

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, 2018 to December 31, 2018



FILED
09/19/2019

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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	01-01-15 to 12-31-22
County Sheriff	Mike Nielsen	01-01-15 to 12-31-22
County Recorder	Nikki Baldwin	01-01-17 to 12-31-20
President of the Board of County Commissioners	Marc Applegate Jeff Wolfe	01-01-18 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Steve Jacob	01-01-18 to 12-31-19



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF BOONE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Boone County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, 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, 2018.

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, 2018, 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 and Schedule of Leases and Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated September 3, 2019, 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

September 3, 2019



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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, 2018, and the related notes to the financial statement, and have issued our report thereon dated September 3, 2019, 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


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*.

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

September 3, 2019

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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, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
SHERIFF INMATE TRUST	\$ 67,822	\$ 650,724	\$ 643,819	\$ 74,727
SHERIFF COMMISSARY FUND	140,131	234,286	184,367	190,050
CLERK'S TRUST ACCOUNT	1,894,120	5,065,397	5,530,016	1,429,501
GENERAL	4,736,139	20,264,231	20,783,890	4,216,480
ACCIDENT REPORT	13,249	7,063	2,616	17,696
ANIMAL CONTROL	-	30,000	-	30,000
CAMPAIGN FINANCE ENFORCEMENT	2,840	100	-	2,940
CITY AND TOWN COURT COSTS	249,773	13,299	-	263,072
CLERK'S RECORDS PERPETUATION	55,117	44,691	21,641	78,167
COIT CNTY DISTRIB SHARES	(71)	4,048	3,977	-
COMMUNITY CORRECTIONS	153,896	464,842	423,837	194,901
CONVENTION VIS AND TOURISM PROM	287,747	508,649	450,000	346,396
SALES DISCLOSURE- COUNTY SHARE	70,464	12,070	1,404	81,130
CUMULATIVE BRIDGE	2,058,126	789,838	1,698,239	1,149,725
CUMULATIVE CAPITAL DEVELOPMENT	850,008	1,758,151	1,903,160	704,999
DRUG FREE COMMUNITY	39,953	46,034	63,983	22,004
ECONOMIC DEVELOPMENT FEE	13,200	7,575	14,250	6,525
EMERG PLANNING/ RIGHT TO KNOW	31,125	6,097	2,075	35,147
EXTRADITION & SHERIFF'S ASST.	1,400	-	-	1,400
FIREARMS TRAINING- UNAPPROPRIAT	3,172	31,561	32,978	1,755
FOOD AND BEVERAGE TAX	112,182	799,194	659,543	251,833
GENERAL DRAIN IMPROVEMENT	82,545	4,975	4,375	83,145
HEALTH	463,058	835,979	753,848	545,189
IDENTIFICATION SECURITY PROT	138,339	11,806	25,751	124,394
LEVY EXCESS	5,532	-	-	5,532
LOCAL HEALTH MAINTENANCE	102,207	48,859	13,581	137,485
LOCAL ROAD AND STREET	262,197	598,729	656,819	204,107
LIT PUBLIC SAFETY COUNTY SHARE	901,225	5,610,347	5,939,234	572,338
MISDEMEANANT	36,484	27,761	27,920	36,325
MOTOR VEHICLE HIGHWAY	2,297,653	4,463,749	5,320,201	1,441,201
PLAT BOOK	81,962	18,667	45,613	55,016
RAINY DAY	3,461,343	1,340,550	252,251	4,549,642
REASSESSMENT - 2009	(500)	500	-	-
REASSESSMENT - 2015	175,989	601,478	507,079	270,388
RECORDER'S RECORDS PERPET	165,080	228,153	150,051	243,182
RIVERBOAT	76,597	459,333	498,776	37,154
SEX AND VIOLENT OFFENDER ADMIN	10,554	5,256	92	15,718
SUPPL PUBLIC DEFENDER SERVICES	76,079	12,054	60,239	27,894
SURPLUS TAX	436,077	239,363	219,979	455,461
SURVEYOR'S CORNER PERPETUATION	60,061	58,455	71,111	47,405
TAX SALE REDEMPTION	158	177,656	174,574	3,240
TAX SALE SURPLUS	1,189,107	792,387	1,050,720	930,774
GUARDIAN AD LITEM	17,837	30,536	23,716	24,657
AUDITORS INELIGIBLE DEDUCTIONS	30,411	14,169	17,476	27,104
COUNTY ELECTED OFFICIALS TRNG	37,472	11,807	2,872	46,407
STATEWIDE 911	149,978	822,271	773,333	198,916
2016 COIT SPECIAL DISTRIBUTION	2,080,189	-	44,550	2,035,639
ADULT PROBATION ADMINISTRATIVE	166,282	163,602	227,765	102,119
JUVENILE PROBATION ADMIN	102,427	6,744	19,340	89,831
SUPPL ADULT PROBATION SERVICES	186,016	40,585	-	226,601
ALTERNATIVE DISPUTE RESOLUTION	9,053	6,320	3,330	12,043
COUNTY USER FEE	513	7,260	6,770	1,003
DRAINAGE MAINTENANCE	4,738,407	1,712,335	501,138	5,949,604
DRUG BUY MONEY	10,493	-	-	10,493
DUI TASK FORCE	-	16,287	16,287	-
DONATIONS-BD HEALTH GIFT FUND	1,778	7,390	4,489	4,679

