

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

FINANCIAL STATEMENT  
AND FEDERAL SINGLE AUDIT REPORT  
OF  
BOONE COUNTY, INDIANA  
January 1, 2017 to December 31, 2017



**FILED**  
11/07/2018



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Heather Myers	01-01-17 to 12-31-20
County Treasurer	Deborah Ottinger	01-01-17 to 12-31-20
Clerk of the Circuit Court	Jessica Fouts	01-01-17 to 12-31-18
County Sheriff	Mike Nielsen	01-01-17 to 12-31-18
County Recorder	Nikki Baldwin	01-01-17 to 12-31-20
President of the Board of County Commissioners	Donald Lawson Marc Applegate	01-01-17 to 12-31-17 01-01-18 to 12-31-18
President of the County Council	Steve Jacob	01-01-17 to 12-31-18



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF BOONE COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of Boone County (County), which comprises the financial position and results of operations for the year ended December 31, 2017, and the related notes to the financial statement as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statement***

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

### ***Auditor's Responsibility***

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2017.

***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, 2017, 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 October 3, 2018, 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 solely 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 effectiveness of the County's 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

October 3, 2018



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

TO: THE OFFICIALS OF BOONE COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Boone County (County), which comprises the financial position and results of operations for the year ended December 31, 2017, and the related notes to the financial statement, and have issued our report thereon dated October 3, 2018, 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 2017-001, 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 of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Boone County's Response to Findings**

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

**Purpose of This Report**

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

  
Paul D. Joyce, CPA  
State Examiner

October 3, 2018

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

BOONE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

Fund	Cash and Investments		Cash and Investments	
	01-01-17	Receipts	Disbursements	12-31-17
SHERIFF INMATE TRUST	\$ 83,262	\$ 638,961	\$ 654,401	\$ 67,822
SHERIFF COMMISSARY FUND	101,975	236,958	198,802	140,131
CLERK'S TRUST ACCOUNT	1,583,228	5,252,470	4,941,578	1,894,120
CLERKS TRUST ACCT STATE FUNDS GENERAL	-	-	-	-
ACCIDENT REPORT	2,392,305	19,121,435	16,777,601	4,736,139
CAMPAIGN FINANCE ENFORCEMENT	14,532	7,669	8,952	13,249
CITY AND TOWN COURT COSTS	2,300	661	121	2,840
CLERK'S RECORDS PERPETUATION	237,095	12,678	-	249,773
COIT CNTY DISTRIB SHARES	31,467	40,891	17,241	55,117
COMMUNITY CORRECTIONS	1,682,162	-	1,682,233	(71)
CONVENT VIS AND TOURISM PROM	129,214	457,029	432,347	153,896
SALES DISCLOSURE-COUNTY SHARE CUMULATIVE BRIDGE	233,678	404,069	350,000	287,747
CUMULATIVE CAPITAL DEVELOPMENT	60,240	10,710	486	70,464
DRUG FREE COMMUNITY	3,360,647	634,021	1,936,542	2,058,126
ECONOMIC DEVELOPMENT FEE	993,604	1,767,772	1,911,368	850,008
EMERG PLANNING/RIGHT TO KNOW	18,279	42,424	20,750	39,953
EXTRADITION AND SHERIFF'S ASST	1,575	39,000	27,375	13,200
FIREARMS TRAINING-UNAPPROPRIAT	30,351	5,839	5,065	31,125
FOOD AND BEVERAGE TAX	1,400	-	-	1,400
GENERAL DRAIN IMPROVEMENT	6,922	35,666	39,416	3,172
HEALTH	495,696	694,176	1,077,690	112,182
IDENTIFICATION SECURITY PROT	229,792	-	147,247	82,545
LEVY EXCESS	377,399	796,769	711,110	463,058
LOCAL HEALTH MAINTENANCE	140,493	8,811	10,965	138,339
LOCAL ROAD AND STREET	5,532	-	-	5,532
LIT PUBLIC SAFETY COUNTY SHARE	97,362	24,430	19,585	102,207
MISDEMEANANT	222,139	471,245	431,187	262,197
MOTOR VEHICLE HIGHWAY	-	5,189,646	4,288,421	901,225
PLAT BOOK	47,039	27,761	38,316	36,484
RAINY DAY	2,748,124	3,954,779	4,405,250	2,297,653
REASSESSMENT - 2009	87,224	17,473	22,735	81,962
REASSESSMENT - 2015	2,581,318	1,026,730	146,705	3,461,343
RECORDER'S RECORDS PERPET	(500)	-	-	(500)
RIVERBOAT	48,953	531,628	404,592	175,989
SEX AND VIOLENT OFFENDER ADMIN	138,475	171,871	145,266	165,080
SURPLUS TAX	100,289	458,594	482,286	76,597
SURVEYOR'S CORNER PERPETUATION	10,315	5,294	5,055	10,554
TAX SALE REDEMPTION	99,690	9,602	33,213	76,079
TAX SALE SURPLUS	477,973	192,492	234,388	436,077
GUARDIAN AD LITEM	36,554	34,310	10,803	60,061
AUDITORS INELIGIBLE DEDUCTIONS	4,443	116,149	120,434	158
COUNTY ELECTED OFFICIALS TRNG STATEWIDE 911	1,199,975	1,086,376	1,097,244	1,189,107
CASH - LOIT 2016 SPECIAL DISTRIBUTION	40,108	30,374	52,645	17,837
ADULT PROBATION ADMINISTRATIVE	34,082	1,594	5,265	30,411
JUVENILE PROBATION ADMIN	30,677	8,810	2,015	37,472
SUPPL ADULT PROBATION SERVICES	366,513	811,370	1,027,905	149,978
ALTERNATIVE DISPUTE RESOLUTION	3,080,189	-	1,000,000	2,080,189
COUNTY USER FEE	226,925	177,376	238,019	166,282
DRAINAGE MAINTENANCE	95,916	6,511	-	102,427
CLERKS TRUST ACCT STATE FUND	155,854	30,162	-	186,016
DRUG BUY MONEY	8,493	5,695	5,135	9,053
DUI TASK FORCE	436	7,125	7,048	513
DONATIONS-BD HEALTH GIFT FUND	4,465,725	741,966	469,284	4,738,407
PARKING ORDINANCE VIOLATIONS	38,200	65,577	103,777	-
PAYROLL CLEARING	10,493	-	-	10,493
PAYROLL WITHHOLDING-INSURANCE	380	21,283	21,663	-
SETS	1,749	1,582	1,553	1,778
SHERIFF PENSION HOLDING	40	-	-	40
SETTLEMENT	176,140	4,677,167	4,626,534	226,773
CVET AGENCY	5,885	-	-	5,885
WEED LIEN COLLECTIONS	2,229	558,783	557,480	3,532
SEWAGE COLLECTIONS	36,856	66,945	-	103,801
FINANCIAL INSTITUTION TAX	-	113,744,738	113,744,738	-
HOMESTEAD CREDIT REBATE	-	287,713	287,713	-
STATE FINES AND FORFEITURES	28,834	44,979	24,084	49,729
CASH INFRACTION JUDGEMENTS	30,912	10,641	3,157	38,396
SPECIAL DEATH BENEFIT	-	133,293	133,293	-
SALES DISCLOSURE - STATE SHARE	25,585	-	-	25,585
CORONERS TRAINING AND CONT ED	18,213	21,533	36,949	2,797
MORT RECOR FEES-STATE SHARE	12,542	177,723	169,958	20,307
TREASURER	1,110	9,229	9,131	1,208
SEX AND VIOL OFFNDR ADMIN-ST	1,060	10,620	10,610	1,070
INHERITANCE TAX	432	5,218	5,166	484
EDUCATION PLATE FEES AGENCY	981	9,281	9,642	620
LIT REVENUE BOND OF 2017	2,475,968	4,727,120	2,475,968	4,727,120
SETS - CLERK INCENTIVE	52	542	547	47
CASH - CLERK ARRA IV-D INVENTIVE	131,295	-	-	131,295
CASH TITLE 4D-PROS	319	1,650	1,538	431
CASH TITLE IV-D REGULAR INCENTIVE	-	3,114,350	844,256	2,270,094
CLERK COURT ORDERED INT BEARING	3,585	-	3,585	-
SHERIFF DEPT GIFT/DON FUND	118,278	16,401	11,028	123,651
BCSO YOUTH PROGRAMS	13,843	25,476	16,772	22,547
	16,815	233,262	10,795	239,282
	12,084	16,401	9,280	19,205
	2,871	20,000	-	22,871
	353	1,300	1,081	572

