

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, 2015 to December 31, 2015



FILED
07/19/2017

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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	01-01-15 to 12-31-18
Clerk of the Circuit Court	Darlene Likens	01-01-15 to 12-31-18
County Sheriff	Scott Mellinger	01-01-15 to 12-31-18
County Recorder	Linda Smith	01-01-15 to 12-31-18
President of the Board of County Commissioners	John M. Richwine	01-01-15 to 12-31-17
President of the County Council	Robin Wagner Clayton Whitson Steve C. Sumner	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, 2015, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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, 2015.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2015, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

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



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, 2015, 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.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2015-001 that we consider 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

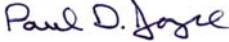
As part of obtaining reasonable assurance about whether the County's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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 2015-001.

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, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
After Settlement Collections	\$ 3,122,096	\$ 3,271,126	\$ 3,122,096	\$ 3,271,126
Clerk's Trust	2,507,648	10,594,809	12,326,869	775,588
County General	12,893,298	27,684,928	27,308,144	13,270,082
Accident Report Fund	5,690	9,399	7,614	7,475
Performance Bond Fund	4,000	16,501	15,501	5,000
Child Advocacy Fund	325	-	-	325
City & Town Court Costs	18,862	17,946	18,865	17,943
Clerks Record Perpetuation 1	8,195	38,724	13,046	33,873
COIT County Distributive Share	3,190,519	9,009,089	10,410,316	1,789,292
CJC Project Income	40,248	782,329	672,986	149,591
Cong. School Int	15,328	35	2,344	13,019
Cong. School Principal	23,440	-	-	23,440
Co Sales Disclosure Fund	24,809	17,727	17,752	24,784
Cumulative Bridge	699,257	1,040,161	888,350	851,068
Co Drug Free Community	98,246	86,763	89,589	95,420
Emergency Plan & Right To Know	79,592	5,410	2,894	82,108
Enhanced Access Fund	17,380	23,816	-	41,196
County Extradition Fund	4,663	3,469	-	8,132
Firearms Training	32,938	34,790	26,730	40,998
Co Economic Dev (County)	119,527	570,418	487,807	202,138
General Drain Improvement	323,493	171,549	151,082	343,960
Health Fund	325,909	924,600	1,018,011	232,498
Co ID Security Protection	18,496	9,210	-	27,706
Landfill Fund	193,550	234	-	193,784
Health Maintenance	242,366	72,672	42,550	272,488
Arterial Roads & Streets	190,720	665,814	614,295	242,239
County Public Safety Fund	2,224,872	1,354,349	1,343,636	2,235,585
Medical Care For Inmates	40,399	10,662	-	51,061
Co Misdemeanant Fund	185,773	98,553	63,246	221,080
Highway Fund	1,630,657	4,375,733	5,608,748	397,642
TMA Tax Fund	313,623	-	10,000	303,623
Plat Book Maintenance	86,506	36,070	7,364	115,212
Rainy Day Fund	811,277	301,641	159,012	953,906
Reassessment 2015	413,553	315,924	167,171	562,306
Recorder's Records	152,620	194,351	128,612	218,359
Sex/Violent Offend Admin	28,185	13,047	-	41,232
Mad Co Solid Waste Mgt	72,730	-	-	72,730
Supp Public Defender Serv	45,497	60,809	80,186	26,120
Surplus Tax	1,202,407	328,853	627,586	903,674
Co. Surveyor's Cor Perp	65,450	28,665	15,738	78,377
SRI Fund	90,682	149,776	155,351	85,107
Tax Sale Redemption 12/11	(15,153)	361,184	364,668	(18,637)
Tax Sale Surplus 12/11	236,476	907	275,370	(37,987)
LHD Trust Acct Program	395,021	52,229	49,855	397,395
Unsafe Building Fund	83,976	550	-	84,526
GAL/CASA Users Fees	2,031	88,115	90,146	-
Auditors Ineligible Deduc	347,074	50,522	230,494	167,102
Co Elected Officials Trng	25,576	9,211	5,916	28,871
Co Offender Transprt Fund	5,910	2,145	-	8,055
Statewide 911	1,369,113	693,363	827,722	1,234,754
Unified Prob Admin Fees	22,305	75,312	50,000	47,617
Juvenile Prob Admin Fees	18,712	9,962	-	28,674
Suppl Prob Serv-Unified	385,073	916,164	840,883	460,354
Suppl Prob Serv-Juvenile	71,616	28,264	25,614	74,266
Alternative Dispute Resol	40,506	11,867	10,125	42,248
Co. Users Fees Fund	535,937	323,447	345,581	513,803
General Drain Maintenance	1,895,309	717,429	592,287	2,020,451
Mad Co Drug Task Force	538	7,500	7,500	538

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, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Madison Co Recycling Grant 2005	116,629	156,775	94,563	178,841
Cumulative Its	51,875	14,224	20,161	45,938
Interpreter Grant Award	4,373	5,173	4,863	4,683
Donation Fund	28,760	15,606	17,231	27,135
Mc Group Ins Reserve Fund	1,971,889	1,338	4,148	1,969,079
Payroll	460,753	6,805,209	6,691,963	573,999
Payroll Withholding- Medical	1,500,836	6,179,858	6,692,376	988,318
Payroll Withholding- BestFlex	23,206	165,803	155,099	33,910
Settlement	-	96,780,529	96,780,529	-
Coit Public Safety Fund	-	5,362,786	5,362,786	-
Wheel Tax/ Surtax Fund	118,522	3,105,703	3,132,698	91,527
Comm Vehicle Excise Tax	-	902,114	902,114	-
Weed Cutting	31,468	40,089	52,018	19,539
Sewer Service	51,909	97,811	110,428	39,292
Financial Inst Tax	-	682,604	682,604	-
New Cedit	158,706	-	-	158,706
Homestead Credit Rebate	669	-	-	669
LOIT PTRC Fund	662,281	10,983,096	11,115,549	529,828
Fines & Forfeitures	52,791	101,692	150,479	4,004
Infraction Judgments	19,047	247,492	251,535	15,004
Overweight Vehicle Fines	-	1,548	25	1,523
Spec Death Benefit Fee Fd	1,075	9,790	10,200	665
State Assessment Training	1,655	15,185	15,640	1,200
Coroner's Cont Education	1,708	17,896	18,024	1,580
Interstate Compact Appl	125	2,146	2,126	145
Mortgage Fee Fund	615	8,880	8,855	640
DLGF HS Property Database	51	55	79	27
Sex/Violent Offend/State	118	1,450	1,520	48
Child Restraint Sys Fines	200	1,625	1,775	50
Inheritance Tax	49,799	39,985	81,860	7,924
Education Plate Fee	-	2,306	2,306	-
Rev Sharing Riverboat Fund	-	779,801	779,801	-
Madison Co Conv & Tour	69,544	600,455	620,272	49,727
County Option Income Tax	-	21,451,143	21,451,143	-
Prosecutor PCA CFDA#93.563	-	13	-	13
Prosecutor Arra Fund	9,328	-	9,328	-
Clerk Arra Fund	55,367	-	10,034	45,333
Co Gen Title IV-D Incentv	71,892	50,995	37,941	84,946
Prosecutor Incentive	5	-	-	5
New Pros Incentive	145,246	76,719	94,453	127,512
New Clerk Incentive	159,103	50,995	55,189	154,909
CJC/PI Women's Center	-	9,663	9,663	-
Inmate Trust	37,818	635,686	629,043	44,461
Sheriff Commissary	83,549	403,858	347,019	140,388
Clerk Support	13,997	2,547,996	2,538,307	23,686
Sheriff Civil	-	3,024,371	2,996,873	27,498
Co Local Ord Violations Fines	300	1,089	-	1,389
Corr Complex Commissary	38,047	259,511	149,843	147,715
Jury Pay Fund	685	16,047	15,926	806
Advance Tax Fund	39,448	-	-	39,448
Pre-Trial Serv (Unified)	42,928	21,093	44,620	19,401
Circuit Prob Admin Fees	25,770	-	-	25,770
County Owned Land Sale	102,887	-	-	102,887
Prime For Life Program	1,780	1,333	920	2,193
Planned Unit Dev Inspectn	183	-	-	183
Madison Co Bridge 902	121,402	-	-	121,402
Soil & Water Watershed	-	28,223	28,223	-
2010 IDEM MS4 Conference	18,206	47,275	43,866	21,615
MS4-COG Treasurer	6,050	10,719	10,467	6,302