BOONE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
PARKING ORDINANCE VIOLATIONS	40	-	-	40
PAYROLL CLEARING	226,773	5,065,712	4,920,144	372,341
PAYROLL WITHHOLDING-INSURANCE	5,885	-	-	5,885
ISETS	3,532	426,448	424,375	5,605
SHERIFF PENSION HOLDING	103,801	77,388	82,000	99,189
SETTLEMENT	-	118,485,058	118,429,480	55,578
CVET AGENCY	-	279,076	279,076	-
WEED LIEN COLLECTIONS	49,729	31,399	43,369	37,759
SEWAGE COLLECTIONS	38,396	32,586	27,063	43,919
FINANCIAL INSTITUTION TAX	-	125,984	125,984	-
HOMESTEAD CREDIT REBATE	25,585	-	-	25,585
STATE FINES AND FORFEITURES	2,797	-	555	2,242
INFRACTION JUDGEMENTS	20,307	153,791	164,979	9,119
SPECIAL DEATH BENEFIT	1,208	7,919	8,038	1,089
SALES DISCLOSURE - STATE SHARE	1,070	12,060	12,235	895
CORONERS TRAINING & CON'T ED	484	6,047	6,255	276
MORT RECOR FEES- STATE SHARE	620	8,300	8,325	595
TREASURER	4,727,120	3,137,633	4,727,120	3,137,633
SEX & VIOL OFFNDR ADMIN-STATE	47	584	577	54
INHERITANCE TAX	131,295	99	-	131,394
EDUCATION PLATE FEES AGENCY	431	1,575	1,969	37
LIT REVENUE BOND OF 2017	2,270,094	-	1,975,283	294,811
CASH TITLE IV-D REGULAR INCENT	123,651	15,866	25,450	114,067
93.563 PROS IV-D INC PST 10/99	22,547	23,865	1,483	44,929
CLERK COURT ORDERED INTEREST BEARING	239,282	5,409	241,114	3,577
93.563 CLRK IV-D INC PST 10/99	19,205	15,866	-	35,071
SHERIFF DEPT GIFT/DON FUND	22,871	42,543	48,785	16,629
BCSO YOUTH PROGRAMS	572	1,300	1,253	619
DEBT SERVICE FUND	661,761	-	638,378	23,383
REDEVELOPMENT BOND	232,261	548,151	175,768	604,644
ANSON BOND	5,970,315	3,012,668	5,959,958	3,023,025
ANSON CONSTRUCTION	328	4	-	332
I-65 WEST/EAST REDEV	103,088	2,523	105,611	-
BOND #2 0182	1,749,305	12,442	161,782	1,599,965
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	170,115	556,547	315,668	410,994
JTOWN EDA1TIF BND 2015-CAP INT	44,468	-	-	44,468
CASH-2015 A CONSTRUCTION	16	-	-	16
TX EXMPT DISPUTE RESOLUTION	105,046	1,721	-	106,767
COIT BOND FUND 2016	52,780	250,227	275,503	27,504
E911 REV BONDS OF 2018 PROJECT	-	3,700,000	976,242	2,723,758
COIT PROJ FUND 2016	382,005	-	29,206	352,799
JURY FEES	82,258	8,981	13,311	77,928
BOONE CO COURTS INTERVNT SVCS	159,107	108,287	41,790	225,604
COMM CORRECTIONS PROJ INCOME	193,665	455,762	332,878	316,549
OUTPAT & ALCOHOL PREV PROG.	5,044	-	-	5,044
CO CORRECTIONS FUND	70,204	162,611	68,966	163,849
INTERSTATE COMP FEES- CO SHARE	2,938	1,308	-	4,246
ASSET SEIZURE & FORFEITURE	2,830	-	-	2,830
PROS PRE-TRIAL DIVERSION	80,070	83,963	12,890	151,143
FELONY DIVERSION PROGRAM	1,830	-	-	1,830
JUVENILE TASK FORCE	5,000	-	-	5,000
PROS DEFERRAL USER	61,764	164,787	137,346	89,205
PROS SPECIAL FEE	20,304	29,009	6,589	42,724

BOONE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
LITTER ENFORCEMENT	475	-	-	475
CO SHERIFF TRAINING	19,632	2,293	7,296	14,629
INVESTIGATION SHERIFF	2,255	3,762	2,747	3,270
FACT- FATAL ALCOHOL CRASH TEAM	503	-	-	503
CHILD RESTRAINT GRANT	3	-	-	3
ILLEGAL WEED CONTROL	165	-	-	165
DRUG AWARENESS	4,101	150	-	4,251
SHERIFF SIEZURE	3,616	20	856	2,780
DOG LEASH FUND	1,175	50	-	1,225
BOONE COUNTY HIGHWAY DEPARTMENT	-	97,177	3,716	93,461
ECONOMIC DEVELOPMENT	355,653	268,235	280,274	343,614
EMPLOYEE HEALTH FUND	238,843	3,822,374	3,184,900	876,317
TMA- PERSONAL PROP ASSESSMENTS	40,801	-	-	40,801
INDIANA HOUSING FINANCE	9,500	-	-	9,500
CONV VISITOR & TOURISM INVEST	23,436	969	-	24,405
SURPLUS REPLACE & HMSTD (2000)	733	-	-	733
INDIANA JUDGE RETIREMENT	2	-	-	2
COUNTY FAMILY & CHILDREN	270	-	-	270
LOCAL PLANNING COUNCIL	1,474	-	-	1,474
POLICE PENSION	1,127	-	-	1,127
PILOT PAYMENT	23,259	-	-	23,259
CORPORATION	3	-	-	3
INTERSTATE COMP- STATE SHARE	125	1,308	1,145	288
CHILD RESTR VIOLATIONS FINES	50	838	813	75
LIT CERTIFIED SHARES	-	33,544,354	33,544,354	-
LIT PUBLIC SAFETY	-	15,154,527	15,154,527	-
SENIOR SERVICES TRANSIT SYSTEM	100,705	339,192	439,897	-
INDIANA CRIM JUSTICE GRANTS	14,542	-	-	14,542
REASSESSMENT YEAR 2005	-	187	-	187
COMM. CORR. CTP FUND (0549)	35,620	675	7,404	28,891
HIGH RISK MULTIPLE GRANT	2,080	-	-	2,080
STOP DOM. VIOLENCE/ PROS	39,938	25,635	59,000	6,573
VICTIMS ASSISTANCE COORD.	65,043	35,572	92,070	8,545
JUV DETENTION ALT INITIAT	17,013	42,955	32,074	27,894
COURT INTERPRETER GRANT	97	473	570	-
JARC GRANT	(1,513)	1,513	-	-
TOBACCO PREVENTION & CESSATION	1,582	41,019	41,911	690
OWI	115	-	-	115
BIG CITY/BIG CO ENFORCEMENT	(563)	28,781	30,223	(2,005)
SEATBELT GRANT	746	-	-	746
BULLET PROOF VEST GRANT	-	8,858	5,413	3,445
CITIES READINESS INITIATIVE	29,652	-	3,204	26,448
EMERGENCY RESPONSE DELIVERABLE	212	-	212	-
PUBLIC HEALTH EMERGENCY PREPAR	30,430	88,960	88,777	30,613
BOONE CO. HEALTHY COALITION	1,441	400	782	1,059
HEALTH DEPT TRUST ACCOUNT	25,530	28,170	28,441	25,259
MEDICAL RESERVE CORP (0809)	5,018	-	1,740	3,278
COMMUNITY PREPAREDNESS GRANT	5,315	-	675	4,640
LOCAL ROAD AND BRIDGE STATE GR	492,223	436,820	534,339	394,704
DRUG TASK FORCE GRANT MONEY	2,000	2,000	2,000	2,000
FELONY DIVERSION PRGRM COORD	38,534	80,438	61,874	57,098
SHARPS PROGRAM GRANT	3,780	2,000	3,696	2,084
Totals	<u>\$ 48,385,063</u>	<u>\$ 240,228,417</u>	<u>\$ 244,254,803</u>	<u>\$ 44,358,677</u>

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

BOONE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. 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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

Financial Report

INPRS 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:

BOONE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

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.

