

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

FINANCIAL STATEMENT AND FEDERAL

SINGLE AUDIT REPORT

OF

MADISON COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED
09/25/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Rick G. Gardner	01-01-17 to 12-31-20
County Treasurer	Kelly S. Gaskill Dan Girt	01-01-15 to 12-31-18 01-01-19 to 12-31-22
Clerk of the Circuit Court	Darlene Likens Olivia Pratt	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Scott Mellinger	01-01-15 to 12-31-22
President of the Board of County Commissioners	John M. Richwine Kelly S. Gaskill	01-01-18 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Anthony Emery	01-01-18 to 12-31-19



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MADISON COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Madison County (County), which comprises the financial position and results of operations for the year ended December 31, 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, 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 August 28, 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

August 28, 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 MADISON COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Madison County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement, and have issued our report thereon dated August 28, 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 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 items 2018-001 and 2018-002, that we consider to be material weaknesses.

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2018-002.

Madison County's Response to Findings

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

August 28, 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.

MADISON 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
After Settlement Collections	\$ 3,770,052	\$ 3,790,847	\$ 3,770,052	\$ 3,790,847
Inmate Trust Fund	42,111	855,915	829,675	68,351
Jail Commissary	236,886	653,064	565,955	323,995
Clerk's Trust	930,609	10,814,132	10,794,504	950,237
County General	10,930,036	37,810,112	40,029,279	8,710,869
Accident Report Fund	10,258	9,539	9,820	9,977
Performance Bond Fund	4,000	3,000	3,000	4,000
Child Advocacy Fund	325	-	-	325
City & Town Court Costs	19,892	18,221	19,892	18,221
Clerks Rec Perpetuation	132,038	64,757	15,343	181,452
COIT County Distributive Share	57,088	-	57,088	-
CJC Project Income	489,175	823,009	534,607	777,577
Cong. School-Int.	10,302	55	-	10,357
Cong. School - Principal	23,440	-	-	23,440
Co Sales Disclosure Fund	24,740	17,689	9,060	33,369
Cumulative Bridge	286,562	845,249	778,467	353,344
Co Drug Free Community	58,766	56,073	54,840	59,999
Emg Plan & Right To Know	63,889	6,097	9,490	60,496
Enhanced Access Fund	59,658	28,873	48,029	40,502
County Extradition Fund	37,772	700	-	38,472
Firearms Training	40,285	22,050	42,456	19,879
Co Economic Dev (County)	-	602,708	572,928	29,780
General Drain Improvement	225,181	426,906	162,271	489,816
Health Fund	280,285	1,144,612	916,245	508,652
Co ID Security Protection	49,927	17,885	-	67,812
Health Maintenance	328,997	72,672	49,416	352,253
Arterial Roads & Streets	803,159	1,119,872	1,716,072	206,959
County Public Safety Fund	350,823	1,542,887	1,226,932	666,778
Medical Care For Inmates	79,465	13,994	-	93,459
Co Misdemeanant Fund	340,926	98,503	68,856	370,573
Highway Fund	674,692	5,752,286	6,426,321	657
TMA Tax Fund	302,251	-	-	302,251
Plat Book Maintenance	158,635	38,984	34,282	163,337
Rainy Day Fund	566,020	-	206,324	359,696
Reassessment 2015	515,696	99,284	312,635	302,345
Recorder's Records	291,646	322,857	224,604	389,899
Sex/Violent Offend Admin	45,480	13,231	44,086	14,625
Supp Public Defender Serv	32,646	47,567	54,911	25,302
Surplus Tax	1,040,896	460,617	381,683	1,119,830
Co. Surveyor's Cor Perp.	120,990	82,035	19,902	183,123
SRI Fund	167,916	138,111	116,290	189,737
Tax Sale Redemption	37,477	591,602	579,165	49,914
Tax Sale Surplus 12/11	-	15	-	15
LHD Trust Acct Program	281,210	52,288	59,764	273,734
Unsafe Building Fund	130,652	-	111,400	19,252
GAL/CASA Users Fees	94,676	180,407	175,237	99,846
Auditors Ineligible Deduc	28,717	27,362	16,326	39,753
Co Elected Officials Trng	40,991	18,055	4,187	54,859
Co Offender Transprt Fund	11,180	1,438	-	12,618
Statewide 911	163,135	905,579	859,189	209,525
Unified Prob Admin Fees	6,704	61,704	60,012	8,396
Juvenile Prob Admin Fees	6,018	11,411	16,311	1,118
Suppl Prob Serv-Unified	370,938	876,043	966,961	280,020
Suppl Prob Serv-Juvenile	75,067	30,660	17,750	87,977
Alternative Dispute Resol	47,045	11,155	6,550	51,650
Co. Users Fees Fund	399,568	374,181	382,332	391,417
General Drain Maintenance	2,314,862	912,782	665,421	2,562,223
Mc Recycling Grant 2005	210,323	104,698	99,034	215,987
Cumulative Its	38,654	31,015	31,938	37,731
Interpreter Grant Award	20	3,406	3,983	(557)
Donations	38,658	1,902	7,108	33,452
Mc Group Ins Reserve Fund	1,967,035	1,332	2,144	1,966,223
Payroll	11,149	7,081,301	7,036,886	55,564
Payroll Withholding-Medical	61,796	8,335,022	7,750,766	646,052
Payroll Withholding-BestFlex	39,697	159,879	167,907	31,669
Settlement	4,649	102,453,933	102,458,582	-
Wheel Tax/Surtax Fund	124,017	3,153,558	2,939,499	338,076

MADISON 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
Comm Vehicle Excise Tax	-	755,778	755,778	-
Weed Cutting	5,850	26,125	17,888	14,087
Sewer Service	52,638	70,455	70,389	52,704
Financial Inst Tax	-	625,841	625,841	-
LOIT PTRC Fund	552,456	-	552,456	-
LIT-PTR	329,661	12,390,213	13,181,823	(461,949)
Fines & Forfeitures	9,260	45,211	46,235	8,236
Infraction Judgements	17,546	193,518	200,918	10,146
Overweight Vehicle Fines	-	25	25	-
Spec Death Benefit Fee Fd	580	7,730	7,770	540
State Assessment Training	1,495	17,150	17,280	1,365
Coroner's Cont Education	1,176	18,138	17,714	1,600
Interstate Compact Appl	125	1,438	1,500	63
Mortgage Fee Fund	790	9,415	9,428	777
DLGF HS Property Database	-	7	8	(1)
Sex/Violent Offend/State	221	1,470	1,577	114
Child Restraint Sys Fines	850	1,376	2,201	25
Inheritance Tax	31	-	-	31
Education Plate Fee	-	2,250	2,250	-
Rev Sharing Riverboat Fund	-	779,801	779,801	-
Madison Co Conv & Tour	40,643	618,896	593,749	65,790
LIT Certified Shares	-	23,657,938	23,657,937	1
LIT Public Safety	-	5,914,484	5,914,484	-
Prosecutor PCA CFDA#93.563	2,445	8,023	7,055	3,413
Clerk Arra Fund	45,333	-	45,333	-
Co Gen Title IV-D Incentv	146,537	57,243	53,164	150,616
Prosecutor Incentive	5	-	-	5
New Pros Incentive	94,960	86,124	77,788	103,296
New Clerk Incentive	233,455	102,576	11,942	324,089
Clerk Support	18,371	2,058,405	2,057,984	18,792
Clerk Juvenile Acct	540	3,357	3,897	-
CRI Grant 17-18	(25,172)	30,929	5,757	-
Co Local Ord Violations Fines	5,568	283	5,716	135
Corr Complex Commissary	238,675	187,225	142,395	283,505
Jury Pay Fund	415	12,460	12,295	580
Pre-Trial Serv (Unified)	22,022	24,820	12,395	34,447
Prime For Life Program	1,743	-	600	1,143
Planned Unit Dev Inspectn	183	-	-	183
Soil & Water Watershed	10,241	21,335	31,286	290
MS4-COG Treasurer	11,205	10,326	14,514	7,017
Dissolution Education	3,578	8,097	7,050	4,625
Co Housing Fund	13,548	-	5,595	7,953
Law Enforcement Aid	3,841	1,595	3,321	2,115
JobSource	200,382	2,520,443	2,558,352	162,473
JobSource-Its Fund	31,484	32,957	21,654	42,787
Juvenile Drug Screens	4,002	2,228	2,110	4,120
Central Dispatch Fund	525,548	2,852,808	2,593,785	784,571
2015 COIT Revenue Project Fund	43,985	-	43,984	1
County Wheel Tax/Surtax	886,396	1,504,371	1,300,000	1,090,767
Liability Ins Retainage	3,205	-	-	3,205
2015 COIT Sinking Fund	-	679,869	679,869	-
Slot Machine Wagering Fee	-	5,845,219	5,845,219	-
Juvenile Facilities Construct	111,263	-	-	111,263
Co Economic Dev (City)	-	1,406,318	1,406,318	-
8th Street Bridge Fund	300,000	1,000,431	682,577	617,854
Cum Recycling Center	101,078	21,298	26,796	95,580
Mad Co Sher Photo Fund	3,703	1,697	1,553	3,847
Mad Co Emg Mgt Cap Equip	74,856	9,696	27,932	56,620
Mad Co Hazmat Truck Fund	17,993	8,864	8,545	18,312
Commiss Cert Sale 04/09/18	-	412,653	395,272	17,381
Comm Cert Sale 03/13/15	106,375	1,345	107,720	-
Comprehensive Safety Pgm	30,303	22,595	21,241	31,657
Commissioners Certif Sale	1,551	-	-	1,551
Tax Sale Surplus 2013	-	3,003,402	477,709	2,525,693
Star Bank Bldg Fund Non-Revert	39,224	91,956	80,285	50,895
Comm Cert Sale 04/08/16	804	-	435	369
Tax Sale Surplus 2017	1,463,449	-	1,108,230	355,219