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, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Dissolution Education	3,973	8,553	8,160	4,366
Co Housing Fund	20,394	-	5,072	15,322
Law Enforcement Aid	7,277	3,683	3,227	7,733
JobSource	415,311	2,481,626	2,426,697	470,240
JobSource- its Fund	28,336	32,616	29,516	31,436
Juvenile Drug Screens	2,897	1,603	969	3,531
Sheriff Fire Dispatch	181,970	802,667	66,042	918,595
Bell & Clock	609	-	-	609
Jail Construction	300,647	-	300,647	-
2015 COIT Revenue Project Fund	-	8,517,163	3,835,986	4,681,177
County Wheel Tax/Surtax	710,701	1,472,045	1,588,633	594,113
Liability Ins Retainage	9,782	-	-	9,782
2015 COIT Sinking Fund	-	682,462	682,462	-
Slot Machine Wagering Fee	-	6,148,584	6,148,500	84
Juvenile Facilities Construct	265,063	-	153,800	111,263
Co Economic Dev (City)	-	1,330,975	1,330,975	-
Series 2015A (Dispatch Center)	-	1,800,000	75,992	1,724,008
Series 2015B (MCCC)	-	1,600,000	415,445	1,184,555
Cum Recycling Center	151,481	14,359	72,104	93,736
Mad Co Sher Photo Fund	2,161	1,256	-	3,417
Mad Co Emg Mgt Cap Equip	62,356	12,000	-	74,356
Mad Co Hazmat Truck Fund	18,945	10,454	8,903	20,496
Commiss Cert Sale 04/11/14	68,764	-	69,689	(925)
Comm Cert Sale 03/13/15	-	651,065	564,574	86,491
Comprehensive Safety Pgm	31,476	29,127	28,573	32,030
Dept Men HTH SA-5-155	11	-	-	11
Tax Sale Surplus-2010	163,985	-	-	163,985
Commissioners Certif Sale	289,416	-	269	289,147
Tax Sale Surplus 2013	1,004,527	-	490,100	514,427
Tax Sale Surplus-2006	(7,911)	-	-	(7,911)
Tax Sale Surplus 2005	6,360	-	-	6,360
Tax Sale Redemption	10,176	-	-	10,176
Commissioners Cert Sale 2013	66,634	110	-	66,744
Windfarm Rd/Drain Inspect	17,580	-	-	17,580
Windfarm Economic Develop	1,362,970	-	-	1,362,970
Tax Sale Surplus 2014	968,581	-	1,133,888	(165,307)
Commissioner Vending Fund	1,901	560	-	2,461
Cemetery Maint & Improv Fund	2,800	-	-	2,800
Tax Sale Surplus 2015	-	2,236,797	169,607	2,067,190
Storm Sewer	2,469	25,299	11,205	16,563
CJC/DOC	30,654	627,610	487,676	170,588
Comm Transition Prog-July	87,688	177,124	140,090	124,722
Crime Vic Assist 93vs001	(15,300)	20,151	6,560	(1,709)
Bilingual Advocate	(6,932)	20,791	28,658	(14,799)
CJC/ Juvenile	11,076	78,238	76,168	13,146
CJC/MC Coal Ag Sub Abuse	(7,372)	16,998	9,626	-
16.575 Sheriff Victim Advocate	(19,836)	33,384	33,992	(20,444)
Soil & Water Watershed	3,557	-	3,557	-
Empg Grant	64,101	-	35	64,066
EMA Competitive Grant 97.042	1	-	1	-
PS Crts Enhancement Grt 16.585	(36,265)	55,620	10,262	9,093
Jaibg Grant	8,198	-	295	7,903
Polling Place Improv Grnt	202	-	-	202
Council Of Gov't	243,675	2,304,368	2,058,925	489,118
Aggressive Driving Grant	857	-	-	857
Byrne Grant 2008	(70,282)	107,300	109,493	(72,475)
Madison Co DUI	1,632	11,932	9,860	3,704
Big City County	(2,653)	47,052	41,675	2,724
Regional Team	36	-	-	36

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, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Fema Fy 2002 (Cert)	276	-	119	157
Dist 6 Training/Exercise	506	-	-	506
Co Youth Center Sch Grt	10,675	15,767	20,409	6,033
ICJI- Madison Co CASA	(4,430)	128,959	108,103	16,426
Dist Mobile Command Grant	2,364	-	155	2,209
Doe Exercise HLS	154	-	-	154
Fema Pa Grant 1766-Dr	5,035	5,412	-	10,447
Anderson HO REHAB Prog Grant	78	-	78	-
2013 HMEP Training 20.703	-	766	766	-
Hazmat Truck Type 2 97.073	2,621	-	-	2,621
EOC upgrade 97.042	(5,085)	-	-	(5,085)
School Planning 2013 97.067	-	8,923	8,923	-
Anderson HO FY13	(25,016)	25,316	300	-
Anderson Rental REHAB FY13	400	29,845	36,408	(6,163)
CJC/Women's Center	113,889	341,202	398,037	57,054
Crime Victim Assistance (VOCA)	-	59,975	84,181	(24,206)
New EOC Equipment	-	28,099	21,517	6,582
EOC Upgrade Grant	-	-	8,478	(8,478)
Child Advocacy Center Award	-	39,178	41,842	(2,664)
Brownfields Grant #66.818	-	27,170	27,170	-
2014 EMPG Response Vehicle	-	19,500	19,500	-
Infectious Disease Suits	-	2,778	2,778	-
Ebola Grant	-	15,222	24,166	(8,944)
CRI Grant	-	-	300	(300)
Adult Protective Service	(15,944)	178,474	197,134	(34,604)
Juvenile Pilot Project	2,499	-	-	2,499
School Attendance Project	414	-	-	414
Court Reform Grant 13-CRG-010	27,083	-	19,380	7,703
Health Dept Reimb Non-Rev	28,080	-	-	28,080
Health Foundation Fund	-	12,000	-	12,000
Mad Co Comm Foundation	156	-	156	-
St Supreme Crt Psc Grant	24	10,330	3,868	6,486
Bio Terror Res Prog	(12,093)	52,111	37,414	2,604
Sheriff Technology Grant	65,978	-	49,749	16,229
Community Block Grant	3,986	-	-	3,986
Drug Court CPTF	-	2,687	2,687	-
JDAI Fund	6,236	59,107	65,343	-
In St Sup Reentry Court Grant	-	7,500	5,080	2,420
In St Sup Mental Health Court	-	5,000	1,475	3,525
JDAI 15-16 Fund	-	73,500	42,155	31,345
Totals	<u>\$ 50,010,006</u>	<u>\$ 259,946,269</u>	<u>\$ 255,421,716</u>	<u>\$ 54,534,559</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. Amounts received from 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. Amounts received from businesses, occupations, or non-businesses 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, animal 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. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental 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. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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. Amounts received 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. 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. Amounts disbursed 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. Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

F. Interfund Transfers

The County may, from time to time, 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 amounts 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 amounts 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.

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 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.