BOONE COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. The Big City/Big Co Enforcement fund is a result of the fund being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2018. The Jtown EDA1 TIF Bnd 2014-Const fund expenditures exceeded the revenue for the fund.

Note 8. Fund Name Changes

For the year ended December 31, 2018, certain changes have been made to some of the fund names of 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, 2017	Fund Name as of December 31, 2018
CASH - LOIT 2016 SPECIAL DISTRIBUTION	2016 COIT SPECIAL DISTRIBUTION
CASH INFRACTION JUDGEMENTS	INFRACTION JUDGEMENTS
CASH - CLERK ARRA IV-D INCENTIVE	CASH TITLE IV-D REGULAR INCENT
CASH TITLE 4D - PROS	93.563 PROS IV-D INC PST 10/99
CASH TITLE IV-D REGULAR INCENTIVE	CLERK COURT ORDERED INTEREST BEARING
CLERK COURT ORDERED INT BEARING	93.563 CLERK IV-D INC PST 10/99
DEBT SERVICE - B	DEBT SERVICE FUND

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, 2018

	SHERIFF INMATE TRUST	SHERIFF COMMISSARY FUND	CLERK'S TRUST ACCOUNT	GENERAL	ACCIDENT REPORT
Cash and investments - beginning	\$ 67,822	\$ 140,131	\$ 1,894,120	\$ 4,736,139	\$ 13,249
Receipts:					
Taxes	-	-	-	8,146,616	-
Intergovernmental receipts	-	-	-	678,916	-
Charges for services	-	-	-	675,452	7,063
Fines and forfeits	-	-	-	-	-
Other receipts	650,724	234,286	5,065,397	10,763,247	-
Total receipts	650,724	234,286	5,065,397	20,264,231	7,063
Disbursements:					
Personal services	-	-	-	11,717,029	-
Supplies	-	-	-	198,746	-
Other services and charges	-	-	-	8,821,373	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	46,742	-
Other disbursements	643,819	184,367	5,530,016	-	2,616
Total disbursements	643,819	184,367	5,530,016	20,783,890	2,616
Excess (deficiency) of receipts over disbursements	6,905	49,919	(464,619)	(519,659)	4,447
Cash and investments - ending	\$ 74,727	\$ 190,050	\$ 1,429,501	\$ 4,216,480	\$ 17,696

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	ANIMAL CONTROL	CAMPAIGN FINANCE ENFORCEMENT	CITY AND TOWN COURT COSTS	CLERK'S RECORDS PERPETUATION	COIT CNTY DISTRIB SHARES
Cash and investments - beginning	\$ -	\$ 2,840	\$ 249,773	\$ 55,117	\$ (71)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	100	-	-	-
Other receipts	30,000	-	13,299	44,691	4,048
Total receipts	30,000	100	13,299	44,691	4,048
Disbursements:					
Personal services	-	-	-	8,741	-
Supplies	-	-	-	-	225
Other services and charges	-	-	-	-	3,752
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	12,900	-
Total disbursements	-	-	-	21,641	3,977
Excess (deficiency) of receipts over disbursements	30,000	100	13,299	23,050	71
Cash and investments - ending	\$ 30,000	\$ 2,940	\$ 263,072	\$ 78,167	\$ -

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	COMMUNITY CORRECTIONS	CONVENTION VIS AND TOURISM PROM	SALES DISCLOSURE- COUNTY SHARE	CUMULATIVE BRIDGE	CUMULATIVE CAPITAL DEVELOPMENT
Cash and investments - beginning	\$ 153,896	\$ 287,747	\$ 70,464	\$ 2,058,126	\$ 850,008
Receipts:					
Taxes	-	-	-	647,841	1,725,594
Intergovernmental receipts	-	-	-	139,409	-
Charges for services	-	-	12,070	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	464,842	508,649	-	2,588	32,557
Total receipts	464,842	508,649	12,070	789,838	1,758,151
Disbursements:					
Personal services	305,255	-	-	-	-
Supplies	825	-	1,133	116,919	-
Other services and charges	117,757	-	-	1,363,031	69,305
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	271	-	1,289,761
Other disbursements	-	450,000	-	218,289	544,094
Total disbursements	423,837	450,000	1,404	1,698,239	1,903,160
Excess (deficiency) of receipts over disbursements	41,005	58,649	10,666	(908,401)	(145,009)
Cash and investments - ending	\$ 194,901	\$ 346,396	\$ 81,130	\$ 1,149,725	\$ 704,999

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	DRUG FREE COMMUNITY	ECONOMIC DEVELOPMENT FEE	EMERG PLANNING/ RIGHT TO KNOW	EXTRADITION & SHERIFF'S ASST.	FIREARMS TRAINING- UNAPPROPRIAT
Cash and investments - beginning	\$ 39,953	\$ 13,200	\$ 31,125	\$ 1,400	\$ 3,172
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	6,097	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	46,034	7,575	-	-	31,561
Total receipts	46,034	7,575	6,097	-	31,561
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	63,983	-	2,075	-	32,978
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	14,250	-	-	-
Total disbursements	63,983	14,250	2,075	-	32,978
Excess (deficiency) of receipts over disbursements	(17,949)	(6,675)	4,022	-	(1,417)
Cash and investments - ending	\$ 22,004	\$ 6,525	\$ 35,147	\$ 1,400	\$ 1,755