MADISON 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
Windfarm Rd/Drain Inspect	17,580	-	-	17,580
Windfarm Economic Develop	1,362,970	-	-	1,362,970
Tax Sale Surplus 2014	65,027	-	65,027	-
Commissioner Vending Fund	3,689	123	-	3,812
Cemetery Maint & Improv Fund	2,800	-	-	2,800
Tax Sale Surplus 2015	251,544	1,179	252,724	(1)
Tax Sale Surplus 2016	334,982	-	246,316	88,666
Commiss Cert Sale 04/10/17	211,579	-	4,616	206,963
2017 Project Fund-Govt Ctr Imp	3,500,000	936,033	4,316,851	119,182
CASA Lease Fund	-	17,000	-	17,000
Storm Sewer	8,975	34,787	33,967	9,795
CJC/DOC	171,693	322,073	483,116	10,650
Comm Transition Prog-July	325,316	254,425	197,970	381,771
Crime Vic Assist 93vs001	(1,709)	-	-	(1,709)
Bilingual Advocate (STOP)	(6,476)	-	14,998	(21,474)
CJC/Juvenile	18,123	29,339	45,921	1,541
CJC/MC Coal Ag Sub Abuse	-	4,979	4,979	-
Sheriff Victim Advocate 16.575	(1,117)	1,117	-	-
Empg Grant	66	-	-	66
PS Crts Enhancement Grt 16.585	9,093	-	-	9,093
Council Of Gov't	393,269	2,549,598	2,511,433	431,434
Mad Co DUI	16,299	14,567	16,254	14,612
Big City County	(10,476)	48,460	37,126	858
Co Youth Center Sch Grt	8,536	39,935	32,733	15,738
ICJI-Madison Co CASA	29,073	317,694	300,800	45,967
Dist Mobile Command Grant	44	-	-	44
Doe Exercise HLS	154	-	-	154
Fema Pa Grant 1766-Dr	10,447	-	5,085	5,362
Hazmat Truck Type 2 97.073	2,621	-	-	2,621
EOC upgrade 97.042	(5,085)	5,085	-	-
Anderson HO FY13	(11,663)	20,108	12,072	(3,627)
Anderson Rental REHAB FY13	36	10,311	10,347	-
CJC/Women's Center Grant	55,995	127,952	183,947	-
Crime Victim Assistance (VOCA)	(32,715)	152,417	152,509	(32,807)
New EOC Equipment	6,582	-	8,340	(1,758)
EOC Upgrade Grant	(8,478)	8,340	-	(138)
Child Advocacy Center Award	2,304	-	-	2,304
Brownsfields Grant #66.818	-	144,063	144,063	-
Ebola Grant	1,734	-	-	1,734
CRI Grant	1	-	-	1
STOP (Bilingual Adv.)	8,005	-	-	8,005
Drug Court Discretionary Grant	(27,094)	44,962	27,698	(9,830)
2015 Local Base-Info Distribut	115	-	-	115
2015 Competitive-EAE	188	-	-	188
Reading For Life 16.540	-	51,707	56,327	(4,620)
2015 EMPG De-obligated funds	(6)	-	-	(6)
All Hazard Mitigation	-	18,503	18,503	-
TRAM FTA Non Reverting	3,015	-	-	3,015
Bio Terror Res Grant	(7,976)	31,712	23,736	-
Bilingual-STOP Grant 17-18	(19,690)	52,898	33,853	(645)
BP5 Grant	-	40,570	40,570	-
Sheriff Victim Advocate 17-18	(8,751)	36,137	36,994	(9,608)
DIS Grant 93.917	-	59,403	92,279	(32,876)
Natl Homeland Sec Conf 97.042	-	-	877	(877)
CJC/Adult DOC 18/19	-	750,041	591,725	158,316
HIV Prevention Grant	-	8,151	16,724	(8,573)
CJC/Juvenile 18/19	-	48,899	32,711	16,188
Bio Terror Res Grant 18/19	-	9,485	10,904	(1,419)
CRI Grant 18/19	-	1,272	18,310	(17,038)
SHSP Local Comp Project	-	-	29,428	(29,428)
Adult Protective Service	(30,528)	268,616	258,768	(20,680)
Juvenile Pilot Project	2,499	-	-	2,499
School Attendance Project	414	-	-	414
Health Dept Reimb Non-Rev	-	10,000	-	10,000
St Supreme Crt Psc Grant	3,463	-	3,463	-
Bio Terror Res Prog	8,622	-	-	8,622
Sheriff Technology Grant	14,617	8,264	21,795	1,086

MADISON 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
Community Block Grant	3,986	-	-	3,986
JDAI Fund	-	36	-	36
In St Sup Reentry Court Grant	9,308	-	8,349	959
In St Sup Mental Health Court	8,328	-	8,099	229
JDAI 15-16 Fund	-	13	-	13
JDAI Grant 16/17	1,240	-	-	1,240
DOC-PROB	125,438	75,413	155,271	45,580
PSC-CRRP	144,436	-	144,436	-
DOC Sheriff-Jail Treatment	19,475	11,250	20,250	10,475
2017 State Drug Free Fund	-	7,356	7,121	235
Pro Se Ct Reform Grant	(11,390)	15,980	4,590	-
JDAI Grant 17/18	26,187	22,656	43,797	5,046
DOC-Court Recidivism Grant '18	22,913	68,453	68,945	22,421
DOC-Prosecutor	8,750	15,023	19,974	3,799
2017 Community Crossings Grant	-	670,000	670,000	-
Chem People Task Force 2018	-	1,753	1,753	-
DOC-Sheriff/Jail Trtmnt 18-19	-	18,750	12,115	6,635
DOC-Court Recidivism 18/19	-	126,361	107,373	18,988
DOC-Probation 18/19	-	144,243	98,809	45,434
DOC-Prosecutor 18/19	-	25,375	18,166	7,209
JDAI Grant 18/19	-	22,574	10,490	12,084
MC Sheriff-Virtual Sch Truancy	-	18,730	960	17,770
Anderson Madison County Visitor and Convention Commission	314,359	593,967	704,949	203,377
Totals	<u>\$ 43,246,905</u>	<u>\$ 268,681,466</u>	<u>\$ 273,369,798</u>	<u>\$ 38,558,573</u>

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

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

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

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.

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

The Public Employees' Hybrid 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.

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

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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:

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.

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2018, and there was one negative cash balance due to a LIT calculation mistake. The mistake is being addressed in the current year calculation.

Note 8. Restatements

For the year ended December 31, 2018, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The main differences are due to the addition of the Anderson Madison County Visitor and Convention Commission and the removal of the Sheriff's Civil Fund due to changes in reporting regulations. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2017	New Fund	Prior Period Adjustment	Balance as of January 1, 2018
	\$	- Anderson Madison County Visitor and Convention Commission	\$ 314,359	\$ 314,359
Inmate Trust Fund	36,223		5,888	42,111
Sheriff Civil Fund	45,368		(45,368)	-
Clerk's Trust	931,344		(735)	(735)
Clerk Juvenile Acct	704		(164)	540

Note 9. Other Postemployment Benefits

The County provides to eligible retirees and their spouses the following benefits: medical and dental insurance. These benefits pose a liability to the County for this year and in future years. Information regarding the benefits can be obtained by contacting the County.

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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.

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

	After Settlement Collections	Inmate Trust Fund	Jail Commissary	Clerk's Trust	County General
Cash and investments - beginning	\$ 3,770,052	\$ 42,111	\$ 236,886	\$ 930,609	\$ 10,930,036
Receipts:					
Taxes	-	-	-	-	19,595,429
Licenses and permits	-	-	-	-	137,290
Intergovernmental receipts	-	-	-	-	14,896,025
Charges for services	-	-	-	-	1,952,309
Fines and forfeits	-	-	-	-	231,007
Other receipts	3,790,847	855,915	653,064	10,814,132	998,052
Total receipts	<u>3,790,847</u>	<u>855,915</u>	<u>653,064</u>	<u>10,814,132</u>	<u>37,810,112</u>
Disbursements:					
Personal services	-	-	-	-	28,169,157
Supplies	-	-	-	-	862,387
Other services and charges	-	-	-	-	8,939,040
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	2,058,695
Other disbursements	3,770,052	829,675	565,955	10,794,504	-
Total disbursements	<u>3,770,052</u>	<u>829,675</u>	<u>565,955</u>	<u>10,794,504</u>	<u>40,029,279</u>
Excess (deficiency) of receipts over disbursements	<u>20,795</u>	<u>26,240</u>	<u>87,109</u>	<u>19,628</u>	<u>(2,219,167)</u>
Cash and investments - ending	<u>\$ 3,790,847</u>	<u>\$ 68,351</u>	<u>\$ 323,995</u>	<u>\$ 950,237</u>	<u>\$ 8,710,869</u>

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

	Accident Report Fund	Performance Bond Fund	Child Advocacy Fund	City & Town Court Costs	Clerks Rec Perpetuation
Cash and investments - beginning	\$ 10,258	\$ 4,000	\$ 325	\$ 19,892	\$ 132,038
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	2,011	-	-	-	-
Fines and forfeits	-	-	-	18,221	64,757
Other receipts	7,528	3,000	-	-	-
Total receipts	9,539	3,000	-	18,221	64,757
Disbursements:					
Personal services	-	-	-	-	12,801
Supplies	-	-	-	-	-
Other services and charges	9,820	3,000	-	19,892	2,542
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	9,820	3,000	-	19,892	15,343
Excess (deficiency) of receipts over disbursements	(281)	-	-	(1,671)	49,414
Cash and investments - ending	\$ 9,977	\$ 4,000	\$ 325	\$ 18,221	\$ 181,452

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

	COIT County Distributive Share	CJC Project Income	Cong. School-Int.	Cong. School - Principal	Co Sales Disclosure Fund
Cash and investments - beginning	\$ 57,088	\$ 489,175	\$ 10,302	\$ 23,440	\$ 24,740
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	17,185
Fines and forfeits	-	-	-	-	-
Other receipts	-	823,009	55	-	504
Total receipts	-	823,009	55	-	17,689
Disbursements:					
Personal services	-	490,899	-	-	-
Supplies	-	18,834	-	-	-
Other services and charges	57,088	22,874	-	-	7,760
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	2,000	-	-	1,300
Other disbursements	-	-	-	-	-
Total disbursements	57,088	534,607	-	-	9,060
Excess (deficiency) of receipts over disbursements	(57,088)	288,402	55	-	8,629
Cash and investments - ending	\$ -	\$ 777,577	\$ 10,357	\$ 23,440	\$ 33,369

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

	Cumulative Bridge	Co Drug Free Community	Emg Plan & Right To Know	Enhanced Access Fund	County Extradition Fund
Cash and investments - beginning	\$ 286,562	\$ 58,766	\$ 63,889	\$ 59,658	\$ 37,772
Receipts:					
Taxes	719,496	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	93,755	-	6,097	-	-
Charges for services	-	31,494	-	28,873	-
Fines and forfeits	-	24,579	-	-	700
Other receipts	31,998	-	-	-	-
Total receipts	845,249	56,073	6,097	28,873	700
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	17,854	54,840	2,802	48,029	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	760,613	-	6,688	-	-
Other disbursements	-	-	-	-	-
Total disbursements	778,467	54,840	9,490	48,029	-
Excess (deficiency) of receipts over disbursements	66,782	1,233	(3,393)	(19,156)	700
Cash and investments - ending	\$ 353,344	\$ 59,999	\$ 60,496	\$ 40,502	\$ 38,472

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

	Firearms Training	Co Economic Dev (County)	General Drain Improvement	Health Fund	Co ID Security Protection
Cash and investments - beginning	\$ 40,285	\$ -	\$ 225,181	\$ 280,285	\$ 49,927
Receipts:					
Taxes	-	602,708	71,300	683,383	-
Licenses and permits	-	-	-	308,995	-
Intergovernmental receipts	-	-	-	152,234	-
Charges for services	22,050	-	-	-	17,885
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	355,606	-	-
Total receipts	22,050	602,708	426,906	1,144,612	17,885
Disbursements:					
Personal services	-	-	-	865,945	-
Supplies	-	-	-	20,059	-
Other services and charges	42,456	572,928	162,271	29,580	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	661	-
Other disbursements	-	-	-	-	-
Total disbursements	42,456	572,928	162,271	916,245	-
Excess (deficiency) of receipts over disbursements	(20,406)	29,780	264,635	228,367	17,885
Cash and investments - ending	\$ 19,879	\$ 29,780	\$ 489,816	\$ 508,652	\$ 67,812