BOONE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

Fund	Cash and			Cash and
	Investments	Receipts	Disbursements	Investments
	01-01-17			12-31-17
DEBT SERVICE - B	775,728	289,220	403,187	661,761
REDEVELOPMENT BOND	1,011,245	510,194	1,289,178	232,261
ANSON BOND	16,342,423	2,165,620	12,537,728	5,970,315
ANSON CONSTRUCTION	4,627	11	4,310	328
I-65 WEST/EAST REDEV	303,772	45,490	246,174	103,088
BOND NO.2 0182	2,260,301	356,084	867,080	1,749,305
COIT REVENUE BONDS OF 2014	9,844	-	-	9,844
JTOWN EDA1 TIF BND 2014-CONST	-	-	156	(156)
JTOWN EDA1TIF BND 2014-CAP INT	211,794	-	-	211,794
JTOWN EDA1 TIF BND 2015-CONST	32,905	349,298	212,088	170,115
JTOWN EDA1TIF BND 2015-CAP INT	44,468	-	-	44,468
CASH-2015 A CONSTRUCTION	16	-	-	16
TX EXMPT DISPUTE RESOLUTION	104,690	356	-	105,046
COIT BOND FUND 2016	79,803	254,981	282,004	52,780
COIT PROJ FUND 2016	409,934	265	28,194	382,005
JURY FEES	90,841	10,777	19,360	82,258
BOONE CO COURTS INTERVNT SVCS	88,198	106,143	35,234	159,107
COMM CORRECTIONS PROJ INCOME	370,010	349,726	526,071	193,665
OUTPAT AND ALCOHOL PREV PROG.	5,044	-	-	5,044
CO CORRECTIONS FUND	20,572	124,661	75,029	70,204
INTERSTATE COMP FEES- CO SHARE	1,863	1,075	-	2,938
ASSET SEIZURE AND FORFEITURE	2,830	-	-	2,830
PROS PRE-TRIAL DIVERSION	16,390	87,674	23,994	80,070
FELONY DIVERSION PROGRAM	2,993	2,723	3,886	1,830
JUVENILE TASK FORCE	5,000	-	-	5,000
PROS DEFERRAL USER	51,113	170,337	159,686	61,764
PROS SPECIAL FEE	6,410	30,700	16,806	20,304
CIRCUIT COURT ADMINISTRATION	(952)	952	-	-
LITTER ENFORCEMENT	475	-	-	475
CO SHERIFF TRAINING	21,651	2,381	4,400	19,632
INVESTIGATION SHERIFF	435	4,089	2,269	2,255
FACT- FATAL ALCOHOL CRASH TEAM	503	-	-	503
CHILD RESTRAINT GRANT	3	-	-	3
ILLEGAL WEED CONTROL	165	-	-	165
DRUG AWARENESS	3,216	1,173	288	4,101
SHERIFF SIEZURE	2,213	1,403	-	3,616
DOG LEASH FUND	1,150	25	-	1,175
ECONOMIC DEVELOPMENT	1,166,221	214,645	1,025,213	355,653
EMPLOYEE HEALTH FUND	(442,364)	3,487,280	2,806,073	238,843
TMA- PERSONAL PROP ASSESSMENTS	40,801	-	-	40,801
INDIANA HOUSING FINANCE	9,500	-	-	9,500
CONV VISITR AND TOURISM INVEST	23,064	372	-	23,436
SURPLUS REPLACE HMSTD (2000)	733	-	-	733
INDIANA JUDGE RETIREMENT	2	-	-	2
COUNTY FAMILY AND CHILDREN	270	-	-	270
LOCAL PLANNING COUNCIL	1,474	-	-	1,474
POLICE PENSION	1,127	-	-	1,127
PILOT PAYMENT	18,109	5,150	-	23,259
CORPORATION	3	-	-	3
INTERSTATE COMP-STATE SHARE	80	1,075	1,030	125
CHILD RESTR VIOLATIONS FINES	-	1,200	1,150	50
LIT CERTIFIED SHARES	-	28,563,049	28,563,049	-
LIT PUBLIC SAFETY	-	14,281,524	14,281,524	-
SENIOR SERVICES TRANSIT SYSTEM	100,705	274,797	274,797	100,705
INDIANA CRIM JUSTICE GRANTS	14,542	-	-	14,542
COMM. CORR. CTP FUND (0549)	32,945	2,675	-	35,620
HIGH RISK MULTIPLE GRANT	2,080	-	-	2,080
STOP DOM. VIOLENCE/PROS	22,492	17,446	-	39,938
VICTIMS ASSISTANCE COORD.	26,639	38,404	-	65,043
JUV DETENTION ALT INITIAT	31,374	68,295	82,656	17,013
COURT INTERPRETER GRANT	3,947	1,000	4,850	97
BOONE CO YOUTH ASSIST PROGRAM	16,571	3,366	19,937	-
JARC GRANT	(1,513)	-	-	(1,513)
TOBACCO PREVENT AND CESSATION	1,268	40,498	40,184	1,582
OWI	115	-	-	115
BIG CITY/BIG CO ENFORCEMENT	2,070	29,982	32,615	(563)
AGGRESSIVE DRIVING	(41)	41	-	-
SEATBELT GRANT	827	-	81	746
BULLET PROOF VEST GRANT	9,315	-	9,315	-
CITIES READINESS INITIATIVE	29,652	-	-	29,652
EMERGENCY RESPONSE DELIVERABLE	212	-	-	212
PUBLIC HEALTH EMERGENCY PREPAR	12,911	74,166	56,647	30,430
BOONE CO. HEALTHY COALITION	1,441	-	-	1,441
HEALTH DEPT TRUST ACCOUNT	32,224	14,085	20,779	25,530
MEDICAL RESERVE CORP (0809)	6,023	-	1,005	5,018
COMMUNITY PREPAREDNESS GRANT	6,584	-	1,269	5,315
LOCAL ROAD AND BRIDGE STATE GR	-	2,410,441	1,918,218	492,223
DRUG TASK FORCE GRANT MONEY	-	2,000	-	2,000
FELONY DIVERSION PRGRM COORD	34,073	95,821	91,360	38,534
SHARPS PROGRAM GRANT	2,591	5,000	3,811	3,780
Totals	\$ 55,274,283	\$ 227,847,849	\$ 234,737,069	\$ 48,385,063

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

BOONE COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

*Taxes.* 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.

*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.

BOONE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

*Debt service - principal and interest.* Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

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

*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.

BOONE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*F. Interfund Transfers*

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

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the County. Each fund is used to account for 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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

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

BOONE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

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

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

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

BOONE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of overspending of the cash in the fund or carrying a balance deficit from the previous year.

**Note 8. Restatements**

For the year ended December 31, 2017, certain changes have been made to some of the beginning balances on the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

BOONE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Fund	Balance as of December 31, 2016	Prior Period Adjustment	Balance as of January 1, 2017
SHERIFF COMMISSARY	\$ 101,361	\$ 614	\$ 101,975
SHERIFF INMATE TRUST	75,616	7,646	83,262

**Note 9. Fund Name Changes**

For the year ended December 31, 2017, certain changes have been made to some of the fund names on the financial statement to more appropriately reflect the funds of the County. The following schedule presents a summary of restated fund names:

Fund Name as of December 31, 2016	Fund Name as of December 31, 2017
2016 COIT SPECIAL DISTRIBUTION	CASH - LOIT 2016 SPECIAL DISTRIBUTION
CASH FINES AND FORFETURES	STATE FINES AND FORFEITURES
CASH - CLERK ARRA IV-D INCENTIVE	ISETS - CLERK INCENTIVE
CLERK - COURT ORDERED INTEREST BEARING ACCTS 2015	CASH TITLE 4D - PROS
CASH TITLE IV-D REGULAR INCENTIVE	CASH - CLERK ARRA IV-D INCENTIVE
CLERK - COURT ORDERED INTEREST BEARING ACCTS 2016 06D01-1004-ES-54	CASH TITLE IV-D REGULAR INCENTIVE
CASH TITLE 4D-CLK	CLERK COURT ORDERED INT BEARING
COIT PROJ FUND	COIT PROJ FUND 2016
CASH FELONY DIVERSION PROGRAM	FELONY DIVERSION PROGRAM
CASH FELONY DIVERSION PRGRM COORD	FELONY DIVERSION PRGRM COORD

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#### OTHER INFORMATION - UNAUDITED

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

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

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

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	SHERIFF INMATE TRUST	SHERIFF COMMISSARY FUND	CLERK'S TRUST ACCOUNT	CLERKS TRUST ACCT STATE FUNDS	GENERAL	ACCIDENT REPORT
Cash and investments - beginning	\$ 83,262	\$ 101,975	\$ 1,583,228	\$ -	\$ 2,392,305	\$ 14,532
Receipts:						
Taxes	-	-	-	-	7,261,982	-
Intergovernmental receipts	-	-	-	-	656,185	-
Charges for services	-	-	-	-	704,392	7,669
Fines and forfeits	-	-	-	-	-	-
Other receipts	638,961	236,958	5,252,470	-	10,498,876	-
Total receipts	638,961	236,958	5,252,470	-	19,121,435	7,669
Disbursements:						
Personal services	-	-	-	-	11,117,167	-
Supplies	-	-	-	-	175,616	-
Other services and charges	-	-	-	-	5,415,399	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	69,419	-
Other disbursements	654,401	198,802	4,941,578	-	-	8,952
Total disbursements	654,401	198,802	4,941,578	-	16,777,601	8,952
Excess (deficiency) of receipts over disbursements	(15,440)	38,156	310,892	-	2,343,834	(1,283)
Cash and investments - ending	\$ 67,822	\$ 140,131	\$ 1,894,120	\$ -	\$ 4,736,139	\$ 13,249