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	FOOD AND BEVERAGE TAX	GENERAL DRAIN IMPROVEMENT	HEALTH	IDENTIFICATION SECURITY PROT	LEVY EXCESS
Cash and investments - beginning	\$ 112,182	\$ 82,545	\$ 463,058	\$ 138,339	\$ 5,532
Receipts:					
Taxes	799,194	-	621,982	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	4,975	213,997	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	11,806	-
Total receipts	<u>799,194</u>	<u>4,975</u>	<u>835,979</u>	<u>11,806</u>	<u>-</u>
Disbursements:					
Personal services	-	-	670,795	-	-
Supplies	-	-	46,256	-	-
Other services and charges	659,543	-	36,268	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	4,375	529	25,751	-
Total disbursements	<u>659,543</u>	<u>4,375</u>	<u>753,848</u>	<u>25,751</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>139,651</u>	<u>600</u>	<u>82,131</u>	<u>(13,945)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 251,833</u>	<u>\$ 83,145</u>	<u>\$ 545,189</u>	<u>\$ 124,394</u>	<u>\$ 5,532</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LOCAL HEALTH MAINTENANCE	LOCAL ROAD AND STREET	LIT PUBLIC SAFETY COUNTY SHARE	MISDEMEANANT	MOTOR VEHICLE HIGHWAY
Cash and investments - beginning	\$ 102,207	\$ 262,197	\$ 901,225	\$ 36,484	\$ 2,297,653
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	48,859	-	5,610,347	-	4,226,031
Charges for services	-	598,729	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	27,761	237,718
Total receipts	48,859	598,729	5,610,347	27,761	4,463,749
Disbursements:					
Personal services	-	-	2,922,349	-	1,599,481
Supplies	-	16,903	633,612	-	904,103
Other services and charges	-	314,916	1,287,665	27,920	2,811,988
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	325,000	1,083,613	-	4,629
Other disbursements	13,581	-	11,995	-	-
Total disbursements	13,581	656,819	5,939,234	27,920	5,320,201
Excess (deficiency) of receipts over disbursements	35,278	(58,090)	(328,887)	(159)	(856,452)
Cash and investments - ending	\$ 137,485	\$ 204,107	\$ 572,338	\$ 36,325	\$ 1,441,201

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	PLAT BOOK	RAINY DAY	REASSESSMENT - 2009	REASSESSMENT - 2015	RECORDER'S RECORDS PERPET
Cash and investments - beginning	\$ 81,962	\$ 3,461,343	\$ (500)	\$ 175,989	\$ 165,080
Receipts:					
Taxes	-	-	-	539,059	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	495	-	-	-	224,549
Fines and forfeits	-	-	-	-	-
Other receipts	18,172	1,340,550	500	62,419	3,604
Total receipts	18,667	1,340,550	500	601,478	228,153
Disbursements:					
Personal services	-	-	-	6,000	72,487
Supplies	45,613	-	-	45,953	-
Other services and charges	-	252,251	-	442,251	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	12,875	77,564
Total disbursements	45,613	252,251	-	507,079	150,051
Excess (deficiency) of receipts over disbursements	(26,946)	1,088,299	500	94,399	78,102
Cash and investments - ending	\$ 55,016	\$ 4,549,642	\$ -	\$ 270,388	\$ 243,182

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	RIVERBOAT	SEX AND VIOLENT OFFENDER ADMIN	SUPPL PUBLIC DEFENDER SERVICES	SURPLUS TAX	SURVEYOR'S CORNER PERPETUATION
Cash and investments - beginning	\$ 76,597	\$ 10,554	\$ 76,079	\$ 436,077	\$ 60,061
Receipts:					
Taxes	123,064	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	12,054	-	-
Other receipts	336,269	5,256	-	239,363	58,455
Total receipts	459,333	5,256	12,054	239,363	58,455
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	163,245	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	335,531	92	60,239	219,979	71,111
Total disbursements	498,776	92	60,239	219,979	71,111
Excess (deficiency) of receipts over disbursements	(39,443)	5,164	(48,185)	19,384	(12,656)
Cash and investments - ending	\$ 37,154	\$ 15,718	\$ 27,894	\$ 455,461	\$ 47,405

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	TAX SALE REDEMPTION	TAX SALE SURPLUS	GUARDIAN AD LITEM	AUDITORS INELIGIBLE DEDUCTIONS	COUNTY ELECTED OFFICIALS TRNG
Cash and investments - beginning	\$ 158	\$ 1,189,107	\$ 17,837	\$ 30,411	\$ 37,472
Receipts:					
Taxes	-	-	-	14,169	-
Intergovernmental receipts	-	-	28,213	-	-
Charges for services	-	-	-	-	11,807
Fines and forfeits	-	-	-	-	-
Other receipts	177,656	792,387	2,323	-	-
Total receipts	177,656	792,387	30,536	14,169	11,807
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	2,029	-
Other services and charges	-	-	-	2,891	2,872
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	174,574	1,050,720	23,716	12,556	-
Total disbursements	174,574	1,050,720	23,716	17,476	2,872
Excess (deficiency) of receipts over disbursements	3,082	(258,333)	6,820	(3,307)	8,935
Cash and investments - ending	\$ 3,240	\$ 930,774	\$ 24,657	\$ 27,104	\$ 46,407

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	STATEWIDE 911	2016 COIT SPECIAL DISTRIBUTION	ADULT PROBATION ADMINISTRATIVE	JUVENILE PROBATION ADMIN	SUPPL ADULT PROBATION SERVICES
Cash and investments - beginning	\$ 149,978	\$ 2,080,189	\$ 166,282	\$ 102,427	\$ 186,016
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	163,602	6,744	-
Fines and forfeits	-	-	-	-	-
Other receipts	822,271	-	-	-	40,585
Total receipts	822,271	-	163,602	6,744	40,585
Disbursements:					
Personal services	-	-	176,540	-	-
Supplies	-	-	10,146	-	-
Other services and charges	744,175	44,550	38,776	19,340	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	29,158	-	1,883	-	-
Other disbursements	-	-	420	-	-
Total disbursements	773,333	44,550	227,765	19,340	-
Excess (deficiency) of receipts over disbursements	48,938	(44,550)	(64,163)	(12,596)	40,585
Cash and investments - ending	\$ 198,916	\$ 2,035,639	\$ 102,119	\$ 89,831	\$ 226,601

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	ALTERNATIVE DISPUTE RESOLUTION	COUNTY USER FEE	DRAINAGE MAINTENANCE	DRUG BUY MONEY	DUI TASK FORCE
Cash and investments - beginning	\$ 9,053	\$ 513	\$ 4,738,407	\$ 10,493	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	16,287
Charges for services	-	7,260	1,712,335	-	-
Fines and forfeits	6,320	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>6,320</u>	<u>7,260</u>	<u>1,712,335</u>	<u>-</u>	<u>16,287</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	6,770	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,330	-	501,138	-	16,287
Total disbursements	<u>3,330</u>	<u>6,770</u>	<u>501,138</u>	<u>-</u>	<u>16,287</u>
Excess (deficiency) of receipts over disbursements	<u>2,990</u>	<u>490</u>	<u>1,211,197</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 12,043</u>	<u>\$ 1,003</u>	<u>\$ 5,949,604</u>	<u>\$ 10,493</u>	<u>\$ -</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	DONATIONS-BD HEALTH GIFT FUND	PARKING ORDINANCE VIOLATIONS	PAYROLL CLEARING	PAYROLL WITHHOLDING- INSURANCE	SETS
Cash and investments - beginning	\$ 1,778	\$ 40	\$ 226,773	\$ 5,885	\$ 3,532
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,390	-	5,065,712	-	426,448
Total receipts	7,390	-	5,065,712	-	426,448
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,489	-	4,920,144	-	424,375
Total disbursements	4,489	-	4,920,144	-	424,375
Excess (deficiency) of receipts over disbursements	2,901	-	145,568	-	2,073
Cash and investments - ending	\$ 4,679	\$ 40	\$ 372,341	\$ 5,885	\$ 5,605