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

	Health Maintenance	Arterial Roads & Streets	County Public Safety Fund	Medical Care For Inmates	Co Misdemeanant Fund
Cash and investments - beginning	\$ 328,997	\$ 803,159	\$ 350,823	\$ 79,465	\$ 340,926
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	72,672	1,119,872	1,542,887	-	98,503
Charges for services	-	-	-	13,994	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>72,672</u>	<u>1,119,872</u>	<u>1,542,887</u>	<u>13,994</u>	<u>98,503</u>
Disbursements:					
Personal services	39,953	-	667,041	-	28,059
Supplies	1,743	-	56,154	-	22,935
Other services and charges	7,720	1,418,736	139,270	-	13,128
Debt service - principal and interest	-	-	364,467	-	-
Capital outlay	-	297,336	-	-	4,734
Other disbursements	-	-	-	-	-
Total disbursements	<u>49,416</u>	<u>1,716,072</u>	<u>1,226,932</u>	<u>-</u>	<u>68,856</u>
Excess (deficiency) of receipts over disbursements	<u>23,256</u>	<u>(596,200)</u>	<u>315,955</u>	<u>13,994</u>	<u>29,647</u>
Cash and investments - ending	<u>\$ 352,253</u>	<u>\$ 206,959</u>	<u>\$ 666,778</u>	<u>\$ 93,459</u>	<u>\$ 370,573</u>

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

	Highway Fund	TMA Tax Fund	Plat Book Maintenance	Rainy Day Fund	Reassessment 2015
Cash and investments - beginning	\$ 674,692	\$ 302,251	\$ 158,635	\$ 566,020	\$ 515,696
Receipts:					
Taxes	-	-	-	-	88,895
Licenses and permits	-	-	250	-	-
Intergovernmental receipts	5,689,612	-	-	-	10,389
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	62,674	-	38,734	-	-
Total receipts	5,752,286	-	38,984	-	99,284
Disbursements:					
Personal services	2,490,359	-	34,282	-	150,613
Supplies	2,867,706	-	-	-	3,027
Other services and charges	202,261	-	-	206,324	154,353
Debt service - principal and interest	-	-	-	-	-
Capital outlay	865,995	-	-	-	4,642
Other disbursements	-	-	-	-	-
Total disbursements	6,426,321	-	34,282	206,324	312,635
Excess (deficiency) of receipts over disbursements	(674,035)	-	4,702	(206,324)	(213,351)
Cash and investments - ending	\$ 657	\$ 302,251	\$ 163,337	\$ 359,696	\$ 302,345

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

	Recorder's Records	Sex/Violent Offend Admin	Supp Public Defender Serv	Surplus Tax	Co. Surveyor's Cor Perp.
Cash and investments - beginning	\$ 291,646	\$ 45,480	\$ 32,646	\$ 1,040,896	\$ 120,990
Receipts:					
Taxes	-	-	-	454,137	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	322,627	-	-	6,465	82,035
Fines and forfeits	-	-	47,567	-	-
Other receipts	230	13,231	-	15	-
Total receipts	<u>322,857</u>	<u>13,231</u>	<u>47,567</u>	<u>460,617</u>	<u>82,035</u>
Disbursements:					
Personal services	111,256	-	-	-	4,992
Supplies	-	-	-	-	3,325
Other services and charges	113,348	44,086	54,911	381,683	10,063
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	1,522
Other disbursements	-	-	-	-	-
Total disbursements	<u>224,604</u>	<u>44,086</u>	<u>54,911</u>	<u>381,683</u>	<u>19,902</u>
Excess (deficiency) of receipts over disbursements	<u>98,253</u>	<u>(30,855)</u>	<u>(7,344)</u>	<u>78,934</u>	<u>62,133</u>
Cash and investments - ending	<u>\$ 389,899</u>	<u>\$ 14,625</u>	<u>\$ 25,302</u>	<u>\$ 1,119,830</u>	<u>\$ 183,123</u>

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

	SRI Fund	Tax Sale Redemption	Tax Sale Surplus 12/11	LHD Trust Acct Program	Unsafe Building Fund
Cash and investments - beginning	\$ 167,916	\$ 37,477	\$ -	\$ 281,210	\$ 130,652
Receipts:					
Taxes	137,699	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	52,229	-
Charges for services	-	-	15	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	412	591,602	-	59	-
Total receipts	<u>138,111</u>	<u>591,602</u>	<u>15</u>	<u>52,288</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	51,240	-
Supplies	-	-	-	1,738	-
Other services and charges	116,290	579,165	-	6,786	110,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	1,400
Total disbursements	<u>116,290</u>	<u>579,165</u>	<u>-</u>	<u>59,764</u>	<u>111,400</u>
Excess (deficiency) of receipts over disbursements	<u>21,821</u>	<u>12,437</u>	<u>15</u>	<u>(7,476)</u>	<u>(111,400)</u>
Cash and investments - ending	<u>\$ 189,737</u>	<u>\$ 49,914</u>	<u>\$ 15</u>	<u>\$ 273,734</u>	<u>\$ 19,252</u>

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

	GAL/CASA Users Fees	Auditors Ineligible Deduc	Co Elected Officials Trng	Co Offender Transprt Fund	Statewide 911
Cash and investments - beginning	\$ 94,676	\$ 28,717	\$ 40,991	\$ 11,180	\$ 163,135
Receipts:					
Taxes	-	477	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	180,407	-	-	-	905,579
Charges for services	-	-	17,883	-	-
Fines and forfeits	-	-	-	1,438	-
Other receipts	-	26,885	172	-	-
Total receipts	<u>180,407</u>	<u>27,362</u>	<u>18,055</u>	<u>1,438</u>	<u>905,579</u>
Disbursements:					
Personal services	-	-	-	-	159,369
Supplies	-	-	-	-	-
Other services and charges	175,237	15,290	4,187	-	699,820
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	1,036	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>175,237</u>	<u>16,326</u>	<u>4,187</u>	<u>-</u>	<u>859,189</u>
Excess (deficiency) of receipts over disbursements	<u>5,170</u>	<u>11,036</u>	<u>13,868</u>	<u>1,438</u>	<u>46,390</u>
Cash and investments - ending	<u>\$ 99,846</u>	<u>\$ 39,753</u>	<u>\$ 54,859</u>	<u>\$ 12,618</u>	<u>\$ 209,525</u>

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

	Unified Prob Admin Fees	Juvenile Prob Admin Fees	Suppl Prob Serv-Unified	Suppl Prob Serv-Juvenile	Alternative Dispute Resol
Cash and investments - beginning	\$ 6,704	\$ 6,018	\$ 370,938	\$ 75,067	\$ 47,045
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	61,704	11,411	-	3,327	-
Fines and forfeits	-	-	818,984	27,316	11,155
Other receipts	-	-	57,059	17	-
Total receipts	<u>61,704</u>	<u>11,411</u>	<u>876,043</u>	<u>30,660</u>	<u>11,155</u>
Disbursements:					
Personal services	-	-	613,667	-	-
Supplies	-	-	-	-	-
Other services and charges	60,012	16,311	353,294	17,750	6,550
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>60,012</u>	<u>16,311</u>	<u>966,961</u>	<u>17,750</u>	<u>6,550</u>
Excess (deficiency) of receipts over disbursements	<u>1,692</u>	<u>(4,900)</u>	<u>(90,918)</u>	<u>12,910</u>	<u>4,605</u>
Cash and investments - ending	<u>\$ 8,396</u>	<u>\$ 1,118</u>	<u>\$ 280,020</u>	<u>\$ 87,977</u>	<u>\$ 51,650</u>

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

	Co. Users Fees Fund	General Drain Maintenance	Mc Recycling Grant 2005	Cumulative Its	Interpreter Grant Award
Cash and investments - beginning	\$ 399,568	\$ 2,314,862	\$ 210,323	\$ 38,654	\$ 20
Receipts:					
Taxes	-	910,132	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	3,406
Charges for services	24,337	-	-	-	-
Fines and forfeits	73,113	-	-	-	-
Other receipts	276,731	2,650	104,698	31,015	-
Total receipts	374,181	912,782	104,698	31,015	3,406
Disbursements:					
Personal services	267,138	-	36,945	-	-
Supplies	2,708	-	2,438	-	-
Other services and charges	94,074	665,421	59,415	30,699	3,983
Debt service - principal and interest	-	-	-	-	-
Capital outlay	6,164	-	236	1,239	-
Other disbursements	12,248	-	-	-	-
Total disbursements	382,332	665,421	99,034	31,938	3,983
Excess (deficiency) of receipts over disbursements	(8,151)	247,361	5,664	(923)	(577)
Cash and investments - ending	\$ 391,417	\$ 2,562,223	\$ 215,987	\$ 37,731	\$ (557)

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

	Donations	Mc Group Ins Reserve Fund	Payroll	Payroll Withholding-Medical
Cash and investments - beginning	\$ 38,658	\$ 1,967,035	\$ 11,149	\$ 61,796
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	1,902	1,332	7,081,301	8,335,022
Total receipts	1,902	1,332	7,081,301	8,335,022
Disbursements:				
Personal services	-	-	7,036,886	7,750,766
Supplies	-	-	-	-
Other services and charges	7,108	2,144	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	7,108	2,144	7,036,886	7,750,766
Excess (deficiency) of receipts over disbursements	(5,206)	(812)	44,415	584,256
Cash and investments - ending	\$ 33,452	\$ 1,966,223	\$ 55,564	\$ 646,052

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

	Payroll Withholding-BestFlex	Settlement	Wheel Tax/Surtax Fund	Comm Vehicle Excise Tax	Weed Cutting
Cash and investments - beginning	\$ 39,697	\$ 4,649	\$ 124,017	\$ -	\$ 5,850
Receipts:					
Taxes	-	94,656,538	2,862,580	-	26,125
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	7,797,395	-	755,778	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	159,879	-	290,978	-	-
Total receipts	<u>159,879</u>	<u>102,453,933</u>	<u>3,153,558</u>	<u>755,778</u>	<u>26,125</u>
Disbursements:					
Personal services	167,907	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	2,939,499	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	102,458,582	-	755,778	17,888
Total disbursements	<u>167,907</u>	<u>102,458,582</u>	<u>2,939,499</u>	<u>755,778</u>	<u>17,888</u>
Excess (deficiency) of receipts over disbursements	<u>(8,028)</u>	<u>(4,649)</u>	<u>214,059</u>	<u>-</u>	<u>8,237</u>
Cash and investments - ending	<u>\$ 31,669</u>	<u>\$ -</u>	<u>\$ 338,076</u>	<u>\$ -</u>	<u>\$ 14,087</u>

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

	Sewer Service	Financial Inst Tax	LOIT PTRC Fund	LIT-PTR	Fines & Forfeitures
Cash and investments - beginning	\$ 52,638	\$ -	\$ 552,456	\$ 329,661	\$ 9,260
Receipts:					
Taxes	70,455	-	-	8,789	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	625,841	-	-	-
Charges for services	-	-	-	-	38,015
Fines and forfeits	-	-	-	-	7,196
Other receipts	-	-	-	12,381,424	-
Total receipts	<u>70,455</u>	<u>625,841</u>	<u>-</u>	<u>12,390,213</u>	<u>45,211</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	552,456	13,181,823	46,235
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	70,389	625,841	-	-	-
Total disbursements	<u>70,389</u>	<u>625,841</u>	<u>552,456</u>	<u>13,181,823</u>	<u>46,235</u>
Excess (deficiency) of receipts over disbursements	<u>66</u>	<u>-</u>	<u>(552,456)</u>	<u>(791,610)</u>	<u>(1,024)</u>
Cash and investments - ending	<u>\$ 52,704</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (461,949)</u>	<u>\$ 8,236</u>