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	CAMPAIGN FINANCE ENFORCEMENT	CITY AND TOWN COURT COSTS	CLERK'S RECORDS PERPETUATION	COIT CNTY DISTRIB SHARES	COMMUNITY CORRECTIONS	CONVENT VIS AND TOURISM PROM
Cash and investments - beginning	\$ 2,300	\$ 237,095	\$ 31,467	\$ 1,682,162	\$ 129,214	\$ 233,678
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	661	-	-	-	-	-
Other receipts	-	12,678	40,891	-	457,029	404,069
Total receipts	661	12,678	40,891	-	457,029	404,069
Disbursements:						
Personal services	-	-	13,653	71	300,291	-
Supplies	-	-	-	44,130	-	-
Other services and charges	-	-	-	27,213	132,056	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	10,377	-	-
Other disbursements	121	-	3,588	1,600,442	-	350,000
Total disbursements	121	-	17,241	1,682,233	432,347	350,000
Excess (deficiency) of receipts over disbursements	540	12,678	23,650	(1,682,233)	24,682	54,069
Cash and investments - ending	\$ 2,840	\$ 249,773	\$ 55,117	\$ (71)	\$ 153,896	\$ 287,747

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	SALES DISCLOSURE-COUNTY SHARE	CUMULATIVE BRIDGE	CUMULATIVE CAPITAL DEVELOPMENT	DRUG FREE COMMUNITY	ECONOMIC DEVELOPMENT FEE	EMERG PLANNING/RIGHT TO KNOW
Cash and investments - beginning	\$ 60,240	\$ 3,360,647	\$ 993,604	\$ 18,279	\$ 1,575	\$ 30,351
Receipts:						
Taxes	-	621,061	1,584,947	-	-	-
Intergovernmental receipts	-	12,960	-	-	-	-
Charges for services	10,710	-	-	-	-	5,839
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	182,825	42,424	39,000	-
Total receipts	10,710	634,021	1,767,772	42,424	39,000	5,839
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	93,020	-	-	-	65
Other services and charges	-	1,523,522	164,871	20,750	-	5,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	486	320,000	1,526,953	-	-	-
Other disbursements	-	-	219,544	-	27,375	-
Total disbursements	486	1,936,542	1,911,368	20,750	27,375	5,065
Excess (deficiency) of receipts over disbursements	10,224	(1,302,521)	(143,596)	21,674	11,625	774
Cash and investments - ending	\$ 70,464	\$ 2,058,126	\$ 850,008	\$ 39,953	\$ 13,200	\$ 31,125

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	EXTRADITION AND SHERIFF'S ASST	FIREARMS TRAINING-UNAPPROPRIAT	FOOD AND BEVERAGE TAX	GENERAL DRAIN IMPROVEMENT	HEALTH	IDENTIFICATION SECURITY PROT
Cash and investments - beginning	\$ 1,400	\$ 6,922	\$ 495,696	\$ 229,792	\$ 377,399	\$ 140,493
Receipts:						
Taxes	-	-	694,176	-	611,124	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	185,645	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	35,666	-	-	-	8,811
Total receipts	-	35,666	694,176	-	796,769	8,811
Disbursements:						
Personal services	-	-	-	-	609,741	-
Supplies	-	-	-	-	55,625	-
Other services and charges	-	39,416	1,077,690	-	45,314	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	147,247	430	10,965
Total disbursements	-	39,416	1,077,690	147,247	711,110	10,965
Excess (deficiency) of receipts over disbursements	-	(3,750)	(383,514)	(147,247)	85,659	(2,154)
Cash and investments - ending	\$ 1,400	\$ 3,172	\$ 112,182	\$ 82,545	\$ 463,058	\$ 138,339

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	LEVY EXCESS	LOCAL HEALTH MAINTENANCE	LOCAL ROAD AND STREET	LIT PUBLIC SAFETY COUNTY SHARE	MISDEMEANANT	MOTOR VEHICLE HIGHWAY
Cash and investments - beginning	\$ 5,532	\$ 97,362	\$ 222,139	\$ -	\$ 47,039	\$ 2,748,124
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	24,430	-	5,189,646	-	3,407,303
Charges for services	-	-	471,245	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	27,761	547,476
Total receipts	-	24,430	471,245	5,189,646	27,761	3,954,779
Disbursements:						
Personal services	-	1,392	-	1,964,934	-	1,442,303
Supplies	-	-	16,445	492,668	-	1,625,818
Other services and charges	-	-	414,742	1,147,632	38,316	1,143,140
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	671,187	-	193,989
Other disbursements	-	18,193	-	12,000	-	-
Total disbursements	-	19,585	431,187	4,288,421	38,316	4,405,250
Excess (deficiency) of receipts over disbursements	-	4,845	40,058	901,225	(10,555)	(450,471)
Cash and investments - ending	\$ 5,532	\$ 102,207	\$ 262,197	\$ 901,225	\$ 36,484	\$ 2,297,653

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	PLAT BOOK	RAINY DAY	REASSESSMENT - 2009	REASSESSMENT - 2015	RECORDER'S RECORDS PERPET	RIVERBOAT
Cash and investments - beginning	\$ 87,224	\$ 2,581,318	\$ (500)	\$ 48,953	\$ 138,475	\$ 100,289
Receipts:						
Taxes	-	-	-	531,628	-	458,594
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	786	-	-	-	171,003	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	16,687	1,026,730	-	-	868	-
Total receipts	17,473	1,026,730	-	531,628	171,871	458,594
Disbursements:						
Personal services	-	-	-	6,000	59,157	-
Supplies	22,735	-	-	50,284	-	-
Other services and charges	-	146,705	-	348,308	-	146,755
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	86,109	335,531
Total disbursements	22,735	146,705	-	404,592	145,266	482,286
Excess (deficiency) of receipts over disbursements	(5,262)	880,025	-	127,036	26,605	(23,692)
Cash and investments - ending	\$ 81,962	\$ 3,461,343	\$ (500)	\$ 175,989	\$ 165,080	\$ 76,597

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	SEX AND VIOLENT OFFENDER ADMIN	SUPPL PUBLIC DEFENDER SERVICES	SURPLUS TAX	SURVEYOR'S CORNER PERPETUATION	TAX SALE REDEMPTION	TAX SALE SURPLUS
Cash and investments - beginning	\$ 10,315	\$ 99,690	\$ 477,973	\$ 36,554	\$ 4,443	\$ 1,199,975
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	9,602	-	-	-	-
Other receipts	5,294	-	192,492	34,310	116,149	1,086,376
Total receipts	5,294	9,602	192,492	34,310	116,149	1,086,376
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	3,556	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,055	29,657	234,388	10,803	120,434	1,097,244
Total disbursements	5,055	33,213	234,388	10,803	120,434	1,097,244
Excess (deficiency) of receipts over disbursements	239	(23,611)	(41,896)	23,507	(4,285)	(10,868)
Cash and investments - ending	\$ 10,554	\$ 76,079	\$ 436,077	\$ 60,061	\$ 158	\$ 1,189,107

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	GUARDIAN AD LITEM	AUDITORS INELIGIBLE DEDUCTIONS	COUNTY ELECTED OFFICIALS TRNG	STATEWIDE 911	CASH - LOIT 2016 SPECIAL DISTRIBUTION	ADULT PROBATION ADMINISTRATIVE
Cash and investments - beginning	\$ 40,108	\$ 34,082	\$ 30,677	\$ 366,513	\$ 3,080,189	\$ 226,925
Receipts:						
Taxes	-	1,594	-	-	-	-
Intergovernmental receipts	28,419	-	-	-	-	-
Charges for services	-	-	8,810	-	-	177,309
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,955	-	-	811,370	-	67
Total receipts	30,374	1,594	8,810	811,370	-	177,376
Disbursements:						
Personal services	-	-	-	-	-	168,524
Supplies	-	3,763	-	-	-	6,443
Other services and charges	-	1,502	2,015	955,911	-	62,197
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	71,994	-	855
Other disbursements	52,645	-	-	-	1,000,000	-
Total disbursements	52,645	5,265	2,015	1,027,905	1,000,000	238,019
Excess (deficiency) of receipts over disbursements	(22,271)	(3,671)	6,795	(216,535)	(1,000,000)	(60,643)
Cash and investments - ending	\$ 17,837	\$ 30,411	\$ 37,472	\$ 149,978	\$ 2,080,189	\$ 166,282

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	JUVENILE PROBATION ADMIN	SUPPL ADULT PROBATION SERVICES	ALTERNATIVE DISPUTE RESOLUTION	COUNTY USER FEE	DRAINAGE MAINTENANCE	CLERKS TRUST ACCT STATE FUND
Cash and investments - beginning	\$ 95,916	\$ 155,854	\$ 8,493	\$ 436	\$ 4,465,725	\$ 38,200
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	6,511	-	-	7,125	741,966	-
Fines and forfeits	-	-	4,815	-	-	-
Other receipts	-	30,162	880	-	-	65,577
Total receipts	6,511	30,162	5,695	7,125	741,966	65,577
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	7,048	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	5,135	-	469,284	103,777
Total disbursements	-	-	5,135	7,048	469,284	103,777
Excess (deficiency) of receipts over disbursements	6,511	30,162	560	77	272,682	(38,200)
Cash and investments - ending	\$ 102,427	\$ 186,016	\$ 9,053	\$ 513	\$ 4,738,407	\$ -