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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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, 2015

	After Settlement Collections	Clerk's Trust	County General	Accident Report Fund	Performance Bond Fund	Child Advocacy Fund	City & Town Court Costs
Cash and investments - beginning	\$ 3,122,096	\$ 2,507,648	\$ 12,893,298	\$ 5,690	\$ 4,000	\$ 325	\$ 18,862
Receipts:							
Taxes	-	-	18,186,092	-	-	-	-
Licenses and permits	-	-	79,356	-	-	-	-
Intergovernmental receipts	-	-	5,443,687	-	-	-	-
Charges for services	3,271,126	-	1,821,959	2,071	-	-	-
Fines and forfeits	-	-	322,322	-	-	-	17,946
Other receipts	-	10,594,809	1,831,512	7,328	16,501	-	-
Total receipts	<u>3,271,126</u>	<u>10,594,809</u>	<u>27,684,928</u>	<u>9,399</u>	<u>16,501</u>	<u>-</u>	<u>17,946</u>
Disbursements:							
Personal services	-	-	25,761,528	-	-	-	-
Supplies	-	-	13,706	-	-	-	-
Other services and charges	3,122,096	10,545,428	735,654	-	-	-	-
Capital outlay	-	-	556,963	-	-	-	-
Other disbursements	-	1,781,441	240,293	7,614	15,501	-	18,865
Total disbursements	<u>3,122,096</u>	<u>12,326,869</u>	<u>27,308,144</u>	<u>7,614</u>	<u>15,501</u>	<u>-</u>	<u>18,865</u>
Excess (deficiency) of receipts over disbursements	<u>149,030</u>	<u>(1,732,060)</u>	<u>376,784</u>	<u>1,785</u>	<u>1,000</u>	<u>-</u>	<u>(919)</u>
Cash and investments - ending	<u>\$ 3,271,126</u>	<u>\$ 775,588</u>	<u>\$ 13,270,082</u>	<u>\$ 7,475</u>	<u>\$ 5,000</u>	<u>\$ 325</u>	<u>\$ 17,943</u>

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

	Clerks Record Perpetuation 1	COIT County Distributive Share	CJC Project Income	Cong. School Int	Cong. School Principal	Co Sales Disclosure Fund	Cumulative Bridge
Cash and investments - beginning	\$ 8,195	\$ 3,190,519	\$ 40,248	\$ 15,328	\$ 23,440	\$ 24,809	\$ 699,257
Receipts:							
Taxes	-	9,009,089	-	-	-	-	804,851
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	204,993
Charges for services	-	-	-	-	-	15,200	-
Fines and forfeits	38,227	-	-	-	-	-	-
Other receipts	497	-	782,329	35	-	2,527	30,317
Total receipts	38,724	9,009,089	782,329	35	-	17,727	1,040,161
Disbursements:							
Personal services	9,775	582,706	526,603	-	-	-	-
Supplies	-	1,004,215	6,326	-	-	-	-
Other services and charges	3,269	8,140,156	63,057	-	-	17,752	-
Capital outlay	-	683,239	77,000	-	-	-	888,350
Other disbursements	2	-	-	2,344	-	-	-
Total disbursements	13,046	10,410,316	672,986	2,344	-	17,752	888,350
Excess (deficiency) of receipts over disbursements	25,678	(1,401,227)	109,343	(2,309)	-	(25)	151,811
Cash and investments - ending	\$ 33,873	\$ 1,789,292	\$ 149,591	\$ 13,019	\$ 23,440	\$ 24,784	\$ 851,068

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

	Co Drug Free Community	Emergency Plan & Right To Know	Enhanced Access Fund	County Extradition Fund	Firearms Training	Co Economic Dev (County)	General Drain Improvement
Cash and investments - beginning	\$ 98,246	\$ 79,592	\$ 17,380	\$ 4,663	\$ 32,938	\$ 119,527	\$ 323,493
Receipts:							
Taxes	-	-	-	-	-	570,418	76,984
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	5,410	-	-	-	-	-
Charges for services	59,890	-	23,816	-	34,790	-	-
Fines and forfeits	26,873	-	-	3,306	-	-	-
Other receipts	-	-	-	163	-	-	94,565
Total receipts	86,763	5,410	23,816	3,469	34,790	570,418	171,549
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	89,589	2,894	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	26,730	487,807	151,082
Total disbursements	89,589	2,894	-	-	26,730	487,807	151,082
Excess (deficiency) of receipts over disbursements	(2,826)	2,516	23,816	3,469	8,060	82,611	20,467
Cash and investments - ending	\$ 95,420	\$ 82,108	\$ 41,196	\$ 8,132	\$ 40,998	\$ 202,138	\$ 343,960

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

	Health Fund	Co ID Security Protection	Landfill Fund	Health Maintenance	Arterial Roads & Streets	County Public Safety Fund	Medical Care For Inmates
Cash and investments - beginning	\$ 325,909	\$ 18,496	\$ 193,550	\$ 242,366	\$ 190,720	\$ 2,224,872	\$ 40,399
Receipts:							
Taxes	560,267	-	-	-	-	-	-
Licenses and permits	303,076	-	-	-	-	-	-
Intergovernmental receipts	61,257	-	-	72,672	665,656	1,354,349	-
Charges for services	-	9,210	-	-	-	-	10,662
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	234	-	158	-	-
Total receipts	<u>924,600</u>	<u>9,210</u>	<u>234</u>	<u>72,672</u>	<u>665,814</u>	<u>1,354,349</u>	<u>10,662</u>
Disbursements:							
Personal services	957,643	-	-	40,863	-	286,937	-
Supplies	27,739	-	-	1,687	-	-	-
Other services and charges	32,629	-	-	-	614,295	13,657	-
Capital outlay	-	-	-	-	-	1,043,042	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>1,018,011</u>	<u>-</u>	<u>-</u>	<u>42,550</u>	<u>614,295</u>	<u>1,343,636</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(93,411)</u>	<u>9,210</u>	<u>234</u>	<u>30,122</u>	<u>51,519</u>	<u>10,713</u>	<u>10,662</u>
Cash and investments - ending	<u>\$ 232,498</u>	<u>\$ 27,706</u>	<u>\$ 193,784</u>	<u>\$ 272,488</u>	<u>\$ 242,239</u>	<u>\$ 2,235,585</u>	<u>\$ 51,061</u>

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

	Co Misdemeanant Fund	Highway Fund	TMA Tax Fund	Plat Book Maintenance	Rainy Day Fund	Reassessment 2015	Recorder's Records
Cash and investments - beginning	\$ 185,773	\$ 1,630,657	\$ 313,623	\$ 86,506	\$ 811,277	\$ 413,553	\$ 152,620
Receipts:							
Taxes	-	-	-	-	-	284,400	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	98,503	4,342,555	-	150	-	31,524	-
Charges for services	-	-	-	-	-	-	192,385
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	50	33,178	-	35,920	301,641	-	1,966
Total receipts	98,553	4,375,733	-	36,070	301,641	315,924	194,351
Disbursements:							
Personal services	51,354	2,264,438	-	3,684	-	162,703	58,261
Supplies	10,743	2,353,545	-	532	-	-	-
Other services and charges	651	129,220	-	1,900	67,392	139	-
Capital outlay	498	861,415	-	1,248	91,620	4,329	-
Other disbursements	-	130	10,000	-	-	-	70,351
Total disbursements	63,246	5,608,748	10,000	7,364	159,012	167,171	128,612
Excess (deficiency) of receipts over disbursements	35,307	(1,233,015)	(10,000)	28,706	142,629	148,753	65,739
Cash and investments - ending	\$ 221,080	\$ 397,642	\$ 303,623	\$ 115,212	\$ 953,906	\$ 562,306	\$ 218,359

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

	Sex/Violent Offend Admin	Mad Co Solid Waste Mgt	Supp Public Defender Serv	Surplus Tax	Co. Surveyor's Cor Perp	SRI Fund	Tax Sale Redemption 12/11
Cash and investments - beginning	\$ 28,185	\$ 72,730	\$ 45,497	\$ 1,202,407	\$ 65,450	\$ 90,682	\$ (15,153)
Receipts:							
Taxes	-	-	-	328,349	-	149,776	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	28,665	-	-
Fines and forfeits	-	-	60,374	-	-	-	-
Other receipts	13,047	-	435	504	-	-	361,184
Total receipts	<u>13,047</u>	<u>-</u>	<u>60,809</u>	<u>328,853</u>	<u>28,665</u>	<u>149,776</u>	<u>361,184</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	4,944	-	-
Other services and charges	-	-	80,186	-	4,895	-	-
Capital outlay	-	-	-	-	5,899	-	-
Other disbursements	-	-	-	627,586	-	155,351	364,668
Total disbursements	<u>-</u>	<u>-</u>	<u>80,186</u>	<u>627,586</u>	<u>15,738</u>	<u>155,351</u>	<u>364,668</u>
Excess (deficiency) of receipts over disbursements	<u>13,047</u>	<u>-</u>	<u>(19,377)</u>	<u>(298,733)</u>	<u>12,927</u>	<u>(5,575)</u>	<u>(3,484)</u>
Cash and investments - ending	<u>\$ 41,232</u>	<u>\$ 72,730</u>	<u>\$ 26,120</u>	<u>\$ 903,674</u>	<u>\$ 78,377</u>	<u>\$ 85,107</u>	<u>\$ (18,637)</u>