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

	Infraction Jugements	Overweight Vehicle Fines	Spec Death Benefit Fee Fd	State Assessment Training	Coroner's Cont Education
Cash and investments - beginning	\$ 17,546	\$ -	\$ 580	\$ 1,495	\$ 1,176
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	18,138
Intergovernmental receipts	-	-	-	-	-
Charges for services	193,518	25	2,500	17,150	-
Fines and forfeits	-	-	5,230	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>193,518</u>	<u>25</u>	<u>7,730</u>	<u>17,150</u>	<u>18,138</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>200,918</u>	<u>25</u>	<u>7,770</u>	<u>17,280</u>	<u>17,714</u>
Total disbursements	<u>200,918</u>	<u>25</u>	<u>7,770</u>	<u>17,280</u>	<u>17,714</u>
Excess (deficiency) of receipts over disbursements	<u>(7,400)</u>	<u>-</u>	<u>(40)</u>	<u>(130)</u>	<u>424</u>
Cash and investments - ending	<u>\$ 10,146</u>	<u>\$ -</u>	<u>\$ 540</u>	<u>\$ 1,365</u>	<u>\$ 1,600</u>

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

	Interstate Compact Appl	Mortgage Fee Fund	DLGF HS Property Database	Sex/Violent Offend/State	Child Restraint Sys Fines
Cash and investments - beginning	\$ 125	\$ 790	\$ -	\$ 221	\$ 850
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	1,438	9,415	-	1,470	1,376
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	7	-	-
Total receipts	<u>1,438</u>	<u>9,415</u>	<u>7</u>	<u>1,470</u>	<u>1,376</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	3	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,500	9,428	5	1,577	2,201
Total disbursements	<u>1,500</u>	<u>9,428</u>	<u>8</u>	<u>1,577</u>	<u>2,201</u>
Excess (deficiency) of receipts over disbursements	<u>(62)</u>	<u>(13)</u>	<u>(1)</u>	<u>(107)</u>	<u>(825)</u>
Cash and investments - ending	<u>\$ 63</u>	<u>\$ 777</u>	<u>\$ (1)</u>	<u>\$ 114</u>	<u>\$ 25</u>

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

	Inheritance Tax	Education Plate Fee	Rev Sharing Riverboat Fund	Madison Co Conv & Tour	LIT Certified Shares
Cash and investments - beginning	\$ 31	\$ -	\$ -	\$ 40,643	\$ -
Receipts:					
Taxes	-	-	-	618,896	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	779,801	-	23,657,938
Charges for services	-	2,250	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	2,250	779,801	618,896	23,657,938
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	2,250	779,801	593,749	23,657,937
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	2,250	779,801	593,749	23,657,937
Excess (deficiency) of receipts over disbursements	-	-	-	25,147	1
Cash and investments - ending	\$ 31	\$ -	\$ -	\$ 65,790	\$ 1

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

	LIT Public Safety	Prosecutor PCA CFDA#93.563	Clerk Arra Fund	Co Gen Title IV-D Incentv	Prosecutor Incentive
Cash and investments - beginning	\$ -	\$ 2,445	\$ 45,333	\$ 146,537	\$ 5
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	5,914,484	8,023	-	57,243	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	5,914,484	8,023	-	57,243	-
Disbursements:					
Personal services	-	-	-	34,632	-
Supplies	-	-	-	-	-
Other services and charges	5,914,484	7,055	-	18,532	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	45,333	-	-
Total disbursements	5,914,484	7,055	45,333	53,164	-
Excess (deficiency) of receipts over disbursements	-	968	(45,333)	4,079	-
Cash and investments - ending	\$ -	\$ 3,413	\$ -	\$ 150,616	\$ 5

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

	New Pros Incentive	New Clerk Incentive	Clerk Support	Clerk Juvenile Acct	CRI Grant 17-18
Cash and investments - beginning	\$ 94,960	\$ 233,455	\$ 18,371	\$ 540	\$ (25,172)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	86,124	57,243	-	-	30,929
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	45,333	2,058,405	3,357	-
Total receipts	<u>86,124</u>	<u>102,576</u>	<u>2,058,405</u>	<u>3,357</u>	<u>30,929</u>
Disbursements:					
Personal services	77,788	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	11,942	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	2,057,984	3,897	5,757
Total disbursements	<u>77,788</u>	<u>11,942</u>	<u>2,057,984</u>	<u>3,897</u>	<u>5,757</u>
Excess (deficiency) of receipts over disbursements	<u>8,336</u>	<u>90,634</u>	<u>421</u>	<u>(540)</u>	<u>25,172</u>
Cash and investments - ending	<u>\$ 103,296</u>	<u>\$ 324,089</u>	<u>\$ 18,792</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Co Local Ord Violations Fines	Corr Complex Commissary	Jury Pay Fund	Pre-Trial Serv (Unified)	Prime For Life Program
Cash and investments - beginning	\$ 5,568	\$ 238,675	\$ 415	\$ 22,022	\$ 1,743
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	24,820	-
Other receipts	283	187,225	12,460	-	-
Total receipts	283	187,225	12,460	24,820	-
Disbursements:					
Personal services	-	-	12,295	-	-
Supplies	-	-	-	-	-
Other services and charges	-	142,395	-	12,395	600
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,716	-	-	-	-
Total disbursements	5,716	142,395	12,295	12,395	600
Excess (deficiency) of receipts over disbursements	(5,433)	44,830	165	12,425	(600)
Cash and investments - ending	\$ 135	\$ 283,505	\$ 580	\$ 34,447	\$ 1,143

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

	Planned Unit Dev Inspectn	Soil & Water Watershed	MS4-COG Treasurer	Dissolution Education	Co Housing Fund
Cash and investments - beginning	\$ 183	\$ 10,241	\$ 11,205	\$ 3,578	\$ 13,548
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	8,097	-
Other receipts	-	21,335	10,326	-	-
Total receipts	-	21,335	10,326	8,097	-
Disbursements:					
Personal services	-	31,286	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	14,514	7,050	5,595
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	31,286	14,514	7,050	5,595
Excess (deficiency) of receipts over disbursements	-	(9,951)	(4,188)	1,047	(5,595)
Cash and investments - ending	\$ 183	\$ 290	\$ 7,017	\$ 4,625	\$ 7,953

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

	Law Enforcement Aid	JobSource	JobSource-Its Fund	Juvenile Drug Screens	Central Dispatch Fund
Cash and investments - beginning	\$ 3,841	\$ 200,382	\$ 31,484	\$ 4,002	\$ 525,548
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,234,422	-	-	-
Charges for services	1,595	-	-	2,228	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,286,021	32,957	-	2,852,808
Total receipts	<u>1,595</u>	<u>2,520,443</u>	<u>32,957</u>	<u>2,228</u>	<u>2,852,808</u>
Disbursements:					
Personal services	-	1,170,836	21,654	-	2,473,437
Supplies	-	-	-	-	8,244
Other services and charges	3,321	1,387,516	-	2,110	97,104
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	15,000
Other disbursements	-	-	-	-	-
Total disbursements	<u>3,321</u>	<u>2,558,352</u>	<u>21,654</u>	<u>2,110</u>	<u>2,593,785</u>
Excess (deficiency) of receipts over disbursements	<u>(1,726)</u>	<u>(37,909)</u>	<u>11,303</u>	<u>118</u>	<u>259,023</u>
Cash and investments - ending	<u>\$ 2,115</u>	<u>\$ 162,473</u>	<u>\$ 42,787</u>	<u>\$ 4,120</u>	<u>\$ 784,571</u>

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

	2015 COIT Revenue Project Fund	County Wheel Tax/Surtax	Liability Ins Retainage	2015 COIT Sinking Fund	Slot Machine Wagering Fee
Cash and investments - beginning	\$ 43,985	\$ 886,396	\$ 3,205	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	172,497	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,331,874	-	679,869	5,845,219
Total receipts	-	1,504,371	-	679,869	5,845,219
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	43,984	1,300,000	-	679,869	5,845,219
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	43,984	1,300,000	-	679,869	5,845,219
Excess (deficiency) of receipts over disbursements	(43,984)	204,371	-	-	-
Cash and investments - ending	\$ 1	\$ 1,090,767	\$ 3,205	\$ -	\$ -

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

	Juvenile Facilities Construct	Co Economic Dev (City)	8th Street Bridge Fund	Cum Recycling Center	Mad Co Sher Photo Fund
Cash and investments - beginning	\$ 111,263	\$ -	\$ 300,000	\$ 101,078	\$ 3,703
Receipts:					
Taxes	-	1,406,318	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	431	-	-
Charges for services	-	-	-	19,296	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,000,000	2,002	1,697
Total receipts	-	1,406,318	1,000,431	21,298	1,697
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	1,406,318	-	26,796	1,553
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	682,577	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	1,406,318	682,577	26,796	1,553
Excess (deficiency) of receipts over disbursements	-	-	317,854	(5,498)	144
Cash and investments - ending	\$ 111,263	\$ -	\$ 617,854	\$ 95,580	\$ 3,847

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

	Mad Co Emg Mgt Cap Equip	Mad Co Hazmat Truck Fund	Commiss Cert Sale 04/09/18	Comm Cert Sale 03/13/15	Comprehensive Safety Pgm
Cash and investments - beginning	\$ 74,856	\$ 17,993	\$ -	\$ 106,375	\$ 30,303
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	9,696	8,864	412,653	1,345	22,595
Total receipts	9,696	8,864	412,653	1,345	22,595
Disbursements:					
Personal services	-	-	-	-	21,241
Supplies	-	6,364	-	-	-
Other services and charges	-	2,181	395,272	107,720	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	27,932	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	27,932	8,545	395,272	107,720	21,241
Excess (deficiency) of receipts over disbursements	(18,236)	319	17,381	(106,375)	1,354
Cash and investments - ending	\$ 56,620	\$ 18,312	\$ 17,381	\$ -	\$ 31,657

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

	Commissioners Certif Sale	Tax Sale Surplus 2013	Star Bank Bldg Fund Non-Revert	Comm Cert Sale 04/08/16	Tax Sale Surplus 2017
Cash and investments - beginning	\$ 1,551	\$ -	\$ 39,224	\$ 804	\$ 1,463,449
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	91,956	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	3,003,402	-	-	-
Total receipts	-	3,003,402	91,956	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	477,709	-	435	1,108,230
Debt service - principal and interest	-	-	80,285	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	477,709	80,285	435	1,108,230
Excess (deficiency) of receipts over disbursements	-	2,525,693	11,671	(435)	(1,108,230)
Cash and investments - ending	\$ 1,551	\$ 2,525,693	\$ 50,895	\$ 369	\$ 355,219