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	DRUG BUY MONEY	DUI TASK FORCE	DONATIONS-BD HEALTH GIFT FUND	PARKING ORDINANCE VIOLATIONS	PAYROLL CLEARING	PAYROLL WITHHOLDING-INSURANCE
Cash and investments - beginning	\$ 10,493	\$ 380	\$ 1,749	\$ 40	\$ 176,140	\$ 5,885
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	21,283	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,582	-	4,677,167	-
Total receipts	-	21,283	1,582	-	4,677,167	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	21,663	1,553	-	4,626,534	-
Total disbursements	-	21,663	1,553	-	4,626,534	-
Excess (deficiency) of receipts over disbursements	-	(380)	29	-	50,633	-
Cash and investments - ending	\$ 10,493	\$ -	\$ 1,778	\$ 40	\$ 226,773	\$ 5,885

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	ISETS	SHERIFF PENSION HOLDING	SETTLEMENT	CVET AGENCY	WEED LIEN COLLECTIONS	SEWAGE COLLECTIONS
Cash and investments - beginning	\$ 2,229	\$ 36,856	\$ -	\$ -	\$ 28,834	\$ 30,912
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	558,783	66,945	113,744,738	287,713	44,979	10,641
Total receipts	558,783	66,945	113,744,738	287,713	44,979	10,641
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	557,480	-	113,744,738	287,713	24,084	3,157
Total disbursements	557,480	-	113,744,738	287,713	24,084	3,157
Excess (deficiency) of receipts over disbursements	1,303	66,945	-	-	20,895	7,484
Cash and investments - ending	\$ 3,532	\$ 103,801	\$ -	\$ -	\$ 49,729	\$ 38,396

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	FINANCIAL INSTITUTION TAX	HOMESTEAD CREDIT REBATE	STATE FINES AND FORFEITURES	CASH INFRACTION JUDGEMENTS	SPECIAL DEATH BENEFIT	SALES DISCLOSURE STATE SHARE
Cash and investments - beginning	\$ -	\$ 25,585	\$ 18,213	\$ 12,542	\$ 1,110	\$ 1,060
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	133,293	-	21,533	177,723	9,229	10,620
Total receipts	133,293	-	21,533	177,723	9,229	10,620
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	133,293	-	36,949	169,958	9,131	10,610
Total disbursements	133,293	-	36,949	169,958	9,131	10,610
Excess (deficiency) of receipts over disbursements	-	-	(15,416)	7,765	98	10
Cash and investments - ending	\$ -	\$ 25,585	\$ 2,797	\$ 20,307	\$ 1,208	\$ 1,070

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	CORONERS TRAINING AND CONT ED	MORT RECOR FEES-STATE SHARE	TREASURER	SEX AND VIOL OFFNDR ADMIN-ST	INHERITANCE TAX	EDUCATION PLATE FEES AGENCY
Cash and investments - beginning	\$ 432	\$ 981	\$ 2,475,968	\$ 52	\$ 131,295	\$ 319
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,218	9,281	4,727,120	542	-	1,650
Total receipts	5,218	9,281	4,727,120	542	-	1,650
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,166	9,642	2,475,968	547	-	1,538
Total disbursements	5,166	9,642	2,475,968	547	-	1,538
Excess (deficiency) of receipts over disbursements	52	(361)	2,251,152	(5)	-	112
Cash and investments - ending	\$ 484	\$ 620	\$ 4,727,120	\$ 47	\$ 131,295	\$ 431

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	LIT REVENUE BOND OF 2017	SETS - CLERK INCENTIVE	CASH - CLERK ARRA IV-D INVENTIVE	CASH TITLE 4D-PROS	CASH TITLE IV-D REGULAR INCENTIVE	CLERK COURT ORDERED INT BEARING
Cash and investments - beginning	\$ -	\$ 3,585	\$ 118,278	\$ 13,843	\$ 16,815	\$ 12,084
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,114,350	-	16,401	25,476	233,262	16,401
Total receipts	3,114,350	-	16,401	25,476	233,262	16,401
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	844,256	3,585	11,028	16,772	10,795	9,280
Total disbursements	844,256	3,585	11,028	16,772	10,795	9,280
Excess (deficiency) of receipts over disbursements	2,270,094	(3,585)	5,373	8,704	222,467	7,121
Cash and investments - ending	\$ 2,270,094	\$ -	\$ 123,651	\$ 22,547	\$ 239,282	\$ 19,205

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	SHERIFF DEPT GIFT/DON FUND	BCSO YOUTH PROGRAMS	DEBT SERVICE - B	REDEVELOPMENT BOND	ANSON BOND	ANSON CONSTRUCTION
Cash and investments - beginning	\$ 2,871	\$ 353	\$ 775,728	\$ 1,011,245	\$ 16,342,423	\$ 4,627
Receipts:						
Taxes	-	-	289,220	274,969	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	20,000	1,300	-	235,225	2,165,620	11
Total receipts	20,000	1,300	289,220	510,194	2,165,620	11
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	1,081	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	403,187	1,289,178	12,537,728	4,310
Total disbursements	-	1,081	403,187	1,289,178	12,537,728	4,310
Excess (deficiency) of receipts over disbursements	20,000	219	(113,967)	(778,984)	(10,372,108)	(4,299)
Cash and investments - ending	\$ 22,871	\$ 572	\$ 661,761	\$ 232,261	\$ 5,970,315	\$ 328

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	I-65 WEST/EAST REDEV	BOND NO.2 0182	COIT REVENUE BONDS OF 2014	JTOWN EDA1 TIF BND 2014-CONST	JTOWN EDA1TIF BND 2014-CAP INT	JTOWN EDA1 TIF BND 2015-CONST
Cash and investments - beginning	\$ 303,772	\$ 2,260,301	\$ 9,844	\$ -	\$ 211,794	\$ 32,905
Receipts:						
Taxes	40,285	-	-	-	-	164,125
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,205	356,084	-	-	-	185,173
Total receipts	45,490	356,084	-	-	-	349,298
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	246,174	867,080	-	156	-	212,088
Total disbursements	246,174	867,080	-	156	-	212,088
Excess (deficiency) of receipts over disbursements	(200,684)	(510,996)	-	(156)	-	137,210
Cash and investments - ending	\$ 103,088	\$ 1,749,305	\$ 9,844	\$ (156)	\$ 211,794	\$ 170,115

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	JTOWN EDA1TIF BND 2015-CAP INT	CASH-2015 A CONSTRUCTION	TX EXMPT DISPUTE RESOLUTION	COIT BOND FUND 2016	COIT PROJ FUND 2016	JURY FEES
Cash and investments - beginning	\$ 44,468	\$ 16	\$ 104,690	\$ 79,803	\$ 409,934	\$ 90,841
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	10,777
Other receipts	-	-	356	254,981	265	-
Total receipts	-	-	356	254,981	265	10,777
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	282,004	28,194	-
Other disbursements	-	-	-	-	-	19,360
Total disbursements	-	-	-	282,004	28,194	19,360
Excess (deficiency) of receipts over disbursements	-	-	356	(27,023)	(27,929)	(8,583)
Cash and investments - ending	\$ 44,468	\$ 16	\$ 105,046	\$ 52,780	\$ 382,005	\$ 82,258

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	BOONE CO COURTS INTERVNT SVCS	COMM CORRECTIONS PROJ INCOME	OUTPAT AND ALCOHOL PREV PROG.	CO CORRECTIONS FUND	INTERSTATE COMP FEES- CO SHARE	ASSET SEIZURE AND FORFEITURE
Cash and investments - beginning	\$ 88,198	\$ 370,010	\$ 5,044	\$ 20,572	\$ 1,863	\$ 2,830
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	106,143	349,726	-	124,661	1,075	-
Total receipts	106,143	349,726	-	124,661	1,075	-
Disbursements:						
Personal services	22,443	339,284	-	-	-	-
Supplies	7,449	5,715	-	22,802	-	-
Other services and charges	5,342	181,072	-	12,740	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	39,487	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	35,234	526,071	-	75,029	-	-
Excess (deficiency) of receipts over disbursements	70,909	(176,345)	-	49,632	1,075	-
Cash and investments - ending	\$ 159,107	\$ 193,665	\$ 5,044	\$ 70,204	\$ 2,938	\$ 2,830

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	PROS PRE-TRIAL DIVERSION	FELONY DIVERSION PROGRAM	JUVENILE TASK FORCE	PROS DEFERRAL USER	PROS SPECIAL FEE	CIRCUIT COURT ADMINISTRATION
Cash and investments - beginning	\$ 16,390	\$ 2,993	\$ 5,000	\$ 51,113	\$ 6,410	\$ (952)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	87,674	2,723	-	170,337	30,700	952
Total receipts	87,674	2,723	-	170,337	30,700	952
Disbursements:						
Personal services	418	2,796	-	3,375	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	1,090	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	23,576	-	-	156,311	16,806	-
Total disbursements	23,994	3,886	-	159,686	16,806	-
Excess (deficiency) of receipts over disbursements	63,680	(1,163)	-	10,651	13,894	952
Cash and investments - ending	\$ 80,070	\$ 1,830	\$ 5,000	\$ 61,764	\$ 20,304	\$ -