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

	Tax Sale Surplus 12/11	LHD Trust Acct Program	Unsafe Building Fund	GAL/CASA Users Fees	Auditors Ineligible Deduc	Co Elected Officials Trng	Co Offender Transprt Fund
Cash and investments - beginning	\$ 236,476	\$ 395,021	\$ 83,976	\$ 2,031	\$ 347,074	\$ 25,576	\$ 5,910
Receipts:							
Taxes	-	-	550	-	41,830	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	52,229	-	88,115	-	-	-
Charges for services	-	-	-	-	-	9,211	2,083
Fines and forfeits	-	-	-	-	-	-	62
Other receipts	907	-	-	-	8,692	-	-
Total receipts	907	52,229	550	88,115	50,522	9,211	2,145
Disbursements:							
Personal services	-	39,499	-	-	12,291	-	-
Supplies	-	2,244	-	-	-	-	-
Other services and charges	-	8,112	-	90,146	23,221	5,916	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	275,370	-	-	-	194,982	-	-
Total disbursements	275,370	49,855	-	90,146	230,494	5,916	-
Excess (deficiency) of receipts over disbursements	(274,463)	2,374	550	(2,031)	(179,972)	3,295	2,145
Cash and investments - ending	\$ (37,987)	\$ 397,395	\$ 84,526	\$ -	\$ 167,102	\$ 28,871	\$ 8,055

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

	Statewide 911	Unified Prob Admin Fees	Juvenile Prob Admin Fees	Suppl Prob Serv-Unified	Suppl Prob Serv-Juvenile	Alternative Dispute Resol	Co. Users Fees Fund
Cash and investments - beginning	\$ 1,369,113	\$ 22,305	\$ 18,712	\$ 385,073	\$ 71,616	\$ 40,506	\$ 535,937
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	692,652	-	-	-	-	-	-
Charges for services	-	75,312	9,962	-	1,622	-	95,261
Fines and forfeits	-	-	-	862,586	25,417	11,867	74,160
Other receipts	711	-	-	53,578	1,225	-	154,026
Total receipts	<u>693,363</u>	<u>75,312</u>	<u>9,962</u>	<u>916,164</u>	<u>28,264</u>	<u>11,867</u>	<u>323,447</u>
Disbursements:							
Personal services	74,788	-	-	552,139	-	-	190,386
Supplies	-	-	-	-	-	-	703
Other services and charges	752,934	-	-	288,744	25,614	10,125	88,006
Capital outlay	-	-	-	-	-	-	39,658
Other disbursements	-	50,000	-	-	-	-	26,828
Total disbursements	<u>827,722</u>	<u>50,000</u>	<u>-</u>	<u>840,883</u>	<u>25,614</u>	<u>10,125</u>	<u>345,581</u>
Excess (deficiency) of receipts over disbursements	<u>(134,359)</u>	<u>25,312</u>	<u>9,962</u>	<u>75,281</u>	<u>2,650</u>	<u>1,742</u>	<u>(22,134)</u>
Cash and investments - ending	<u>\$ 1,234,754</u>	<u>\$ 47,617</u>	<u>\$ 28,674</u>	<u>\$ 460,354</u>	<u>\$ 74,266</u>	<u>\$ 42,248</u>	<u>\$ 513,803</u>

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

	General Drain Maintenance	Mad Co Drug Task Force	Madison Co Recycling Grant 2005	Cumulative Its	Interpreter Grant Award	Donation Fund	Mc Group Ins Reserve Fund
Cash and investments - beginning	\$ 1,895,309	\$ 538	\$ 116,629	\$ 51,875	\$ 4,373	\$ 28,760	\$ 1,971,889
Receipts:							
Taxes	713,012	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	4,878	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,417	7,500	156,775	14,224	5,173	10,728	1,338
Total receipts	717,429	7,500	156,775	14,224	5,173	15,606	1,338
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	14,157	-	93,263	17,160	4,863	-	-
Capital outlay	-	-	1,300	3,001	-	-	-
Other disbursements	578,130	7,500	-	-	-	17,231	4,148
Total disbursements	592,287	7,500	94,563	20,161	4,863	17,231	4,148
Excess (deficiency) of receipts over disbursements	125,142	-	62,212	(5,937)	310	(1,625)	(2,810)
Cash and investments - ending	\$ 2,020,451	\$ 538	\$ 178,841	\$ 45,938	\$ 4,683	\$ 27,135	\$ 1,969,079

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

	Payroll	Payroll Withholding- Medical	Payroll Withholding- BestFlex	Settlement	Coit Public Safety Fund	Wheel Tax/ Surtax Fund	Comm Vehicle Excise Tax
Cash and investments - beginning	\$ 460,753	\$ 1,500,836	\$ 23,206	\$ -	\$ -	\$ 118,522	\$ -
Receipts:							
Taxes	1,455	-	-	89,969,789	-	2,848,777	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,810,740	5,362,786	-	902,114
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,803,754	6,179,858	165,803	-	-	256,926	-
Total receipts	6,805,209	6,179,858	165,803	96,780,529	5,362,786	3,105,703	902,114
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,691,963	6,692,376	155,099	96,780,529	5,362,786	3,132,698	902,114
Total disbursements	6,691,963	6,692,376	155,099	96,780,529	5,362,786	3,132,698	902,114
Excess (deficiency) of receipts over disbursements	113,246	(512,518)	10,704	-	-	(26,995)	-
Cash and investments - ending	\$ 573,999	\$ 988,318	\$ 33,910	\$ -	\$ -	\$ 91,527	\$ -

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

	Weed Cutting	Sewer Service	Financial Inst Tax	New Cedit	Homestead Credit Rebate	LOIT PTRC Fund	Fines & Forfeitures
Cash and investments - beginning	\$ 31,468	\$ 51,909	\$ -	\$ 158,706	\$ 669	\$ 662,281	\$ 52,791
Receipts:							
Taxes	40,089	97,487	-	-	-	257,525	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	682,604	-	-	-	3,166
Charges for services	-	-	-	-	-	-	83,572
Fines and forfeits	-	-	-	-	-	-	14,954
Other receipts	-	324	-	-	-	10,725,571	-
Total receipts	<u>40,089</u>	<u>97,811</u>	<u>682,604</u>	<u>-</u>	<u>-</u>	<u>10,983,096</u>	<u>101,692</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	52,018	110,428	682,604	-	-	11,115,549	150,479
Total disbursements	<u>52,018</u>	<u>110,428</u>	<u>682,604</u>	<u>-</u>	<u>-</u>	<u>11,115,549</u>	<u>150,479</u>
Excess (deficiency) of receipts over disbursements	<u>(11,929)</u>	<u>(12,617)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(132,453)</u>	<u>(48,787)</u>
Cash and investments - ending	<u>\$ 19,539</u>	<u>\$ 39,292</u>	<u>\$ -</u>	<u>\$ 158,706</u>	<u>\$ 669</u>	<u>\$ 529,828</u>	<u>\$ 4,004</u>