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

	Windfarm Rd/Drain Inspect	Windfarm Economic Develop	Tax Sale Surplus 2014	Commissioner Vending Fund	Cemetery Maint & Improv Fund
Cash and investments - beginning	\$ 17,580	\$ 1,362,970	\$ 65,027	\$ 3,689	\$ 2,800
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	123	-
Total receipts	-	-	-	123	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	65,027	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	65,027	-	-
Excess (deficiency) of receipts over disbursements	-	-	(65,027)	123	-
Cash and investments - ending	\$ 17,580	\$ 1,362,970	\$ -	\$ 3,812	\$ 2,800

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

	Tax Sale Surplus 2015	Tax Sale Surplus 2016	Commiss Cert Sale 04/10/17	2017 Project Fund-Govt Ctr Imp	CASA Lease Fund
Cash and investments - beginning	\$ 251,544	\$ 334,982	\$ 211,579	\$ 3,500,000	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	17,000
Fines and forfeits	-	-	-	-	-
Other receipts	1,179	-	-	936,033	-
Total receipts	1,179	-	-	936,033	17,000
Disbursements:					
Personal services	-	-	-	52,074	-
Supplies	-	-	-	-	-
Other services and charges	252,724	246,316	4,616	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	4,264,777	-
Other disbursements	-	-	-	-	-
Total disbursements	252,724	246,316	4,616	4,316,851	-
Excess (deficiency) of receipts over disbursements	(251,545)	(246,316)	(4,616)	(3,380,818)	17,000
Cash and investments - ending	\$ (1)	\$ 88,666	\$ 206,963	\$ 119,182	\$ 17,000

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

	Storm Sewer	CJC/DOC	Comm Transition Prog-July	Crime Vic Assist 93vs001	Bilingual Advocate (STOP)
Cash and investments - beginning	\$ 8,975	\$ 171,693	\$ 325,316	\$ (1,709)	\$ (6,476)
Receipts:					
Taxes	22,291	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	322,073	254,425	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	12,496	-	-	-	-
Total receipts	<u>34,787</u>	<u>322,073</u>	<u>254,425</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	392,586	146,179	-	1,224
Supplies	-	6,108	17,500	-	-
Other services and charges	12,496	62,941	25,150	-	13,774
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	9,141	-	-
Other disbursements	21,471	21,481	-	-	-
Total disbursements	<u>33,967</u>	<u>483,116</u>	<u>197,970</u>	<u>-</u>	<u>14,998</u>
Excess (deficiency) of receipts over disbursements	<u>820</u>	<u>(161,043)</u>	<u>56,455</u>	<u>-</u>	<u>(14,998)</u>
Cash and investments - ending	<u>\$ 9,795</u>	<u>\$ 10,650</u>	<u>\$ 381,771</u>	<u>\$ (1,709)</u>	<u>\$ (21,474)</u>

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

	CJC/Juvenile	CJC/MC Coal Ag Sub Abuse	Sheriff Victim Advocate 16,575	Empg Grant	PS Crts Enhancement Grt 16,585
Cash and investments - beginning	\$ 18,123	\$ -	\$ (1,117)	\$ 66	\$ 9,093
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	29,339	-	1,117	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	4,979	-	-	-
Total receipts	29,339	4,979	1,117	-	-
Disbursements:					
Personal services	36,232	2,020	-	-	-
Supplies	1,244	-	-	-	-
Other services and charges	6,254	2,959	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,191	-	-	-	-
Total disbursements	45,921	4,979	-	-	-
Excess (deficiency) of receipts over disbursements	(16,582)	-	1,117	-	-
Cash and investments - ending	\$ 1,541	\$ -	\$ -	\$ 66	\$ 9,093

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

	Council Of Gov't	Mad Co DUI	Big City County	Co Youth Center Sch Grt	ICJI-Madison Co CASA
Cash and investments - beginning	\$ 393,269	\$ 16,299	\$ (10,476)	\$ 8,536	\$ 29,073
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	14,567	48,460	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,549,598	-	-	39,935	317,694
Total receipts	2,549,598	14,567	48,460	39,935	317,694
Disbursements:					
Personal services	959,496	-	-	-	280,902
Supplies	-	-	-	-	-
Other services and charges	1,551,937	-	-	32,733	19,898
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	16,254	37,126	-	-
Total disbursements	2,511,433	16,254	37,126	32,733	300,800
Excess (deficiency) of receipts over disbursements	38,165	(1,687)	11,334	7,202	16,894
Cash and investments - ending	\$ 431,434	\$ 14,612	\$ 858	\$ 15,738	\$ 45,967

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

	Dist Mobile Command Grant	Doe Exercise HLS	Fema Pa Grant 1766-Dr	Hazmat Truck Type 2 97.073	EOC upgrade 97.042
Cash and investments - beginning	\$ 44	\$ 154	\$ 10,447	\$ 2,621	\$ (5,085)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	5,085
Total receipts	-	-	-	-	5,085
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	5,085	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	5,085	-	-
Excess (deficiency) of receipts over disbursements	-	-	(5,085)	-	5,085
Cash and investments - ending	\$ 44	\$ 154	\$ 5,362	\$ 2,621	\$ -

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

	Anderson HO FY13	Anderson Rental REHAB FY13	CJC/Women's Center Grant	Crime Victim Assistance (VOCA)	New EOC Equipment
Cash and investments - beginning	\$ (11,663)	\$ 36	\$ 55,995	\$ (32,715)	\$ 6,582
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	127,952	152,417	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	20,108	10,311	-	-	-
Total receipts	20,108	10,311	127,952	152,417	-
Disbursements:					
Personal services	-	-	154,117	146,884	-
Supplies	-	-	1,142	-	-
Other services and charges	12,072	10,347	13,225	5,625	8,340
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	15,463	-	-
Total disbursements	12,072	10,347	183,947	152,509	8,340
Excess (deficiency) of receipts over disbursements	8,036	(36)	(55,995)	(92)	(8,340)
Cash and investments - ending	\$ (3,627)	\$ -	\$ -	\$ (32,807)	\$ (1,758)

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

	EOC Upgrade Grant	Child Advocacy Center Award	Brownsfields Grant #66.818	Ebola Grant	CRI Grant
Cash and investments - beginning	\$ (8,478)	\$ 2,304	\$ -	\$ 1,734	\$ 1
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	8,340	-	144,063	-	-
Total receipts	8,340	-	144,063	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	144,063	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	144,063	-	-
Excess (deficiency) of receipts over disbursements	8,340	-	-	-	-
Cash and investments - ending	\$ (138)	\$ 2,304	\$ -	\$ 1,734	\$ 1

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

	STOP (Bilingual Adv.)	Drug Court Discretionary Grant	2015 Local Base-Info Distribut	2015 Competitive-EAE	Reading For Life 16.540
Cash and investments - beginning	\$ 8,005	\$ (27,094)	\$ 115	\$ 188	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	46,869
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	44,962	-	-	4,838
Total receipts	-	44,962	-	-	51,707
Disbursements:					
Personal services	-	17,762	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	9,936	-	-	56,327
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	27,698	-	-	56,327
Excess (deficiency) of receipts over disbursements	-	17,264	-	-	(4,620)
Cash and investments - ending	\$ 8,005	\$ (9,830)	\$ 115	\$ 188	\$ (4,620)

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

	2015 EMPG De-obligated funds	All Hazard Mitigation	TRAM FTA Non Reverting	Bio Terror Res Grant	Bilingual-STOP Grant 17-18
Cash and investments - beginning	\$ (6)	\$ -	\$ 3,015	\$ (7,976)	\$ (19,690)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	18,503	-	31,712	39,082
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	13,816
Total receipts	-	18,503	-	31,712	52,898
Disbursements:					
Personal services	-	-	-	-	31,478
Supplies	-	-	-	-	-
Other services and charges	-	18,503	-	23,736	1,929
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	446
Other disbursements	-	-	-	-	-
Total disbursements	-	18,503	-	23,736	33,853
Excess (deficiency) of receipts over disbursements	-	-	-	7,976	19,045
Cash and investments - ending	\$ (6)	\$ -	\$ 3,015	\$ -	\$ (645)

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

	BP5 Grant	Sheriff Victim Advocate 17-18	DIS Grant 93,917	Natl Homeland Sec Conf 97,042	CJC/Adult DOC 18/19
Cash and investments - beginning	\$ -	\$ (8,751)	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	40,570	36,137	59,403	-	750,041
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>40,570</u>	<u>36,137</u>	<u>59,403</u>	<u>-</u>	<u>750,041</u>
Disbursements:					
Personal services	-	36,994	80,164	-	448,439
Supplies	-	-	-	-	34,199
Other services and charges	40,570	-	12,115	877	109,087
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>40,570</u>	<u>36,994</u>	<u>92,279</u>	<u>877</u>	<u>591,725</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(857)</u>	<u>(32,876)</u>	<u>(877)</u>	<u>158,316</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (9,608)</u>	<u>\$ (32,876)</u>	<u>\$ (877)</u>	<u>\$ 158,316</u>

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

	HIV Prevention Grant	CJC/Juvenile 18/19	Bio Terror Res Grant 18/19	CRI Grant 18/19	SHSP Local Comp Project
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	8,151	48,899	9,485	1,272	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>8,151</u>	<u>48,899</u>	<u>9,485</u>	<u>1,272</u>	<u>-</u>
Disbursements:					
Personal services	14,497	30,937	-	-	-
Supplies	-	1,308	-	-	-
Other services and charges	2,227	466	10,904	18,310	29,428
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>16,724</u>	<u>32,711</u>	<u>10,904</u>	<u>18,310</u>	<u>29,428</u>
Excess (deficiency) of receipts over disbursements	<u>(8,573)</u>	<u>16,188</u>	<u>(1,419)</u>	<u>(17,038)</u>	<u>(29,428)</u>
Cash and investments - ending	<u>\$ (8,573)</u>	<u>\$ 16,188</u>	<u>\$ (1,419)</u>	<u>\$ (17,038)</u>	<u>\$ (29,428)</u>

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

	Adult Protective Service	Juvenile Pilot Project	School Attendance Project	Health Dept Reimb Non-Rev	St Supreme Crt Psc Grant
Cash and investments - beginning	\$ (30,528)	\$ 2,499	\$ 414	\$ -	\$ 3,463
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	268,616	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	10,000	-
Total receipts	268,616	-	-	10,000	-
Disbursements:					
Personal services	234,905	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	23,863	-	-	-	3,463
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	258,768	-	-	-	3,463
Excess (deficiency) of receipts over disbursements	9,848	-	-	10,000	(3,463)
Cash and investments - ending	\$ (20,680)	\$ 2,499	\$ 414	\$ 10,000	\$ -

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

	Bio Terror Res Prog	Sheriff Technology Grant	Community Block Grant	JDAI Fund	In St Sup Reentry Court Grant
Cash and investments - beginning	\$ 8,622	\$ 14,617	\$ 3,986	\$ -	\$ 9,308
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	8,264	-	36	-
Total receipts	-	8,264	-	36	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	21,795	-	-	8,349
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	21,795	-	-	8,349
Excess (deficiency) of receipts over disbursements	-	(13,531)	-	36	(8,349)
Cash and investments - ending	\$ 8,622	\$ 1,086	\$ 3,986	\$ 36	\$ 959