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	LITTER ENFORCEMENT	CO SHERIFF TRAINING	INVESTIGATION SHERIFF	FACT- FATAL ALCOHOL CRASH TEAM	CHILD RESTRAINT GRANT	ILLEGAL WEED CONTROL
Cash and investments - beginning	\$ 475	\$ 21,651	\$ 435	\$ 503	\$ 3	\$ 165
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	2,381	4,089	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	2,381	4,089	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	4,400	2,269	-	-	-
Total disbursements	-	4,400	2,269	-	-	-
Excess (deficiency) of receipts over disbursements	-	(2,019)	1,820	-	-	-
Cash and investments - ending	\$ 475	\$ 19,632	\$ 2,255	\$ 503	\$ 3	\$ 165

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	DRUG AWARENESS	SHERIFF SIEZURE	DOG LEASH FUND	ECONOMIC DEVELOPMENT	EMPLOYEE HEALTH FUND	TMA- PERSONAL PROP ASSESSMENTS
Cash and investments - beginning	\$ 3,216	\$ 2,213	\$ 1,150	\$ 1,166,221	\$ (442,364)	\$ 40,801
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,173	1,403	25	214,645	3,487,280	-
Total receipts	1,173	1,403	25	214,645	3,487,280	-
Disbursements:						
Personal services	-	-	-	1,025,213	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	288	-	-	-	2,806,073	-
Total disbursements	288	-	-	1,025,213	2,806,073	-
Excess (deficiency) of receipts over disbursements	885	1,403	25	(810,568)	681,207	-
Cash and investments - ending	\$ 4,101	\$ 3,616	\$ 1,175	\$ 355,653	\$ 238,843	\$ 40,801

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	INDIANA HOUSING FINANCE	CONV VISITR AND TOURISM INVEST	SURPLUS REPLACE HMSTD (2000)	INDIANA JUDGE RETIREMENT	COUNTY FAMILY AND CHILDREN	LOCAL PLANNING COUNCIL
Cash and investments - beginning	\$ 9,500	\$ 23,064	\$ 733	\$ 2	\$ 270	\$ 1,474
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	372	-	-	-	-
Total receipts	-	372	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	372	-	-	-	-
Cash and investments - ending	\$ 9,500	\$ 23,436	\$ 733	\$ 2	\$ 270	\$ 1,474

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	POLICE PENSION	PILOT PAYMENT	CORPORATION	INTERSTATE COMP-STATE SHARE	CHILD RESTR VIOLATIONS FINES	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY
Cash and investments - beginning	\$ 1,127	\$ 18,109	\$ 3	\$ 80	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	28,563,049	14,281,524
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	5,150	-	1,075	1,200	-	-
Total receipts	-	5,150	-	1,075	1,200	28,563,049	14,281,524
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	1,030	1,150	28,563,049	14,281,524
Total disbursements	-	-	-	1,030	1,150	28,563,049	14,281,524
Excess (deficiency) of receipts over disbursements	-	5,150	-	45	50	-	-
Cash and investments - ending	\$ 1,127	\$ 23,259	\$ 3	\$ 125	\$ 50	\$ -	\$ -

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	SENIOR SERVICES TRANSIT SYSTEM	INDIANA CRIM JUSTICE GRANTS	COMM. CORR. CTP FUND (0549)	HIGH RISK MULTIPLE GRANT	STOP DOM. VIOLENCE/PROS	VICTIMS ASSISTANCE COORD.	JUV DETENTION ALT INITIAT
Cash and investments - beginning	\$ 100,705	\$ 14,542	\$ 32,945	\$ 2,080	\$ 22,492	\$ 26,639	\$ 31,374
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	17,446	38,404	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	274,797	-	2,675	-	-	-	68,295
Total receipts	274,797	-	2,675	-	17,446	38,404	68,295
Disbursements:							
Personal services	-	-	-	-	-	-	39,327
Supplies	-	-	-	-	-	-	1,879
Other services and charges	-	-	-	-	-	-	41,450
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	274,797	-	-	-	-	-	-
Total disbursements	274,797	-	-	-	-	-	82,656
Excess (deficiency) of receipts over disbursements	-	-	2,675	-	17,446	38,404	(14,361)
Cash and investments - ending	\$ 100,705	\$ 14,542	\$ 35,620	\$ 2,080	\$ 39,938	\$ 65,043	\$ 17,013

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	COURT INTERPRETER GRANT	BOONE CO YOUTH ASSIST PROGRAM	JARC GRANT	TOBACCO PREVENT AND CESSATION	OWI	BIG CITY/BIG CO ENFORCEMENT	AGGRESSIVE DRIVING
Cash and investments - beginning	\$ 3,947	\$ 16,571	\$ (1,513)	\$ 1,268	\$ 115	\$ 2,070	\$ (41)
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	29,982	-
Charges for services	-	-	-	40,498	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,000	3,366	-	-	-	-	41
Total receipts	1,000	3,366	-	40,498	-	29,982	41
Disbursements:							
Personal services	-	19,937	-	73	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	4,850	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	40,111	-	32,615	-
Total disbursements	4,850	19,937	-	40,184	-	32,615	-
Excess (deficiency) of receipts over disbursements	(3,850)	(16,571)	-	314	-	(2,633)	41
Cash and investments - ending	\$ 97	\$ -	\$ (1,513)	\$ 1,582	\$ 115	\$ (563)	\$ -

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	SEATBELT GRANT	BULLET PROOF VEST GRANT	CITIES READINESS INITIATIVE	EMERGENCY RESPONSE DELIVERABLE	PUBLIC HEALTH EMERGENCY PREPAR	BOONE CO. HEALTHY COALITION	HEALTH DEPT TRUST ACCOUNT
Cash and investments - beginning	\$ 827	\$ 9,315	\$ 29,652	\$ 212	\$ 12,911	\$ 1,441	\$ 32,224
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	14,085
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	74,166	-	-
Total receipts	-	-	-	-	74,166	-	14,085
Disbursements:							
Personal services	-	-	-	-	2,393	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	81	9,315	-	-	54,254	-	20,779
Total disbursements	81	9,315	-	-	56,647	-	20,779
Excess (deficiency) of receipts over disbursements	(81)	(9,315)	-	-	17,519	-	(6,694)
Cash and investments - ending	\$ 746	\$ -	\$ 29,652	\$ 212	\$ 30,430	\$ 1,441	\$ 25,530

BOONE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	MEDICAL RESERVE CORP (0809)	COMMUNITY PREPAREDNESS GRANT	LOCAL ROAD AND BRIDGE STATE GR	DRUG TASK FORCE GRANT MONEY	FELONY DIVERSION PRGRM COORD	SHARPS PROGRAM GRANT	Totals
Cash and investments - beginning	\$ 6,023	\$ 6,584	\$ -	\$ -	\$ 34,073	\$ 2,591	\$ 55,274,283
Receipts:							
Taxes	-	-	-	-	-	-	12,533,705
Intergovernmental receipts	-	-	-	-	-	-	52,270,631
Charges for services	-	-	-	-	-	-	2,560,063
Fines and forfeits	-	-	-	-	-	-	25,855
Other receipts	-	-	2,410,441	2,000	95,821	5,000	160,457,595
Total receipts	-	-	2,410,441	2,000	95,821	5,000	227,847,849
Disbursements:							
Personal services	-	-	-	-	58,493	-	17,196,985
Supplies	-	-	-	-	-	-	2,624,457
Other services and charges	-	-	-	-	32,867	-	13,149,550
Debt service - principal and interest	-	-	1,000,000	-	-	3,811	1,003,811
Capital outlay	-	-	-	-	-	-	3,214,945
Other disbursements	1,005	1,269	918,218	-	-	-	197,547,321
Total disbursements	1,005	1,269	1,918,218	-	91,360	3,811	234,737,069
Excess (deficiency) of receipts over disbursements	(1,005)	(1,269)	492,223	2,000	4,461	1,189	(6,889,220)
Cash and investments - ending	\$ 5,018	\$ 5,315	\$ 492,223	\$ 2,000	\$ 38,534	\$ 3,780	\$ 48,385,063

BOONE COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,372,382</u>	<u>\$ -</u>