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	SHERIFF PENSION HOLDING	SETTLEMENT	CVET AGENCY	WEED LIEN COLLECTIONS	SEWAGE COLLECTIONS
Cash and investments - beginning	\$ 103,801	\$ -	\$ -	\$ 49,729	\$ 38,396
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	77,388	118,485,058	279,076	31,399	32,586
Total receipts	77,388	118,485,058	279,076	31,399	32,586
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	82,000	118,429,480	279,076	43,369	27,063
Total disbursements	82,000	118,429,480	279,076	43,369	27,063
Excess (deficiency) of receipts over disbursements	(4,612)	55,578	-	(11,970)	5,523
Cash and investments - ending	\$ 99,189	\$ 55,578	\$ -	\$ 37,759	\$ 43,919

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	FINANCIAL INSTITUTION TAX	HOMESTEAD CREDIT REBATE	STATE FINES AND FORFEITURES	INFRACTION JUDGEMENTS	SPECIAL DEATH BENEFIT
Cash and investments - beginning	\$ -	\$ 25,585	\$ 2,797	\$ 20,307	\$ 1,208
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	125,984	-	-	153,791	7,919
Total receipts	<u>125,984</u>	<u>-</u>	<u>-</u>	<u>153,791</u>	<u>7,919</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	125,984	-	555	164,979	8,038
Total disbursements	<u>125,984</u>	<u>-</u>	<u>555</u>	<u>164,979</u>	<u>8,038</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(555)</u>	<u>(11,188)</u>	<u>(119)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 25,585</u>	<u>\$ 2,242</u>	<u>\$ 9,119</u>	<u>\$ 1,089</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	SALES DISCLOSURE - STATE SHARE	CORONERS TRAINING & CONT ED	MORT RECOR FEES- STATE SHARE	TREASURER	SEX & VIOL OFFNDR ADMIN-STATE
Cash and investments - beginning	\$ 1,070	\$ 484	\$ 620	\$ 4,727,120	\$ 47
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	12,060	6,047	8,300	3,137,633	584
Total receipts	12,060	6,047	8,300	3,137,633	584
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	12,235	6,255	8,325	4,727,120	577
Total disbursements	12,235	6,255	8,325	4,727,120	577
Excess (deficiency) of receipts over disbursements	(175)	(208)	(25)	(1,589,487)	7
Cash and investments - ending	\$ 895	\$ 276	\$ 595	\$ 3,137,633	\$ 54

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	INHERITANCE TAX	EDUCATION PLATE FEES AGENCY	LIT REVENUE BOND OF 2017	CASH TITLE IV-D REGULAR INCENT	93.563 PROS IV-D INC PST 10/99
Cash and investments - beginning	\$ 131,295	\$ 431	\$ 2,270,094	\$ 123,651	\$ 22,547
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	99	1,575	-	15,866	23,865
Total receipts	99	1,575	-	15,866	23,865
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,969	1,975,283	25,450	1,483
Total disbursements	-	1,969	1,975,283	25,450	1,483
Excess (deficiency) of receipts over disbursements	99	(394)	(1,975,283)	(9,584)	22,382
Cash and investments - ending	\$ 131,394	\$ 37	\$ 294,811	\$ 114,067	\$ 44,929

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CLERK COURT ORDERED INTEREST BEARING	93.563 CLRK IV-D INC PST 10/99	SHERIFF DEPT GIFT/DON FUND	BCSO YOUTH PROGRAMS	DEBT SERVICE FUND
Cash and investments - beginning	\$ 239,282	\$ 19,205	\$ 22,871	\$ 572	\$ 661,761
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,409	15,866	42,543	1,300	-
Total receipts	5,409	15,866	42,543	1,300	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	1,253	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	241,114	-	48,785	-	638,378
Total disbursements	241,114	-	48,785	1,253	638,378
Excess (deficiency) of receipts over disbursements	(235,705)	15,866	(6,242)	47	(638,378)
Cash and investments - ending	\$ 3,577	\$ 35,071	\$ 16,629	\$ 619	\$ 23,383

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	REDEVELOPMENT BOND	ANSON BOND	ANSON CONSTRUCTION	I-65 WEST/EAST REDEV	BOND #2 0182
Cash and investments - beginning	\$ 232,261	\$ 5,970,315	\$ 328	\$ 103,088	\$ 1,749,305
Receipts:					
Taxes	548,151	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	3,012,668	4	2,523	12,442
Total receipts	548,151	3,012,668	4	2,523	12,442
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	175,768	5,959,958	-	105,611	161,782
Total disbursements	175,768	5,959,958	-	105,611	161,782
Excess (deficiency) of receipts over disbursements	372,383	(2,947,290)	4	(103,088)	(149,340)
Cash and investments - ending	\$ 604,644	\$ 3,023,025	\$ 332	\$ -	\$ 1,599,965

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	COIT REVENUE BONDS OF 2014	JTOWN EDA1 TIF BND 2014-CONST	JTOWN EDA1TIF BND 2014-CAP INT	JTOWN EDA1 TIF BND 2015-CONST	JTOWN EDA1TIF BND 2015-CAP INT
Cash and investments - beginning	\$ 9,844	\$ (156)	\$ 211,794	\$ 170,115	\$ 44,468
Receipts:					
Taxes	-	-	-	553,572	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	2,975	-
Total receipts	-	-	-	556,547	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	315,668	-
Total disbursements	-	-	-	315,668	-
Excess (deficiency) of receipts over disbursements	-	-	-	240,879	-
Cash and investments - ending	\$ 9,844	\$ (156)	\$ 211,794	\$ 410,994	\$ 44,468

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CASH-2015 A CONSTRUCTION	TX EXMPT DISPUTE RESOLUTION	COIT BOND FUND 2016	E911 REV BONDS OF 2018 PROJECT	COIT PROJ FUND 2016
Cash and investments - beginning	\$ 16	\$ 105,046	\$ 52,780	\$ -	\$ 382,005
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,721	250,227	3,700,000	-
Total receipts	-	1,721	250,227	3,700,000	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	13,116	-	-
Other services and charges	-	-	98,075	976,242	-
Debt service - principal and interest	-	-	163,409	-	-
Capital outlay	-	-	903	-	29,206
Other disbursements	-	-	-	-	-
Total disbursements	-	-	275,503	976,242	29,206
Excess (deficiency) of receipts over disbursements	-	1,721	(25,276)	2,723,758	(29,206)
Cash and investments - ending	\$ 16	\$ 106,767	\$ 27,504	\$ 2,723,758	\$ 352,799