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

	Infraction Judgments	Overweight Vehicle Fines	Spec Death Benefit Fee Fd	State Assessment Training	Coroner's Cont Education	Interstate Compact Appl	Mortgage Fee Fund
Cash and investments - beginning	\$ 19,047	\$ -	\$ 1,075	\$ 1,655	\$ 1,708	\$ 125	\$ 615
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	17,896	-	-
Intergovernmental receipts	3,204	-	-	-	-	-	-
Charges for services	244,288	1,548	5,965	15,185	-	2,083	8,880
Fines and forfeits	-	-	3,825	-	-	63	-
Other receipts	-	-	-	-	-	-	-
Total receipts	247,492	1,548	9,790	15,185	17,896	2,146	8,880
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	251,535	25	10,200	15,640	18,024	2,126	8,855
Total disbursements	251,535	25	10,200	15,640	18,024	2,126	8,855
Excess (deficiency) of receipts over disbursements	(4,043)	1,523	(410)	(455)	(128)	20	25
Cash and investments - ending	\$ 15,004	\$ 1,523	\$ 665	\$ 1,200	\$ 1,580	\$ 145	\$ 640

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

	DLGF HS Property Database	Sex/Violent Offend/State	Child Restraint Sys Fines	Inheritance Tax	Education Plate Fee	Rev Sharing Riverboat Fund	Madison Co Conv & Tour
Cash and investments - beginning	\$ 51	\$ 118	\$ 200	\$ 49,799	\$ -	\$ -	\$ 69,544
Receipts:							
Taxes	48	-	-	-	-	-	600,455
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	39,985	-	779,801	-
Charges for services	-	1,450	1,625	-	2,306	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7	-	-	-	-	-	-
Total receipts	55	1,450	1,625	39,985	2,306	779,801	600,455
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	79	1,520	1,775	81,860	2,306	779,801	620,272
Total disbursements	79	1,520	1,775	81,860	2,306	779,801	620,272
Excess (deficiency) of receipts over disbursements	(24)	(70)	(150)	(41,875)	-	-	(19,817)
Cash and investments - ending	\$ 27	\$ 48	\$ 50	\$ 7,924	\$ -	\$ -	\$ 49,727

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

	County Option Income Tax	Prosecutor PCA CFDA#93.563	Prosecutor Arra Fund	Clerk Arra Fund	Co Gen Title IV-D Incentv	Prosecutor Incentive	New Pros Incentive
Cash and investments - beginning	\$ -	\$ -	\$ 9,328	\$ 55,367	\$ 71,892	\$ 5	\$ 145,246
Receipts:							
Taxes	21,451,143	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	13	-	-	50,995	-	76,719
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>21,451,143</u>	<u>13</u>	<u>-</u>	<u>-</u>	<u>50,995</u>	<u>-</u>	<u>76,719</u>
Disbursements:							
Personal services	-	-	9,328	8,468	4,166	-	93,412
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	7,588	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>21,451,143</u>	<u>-</u>	<u>-</u>	<u>1,566</u>	<u>26,187</u>	<u>-</u>	<u>1,041</u>
Total disbursements	<u>21,451,143</u>	<u>-</u>	<u>9,328</u>	<u>10,034</u>	<u>37,941</u>	<u>-</u>	<u>94,453</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>13</u>	<u>(9,328)</u>	<u>(10,034)</u>	<u>13,054</u>	<u>-</u>	<u>(17,734)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 13</u>	<u>\$ -</u>	<u>\$ 45,333</u>	<u>\$ 84,946</u>	<u>\$ 5</u>	<u>\$ 127,512</u>

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

	New Clerk Incentive	CJC/PI Women's Center	Inmate Trust	Sheriff Commissary	Clerk Support	Sheriff Civil	Co Local Ord Violations Fines
Cash and investments - beginning	\$ 159,103	\$ -	\$ 37,818	\$ 83,549	\$ 13,997	\$ -	\$ 300
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	50,995	-	-	-	-	-	-
Charges for services	-	-	-	-	2,547,996	-	-
Fines and forfeits	-	9,663	-	-	-	-	-
Other receipts	-	-	635,686	403,858	-	3,024,371	1,089
Total receipts	<u>50,995</u>	<u>9,663</u>	<u>635,686</u>	<u>403,858</u>	<u>2,547,996</u>	<u>3,024,371</u>	<u>1,089</u>
Disbursements:							
Personal services	41,015	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	9,663	629,043	-	2,538,307	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	14,174	-	-	347,019	-	2,996,873	-
Total disbursements	<u>55,189</u>	<u>9,663</u>	<u>629,043</u>	<u>347,019</u>	<u>2,538,307</u>	<u>2,996,873</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(4,194)</u>	<u>-</u>	<u>6,643</u>	<u>56,839</u>	<u>9,689</u>	<u>27,498</u>	<u>1,089</u>
Cash and investments - ending	<u>\$ 154,909</u>	<u>\$ -</u>	<u>\$ 44,461</u>	<u>\$ 140,388</u>	<u>\$ 23,686</u>	<u>\$ 27,498</u>	<u>\$ 1,389</u>

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

	Corr Complex Commissary	Jury Pay Fund	Advance Tax Fund	Pre-Trial Serv (Unified)	Circuit Prob Admin Fees	County Owned Land Sale	Prime For Life Program
Cash and investments - beginning	\$ 38,047	\$ 685	\$ 39,448	\$ 42,928	\$ 25,770	\$ 102,887	\$ 1,780
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	1,333
Fines and forfeits	-	-	-	21,093	-	-	-
Other receipts	259,511	16,047	-	-	-	-	-
Total receipts	<u>259,511</u>	<u>16,047</u>	<u>-</u>	<u>21,093</u>	<u>-</u>	<u>-</u>	<u>1,333</u>
Disbursements:							
Personal services	-	15,926	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	920
Capital outlay	-	-	-	-	-	-	-
Other disbursements	149,843	-	-	44,620	-	-	-
Total disbursements	<u>149,843</u>	<u>15,926</u>	<u>-</u>	<u>44,620</u>	<u>-</u>	<u>-</u>	<u>920</u>
Excess (deficiency) of receipts over disbursements	<u>109,668</u>	<u>121</u>	<u>-</u>	<u>(23,527)</u>	<u>-</u>	<u>-</u>	<u>413</u>
Cash and investments - ending	<u>\$ 147,715</u>	<u>\$ 806</u>	<u>\$ 39,448</u>	<u>\$ 19,401</u>	<u>\$ 25,770</u>	<u>\$ 102,887</u>	<u>\$ 2,193</u>

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

	Planned Unit Dev Inspectn	Madison Co Bridge 902	Soil & Water Watershed	2010 IDEM MS4 Conference	MS4-COG Treasurer	Dissolution Education	Co Housing Fund
Cash and investments - beginning	\$ 183	\$ 121,402	\$ -	\$ 18,206	\$ 6,050	\$ 3,973	\$ 20,394
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	8,553	-
Other receipts	-	-	28,223	47,275	10,719	-	-
Total receipts	-	-	28,223	47,275	10,719	8,553	-
Disbursements:							
Personal services	-	-	28,223	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	8,160	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	43,866	10,467	-	5,072
Total disbursements	-	-	28,223	43,866	10,467	8,160	5,072
Excess (deficiency) of receipts over disbursements	-	-	-	3,409	252	393	(5,072)
Cash and investments - ending	\$ 183	\$ 121,402	\$ -	\$ 21,615	\$ 6,302	\$ 4,366	\$ 15,322

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

	Law Enforcement Aid	JobSource	JobSource- its Fund	Juvenile Drug Screens	Sheriff Fire Dispatch	Bell & Clock	Jail Construction
Cash and investments - beginning	\$ 7,277	\$ 415,311	\$ 28,336	\$ 2,897	\$ 181,970	\$ 609	\$ 300,647
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,069,867	-	-	-	-	-
Charges for services	3,258	-	-	1,595	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	425	1,411,759	32,616	8	802,667	-	-
Total receipts	3,683	2,481,626	32,616	1,603	802,667	-	-
Disbursements:							
Personal services	-	1,236,877	-	-	2,132	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	29,516	969	63,910	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,227	1,189,820	-	-	-	-	300,647
Total disbursements	3,227	2,426,697	29,516	969	66,042	-	300,647
Excess (deficiency) of receipts over disbursements	456	54,929	3,100	634	736,625	-	(300,647)
Cash and investments - ending	\$ 7,733	\$ 470,240	\$ 31,436	\$ 3,531	\$ 918,595	\$ 609	\$ -