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

	In St Sup Mental Health Court	JDAI 15-16 Fund	JDAI Grant 16/17	DOC-PROB	PSC-CRRP
Cash and investments - beginning	\$ 8,328	\$ -	\$ 1,240	\$ 125,438	\$ 144,436
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	75,413	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	13	-	-	-
Total receipts	-	13	-	75,413	-
Disbursements:					
Personal services	-	-	-	75,057	-
Supplies	-	-	-	-	-
Other services and charges	8,099	-	-	17,776	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	62,438	144,436
Total disbursements	8,099	-	-	155,271	144,436
Excess (deficiency) of receipts over disbursements	(8,099)	13	-	(79,858)	(144,436)
Cash and investments - ending	\$ 229	\$ 13	\$ 1,240	\$ 45,580	\$ -

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

	DOC Sheriff-Jail Treatment	2017 State Drug Free Fund	Pro Se Ct Reform Grant	JDAI Grant 17/18
Cash and investments - beginning	\$ 19,475	\$ -	\$ (11,390)	\$ 26,187
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	11,250	7,356	15,980	22,656
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>11,250</u>	<u>7,356</u>	<u>15,980</u>	<u>22,656</u>
Disbursements:				
Personal services	-	-	-	2,468
Supplies	-	-	-	186
Other services and charges	20,250	7,121	4,590	41,143
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>20,250</u>	<u>7,121</u>	<u>4,590</u>	<u>43,797</u>
Excess (deficiency) of receipts over disbursements	<u>(9,000)</u>	<u>235</u>	<u>11,390</u>	<u>(21,141)</u>
Cash and investments - ending	<u>\$ 10,475</u>	<u>\$ 235</u>	<u>\$ -</u>	<u>\$ 5,046</u>

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

	DOC-Court Recidivism Grant '18	DOC-Prosecutor	2017 Community Crossings Grant	Chem People Task Force 2018
Cash and investments - beginning	\$ 22,913	\$ 8,750	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	68,453	15,023	670,000	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	1,753
Total receipts	<u>68,453</u>	<u>15,023</u>	<u>670,000</u>	<u>1,753</u>
Disbursements:				
Personal services	33,827	18,166	-	-
Supplies	13,772	-	-	-
Other services and charges	18,146	-	-	1,753
Debt service - principal and interest	-	-	-	-
Capital outlay	3,200	1,808	670,000	-
Other disbursements	-	-	-	-
Total disbursements	<u>68,945</u>	<u>19,974</u>	<u>670,000</u>	<u>1,753</u>
Excess (deficiency) of receipts over disbursements	<u>(492)</u>	<u>(4,951)</u>	-	-
Cash and investments - ending	<u>\$ 22,421</u>	<u>\$ 3,799</u>	<u>\$ -</u>	<u>\$ -</u>

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

	DOC-Sheriff/Jail Trtmnt 18-19	DOC-Court Recidivism 18/19	DOC-Probation 18/19	DOC-Prosecutor 18/19
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	18,750	126,361	144,243	25,375
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>18,750</u>	<u>126,361</u>	<u>144,243</u>	<u>25,375</u>
Disbursements:				
Personal services	-	86,926	94,273	18,166
Supplies	-	-	-	-
Other services and charges	12,115	20,447	4,536	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>12,115</u>	<u>107,373</u>	<u>98,809</u>	<u>18,166</u>
Excess (deficiency) of receipts over disbursements	<u>6,635</u>	<u>18,988</u>	<u>45,434</u>	<u>7,209</u>
Cash and investments - ending	<u>\$ 6,635</u>	<u>\$ 18,988</u>	<u>\$ 45,434</u>	<u>\$ 7,209</u>

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

	JDAI Grant 18/19	MC Sheriff-Virtual Sch Truancy	Anderson Madison County Visitor and Convention Commission	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 314,359	\$ 43,246,905
Receipts:				
Taxes	-	-	-	122,935,648
Licenses and permits	-	-	-	464,673
Intergovernmental receipts	22,574	-	-	69,534,340
Charges for services	-	-	-	3,014,837
Fines and forfeits	-	-	-	1,364,180
Other receipts	-	18,730	593,967	71,367,788
Total receipts	22,574	18,730	593,967	268,681,466
Disbursements:				
Personal services	709	-	-	56,388,926
Supplies	103	-	-	3,953,224
Other services and charges	9,678	960	-	79,589,928
Debt service - principal and interest	-	-	-	444,752
Capital outlay	-	-	-	9,687,742
Other disbursements	-	-	704,949	123,305,226
Total disbursements	10,490	960	704,949	273,369,798
Excess (deficiency) of receipts over disbursements	12,084	17,770	(110,982)	(4,688,332)
Cash and investments - ending	\$ 12,084	\$ 17,770	\$ 203,377	\$ 38,558,573

MADISON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,206,566</u>	<u>\$ 2,002,413</u>

MADISON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Adult Protective Services (Prosecutor)	Honda Financial Services-2018 Honda Civic	\$ 2,816	06/21/18	06/21/21
Adult Protective Services (Prosecutor)	Honda Financial Services-2018 Honda Civic	2,816	06/21/18	06/21/21
Adult Protective Services (Prosecutor)	Honda Financial Services-2018 Honda Civic	2,816	06/21/18	06/21/21
Adult Protective Services (Prosecutor)	Honda Financial Services-2018 Honda Civic	2,816	06/21/18	06/21/21
Council of Governments	2018 Ford Explorer	13,395	03/10/18	03/10/23
Council of Governments	2018 Ford Explorer	13,395	03/10/18	03/10/23
Council of Governments	Xerox copier lease	6,551	01/29/14	07/29/19
Prosecutor	Canon Financial Serv-copier & color printer lease	5,774	03/17/14	03/20/19
Prosecutor IV-D	Pitney Bowes-Postage Meter	787	01/16/19	01/16/24
Prosecutor IV-D	Gordon Flesch-Copier & 2 Desktop Printers	6,975	02/05/16	02/05/21
Prosecutor-Criminal Division	Honda Financial Services-2018 Honda Civic	<u>2,816</u>	06/21/18	06/21/21
Total governmental activities		<u>60,957</u>		
Total of annual lease payments		<u>\$ 60,957</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	Local Income Tax Revenue Bonds Series 2017 Remediation	\$ 3,355,000	\$ 407,684
Revenue bonds	New County Wide PS Radio Project - P-25 Radio	6,735,000	684,719
Notes and loans payable	Purchase of Star Bank Building	625,041	82,121
Notes and loans payable	Stanford Baughn Drain Reconstruction	270,794	66,098
Notes and loans payable	Lump Sum Payment for AT&T	1,242,149	295,465
Notes and loans payable	General Obligated Note Series 2015A-911 Dispatch Center	1,072,814	379,086
Notes and loans payable	General Obligated Note Series 2015B-Minimum Security Facility	<u>951,083</u>	<u>336,965</u>
Total governmental activities		<u>14,251,881</u>	<u>2,252,138</u>
Totals		<u>\$ 14,251,881</u>	<u>\$ 2,252,138</u>

MADISON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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	\$ 354,145
Infrastructure	169,426,894
Buildings	30,673,347
Machinery, equipment, and vehicles	<u>16,374,622</u>
Total governmental activities	<u>216,829,008</u>
Total capital assets	<u>\$ 216,829,008</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS

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

TO: THE OFFICIALS OF MADISON COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Madison County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 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.

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

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.

Others 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 2018-003 and 2018-005. 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.


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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2018-003, 2018-004, and 2018-005, that we consider to be material weaknesses.

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

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

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


Paul D. Joyce, CPA
State Examiner

August 28, 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.

MADISON 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 Housing and Urban Development</u>					
CDBG - Entitlement Grants Cluster Community Development Block Grants/Entitlement Grants	City of Anderson	14.218	B-14-MC-18-0001	\$ -	\$ 10,311
Total - CDBG - Entitlement Grants Cluster				-	10,311
Home Investment Partnerships Program	City of Anderson	14.239	M-14-MC-18-0209	-	20,108
Total - Department of Housing and Urban Development				-	30,419
<u>Department of Justice</u>					
Juvenile Justice and Delinquency Prevention	Indiana Criminal Justice Institute	16.540	D3-18-12325	-	46,869
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	2015-VA-GX-0064 2015-VA-GX-0064 5556	-	152,417 37,254
Total - Crime Victim Assistance				-	189,671
Drug Court Discretionary Grant Program	Bureau of Justice Assistance	16.585	2015-DC-BX-0067	-	44,962
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588	STOP 6247	-	39,082
Total - Department of Justice				-	320,584
<u>Department of Labor</u>					
Employment Service Cluster Employment Service/Wagner-Peyser Funded Activities	Interlocal Association	17.207	PY15-CR-01-IA	-	3,976
Disabled Veterans' Outreach Program (DVOP)	Interlocal Association	17.801	PY15-CR-01-IA	-	829
Local Veterans' Employment Representation (LVER) Program	Interlocal Association	17.804	PY15-CR-01-IA	-	829
Total - Employment Service Cluster				-	5,634
WIOA Cluster WIOA Adult Program	Interlocal Association	17.258	PY15-CR-01-IA	-	272,698
WIOA Youth Activities	Interlocal Association	17.259	PY15-CR-01-IA	-	221,052
WIOA Dislocated Worker Formula Grants	Interlocal Association	17.278	PY15-CR-01-IA	-	152,624
Total - WIOA Cluster				-	646,374
Unemployment Insurance	Interlocal Association	17.225	PY15-CR-01-IA	-	151,740
Total - Department of Labor				-	803,748
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation	20.205	DES # 1006489 DES # 1382752 EDS # A249-17-6160073 FY18 EDS # A249-17-6160073 FY18 EDS # A249-17-6160073 FY18 EDS # A249-17-69160073 FY18	- - - - - -	158,053 9,672 277,983 33,304 42,777 893,613
Total - Highway Planning and Construction				-	1,415,402
Total - Highway Planning and Construction Cluster				-	1,415,402
Highway Safety Cluster State and Community Highway Safety	Indiana Criminal Justice Institute	20.600	D3-18-11901	21,675	52,510
Total - Highway Safety Cluster				21,675	52,510
Federal Transit Cluster Bus and Bus Facilities Formula Program	Indiana Department of Transportation	20.526	EDS# A249-18-G170175	-	168,098
Total - Federal Transit Cluster				-	168,098
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	Indiana Department of Transportation	20.505	EDS # A249-16-ON160027 EDS# A249-17-G160073	-	276,000 55,591
Total - Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research				-	331,591