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	JURY FEES	BOONE CO COURTS INTERVNT SVCS	COMM CORRECTIONS PROJ INCOME	OUTPAT & ALCOHOL PREV PROG.	CO CORRECTIONS FUND
Cash and investments - beginning	\$ 82,258	\$ 159,107	\$ 193,665	\$ 5,044	\$ 70,204
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	8,981	-	-	-	-
Other receipts	-	108,287	455,762	-	162,611
Total receipts	8,981	108,287	455,762	-	162,611
Disbursements:					
Personal services	-	24,700	109,955	-	-
Supplies	-	9,826	7,246	-	30,481
Other services and charges	-	7,264	214,177	-	8,485
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	1,500	-	30,000
Other disbursements	13,311	-	-	-	-
Total disbursements	13,311	41,790	332,878	-	68,966
Excess (deficiency) of receipts over disbursements	(4,330)	66,497	122,884	-	93,645
Cash and investments - ending	\$ 77,928	\$ 225,604	\$ 316,549	\$ 5,044	\$ 163,849

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	INTERSTATE COMP FEES- CO SHARE	ASSET SEIZURE & FORFEITURE	PROS PRE-TRIAL DIVERSION	FELONY DIVERSION PROGRAM	JUVENILE TASK FORCE
Cash and investments - beginning	\$ 2,938	\$ 2,830	\$ 80,070	\$ 1,830	\$ 5,000
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,308	-	83,963	-	-
Total receipts	1,308	-	83,963	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	12,890	-	-
Total disbursements	-	-	12,890	-	-
Excess (deficiency) of receipts over disbursements	1,308	-	71,073	-	-
Cash and investments - ending	\$ 4,246	\$ 2,830	\$ 151,143	\$ 1,830	\$ 5,000

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	PROS DEFERRAL USER	PROS SPECIAL FEE	LITTER ENFORCEMENT	CO SHERIFF TRAINING	INVESTIGATION SHERIFF
Cash and investments - beginning	\$ 61,764	\$ 20,304	\$ 475	\$ 19,632	\$ 2,255
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	2,293	3,762
Fines and forfeits	-	-	-	-	-
Other receipts	164,787	29,009	-	-	-
Total receipts	164,787	29,009	-	2,293	3,762
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	137,346	6,589	-	7,296	2,747
Total disbursements	137,346	6,589	-	7,296	2,747
Excess (deficiency) of receipts over disbursements	27,441	22,420	-	(5,003)	1,015
Cash and investments - ending	\$ 89,205	\$ 42,724	\$ 475	\$ 14,629	\$ 3,270

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	FACT- FATAL ALCOHOL CRASH TEAM	CHILD RESTRAINT GRANT	ILLEGAL WEED CONTROL	DRUG AWARENESS	SHERIFF SIEZURE
Cash and investments - beginning	\$ 503	\$ 3	\$ 165	\$ 4,101	\$ 3,616
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	150	20
Total receipts	-	-	-	150	20
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	856
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	856
Excess (deficiency) of receipts over disbursements	-	-	-	150	(836)
Cash and investments - ending	<u>\$ 503</u>	<u>\$ 3</u>	<u>\$ 165</u>	<u>\$ 4,251</u>	<u>\$ 2,780</u>

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	DOG LEASH FUND	BOONE COUNTY HIGHWAY DEPARTMENT	ECONOMIC DEVELOPMENT	EMPLOYEE HEALTH FUND	TMA- PERSONAL PROP ASSESSMENTS
Cash and investments - beginning	\$ 1,175	\$ -	\$ 355,653	\$ 238,843	\$ 40,801
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	22,093	-	-	-
Other receipts	50	75,084	268,235	3,822,374	-
Total receipts	50	97,177	268,235	3,822,374	-
Disbursements:					
Personal services	-	-	280,274	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	3,716	-	3,184,900	-
Total disbursements	-	3,716	280,274	3,184,900	-
Excess (deficiency) of receipts over disbursements	50	93,461	(12,039)	637,474	-
Cash and investments - ending	\$ 1,225	\$ 93,461	\$ 343,614	\$ 876,317	\$ 40,801

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	INDIANA HOUSING FINANCE	CONV VISITOR & TOURISM INVEST	SURPLUS REPLACE & HMSTD (2000)	INDIANA JUDGE RETIREMENT	COUNTY FAMILY & CHILDREN
Cash and investments - beginning	\$ 9,500	\$ 23,436	\$ 733	\$ 2	\$ 270
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	969	-	-	-
Total receipts	-	969	-	-	-
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	-	969	-	-	-
Cash and investments - ending	\$ 9,500	\$ 24,405	\$ 733	\$ 2	\$ 270

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LOCAL PLANNING COUNCIL	POLICE PENSION	PILOT PAYMENT	CORPORATION	INTERSTATE COMP- STATE SHARE
Cash and investments - beginning	\$ 1,474	\$ 1,127	\$ 23,259	\$ 3	\$ 125
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	1,308
Total receipts	-	-	-	-	1,308
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	1,145
Total disbursements	-	-	-	-	1,145
Excess (deficiency) of receipts over disbursements	-	-	-	-	163
Cash and investments - ending	\$ 1,474	\$ 1,127	\$ 23,259	\$ 3	\$ 288

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CHILD RESTR VIOLATIONS FINES	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY	SENIOR SERVICES TRANSIT SYSTEM	INDIANA CRIM JUSTICE GRANTS
Cash and investments - beginning	\$ 50	\$ -	\$ -	\$ 100,705	\$ 14,542
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	33,544,354	15,154,527	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	838	-	-	339,192	-
Total receipts	838	33,544,354	15,154,527	339,192	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	813	33,544,354	15,154,527	439,897	-
Total disbursements	813	33,544,354	15,154,527	439,897	-
Excess (deficiency) of receipts over disbursements	25	-	-	(100,705)	-
Cash and investments - ending	\$ 75	\$ -	\$ -	\$ -	\$ 14,542

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	REASSESSMENT YEAR 2005	COMM. CORR. CTP FUND (0549)	HIGH RISK MULTIPLE GRANT	STOP DOM. VIOLENCE/ PROS	VICTIMS ASSISTANCE COORD.
Cash and investments - beginning	\$ -	\$ 35,620	\$ 2,080	\$ 39,938	\$ 65,043
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	25,635	35,572
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	187	675	-	-	-
Total receipts	187	675	-	25,635	35,572
Disbursements:					
Personal services	-	7,270	-	-	-
Supplies	-	134	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	59,000	92,070
Total disbursements	-	7,404	-	59,000	92,070
Excess (deficiency) of receipts over disbursements	187	(6,729)	-	(33,365)	(56,498)
Cash and investments - ending	\$ 187	\$ 28,891	\$ 2,080	\$ 6,573	\$ 8,545