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

	2015 COIT Revenue Project Fund	County Wheel Tax/Surtax	Liability Ins Retainage	2015 COIT Sinking Fund	Slot Machine Wagering Fee	Juvenile Facilities Construct	Co Economic Dev (City)
Cash and investments - beginning	\$ -	\$ 710,701	\$ 9,782	\$ -	\$ -	\$ 265,063	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	1,330,975
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	36,918	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	8,517,163	1,435,127	-	682,462	6,148,584	-	-
Total receipts	8,517,163	1,472,045	-	682,462	6,148,584	-	1,330,975
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	3,835,986	1,588,633	-	682,462	-	153,800	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	6,148,500	-	1,330,975
Total disbursements	3,835,986	1,588,633	-	682,462	6,148,500	153,800	1,330,975
Excess (deficiency) of receipts over disbursements	4,681,177	(116,588)	-	-	84	(153,800)	-
Cash and investments - ending	\$ 4,681,177	\$ 594,113	\$ 9,782	\$ -	\$ 84	\$ 111,263	\$ -

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

	Series 2015A (Dispatch Center)	Series 2015B (MCCC)	Cum Recycling Center	Mad Co Sher Photo Fund	Mad Co Emg Mgt Cap Equip	Mad Co Hazmat Truck Fund	Commiss Cert Sale 04/11/14
Cash and investments - beginning	\$ -	\$ -	\$ 151,481	\$ 2,161	\$ 62,356	\$ 18,945	\$ 68,764
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	14,359	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,800,000	1,600,000	-	1,256	12,000	10,454	-
Total receipts	<u>1,800,000</u>	<u>1,600,000</u>	<u>14,359</u>	<u>1,256</u>	<u>12,000</u>	<u>10,454</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	4,409	-
Other services and charges	75,992	415,445	-	-	-	-	-
Capital outlay	-	-	72,104	-	-	4,166	-
Other disbursements	-	-	-	-	-	328	69,689
Total disbursements	<u>75,992</u>	<u>415,445</u>	<u>72,104</u>	<u>-</u>	<u>-</u>	<u>8,903</u>	<u>69,689</u>
Excess (deficiency) of receipts over disbursements	<u>1,724,008</u>	<u>1,184,555</u>	<u>(57,745)</u>	<u>1,256</u>	<u>12,000</u>	<u>1,551</u>	<u>(69,689)</u>
Cash and investments - ending	<u>\$ 1,724,008</u>	<u>\$ 1,184,555</u>	<u>\$ 93,736</u>	<u>\$ 3,417</u>	<u>\$ 74,356</u>	<u>\$ 20,496</u>	<u>\$ (925)</u>

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

	Comm Cert Sale 03/13/15	Comprehensive Safety Pgm	Dept Men HTH SA-5-155	Tax Sale Surplus-2010	Commissioners Certif Sale	Tax Sale Surplus 2013	Tax Sale Surplus-2006
Cash and investments - beginning	\$ -	\$ 31,476	\$ 11	\$ 163,985	\$ 289,416	\$ 1,004,527	\$ (7,911)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	651,065	29,127	-	-	-	-	-
Total receipts	651,065	29,127	-	-	-	-	-
Disbursements:							
Personal services	-	28,573	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	564,574	-	-	-	269	490,100	-
Total disbursements	564,574	28,573	-	-	269	490,100	-
Excess (deficiency) of receipts over disbursements	86,491	554	-	-	(269)	(490,100)	-
Cash and investments - ending	\$ 86,491	\$ 32,030	\$ 11	\$ 163,985	\$ 289,147	\$ 514,427	\$ (7,911)

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

	Tax Sale Surplus 2005	Tax Sale Redemption	Commissioners Cert Sale 2013	Windfarm Rd/Drain Inspect	Windfarm Economic Develop	Tax Sale Surplus 2014	Commissioner Vending Fund
Cash and investments - beginning	\$ 6,360	\$ 10,176	\$ 66,634	\$ 17,580	\$ 1,362,970	\$ 968,581	\$ 1,901
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	110	-	-	-	560
Total receipts	-	-	110	-	-	-	560
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,133,888	-
Total disbursements	-	-	-	-	-	1,133,888	-
Excess (deficiency) of receipts over disbursements	-	-	110	-	-	(1,133,888)	560
Cash and investments - ending	\$ 6,360	\$ 10,176	\$ 66,744	\$ 17,580	\$ 1,362,970	\$ (165,307)	\$ 2,461

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

	Cemetery Maint & Improv Fund	Tax Sale Surplus 2015	Storm Sewer	CJC/DOC	Comm Transition Prog-July	Crime Vic Assist 93vs001	Bilingual Advocate
Cash and investments - beginning	\$ 2,800	\$ -	\$ 2,469	\$ 30,654	\$ 87,688	\$ (15,300)	\$ (6,932)
Receipts:							
Taxes	-	-	25,299	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	627,610	177,050	-	20,791
Charges for services	-	-	-	-	-	20,151	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	2,236,797	-	-	74	-	-
Total receipts	-	2,236,797	25,299	627,610	177,124	20,151	20,791
Disbursements:							
Personal services	-	-	-	377,639	114,820	6,560	28,658
Supplies	-	-	-	26,498	7,008	-	-
Other services and charges	-	-	-	83,539	11,328	-	-
Capital outlay	-	-	-	-	6,934	-	-
Other disbursements	-	169,607	11,205	-	-	-	-
Total disbursements	-	169,607	11,205	487,676	140,090	6,560	28,658
Excess (deficiency) of receipts over disbursements	-	2,067,190	14,094	139,934	37,034	13,591	(7,867)
Cash and investments - ending	\$ 2,800	\$ 2,067,190	\$ 16,563	\$ 170,588	\$ 124,722	\$ (1,709)	\$ (14,799)

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

	CJC/ Juvenile	CJC/MC Coal Ag Sub Abuse	16,575 Sheriff Victim Advocate	Soil & Water Watershed	Empg Grant	EMA Competitive Grant 97,042	PS Crts Enhancement Grt 16,585
Cash and investments - beginning	\$ 11,076	\$ (7,372)	\$ (19,836)	\$ 3,557	\$ 64,101	\$ 1	\$ (36,265)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	78,238	-	33,384	-	-	-	55,620
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	16,998	-	-	-	-	-
Total receipts	78,238	16,998	33,384	-	-	-	55,620
Disbursements:							
Personal services	61,690	3,582	33,992	-	-	-	10,156
Supplies	1,599	-	-	-	-	-	-
Other services and charges	12,879	6,044	-	-	-	-	106
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	3,557	35	1	-
Total disbursements	76,168	9,626	33,992	3,557	35	1	10,262
Excess (deficiency) of receipts over disbursements	2,070	7,372	(608)	(3,557)	(35)	(1)	45,358
Cash and investments - ending	\$ 13,146	\$ -	\$ (20,444)	\$ -	\$ 64,066	\$ -	\$ 9,093

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

	Jaibg Grant	Polling Place Improv Grnt	Council Of Gov't	Aggressive Driving Grant	Byrne Grant 2008	Madison Co DUI	Big City County
Cash and investments - beginning	\$ 8,198	\$ 202	\$ 243,675	\$ 857	\$ (70,282)	\$ 1,632	\$ (2,653)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	107,300	11,932	47,052
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	2,304,368	-	-	-	-
Total receipts	-	-	2,304,368	-	107,300	11,932	47,052
Disbursements:							
Personal services	-	-	850,565	-	109,493	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	295	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	1,208,360	-	-	9,860	41,675
Total disbursements	295	-	2,058,925	-	109,493	9,860	41,675
Excess (deficiency) of receipts over disbursements	(295)	-	245,443	-	(2,193)	2,072	5,377
Cash and investments - ending	\$ 7,903	\$ 202	\$ 489,118	\$ 857	\$ (72,475)	\$ 3,704	\$ 2,724