MADISON 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
Formula Grants for Rural Areas	Indiana Department of Transportation	20.509	EDS # A249-18-6170175	-	215,014
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	Indiana Criminal Justice Institute	20.608	D3-18-12057	4,242	14,567
Surface Transportation Discretionary Grants for Capital Investment	Indiana Department of Transportation	20.932	EDS #A249-17-L160173	-	2,180
Total - Department of Transportation				25,917	2,199,362
<u>Environmental Protection Agency</u>					
Brownsfields Assessment and Cleanup Cooperative Agreements	Indiana Department of Environmental Management	66.818	BF 00E02300	-	144,063
Total - Environmental Protection Agency				-	144,063
<u>Department of Energy</u>					
Weatherization Assistance for Low-Income Persons	Indiana Housing & Community Development Authority	81.042	WX-017-015 WX-018-015	- -	183,481 89,639
Total - Weatherization Assistance for Low-Income Persons				-	273,120
Total - Department of Energy				-	273,120
<u>Department of Education</u>					
Title I Grants to Local Educational Agencies	Anderson Community Schools	84.010	S010A170014	-	39,935
Total - Department of Education				-	39,935
<u>Department of Health and Human Services</u>					
Community Services Block Grant	Indiana Housing & Community Development Authority	93.569	CS-017-015 CS-018-015	- -	144,784 305,311
Total - Community Services Block Grant				-	450,095
Healthcare Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements CRI Grant 18-19	Indiana State Department of Health	93.074	U90TP000521	-	113,968
Total - Healthcare Preparedness Program & Public Health Emergency Preparedness				-	113,968
Child Support Enforcement Court Reimbursements Clerk Reimbursements Prosecutor Reimbursements Indirect Cost Reimbursements Incentive Fund 8897 Incentive Fund 8899 Incentive Fund 8895	Indiana Department of Child Services	93.563	FY 2018 FY 2018 FY 2018 FY 2018 FY 2018 FY 2018 FY 2018	- - - - - - -	162,150 51,084 361,080 177,202 77,788 11,942 53,163
Total - Child Support Enforcement				-	894,409
Low-Income Home Energy Assistance	Indiana Housing & Community Development Authority	93.568	WL-018-015 WL-019-015	- -	501,027 45,906
Total - Low-Income Home Energy Assistance				-	546,933
HIV Care Formula Grants	Indiana State Department of Health	93.917	X08HA31247	-	59,403
HIV Prevention Activities Health Department Based	Indiana State Department of Health	93.940	NU62PS924556	-	8,151
Total - Department of Health and Human Services				-	2,072,959
<u>Department of Homeland Security</u>					
Hazard Mitigation Grant	Indiana Department of Homeland Security	97.039	C44-4-5548	-	18,503
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	EMC-2017-EP-00002	-	34,803
Total - Department of Homeland Security				-	53,306
Total federal awards expended				\$ 25,917	\$ 5,937,496

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

MADISON COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2018. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

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

MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses 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 deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	yes

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

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
	WIOA Cluster	Unmodified
	Highway Planning and Construction Cluster	Unmodified
93.563	Child Support Enforcement	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

FINDING 2018-001

Subject: Financial Transactions and Reporting
Audit Finding: Material Weakness

Condition and Context

There were several deficiencies in the internal control system of the County related to financial transactions and reporting.

County Auditor

The County Auditor had not developed a proper internal control system over the receipting process to prevent or detect and correct, errors to the financial information. Procedures were not in place to ensure that receipts were recorded to the proper funds in the financial records.

MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

County Sheriff

The County Sheriff had not separated incompatible activities related to cash, receipting, and vendor disbursements. In 2018, the County Sheriff's office had one employee handling all of the cash, receipting, and vendor payments related to inmate trust and commissary without an oversight, review, or approval process in place.

Criteria

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

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

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

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

Cause

Management of the County had not established a proper system of internal control.

Effect

The failure to establish a system of internal controls could have enabled material misstatements or irregularities to remain undetected.

Recommendation

We recommended that the County's management establish a system of internal controls, including segregation of duties, related to financial transactions and reporting.

Views of Responsible Officials

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

MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2018-002

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2017-002.

Condition

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). No evidence was presented for audit that indicated someone other than the person who entered the federal grant information into the Indiana Gateway for Government Units financial reporting system, which was the source of the SEFA, reviewed the information for accuracy.

Context

The SEFA presented for audit contained the following errors:

1. The Juvenile Justice and Delinquency Prevention grant expenditures were understated by \$439.
2. The Crime Victim Assistance grant expenditures were overstated by \$197,694.
3. The Violence Against Women Formula Grants expenditures were overstated by \$13,773.
4. The WIOA Adult Program expenditures were overstated by \$177,397.
5. The WIOA Dislocated Worker Formula Grants expenditures were understated by \$152,624. This amount was reported as CFDA #20.260 in error.
6. The Highway Planning and Construction grant expenditures were overstated by \$278,314.
7. The State and Community Highway Safety grant expenditures were understated by \$10,326.
8. The Buses and Bus Facilities Formula Program expenditures were understated by \$168,098.
9. The Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research grant expenditures were understated by \$276,000.
10. The Formula Grants for Rural Areas grant expenditures were overstated by \$147,151.

MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

11. The Surface Transportation Discretionary Grants for Capital Investment grant expenditures were not reported resulting in an understatement of \$2,180.
12. The Child Support Enforcement grant expenditures were understated by \$648,466.
13. Not all CFDA numbers, program names, grants, and identifying numbers were correct or listed.

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

Criteria

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

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

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

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

2 CFR 200.508 states in part:

"The auditee must: . . .

(b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

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

MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10 percent de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

Cause

The County's management had not established a system of internal control that would have ensured proper reporting of the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Context*.

Recommendation

We recommended that the County's management establish controls related to the preparation of the SEFA.

Views of Responsible Officials

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

MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III - Federal Award Findings and Questioned Costs

FINDING 2018-003

Subject: WIOA Cluster - Cash Management
Federal Agency: Department of Labor
Federal Programs: WIOA Adult Program, WIOA Youth Activities,
WIOA Dislocated Worker Formula Grants
CFDA Numbers: 17.258, 17.259, 17.278
Federal Award Number and Year (or Other Identifying Number): PY15-CR-01-IA
Pass-Through Entity: Interlocal Association
Compliance Requirement: Cash Management
Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2017-005.

Condition and Context

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

All of the expense reports submitted to the Interlocal Association were inspected for internal controls. Only 3 of 12 reports were reviewed and approved prior to being submitted to the Interlocal Association. The 3 approvals were for the last three months of the audit period.

The lack of internal controls was a systemic issue throughout the first nine months of the audit period.

Criteria

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

The Management had not developed a system of internal controls to prevent, or detect and correct, potential errors on the expense reports submitted to the Interlocal Association.

MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

The failure to establish an effective internal control system placed the County at risk of non-compliance with the grant agreement and the Cash Management compliance requirement.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish a system of internal controls related to the grant agreement and the Cash Management compliance requirement.

Views of Responsible Officials

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

FINDING 2018-004

Subject: WIOA Cluster - Allowable Costs/Cost Principles

Federal Agency: Department of Labor

Federal Programs: WIOA Adult Program, WIOA Youth Activities,
WIOA Dislocated Worker Formula Grants

CFDA Numbers: 7.258, 17.259, 17.278

Federal Award Number and Year (or Other Identifying Number): PY15-CR-01-IA

Pass-Through Entity: Interlocal Association

Compliance Requirement: Allowable Costs/Cost Principles

Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2017-004.

Condition and Context

An effective internal control system was not in place at JobSource, a fiscal department of the County, in order to ensure compliance with requirements related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

JobSource was required to have an approved Cost Allocation Plan (CAP) in order to use indirect costs in its claims for reimbursement. JobSource did create a CAP, but it was missing many specific details as required by 2 CFR 200 Appendix V Section E.

The lack of an appropriately detailed CAP was a systemic issue throughout the audit period.

MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

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 Appendix V part D(3) states:

"All other local governments claiming central service costs must develop a plan in accordance with the requirements described in this Part and maintain the plan and related supporting documentation for audit. These local governments are not required to submit their plans for Federal approval unless they are specifically requested to do so by the cognizant agency for indirect costs. Where a local government only receives funds as a subrecipient, the pass-through entity will be responsible for monitoring the subrecipient's plan."

Cause

Management had not developed a system of internal controls to ensure that the CAP contained all required details.

Effect

The failure to establish an effective internal control system placed the County at risk of non-compliance with the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish a system of internal controls related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

Views of Responsible Officials

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

MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2018-005

Subject: Highway Planning and Construction Cluster - Suspension and Debarment
Federal Agency: Department of Transportation
Federal Program: Highway Planning and Construction
CFDA Number: 20.205
Federal Award Number and Year (or Other Identifying Number): EDS # A249-17-6160073 FY18
Pass-Through Entity: Indiana Department of Transportation
Compliance Requirement: Procurement and Suspension and Debarment
Audit Findings: Material Weakness, Other Matters

Condition and Context

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 Procurement and Suspension and Debarment compliance requirement.

The County did not have procedures in place to ensure that all vendors were not suspended or debarred from participating in a federal program. No verification was performed for some non-contract vendors.

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

Criteria

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

MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

Management had not developed a system of internal controls that would have ensured compliance with the grant agreement and the suspension and debarment requirements of the Procurement and Suspension and Debarment compliance requirement.

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

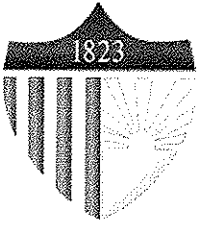
We recommended that the County's management establish internal controls related to the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

Views of Responsible Officials

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

AUDITEE-PREPARED DOCUMENTS

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



MADISON COUNTY AUDITOR'S OFFICE
ANDERSON, INDIANA

Rick Gardner, Auditor

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-001

Fiscal year in which the finding initially occurred: 2016
Contact Person Responsible for Corrective Action: Rick Gardner
Contact Phone Number: 765-641-9425

Status of Audit Finding: We implemented a review process of the annual report to prevent discrepancies from occurring. We are working on additional controls and review for 2019 related to the annual report.

FINDING 2017-002

Fiscal year in which the finding initially occurred: 2016
Contact Person Responsible for Corrective Action: Rick Gardner
Contact Phone Number: 765-641-9425

Status of Audit Finding: We've developed new controls. In late 2018 we implemented a new grant tracking database to collect information from the numerous grants we receive. The database better tracks identification, receipts, and disbursements to balance with our financial system. We expect to have a good handle on the SEFA in 2019.

MADISON COUNTY AUDITOR

8/12/2018



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-003

Fiscal year in which the finding initially occurred: 2016
Federal Agency: Department of Labor
Federal Programs: WIOA Audit Program, WIOA Youth Activities
WIOA Dislocated Worker Formula Grants
CFDA Numbers; 17.258, 17.259, 17.278
Federal ward Number and Year (or Other Identifying Numbers): PY15-CR-01-IA
Pass-Through Entity: Interlocal Association
Contact Person Responsible for Corrective Action: Board of Commissioners Madison County
Contact Phone Number: 765-641-9470

Status of Audit Finding: Prior Commissioner Board Member, Ms. Steffanie Owens, signed a Corrective Action Plan dated October 16, 2018 concerning this finding. A copy of that Corrective Action Plan is attached to the Audit Report and included adding additional internal controls to the submission and approval of claims. The Commissioners requested that internal control be added. A new Executive Director for JobSource was appointed in July of 2019, and the Commissioners will work with the new Executive Director to implement internal controls.

FINDING 2017-004

Fiscal year in which the finding initially occurred: 2016
Federal Agency: Department of Labor
Federal Programs: WIOA Audit Program, WIOA Youth Activities
WIOA Dislocated Worker Formula Grants
CFDA Numbers; 17.258, 17.259, 17.278
Federal ward Number and Year (or Other Identifying Numbers): PY15-CR-01-IA
Pass-Through Entity: Interlocal Association
Contact Person Responsible for Corrective Action: Board of Commissioners Madison County



Contact Phone Number: 765-641-9470

Status of Audit Finding: Prior Commissioner Board Member, Ms. Steffanie Owens, signed a Corrective Action Plan dated October 16, 2018 concerning this finding. A copy of that Corrective Action Plan is attached to the Audit Report and included adding additional internal controls to the submission and approval of claims. The Commissioners requested that internal control be added. A new Executive Director for JobSource was appointed in July of 2019, and the Commissioners will work with the new Executive Director to implement internal controls.