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	JUV DETENTION ALT INITIAT	COURT INTERPRETER GRANT	JARC GRANT	TOBACCO PREVENTION & CESSATION	OWI
Cash and investments - beginning	\$ 17,013	\$ 97	\$ (1,513)	\$ 1,582	\$ 115
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	41,019	-
Fines and forfeits	-	-	-	-	-
Other receipts	42,955	473	1,513	-	-
Total receipts	42,955	473	1,513	41,019	-
Disbursements:					
Personal services	7,094	-	-	-	-
Supplies	2,117	-	-	-	-
Other services and charges	22,863	570	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	41,911	-
Total disbursements	32,074	570	-	41,911	-
Excess (deficiency) of receipts over disbursements	10,881	(97)	1,513	(892)	-
Cash and investments - ending	\$ 27,894	\$ -	\$ -	\$ 690	\$ 115

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	BIG CITY/BIG CO ENFORCEMENT	SEATBELT GRANT	BULLET PROOF VEST GRANT	CITIES READINESS INITIATIVE	EMERGENCY RESPONSE DELIVERABLE
Cash and investments - beginning	\$ (563)	\$ 746	\$ -	\$ 29,652	\$ 212
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	28,781	-	8,858	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	28,781	-	8,858	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	30,223	-	5,413	3,204	212
Total disbursements	30,223	-	5,413	3,204	212
Excess (deficiency) of receipts over disbursements	(1,442)	-	3,445	(3,204)	(212)
Cash and investments - ending	\$ (2,005)	\$ 746	\$ 3,445	\$ 26,448	\$ -

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	PUBLIC HEALTH EMERGENCY PREPAR	BOONE CO. HEALTHY COALITION	HEALTH DEPT TRUST ACCOUNT	MEDICAL RESERVE CORP (0809)	COMMUNITY PREPAREDNESS GRANT
Cash and investments - beginning	\$ 30,430	\$ 1,441	\$ 25,530	\$ 5,018	\$ 5,315
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	28,170	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	88,960	400	-	-	-
Total receipts	88,960	400	28,170	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	88,777	782	28,441	1,740	675
Total disbursements	88,777	782	28,441	1,740	675
Excess (deficiency) of receipts over disbursements	183	(382)	(271)	(1,740)	(675)
Cash and investments - ending	\$ 30,613	\$ 1,059	\$ 25,259	\$ 3,278	\$ 4,640

BOONE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LOCAL ROAD AND BRIDGE STATE GR	DRUG TASK FORCE GRANT MONEY	FELONY DIVERSION PRGRM COORD	SHARPS PROGRAM GRANT	TOTALS
Cash and investments - beginning	\$ 492,223	\$ 2,000	\$ 38,534	\$ 3,780	\$ 48,385,063
Receipts:					
Taxes	-	-	-	-	13,719,242
Intergovernmental receipts	-	-	-	-	59,545,789
Charges for services	-	-	-	-	3,720,419
Fines and forfeits	-	-	-	-	49,548
Other receipts	436,820	2,000	80,438	2,000	163,193,419
Total receipts	436,820	2,000	80,438	2,000	240,228,417
Disbursements:					
Personal services	-	-	59,174	-	17,967,144
Supplies	-	-	-	-	2,085,383
Other services and charges	-	-	-	-	18,659,460
Debt service - principal and interest	410,441	2,000	-	3,696	579,546
Capital outlay	-	-	-	-	2,842,666
Other disbursements	123,898	-	2,700	-	202,120,604
Total disbursements	534,339	2,000	61,874	3,696	244,254,803
Excess (deficiency) of receipts over disbursements	(97,519)	-	18,564	(1,696)	(4,026,386)
Cash and investments - ending	\$ 394,704	\$ 2,000	\$ 57,098	\$ 2,084	\$ 44,358,677

BOONE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Putnam Industries INC	Sharp Business Systems of Indiana	\$ 25,533	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>394,877</u>		
Total of annual lease payments		<u>\$ 394,877</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	LIT Revenue Bond of 2017	\$ 3,130,000	\$ 178,848
Revenue bonds	Redevelopment District Tax Increment Refunding 2004	150,000	153,563
Revenue bonds	Redevelopment District Bonds of 2013	5,500,000	357,500
Revenue bonds	Redevelopment District Tax Increment Capital Apprec 2008	3,283,355	885,000
Revenue bonds	Redevelopment District Tax Increment Refund Revenue Bond 2016	10,550,000	808,300
Revenue bonds	Redevelopment District Tax Increment Refunding Revenue Bonds 2015	10,170,000	1,277,930
Revenue bonds	Tax Increment Revenue Bonds 2016	3,840,000	316,705
Revenue bonds	Tax Increment Revenue Bonds of 2014 (Jamestown)	3,050,000	237,788
Revenue bonds	Tax Increment Revenue Bonds of 2015	965,000	71,081
Revenue bonds	Taxable County Option Income Tax Revenue Bonds of 2016	1,685,000	166,493
Revenue bonds	COIT Revenue Bonds of 2014	6,530,000	540,879
Revenue bonds	E911 Revenue and Refunding Revenue Bonds of 2018	3,700,000	271,032
Revenue bonds	Economic Development Revenue Bond Series 2015A	170,000	11,050
Revenue bonds	Economic Development Revenue Bonds Series 2015B	740,000	48,100
Notes and loans payable	Interact CAD 911 Loan	363,290	150,990
Notes and loans payable	TCF Equipment Finance - Gradall	-	-
Notes and loans payable	TCF Equipment Finance - Chip Spreader	<u>-</u>	<u>-</u>
Total governmental activities		<u>53,826,645</u>	<u>5,475,259</u>
Totals		<u>\$ 53,826,645</u>	<u>\$ 5,475,259</u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF 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, 2018. 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, 2018.