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

	Regional Team	Fema Fy 2002 (Cert)	Dist 6 Training/Exercise	Co Youth Center Sch Grt	ICJI- Madison Co CASA	Dist Mobile Command Grant	Doe Exercise HLS
Cash and investments - beginning	\$ 36	\$ 276	\$ 506	\$ 10,675	\$ (4,430)	\$ 2,364	\$ 154
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	15,767	128,959	-	-
Total receipts	-	-	-	15,767	128,959	-	-
Disbursements:							
Personal services	-	-	-	-	108,103	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	20,409	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	119	-	-	-	155	-
Total disbursements	-	119	-	20,409	108,103	155	-
Excess (deficiency) of receipts over disbursements	-	(119)	-	(4,642)	20,856	(155)	-
Cash and investments - ending	\$ 36	\$ 157	\$ 506	\$ 6,033	\$ 16,426	\$ 2,209	\$ 154

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

	Fema Pa Grant 1766-Dr	Anderson HO REHAB Prog Grant	2013 HMEP Training 20.703	Hazmat Truck Type 2 97.073	EOC upgrade 97.042	School Planning 2013 97.067	Anderson HO FY13
Cash and investments - beginning	\$ 5,035	\$ 78	\$ -	\$ 2,621	\$ (5,085)	\$ -	\$ (25,016)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	766	-	-	8,923	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,412	-	-	-	-	-	25,316
Total receipts	5,412	-	766	-	-	8,923	25,316
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	78	766	-	-	8,923	300
Total disbursements	-	78	766	-	-	8,923	300
Excess (deficiency) of receipts over disbursements	5,412	(78)	-	-	-	-	25,016
Cash and investments - ending	\$ 10,447	\$ -	\$ -	\$ 2,621	\$ (5,085)	\$ -	\$ -

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

	Anderson Rental REHAB FY13	CJC/Women's Center	Crime Victim Assistance (VOCA)	New EOC Equipment	EOC Upgrade Grant	Child Advocacy Center Award	Brownfields Grant #66.818
Cash and investments - beginning	\$ 400	\$ 113,889	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	341,202	59,975	28,099	-	39,178	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	29,845	-	-	-	-	-	27,170
Total receipts	29,845	341,202	59,975	28,099	-	39,178	27,170
Disbursements:							
Personal services	-	264,977	84,181	-	-	-	-
Supplies	-	22,574	-	-	-	-	-
Other services and charges	-	108,966	-	-	-	41,842	-
Capital outlay	-	1,520	-	-	-	-	-
Other disbursements	36,408	-	-	21,517	8,478	-	27,170
Total disbursements	36,408	398,037	84,181	21,517	8,478	41,842	27,170
Excess (deficiency) of receipts over disbursements	(6,563)	(56,835)	(24,206)	6,582	(8,478)	(2,664)	-
Cash and investments - ending	\$ (6,163)	\$ 57,054	\$ (24,206)	\$ 6,582	\$ (8,478)	\$ (2,664)	\$ -

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

	2014 EMPG Response Vehicle	Infectious Disease Suits	Ebola Grant	CRI Grant	Adult Protective Service	Juvenile Pilot Project	School Attendance Project
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (15,944)	\$ 2,499	\$ 414
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	19,500	2,778	15,222	-	178,474	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>19,500</u>	<u>2,778</u>	<u>15,222</u>	<u>-</u>	<u>178,474</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	174,896	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	24,166	300	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	19,500	2,778	-	-	22,238	-	-
Total disbursements	<u>19,500</u>	<u>2,778</u>	<u>24,166</u>	<u>300</u>	<u>197,134</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(8,944)</u>	<u>(300)</u>	<u>(18,660)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,944)</u>	<u>\$ (300)</u>	<u>\$ (34,604)</u>	<u>\$ 2,499</u>	<u>\$ 414</u>

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

	Court Reform Grant 13-CRG-010	Health Dept Reimb Non-Rev	Health Foundation Fund	Mad Co Comm Foundation	St Supreme Crt Psc Grant	Bio Terror Res Prog	Sheriff Technology Grant
Cash and investments - beginning	\$ 27,083	\$ 28,080	\$ -	\$ 156	\$ 24	\$ (12,093)	\$ 65,978
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	12,000	-	10,000	52,101	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	330	10	-
Total receipts	-	-	12,000	-	10,330	52,111	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	19,380	-	-	156	3,868	37,414	49,749
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	19,380	-	-	156	3,868	37,414	49,749
Excess (deficiency) of receipts over disbursements	(19,380)	-	12,000	(156)	6,462	14,697	(49,749)
Cash and investments - ending	\$ 7,703	\$ 28,080	\$ 12,000	\$ -	\$ 6,486	\$ 2,604	\$ 16,229

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

	Community Block Grant	Drug Court CPTF	JDAI Fund	In St Sup Reentry Court Grant	In St Sup Mental Health Court	JDAI 15-16 Fund	Totals
Cash and investments - beginning	\$ 3,986	\$ -	\$ 6,236	\$ -	\$ -	\$ -	\$ 50,010,006
Receipts:							
Taxes	-	-	-	-	-	-	147,348,660
Licenses and permits	-	-	-	-	-	-	400,328
Intergovernmental receipts	-	-	59,107	7,500	5,000	73,500	31,055,961
Charges for services	-	-	-	-	-	-	8,623,697
Fines and forfeits	-	-	-	-	-	-	1,501,291
Other receipts	-	2,687	-	-	-	-	71,016,332
Total receipts	-	2,687	59,107	7,500	5,000	73,500	259,946,269
Disbursements:							
Personal services	-	-	34,805	-	-	24,891	35,332,726
Supplies	-	-	14	-	-	420	3,488,906
Other services and charges	-	2,687	28,325	5,080	1,475	9,715	35,595,237
Capital outlay	-	-	677	-	-	7,129	4,350,092
Other disbursements	-	-	1,522	-	-	-	176,654,755
Total disbursements	-	2,687	65,343	5,080	1,475	42,155	255,421,716
Excess (deficiency) of receipts over disbursements	-	-	(6,236)	2,420	3,525	31,345	4,524,553
Cash and investments - ending	<u>\$ 3,986</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,420</u>	<u>\$ 3,525</u>	<u>\$ 31,345</u>	<u>\$ 54,534,559</u>

MADISON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2015

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,423,163</u>	<u>\$ 231,345</u>

MADISON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2015

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
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>229</u>	6/25/2012	6/24/2015
Total of annual lease payments		<u>\$ 5,213</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	New County Wide PS Radio Project - P-25 Radio	\$ 7,990,000	\$ 679,969
Notes and loans payable	General Obligated Note Series 2015A-911 Dispatch Center	1,800,000	29,070
Notes and loans payable	General Obligated Note Series 2015B-Minimum Security Facility	<u>1,600,000</u>	<u>25,840</u>
Totals		<u>\$ 11,390,000</u>	<u>\$ 734,879</u>

MADISON COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2015

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 354,145
Infrastructure	26,790,610
Buildings	26,004,347
Machinery, equipment, and vehicles	<u>12,430,656</u>
Total capital assets	<u>\$ 65,579,758</u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF MADISON COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Madison County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Basis for Qualified Opinion on WIA Cluster

As described in item 2015-002 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 these requirements 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, 2015.

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, 2015.

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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.