BOONE COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
DEERE FINANCIAL	5 JOHN DEERE MOTOR GRADERS	\$ 1,097,000	1/19/2015	1/19/2018
Energy Systems Group	HVAC System	224,773	1/15/2009	7/15/2018
Putnam Industries INC	Sharp Business Systems of Indiana	23,672	11/1/2015	1/1/2021
TCF EQUIPMENT FINANCE	2019 FREIGHTLINER SD108 CHIP	245,366	12/26/2017	1/1/2019
TCF EQUIPMENT FINANCE	2016 GRADALL XL4100 EXCAVATOR	<u>123,978</u>	12/23/2016	12/31/2019
Total governmental activities		<u>1,714,789</u>		
Total of annual lease payments		<u>\$ 1,714,789</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Refunding bond for Motorola Lease	\$ 1,490,000	\$ 457,000
Revenue bonds	Tax Increment Revenue Bonds 2016	3,990,000	238,580
Revenue bonds	Tax Increment Revenue Bonds of 2014 (Jamestown)	3,175,000	214,450
Revenue bonds	Tax Increment Revenue Bonds of 2015	1,010,000	71,711
Revenue bonds	Taxable County Option Income Tax Revenue Bonds of 2016	1,795,000	163,409
Revenue bonds	COIT Revenue Bonds of 2014	6,860,000	542,094
Revenue bonds	Economic Development Revenue Bond Series 2015A	170,000	11,050
Revenue bonds	Economic Development Revenue Bonds Series 2015B	740,000	48,100
Revenue bonds	LIT Revenue Bond of 2017	3,130,000	35,799
Revenue bonds	Redevelopment District Tax Increment Refunding 2004	290,000	150,450
Revenue bonds	Redevelopment District Bond of 2007 Reamortized & extended-l65 West	60,000	60,825
Revenue bonds	Redevelopment District Bonds of 2013	5,500,000	357,500
Revenue bonds	Redevelopment District Tax Increment Captial Apprec 2008	3,507,589	780,000
Revenue bonds	Redevelopment District Tax Increment Refund Revenue Bond 2016	10,865,000	746,900
Revenue bonds	Redevelopment District Tax Increment Refunding Revenue Bonds 2015	11,060,000	1,280,240
Notes and loans payable	Interact CAD 911 Loan	502,226	150,990
Notes and loans payable	TCF Equipment Finance - Gradall	123,978	123,978
Notes and loans payable	TCF Equipment Finance - Chip Spreader	<u>490,732</u>	<u>245,366</u>
Total governmental activities		<u>54,759,525</u>	<u>5,678,442</u>
Totals		<u>\$ 54,759,525</u>	<u>\$ 5,678,442</u>

BOONE COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2017

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

	Ending Balance
Governmental activities:	
Land	\$ 4,587,800
Infrastructure	125,494,414
Buildings	10,406,870
Improvements other than buildings	48,900
Machinery, equipment, and vehicles	<u>2,511,301</u>
Total governmental activities	<u>143,049,285</u>
Total capital assets	<u>\$ 143,049,285</u>

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF BOONE COUNTY, INDIANA

**Report on Compliance for Each Major Federal Program**

We have audited Boone County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

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

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

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017.

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

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2017-003 and 2017-004. Our opinion on each major federal program is not modified with respect to these 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.

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2017-003 and 2017-004 to be material weaknesses.

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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2107-002 to be a significant deficiency.

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.

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

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*  
Paul D. Joyce, CPA  
State Examiner

October 3, 2018

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

BOONE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2017

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	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Justice</u>					
Crime Victim Assistance Victim Assistance	Indiana Criminal Justice Institute	16.575	15VA4471	\$ -	\$ 30,619
Violence Against Women Formula Grants Stop Domestic Violence	Indiana Criminal Justice Institute	16.588	17-18FY	-	24,516
Total - Department of Justice				-	55,135
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction Boone County Bridge Inspections CR 400S/CR300 Connector	Indiana Department of Transportation	20.205	1382012 1383408	- -	12,960 211,418
Total - Highway Planning and Construction Cluster				-	224,378
Highway Safety Cluster State and Community Highway Safety Big City/Big County	Indiana Criminal Justice Institute	20.600	D3-17-11059	-	29,982
Total - State and Community Highway Safety				-	29,982
Alcohol Impaired Driving Countermeasures Incentive Grants I Alcohol Impaired Driving	Indiana Criminal Justice Institute	20.601	D3-17-11161	-	21,283
Total - Alcohol Impaired Driving Countermeasures Incentive Grants I				-	21,283
Total - Highway Safety Cluster				-	51,265
Formula Grants for Rural Areas Transit	Indiana Department of Transportation	20.509	IN-18X032-00	194,813	194,813
Total - Department of Transportation				194,813	470,456
<u>Department of Health and Human Services</u>					
Public Health Emergency Preparedness Public Health Emergency Preparedness	Indiana State Department of Health	93.069	u90TP000521	-	74,166
Hospital Preparedness Program (HPP) And Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Zika Grant	Indiana State Department of Health	93.074	#40093074E302S15	-	3,000
Child Support Enforcement Child Support Indirect Cost (Reimburse) County Share Child Support Title IV-D Incentive Shared Prosecutor Child Support Enforcement Prosecutor IV-D (Incentive) Clerk Child Support Co. General Clerk IV-D	Indiana Department of Child Services	93.563	FY2017 FY2017 FY2017 FY2017 FY2017 FY2017 FY2017	- - - - - - -	89,385 14,219 11,028 145,986 24,680 22,937 16,401
Total - Child Support Enforcement				-	324,635
Total - Department of Health and Human Services				-	401,801
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants EMPG Competitive/Salary Grant	Indiana Department of Homeland Security	97.042	EMC2016-EP-0006	-	52,326
Homeland Security Grant Program SHSP County Based Competitive Proj.	Indiana Department of Homeland Security	97.067	EMW-2016-SS-00078	-	54,150
Total - Department of Homeland Security				-	106,476
Total federal awards expended				\$ 194,813	\$ 1,033,868

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

BOONE COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2017. 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.

BOONE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I - Summary of Auditor's Results**

Financial Statement:

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

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiency identified?	yes
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:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
20.509	Highway Planning and Construction Cluster Formula Grants for Rural Areas	Unmodified Unmodified

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

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

**Section II - Financial Statement Findings**

**FINDING 2017-001**

Subject: Financial Transactions and Reporting  
Audit Findings: Material Weakness, Noncompliance

*Repeat Finding*

This is a repeat of Finding 2016-002 from the immediately prior audit.

*Condition*

The County had not separated incompatible activities related to financial close and reporting. There were no controls designed and implemented by the County for the compilation, review, and submittal of the County's Annual Financial Report (AFR). The County did not provide evidence of a review or approval process to ensure that material misstatements would have been prevented, or detected and corrected, in a timely manner.

BOONE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

The financial statement presented for audit was found to have misstatements in the following funds:

1. The Payroll Clearing receipts and disbursements were understated by \$4,677,083 and \$4,626,834, respectively.
2. The State Fines and Forfeitures receipts and disbursements were understated by \$21,533 and \$36,949, respectively.
3. The Anson Construction receipts were overstated by \$1,978 and disbursements were understated by \$2,000.
4. The Felony Diversion Program receipts and disbursements were understated by \$1,113 and \$1,067, respectively.
5. The Employee Health Fund receipts and disbursements were understated by \$228,765 and \$316,422, respectively.
6. The Victims Assistant Coord. receipts were understated by \$715 and disbursements were overstated by \$715.
7. The Clerk's Trust Account disbursements were understated by \$46,423.
8. The Sheriff's Commissary Fund receipts and disbursements were overstated by \$5,015,512 and \$4,696,344, respectively.
9. The Indiana Housing Finance fund was not reported, causing an understatement of \$9,500.
10. The LIT Certified Shares disbursements were overstated by \$724,731.
11. The LIT Public Safety receipts were overstated by \$362,366 and disbursements were understated by \$362,366.
12. The Clerk's Trust Acct State Funds was reported twice, causing an overstatement of \$1,583,228.

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

*Context*

The lack of internal controls was a systemic issue throughout the audit period and enabled the misstatements described in the *Condition*.

*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:

BOONE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

"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. . . ."

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

*Cause*

Management of the County had not established a proper system of internal control, including segregation of duties, over financial transactions and reporting.

*Effect*

The failure to establish controls enabled misstatements or irregularities in regards to financial transactions and reporting to remain undetected.

*Recommendation*

We recommended that the County establish a system of internal controls related to financial transactions and reporting in order to ensure proper financial reporting. We also recommended that the county properly report the activities of all funds on their Annual Financial Report and financial statement.

*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 2017-002**

Subject: Formula Grants for Rural Areas - Reporting  
Federal Agency: Department of Transportation  
Federal Program: Formula Grants for Rural Areas  
CFDA Number: 20.509  
Federal Award Number and Year (or Other Identifying Number): IN-18X032-00  
Pass-Through Entity: Indiana Department of Transportation  
Compliance Requirement: Reporting  
Audit Finding: Significant Deficiency

BOONE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Condition*

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

The County had not properly designed or implemented controls to ensure that required reports were reviewed for accuracy prior to their submission.

*Context*

The lack of controls was a systemic issue, which throughout the audit period.

*Criteria*

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

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

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

*Cause*

Management had not developed a system of internal controls that would have ensured compliance with the Reporting compliance requirement.

*Effect*

The failure to establish an effective internal control system placed the County at risk of noncompliance with the grant agreement and the Reporting compliance requirement.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the County's management establish controls related to the grant agreement and the Reporting compliance requirement.

BOONE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Views of Responsible Officials*

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

**FINDING 2017-003**

Subject: Formula Grants for Rural Areas - Procurement and Suspension and Debarment  
Federal Agency: Department of Transportation  
Federal Program: Formula Grants for Rural Areas  
CFDA Number: 20.509  
Federal Award Number and Year (or Other Identifying Number): IN-18X032-00  
Pass-Through Entity: Indiana Department of Transportation  
Compliance Requirement: Procurement and Suspension and Debarment  
Audit Findings: Material Weakness, Other Matters

*Condition*

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the suspension and debarment requirements.

The County did not verify that its subrecipient of the grant was not suspended or debarred from participation in federal programs.

*Context*

The lack of controls and the noncompliance were systemic issues throughout the audit period.

