to future auditors.

Anticipated Completion Date: August 1, 2017



John M. Richwine, President
Madison County Board of Commissioners



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/>.