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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2015-002 that we consider 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 findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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


Paul D. Joyce, CPA
State Examiner

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, 2015

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Housing and Urban Development</u>					
Community Development Block Grants/Entitlement Grants Anderson Rental Rehab FY13	City of Anderson	14.218	FY 2015	\$ -	\$ 30,145
Community Development Block Grants/Special Purpose Grants/Insular Areas Anderson HO FY13	City of Anderson	14.225	FY 2015	-	25,016
Total - Department of Housing and Urban Development				-	55,161
<u>Department of Justice</u>					
Juvenile Accountability Block Grants	Indiana Criminal Justice Institute	16.523	10-JB-1875	-	590
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	14VA3402 2014VAGX0062 15VA4332 2013-VA-GX-0036 2013-VA-GX-0036 2014-VA-GX-0062	- - - - -	59,975 57,203 7,235 20,151 26,149
Total - Crime Victim Assistance				-	170,713
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588	2014-WF-AX-0005 2014-WF-AX-0047	- -	8,079 19,965
Total - Violence Against Women Formula Grant				-	28,044
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738	2011-DJ-BX-2622 2013-DJ-BX-0039 2014-DJ-BX-1191	- - -	23,306 83,993 39,178
Total - Edward Byrne Memorial Justice Assistance Grant Program				-	146,477
Total - Department of Justice				-	345,824
<u>Department of Labor</u>					
Employment Service Cluster Employment Service/Wagner-Peyser Funded Activities	Indiana Department of Workforce Development	17.207	PY12-CR-02-IA PY15-CR-01-IA	- -	3,613 1,659
Total - Employment Service/Wagner-Peyser Funded Activities				-	5,272
Disabled Veterans' Outreach Program (DVOP)	Indiana Department of Workforce Development	17.801	PY15-CR-01-IA	-	347
Local Veterans' Employment Representative Program	Indiana Department of Workforce Development	17.804	PY15-CR-01-IA	-	347
Total - Employment Service Cluster				-	5,966
WIA Cluster WIA/WIOA Adult Program	Indiana Department of Workforce Development	17.258	PY15-CR-01-IA PY15-CR-01-IA	- -	100,206 132,208
Total - WIA/WIOA Adult Program				-	232,414
WIA/WIOA Youth Activities	Indiana Department of Workforce Development	17.259	PY15-CR-01-IA PY15-CR-01-IA	- -	170,794 96,901
Total - WIA/WIOA Youth Activities				-	267,695

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, 2015
(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>					
WIA Cluster (continued)					
WIA/WIOA Dislocated Worker Formula Grants	Indiana Department of Workforce Development	17.278	PY15-CR-01-IA PY15-CR-01-IA	-	152,554 <u>184,296</u>
Total - WIA/WIOA Dislocated Worker Formula Grants				-	<u>336,850</u>
Total - WIA Cluster				-	<u>836,959</u>
Unemployment Insurance	Indiana Department of Workforce Development	17.225	PY15-CR-01-IA	-	<u>1,860</u>
Total - Department of Labor				-	<u>844,785</u>
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205	DES # 0801065 DES # 0901982 DES # 100372 DES # 1005944 DES # 1382752 DES #1297202 EDS # A249-15-320004 EDS # A249-15-32004 EDS #A249-15-32004 FY15 FY16 FY 15 EDS #A249-15-32004	- - - - - - - - - - - - -	2,506 36,706 1,238 212 114,480 357,887 85,674 28,266 121,840 445,932 334,266 51,306 <u>197,338</u>
Total - Highway Planning and Construction Cluster				-	<u>1,777,651</u>
Highway Safety Cluster					
State and Community Highway Safety	Indiana Criminal Justice Institute	20.600	3065 3065-2A D3-15-8948	- 37,651	8,750 <u>38,302</u>
Total - State and Community Highway Safety				37,651	<u>47,052</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	Indiana Criminal Justice Institute	20.601	3064-D3-15-9010	2,212	<u>11,930</u>
Total - Highway Safety Cluster				39,863	<u>58,982</u>
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research					
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	Indiana Department of Transportation	20.505	EDS #A249-12-320754	-	<u>64,125</u>
Total - Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research				-	<u>64,125</u>
Formula Grants for Rural Areas					
Formula Grants for Rural Areas	Indiana Department of Transportation	20.509	18032140 18033140	- -	31,746 <u>202,295</u>
Total - Formula Grants for Rural Areas				-	<u>234,041</u>
Total - Department of Transportation				39,863	<u>2,134,799</u>
<u>Environmental Protection Agency</u>					
Brownfield Assessment and Cleanup Cooperative Agreements	Direct Grant	66.818	BF 00E01385	-	<u>27,170</u>
Total - Environmental Protection Agency				-	<u>27,170</u>

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

MADISON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2015
(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 Energy</u>					
Weatherization Assistance for Low-Income Persons	Indiana Housing and Community Development	81.042	WX-014-015 WX-015-015	- -	120,009 69,452
Total - Weatherization Assistance for Low-Income Persons				-	189,461
Total - Department of Energy				-	189,461
<u>Department of Education</u>					
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010	FY15	-	15,767
Total - Department of Education				-	15,767
<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	A70-0532422 A70-5-0532272 A70-5-0532372	- - -	21,425 6,565 24,111
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	52,101
Child Support Enforcement	Indiana Department of Child Services	93.563			
New Clerk Incentive			FY 2015	-	55,189
County General Title IV-D Incentive			FY 2015	-	27,531
New Prosecutor Incentive			FY 2015	-	94,454
Clerk			FY 2015	-	77,434
Prosecutor			FY 2015	-	363,508
Prosecutor ARRA			FY 2015	-	9,328
Courts			FY 2015	-	145,211
Indirect Costs			FY 2015	-	210,015
Clerk ARRA Fund			FY 2015	-	10,034
Total - Child Support Enforcement				-	992,704
Low-Income Home Energy Assistance	Indiana Housing and Community Development	93.568	LI-015-015 LI-016-015 WL-015-015 WL-016-015	- - - -	286,712 128,824 329,172 33,621
Total - Low-Income Home Energy Assistance				-	778,329
Community Services Block Grant	Indiana Housing and Community Development	93.569	CS-014-015 CS-015-015	- -	15,757 362,627
Total - Community Services Block Grant				-	378,384
Social Services Block Grant	Indiana Family and Social Services Administration	93.667	48-15-99-1225-01	-	7,000
Total - Department of Health and Human Services				-	2,208,518
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	C44P-5-504B C44P-5-781B C44P-6-018B C44P-5-602B	- - - -	8,340 25,601 19,500 19,759
Total - Emergency Management Performance Grants				-	73,200
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067	C44P-5-655B	-	2,778
Total - Department of Homeland Security				-	75,978
Total federal awards expended				\$ 39,863	\$ 5,897,463

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, 2015. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

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

MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

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

Federal Awards:

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

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

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
	WIA Cluster	Qualified
93.563	Highway Planning and Construction Cluster	Unqualified
93.569	Child Support Enforcement	Unqualified
	Community Services Block Grant	Unqualified

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

Auditee qualified as low-risk auditee? no

Section II - Financial Statement Findings

**FINDING 2015-001 - PREPARATION OF THE SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS**

Condition

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

The SEFA was understated by a net amount of \$50,455 and had the following errors:

- Three grants were understated by a total of \$277,935.
- Three grants were overstated by a total of \$227,480.

MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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. . . ."

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

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

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

MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe the significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

Cause

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

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 2015-002 - ELIGIBILITY

Federal Agency: Department of Labor
Federal Programs: WIA/WIOA Adult Program, WIA/WIOA Youth Activities,
WIA/WIOA Dislocated Worker Formula Grants
CFDA Numbers: 17.258, 17.259, 17.278
Federal Award Number and Year (or Other Identifying Number): PY15-CR-01-IA
Pass-Through Entity: Indiana Department of Workforce Development

This is a repeat finding from the immediate prior year. The prior year finding number was 2014-002.

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. . . ."

2 CFR 200.508(d) states: "Provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed for the auditor to perform the audit required by this part."

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 2014-001

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: 765-641-9419

Status of Finding: Incomplete. Finding not communicated until May of 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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-002

Fiscal year in which the finding initially occurred: 2014

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

Contact Person Responsible for Corrective Action: John Richwine, President of the Board of County Commissioners

Contact Phone Number: 765-641-9470

Status of Audit Finding: Incomplete. Finding not communicated until May of 2017.



John M. Richwine, President
Madison County Board of Commissioners



MADISON COUNTY AUDITOR'S OFFICE
ANDERSON, INDIANA

Rick Gardner, Auditor

Corrective Action Plan

Finding 2015-001

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 2015-002

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/>.