*Criteria*

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

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

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

BOONE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

2 CFR 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified.

You do this by:

- (a) Checking the SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

*Cause*

The County had not designed or implemented internal control procedures to ensure compliance with the suspension and debarment requirements. The County did not comply with the requirements of the grant agreement and the suspension and debarment requirements.

*Effect*

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement and the compliance requirement could have resulted in the loss of federal funds to the County.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and suspension and debarment requirements and comply with the suspension and debarment requirements.

*Views of Responsible Officials*

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

**FINDING 2017-004**

Subject: Formula Grants for Rural Areas - Cash Management  
Federal Agency: Department of Transportation  
Federal Program: Formula Grants for Rural Areas  
CFDA Number: 20.509  
Federal Award Number and Year (or Other Identifying Number): IN-18X032-00  
Pass-Through Entity: Indiana Department of Transportation  
Compliance Requirement: Cash Management  
Audit Findings: Material Weakness, Other Matters

BOONE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Condition*

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

The County did not perform procedures to ensure that it met the Cash Management requirement. Two out of the four reimbursement requests tested were not in compliance with grant requirements. The reimbursements were receipted into the County's ledger before the disbursement date.

*Context*

The lack of controls and the noncompliance were systemic issues throughout the audit period.

*Criteria*

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

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

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 200.305(b) states in part:

"For non-Federal entities other than states, payments methods must minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through entity and the disbursement by the non-Federal entity whether the payment is made by electronic funds transfer, or issuances or redemption of checks, warrants, or payment by other means. . . ."

(3) Reimbursement is the preferred method when the requirements in paragraph (b) cannot be met, when the Federal awarding agency sets in specific condition per § 200.207 Specific conditions, or when the non-Federal entity requests payment by reimbursement. This method may be used on any Federal award for construction, or if the major portion of the construction project is accomplished through private market financing or Federal loans, and the Federal award constitutes a minor portion of the project. . . ."

BOONE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Cause*

The County had not designed or implemented internal control procedures to ensure compliance with the Cash Management requirement. Noncompliance with the grant agreement and the compliance requirement could have resulted in the loss of federal funds to the County.

*Effect*

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement and the compliance requirement could have resulted in the loss of federal funds to the County.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the County's management establish controls related to the grant agreement and the Cash Management compliance requirement and comply with the Cash Management compliance requirement.

*Views of Responsible Officials*

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

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#### AUDITEE-PREPARED DOCUMENTS

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

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

**Heather R. Myers  
Auditor**

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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**FINDING 2016-001**

Fiscal year in which the finding initially occurred: 2016  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: IN Dept of Child Services/IN  
Dept of Transportation  
Contact Person Responsible for Corrective Action: Heather R. Myers  
Contact Phone Number: 765-482-2940

**Status of Audit Finding:**

Current administration has implemented additional Internal Controls and worked diligently to understand more of the reporting process and details from each department in order to account for the Federal Awards to report on the SEFA. Departments with Federal Awards are supplying more detailed information so that we can have more understanding and controls for each Grant for accounting the receipts and disbursements. The Auditor will continue to increase additional controls over SEFA and financial statements to identify and detect any misstatements reported by all departments.

**FINDING 2016-002**

Fiscal year in which the finding initially occurred: 2016  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:  
Contact Person Responsible for Corrective Action:  
Contact Phone Number:

**Status of Audit Finding:**

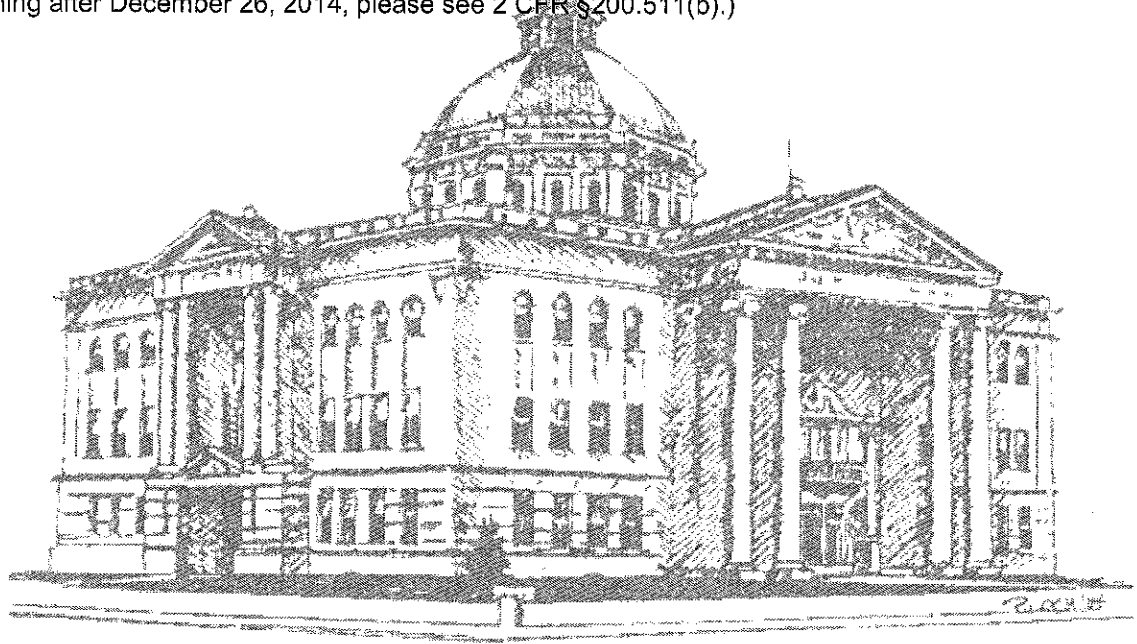
We continue to put in place additional Internal Controls to reduce the risk of deficiencies in reporting and improve accuracy as well as work with departments to compare with our financial software in order to report more accurate information and decrease the amount of risk to prevent deficiencies on the Annual Financial Report.

Nathan P. Smith  
(Signature)

Auditor  
(Title)

8/30/2018  
(Date)

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



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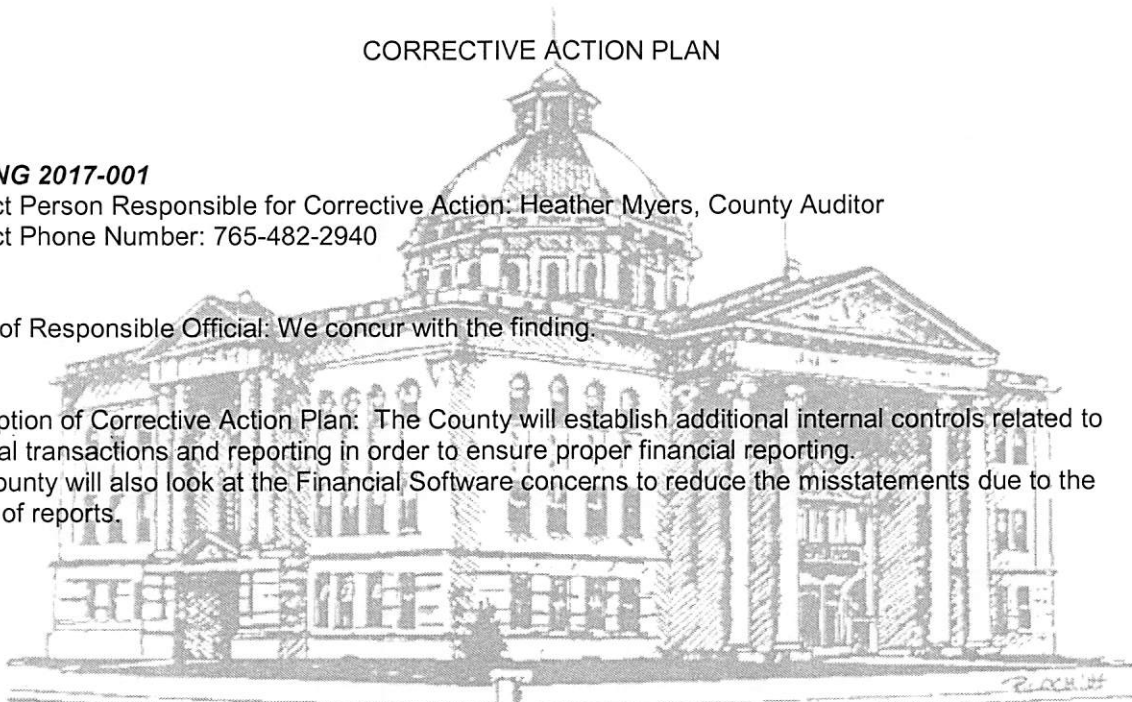
CORRECTIVE ACTION PLAN

**FINDING 2017-001**

Contact Person Responsible for Corrective Action: Heather Myers, County Auditor  
Contact Phone Number: 765-482-2940

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: The County will establish additional internal controls related to financial transactions and reporting in order to ensure proper financial reporting. The County will also look at the Financial Software concerns to reduce the misstatements due to the output of reports.