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


Report on Internal Control over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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


Paul D. Joyce, CPA
State Examiner

September 3, 2019

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

BOONE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2018

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	5547/7179	\$ -	\$ 29,000
Violence Against Women Formula Grants Stop Domestic Violence	Indiana Criminal Justice Institute	16.588	6262	-	25,635
Bulletproof Vest Partnership Program Bulletproof Vest Grant 9165	Direct grant	16.607	FY2018 BVP	-	8,858
Total - Department of Justice				-	63,493
<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	1500227 1383408	- -	138,929 258,516
Total - Highway Planning and Construction Cluster				-	397,445
Formula Grants for Rural Areas and Tribal Transit Program Transit FY17 Transit FY18	Indiana Department of Transportation	20.509	17811113 18811506	36,407 219,518	36,407 219,518
Total - Formula Grants for Rural Areas and Tribal Transit Program				255,925	255,925
Highway Safety Cluster State and Community Highway Safety Big City/Big County	Indiana Criminal Justice Institute	20.600	D3-17-11059	-	28,781
Alcohol Impaired Driving Countermeasures Incentive Grants I Alcohol Impaired Driving	Indiana Criminal Justice Institute	20.601	D3-17-11161	-	16,287
Total - Highway Safety Cluster				-	45,068
Total - Department of Transportation				255,925	698,438
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Public Health Emergency Preparedness	Indiana State Department of Health	93.074	26858	-	88,960
Child Support Enforcement Child Support Indirect Cost (Reimburse) Prosecutor IV-D (Incentive) Clerk Child Support Co. General County Share Child Support Title IV-D Incentive Shared Clerk IV-D Prosecutor Child Support Enforcement	Indiana Department of Child Services	93.563	FY2018 FY2018 FY2018 FY2018 FY2018 FY2018 FY2018	- - - - - - -	64,232 23,865 28,685 5,649 15,866 15,866 114,593
Total - Child Support Enforcement				-	268,756
Total - Department of Health and Human Services				-	357,716
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants EMPG Competitive/Salary Grant	Indiana Department of Homeland Security	97.042	EMC-2017-EP-00002	-	30,736
Pre-Disaster Mitigation Multihazard Mitigation Plan Update	Indiana Department of Homeland Security	97.047	EMC-2015-PC-0010	-	16,656
Homeland Security Grant Program SHSP County Based Competitive Project	Indiana Department of Homeland Security	97.067	28926	-	71,250
Total - Department of Homeland Security				-	118,642
Total federal awards expended				\$ 255,925	\$ 1,238,289

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?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Any audit finding disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	no

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

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
20.509	Highway Planning and Construction Cluster Formula Grants for Rural Areas and Tribal Transit Program	Unmodified Unmodified

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

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

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.

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

**Heather R. Myers
Auditor**

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding 2017-001

Subject: Financial Transactions and Reporting
Audit Findings: Material Weakness

Status of Audit Finding:

The Financial Statements are prepared and uploaded by our vendor GUTS and will then be reviewed and approved by the Auditor. Current administration will continually request additional support from our Software vendor Cyma on the reports being uploaded by the County's vendor GUTS along with additional output of reports ran by GUTS as well as maintaining those reports are saved for the AFR and our records.

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 (or Other Identifying Number): IN-18X032-00
Pass-Through Entity: INDOT
Compliance Requirement: Reporting
Audit Finding: Significant Deficiency

Status of Audit Finding:

The Boone County Senior Services/Boone County Transit prepares the Indiana Department of Transportation Contract Invoice – Voucher State Form 3211 of expenses for reimbursement, the Commissioner's review and approve the Form, the Commissioner's assistant has access to the financial software reports to review and prepare a claim.

Finding 2017-003

Subject: Procurement and Suspension and Debarment
Federal Agency: Department of Transportation
Federal Program: Formula Grants for Rural Areas
CFDA Number: 20.509
Federal Award Number (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

Status of Finding:

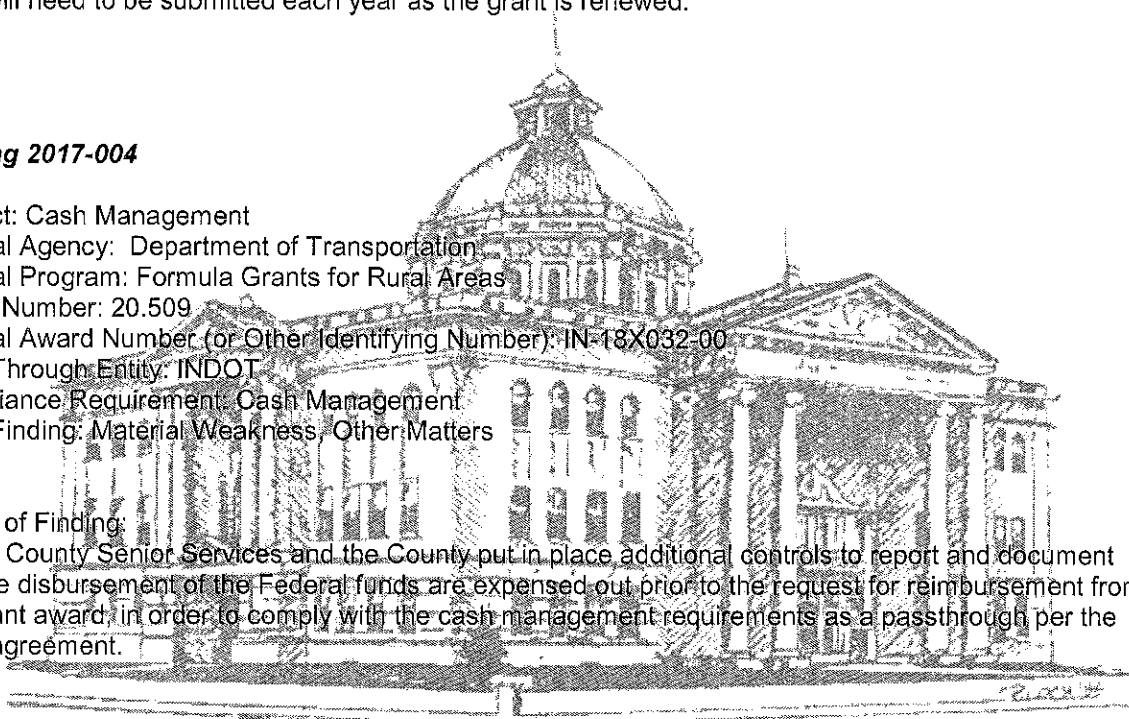
This action was completed on October 28th, 2018, the Debarment and Suspension Certification was presented by the County Attorney and executed by the Boone County Senior Services and approved by the Commissioner's. The procedure was put in place that the Debarment and Suspension Certification form will need to be submitted each year as the grant is renewed.

Finding 2017-004

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

Status of Finding:

Boone County Senior Services and the County put in place additional controls to report and document that the disbursement of the Federal funds are expensed out prior to the request for reimbursement from the grant award. In order to comply with the cash management requirements as a passthrough per the grant agreement.



Keith R. New
(Signature)

Boone County Auditor
(Title)

8/29/2019
(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).)

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/>.