FINDING 2017-005

Fiscal year in which the finding initially occurred: 2016

Federal Agency: Department of Labor

Federal Programs: WIOA Audit Program, WIOA Youth Activities
WIOA Dislocated Worker Formula Grants

CFDA Numbers; 17.258, 17.259, 17.278

Federal ward Number and Year (or Other Identifying Numbers): PY15-CR-01-IA

Pass-Through Entity: Interlocal Association

Contact Person Responsible for Corrective Action: Board of Commissioners Madison County

Contact Phone Number: 765-641-9470

Status of Audit Finding: Prior Commissioner Board Member, Ms. Steffanie Owens, signed a Corrective Action Plan dated October 16, 2018 concerning this finding. A copy of that Corrective Action Plan is attached to the Audit Report and included adding additional internal controls to the submission and approval of claims. The Commissioners requested that internal control be added. A new Executive Director for JobSource was appointed in July of 2019, and the Commissioners will work with the new Executive Director to implement internal controls.

FINDING 2017-006

Fiscal year in which the finding initially occurred: 2016

Federal Agency: Department of Labor

Federal Programs: WIOA Audit Program, WIOA Youth Activities
WIOA Dislocated Worker Formula Grants

CFDA Numbers; 17.258, 17.259, 17.278

Federal ward Number and Year (or Other Identifying Numbers): PY15-CR-01-IA

Pass-Through Entity: Interlocal Association

Contact Person Responsible for Corrective Action: Board of Commissioners Madison County

Contact Phone Number: 765-641-9470

Status of Audit Finding: Prior Commissioner Board Member, Ms. Steffanie Owens, signed a Corrective Action Plan dated October 16, 2018 concerning this finding. A copy of that Corrective Action Plan is attached to the Audit Report and included adding additional internal controls to the submission and approval of claims. The Commissioners requested that internal control be added. A new Executive Director for JobSource was appointed in July of 2019, and the Commissioners will work with the new Executive Director to implement internal controls.

FINDING 2017-007

Fiscal year in which the finding initially occurred: 2016

Federal Agency: Department of Labor

Federal Programs: WIOA Audit Program, WIOA Youth Activities
WIOA Dislocated Worker Formula Grants

CFDA Numbers; 17.258, 17.259, 17.278

Federal ward Number and Year (or Other Identifying Numbers): PY15-CR-01-IA

Pass-Through Entity: Interlocal Association

Contact Person Responsible for Corrective Action: Board of Commissioners Madison County

Contact Phone Number: 765-641-9470

Status of Audit Finding: Prior Commissioner Board Member, Ms. Steffanie Owens, signed a Corrective Action Plan dated October 16, 2018 concerning this finding. A copy of that Corrective Action Plan is attached to the Audit Report and included adding additional internal controls to the submission and approval of claims. The Commissioners requested that internal control be added. A new Executive Director for JobSource was appointed in July of 2019, and the Commissioners will work with the new Executive Director to implement internal controls.

FINDING 2017-008

Fiscal year in which the finding initially occurred: 2016

Federal Agency: Department of Labor

Federal Programs: WIOA Audit Program, WIOA Youth Activities
WIOA Dislocated Worker Formula Grants

CFDA Numbers; 17.258, 17.259, 17.278

Federal ward Number and Year (or Other Identifying Numbers): PY15-CR-01-IA

Pass-Through Entity: Interlocal Association

Contact Person Responsible for Corrective Action: Board of Commissioners Madison County

Contact Phone Number: 765-641-9470

Status of Audit Finding: Prior Commissioner Board Member, Ms. Steffanie Owens, signed a Corrective Action Plan dated October 16, 2018 concerning this finding. A copy of that Corrective Action Plan is attached to the Audit Report and included adding additional internal controls to the submission and approval of claims. The Commissioners requested that internal control be added. A new Executive Director for JobSource was appointed in July of 2019, and the Commissioners will work with the new Executive Director to implement internal controls.

FINDING 2017-009

Fiscal year in which the finding initially occurred: 2016

Federal Agency: Department of Labor, Department of Energy, Department of Health and Human Services

Federal Programs: Unemployment Insurance, Weatherization Assistance for Low Income Persons, Temporary Assistance for Needy Families, Low Income Home Energy Assistance, and Community Services Block Grant

CFDA Numbers: 17.225, 81.042, 93.558, 93.568, 93.569

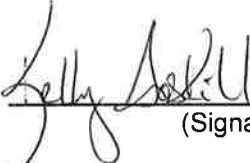
Federal ward Number and Year (or Other Identifying Numbers): PY15-CR-01-IA, WX-016-015, WX-017-015, WL-017-015, WL-018-015, CS-016-015, CS-017-015, FY17

Pass-Through Entity: Interlocal Association, Indiana Housing and Community Development

Contact Person Responsible for Corrective Action: Board of Commissioners Madison County

Contact Phone Number: 765-641-9470

Status of Audit Finding: Prior Commissioner Board Member, Ms. Steffanie Owens, signed a Corrective Action Plan dated October 16, 2018 concerning this finding. A copy of that Corrective Action Plan is attached to the Audit Report and included adding additional internal controls to the submission and approval of claims. The Commissioners requested that internal control be added. A new Executive Director for JobSource was appointed in July of 2019, and the Commissioners will work with the new Executive Director to implement internal controls.



(Signature)

President Board of Commissioners

(Title)

August 20, 2019

(Date)



MADISON COUNTY AUDITOR'S OFFICE
ANDERSON, INDIANA

Rick Gardner, Auditor

Corrective Action Plan

Finding 2018-001

Contact Person Responsible for Corrective Action: Rick Gardner
Contact Phone Number: 765-641-9425

Views of Responsible Official :
We concur that enhanced internal controls would be beneficial.

Description of Corrective Action Plan:
The report of collections will be reviewed by an additional auditor on a daily basis to ensure that funds were receipted into the correct accounts.

Anticipated Completion Date: 08/22/2019

Rick G Gardner

Auditor
08/22/2018



OFFICE OF THE
SHERIFF OF MADISON COUNTY

720 Central Avenue
Anderson Indiana 46016

Scott C. Mellinger
Sheriff

Joey Cole
Major

Administration/Records
765-646-9290
Fax
765-646-9296

Chaplain's Office
765-646-4077

Civil Office
765-641-9619
Fax
765-608-9704

Detention Center
765-646-9285

Investigations
765-646-9281

Sex Offender Registry
765-646-4055

Victim Advocate
765-646-4078

Website

www.madisoncountyindiana.us

CORRECTIVE ACTION PLAN

FINDING 2018-001

Contact Person Responsible for Corrective Action: Scott Mellinger
Contact Phone Number: 765-646-4001
Email: scott.mellinger@madisoncounty.in.gov

Inmate Trust & Commissary Accounts

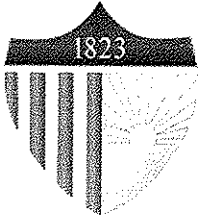
Views of Responsible Official: After the 2018 exit conference we implemented what we understood to be the necessary steps to ensure "dual-approval" responsibilities, having more than one person approving/comparing invoice to check. What we failed to do was to include the ledger reconciliation as part of what was being checked by more than one person. We also failed to produce an independent report verifying that there is always enough funds in the bank to cover all existing inmate accounts.

Description of Corrective Action Plan: We now have two people approving the reconciliation of all three documents-Invoice, check, and ledger to check for accuracy and verification. We also have the TEAM program, which is our automated commissary vendor program, putting together a monthly report to show that there is always enough money in the inmate trust bank account to cover the total of money deposited by inmates at the time of their booking into jail.

During this time we also implemented a project to reduce all of the outstanding inmate checks from as far back as 2014. This effort has resulted in significant reduction of outstanding checks written to inmates at the time of their release from jail.

Anticipated Completion Date: All efforts have been implemented and with the exception of the several year's worth of uncashed checks, by released inmates, we feel we are in full compliance with the Inmate Trust and Commissary procedures.

Scott Mellinger
Madison County Sheriff
August 27, 2019



MADISON COUNTY AUDITOR'S OFFICE
ANDERSON, INDIANA

Rick Gardner, Auditor

Corrective Action Plan

Finding 2018-002

Contact Person Responsible for Corrective Action: Rick Gardner
Contact Phone Number: 765-641-9425

Views of Responsible Official :

We concur with the finding. We have implemented additional internal controls to help mitigate errors within the SEFA. A spreadsheet has been set up for each grant with all of the pertinent information specific to that grant. As claims are received to pay an invoice from a grant, those claims are verified for accuracy and if the grant will allow such expense. As the claims are processed within the financial software and approved by the necessary officials, the expenses are entered into a spreadsheet to keep track of all disbursements and receipts to ensure all amounts are correct.

Description of Corrective Action Plan:

All grant spreadsheets will be reviewed by an additional auditor on a monthly basis to ensure that funds are reported as accurate.

Anticipated Completion Date: 08/26/2019

Rick G. Gardner

Auditor

08/26/2018

MADISON COUNTY



INDIANA

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765/641-9474
Fax 765/641-9578

CORRECTIVE ACTION PLAN

FINDING 2018-003 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Madison County Commissioners
Contact Phone Number: 765-641-9470

Views of Responsible Official: The Commissioners have reviewed the finding and are in the process of analyzing it. The Commissioners will take appropriate action to correct any defects in internal controls.

Description of Corrective Action Plan: The Commissioners will review the cash management practices identified in the finding and analyze the internal controls in place concerning the finding. Additional internal controls will be considered and implemented as necessary. The Commissioners will work with any appropriate governmental offices at Madison County to implement any appropriate internal controls.

Anticipated Completion Date: October 2019

W. Michael Phipps
W. Michael Phipps
MEMBER, MADISON COUNTY
BOARD OF COMMISSIONERS





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FINDING 2018-004 (Auditor Assigned Reference Number)

Contract Person Responsible for Corrective Action: Madison County Commissioners
Contact Phone Number: 765-641-9470

Views of Responsible Official: The Commissioners have reviewed the finding and are in the process of analyzing it. The Commissioners will take appropriate action to correct any defects in internal controls.

Description of Corrective Action Plan: The Commissioners will review the allowable costs/cost principles identified in the finding and analyze the internal controls in place concerning the finding. Additional internal controls will be considered and implemented as necessary. In addition, the County will work with the State Board of Accounts Office concerning this finding. The Commissioners will work with any appropriate governmental offices at Madison County to implement any appropriate internal controls.

Anticipated Completion Date: October 2019





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765/641-9474
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CORRECTIVE ACTION PLAN

FINDING 2018-005 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Madison County Commissioners
Contact Phone Number: 765-641-9470

Views of Responsible Official: The Commissioners have reviewed the finding and are in the process of analyzing it. The Commissioners will take appropriate action to correct any defects in internal controls.

Description of Corrective Action Plan: The Commissioners will work with Madison County Council of Governments to identify additional checks that can be taken to identify whether an individual contractor is suspended or debarred. Checks may include reviewing state website data, requesting affirmations from contractors, and/or including a representation in contracts.

Anticipated Completion Date: October 2019



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/>.