Anticipated Completion Date: December 31, 2018

**FINDING 2017-002**

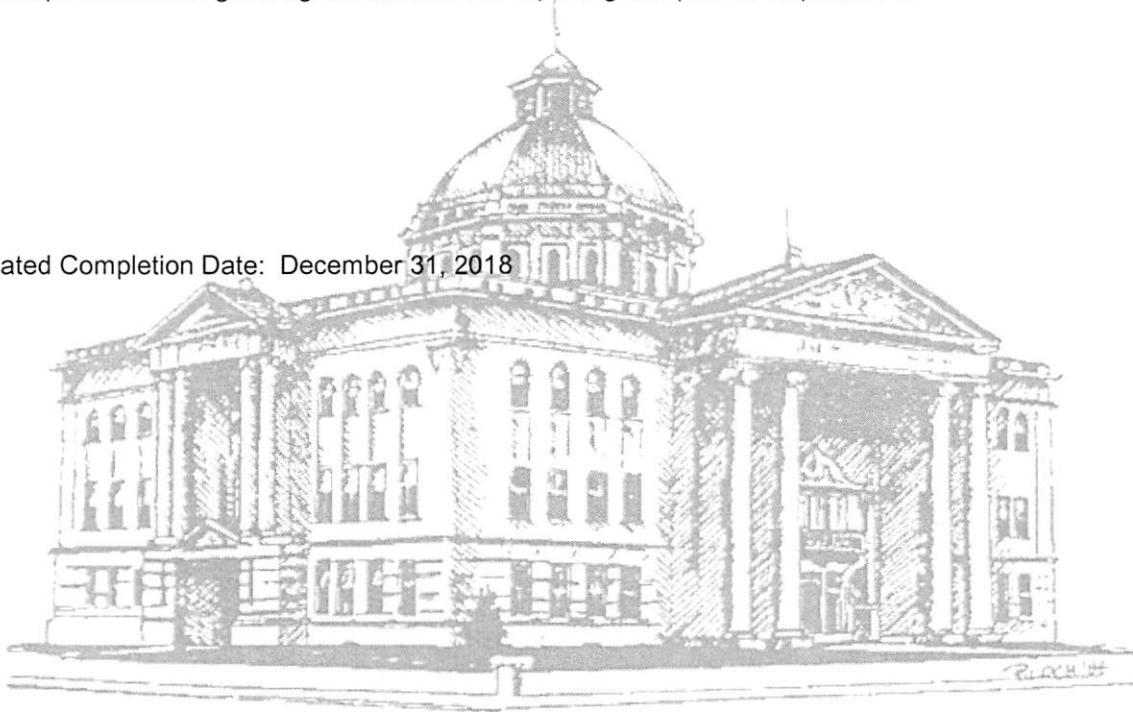
Contact Person Responsible for Corrective Action: Heather Myers, County Auditor

Contact Phone Number: 765-482-2940

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: The County will put in place proper systems of review and documentation that the Commissioner's and Auditor will review the Federal Financial Report prior to its submission. This will ensure more effective internal controls are in place so that the County is not at risk of noncompliant with the grant agreement and the reporting compliance requirement.

Anticipated Completion Date: December 31, 2018



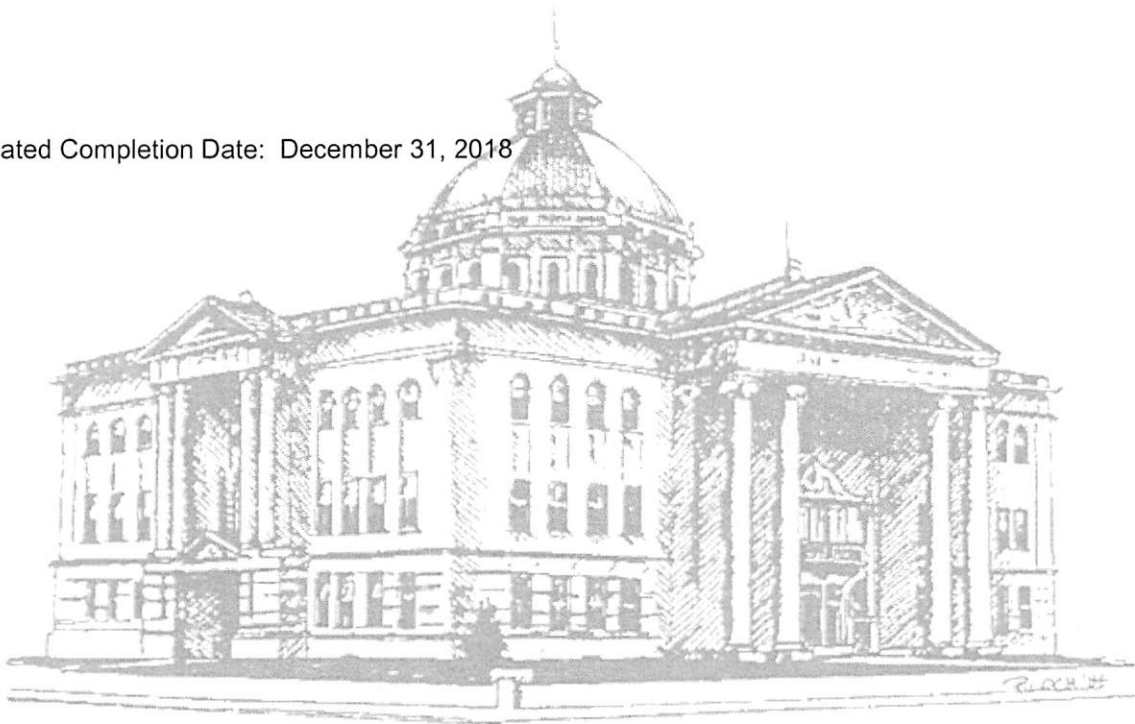
**FINDING 2017-003**

Contact Person Responsible for Corrective Action: Heather Myers, County Auditor  
Contact Phone Number: 765-482-2940

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: The County will establish internal controls to verify subrecipient grants have not been suspended or debarred from using Federal Awards.

Anticipated Completion Date: December 31, 2018



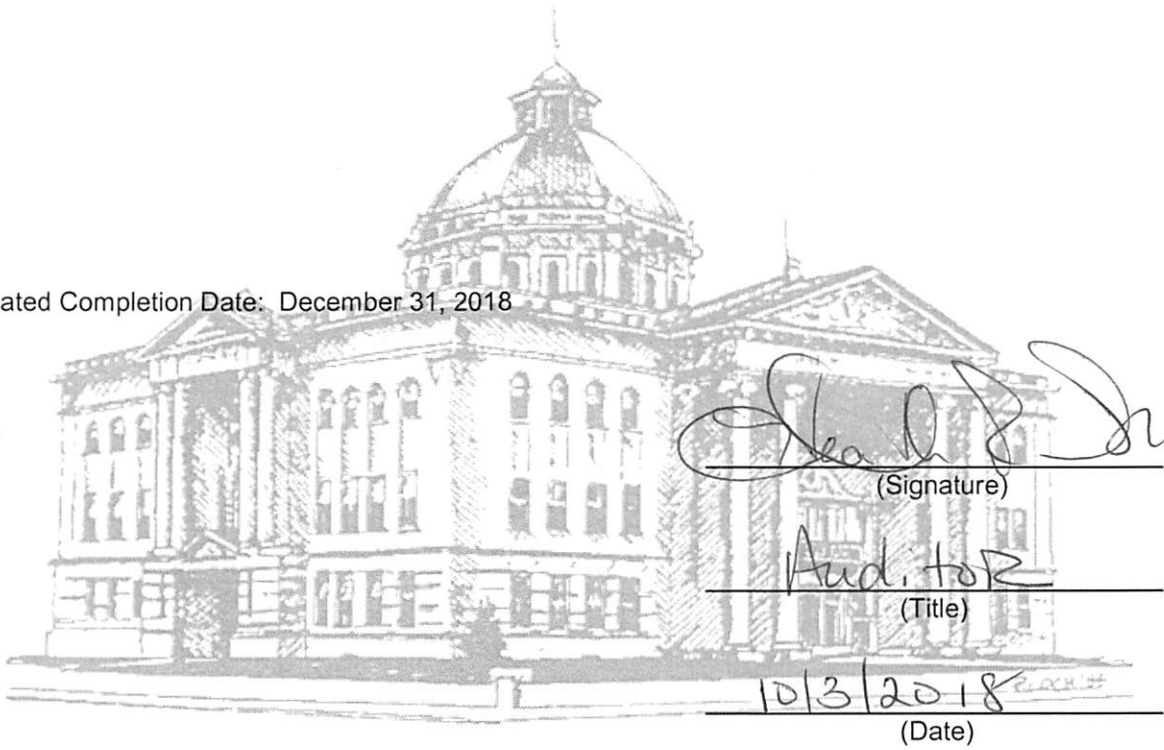
**FINDING 2017-004**

Contact Person Responsible for Corrective Action: Heather Myers, County Auditor  
Contact Phone Number: 765-482-2940

Views of Responsible Official: We concur with the findings

Description of Corrective Action Plan: The County will ensure procedures are performed to comply with the grant agreement and the cash management requirements by ensuring disbursements of the Federal funds before they are received into the County.

Anticipated Completion Date: December 31, 2018



Heather Myers  
(Signature)

Auditor  
(Title)

10/3/2018  
(Date)

#### 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/>.