

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, 2012 to December 31, 2012



FILED
09/12/2013

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
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	6-7
Financial Statement: Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	10-12
Notes to Financial Statement	13-17
Supplementary Information - Unaudited: Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-51
Schedule of Payables and Receivables	52
Schedule of Capital Assets	53
Other Reports	54
Supplemental Audit of Federal Awards: Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance	56-57
Schedule of Expenditures of Federal Awards	60-62
Notes to Schedule of Expenditures of Federal Awards	63
Schedule of Findings and Questioned Costs	64-66
Auditee Prepared Schedules: Summary Schedules of Prior Audit Findings	67-68
Corrective Action Plans	69-70
Exit Conference	71

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Kathy Stoops-Wright Jane Lyons	01-01-09 to 12-31-12 01-01-13 to 12-31-16
Treasurer	Kelly Gaskill	01-01-11 to 12-31-14
Clerk	Darlene Likens	01-01-11 to 12-31-14
Sheriff	Ron Richardson	01-01-11 to 12-31-14
Recorder	Angela Shelton (Vacant) Linda Smith	01-01-11 to 11-26-12 11-27-12 to 12-10-12 12-11-12 to 12-31-14
President of the Board of County Commissioners	John Richwine	01-01-12 to 12-31-13
President of the County Council	William Michael Phipps John Bostic	01-01-12 to 12-31-12 01-01-13 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MADISON COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Madison County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement.

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 of 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 of 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, 2012.

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, 2012, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated July 30, 2013, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Accompanying Information

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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, 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.

Other Information

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual audit performed by the Indiana State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.



Bruce Hartman
State Examiner

July 30, 2013



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON 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, 2012, and the related notes to the financial statement, and have issued our report thereon dated July 30, 2013, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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 entity's financial statement will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2012-1 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 accompanying Schedule of Findings and Questioned Costs as items 2012-1.

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.



Bruce Hartman
State Examiner

July 30, 2013

(This page intentionally left blank.)

FINANCIAL STATEMENT

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, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
General	\$ 7,730,676	\$ 37,050,282	\$ 31,078,879	\$ 13,702,079
Statewide 911	-	1,598,754	316,622	1,282,132
Highway	1,851,429	3,255,933	3,511,714	1,595,648
Local Road And Street	302,866	688,783	810,240	181,409
Accident Report	10,158	5,588	4,399	11,347
Firearms Training	10,099	26,860	18,329	18,630
Health	153,038	1,581,029	1,586,020	148,047
Landfill Post Closure	89,297	208	896	88,609
Law Enforcement Continuing Ed	10,910	5,899	7,847	8,962
Clerk's Records Perpetuation	37,748	27,083	23,054	41,777
Unsafe Building	39,925	35,000	30,814	44,111
Emergency Telephone System	231,122	97,909	329,031	-
Drug Free Community	112,632	88,471	101,548	99,555
Drainage Maintenance	1,547,812	865,984	1,006,093	1,407,703
Emergency Planning/Right To Know	66,271	6,525	2,007	70,789
Extradition	376	285	-	661
Juvenile Probation Service	104,015	38,389	46,468	95,936
Adult Probation Services	238,758	845,021	810,912	272,867
Recorder's Records Perpetuation	78,531	178,621	199,705	57,447
User Fee	241,124	139,927	135,643	245,408
Health Maintenance	168,602	71,647	44,620	195,629
Pretrial Diversion	54,937	155,314	157,275	52,976
Court Appointed Special Advocate	-	70,139	70,139	-
Plat Book	36,011	28,690	5,666	59,035
Misdemeanant	102,402	101,549	-	203,951
Supplemental Public Defender Svc	66,824	72,526	8,327	131,023
Surveyor's Corner Perpetuation	24,992	27,830	13,338	39,484
Jury Pay	691	16,961	16,513	1,139
Rainy Day	1,488,456	83,747	629,008	943,195
Inmate Medical	15,068	6,020	-	21,088
Sales Disclosure	41,197	15,801	21,127	35,871
LHD Trust Acct Program	388,810	52,229	35,415	405,624
Child Advocacy Fund	225	38	-	263
Identification Security Protection	39,212	10,191	-	49,403
Mad Co E911 Wireless	909,522	191,245	1,100,767	-
Drug Task Force	538	-	-	538
Alternative Dispute Resolution	11,394	13,925	386	24,933
Reassessment 2015	163,029	198,816	-	361,845
Auditor Ineligible Deduction	1,540	411,858	179,730	233,668
Co Elected Officials Trng	3,559	10,191	490	13,260
Cumulative Bridge	1,309,350	1,029,176	1,170,230	1,168,296
General Drain Improvement	218,101	967,521	707,363	478,259
Cumulative Information Tech Sys	17,157	70,901	57,631	30,427
Congressional School Principal	23,440	-	-	23,440
City And Town Court Costs	25,304	22,695	25,304	22,695
Coroners Training & Con'T Education	1,476	15,758	15,939	1,295
Congressional School Interest	15,683	59	469	15,273
Clerk's Trust	2,679,895	8,469,611	8,075,745	3,073,761
Tax Sale Surplus 12/11	-	7,374,475	4,659,999	2,714,476
Tax Sale Redemption	18,798	2,246	12,492	8,552
Surplus Tax	1,735,277	1,350,105	944,012	2,141,370
State Fines And Forfeitures	70,985	91,930	149,606	13,309
Overweight Vehicle Fines	-	6,768	6,768	-
Infraction Judgements	47,351	220,245	258,117	9,479
Inheritance Tax	629,126	2,438,445	2,435,700	631,871
Special Death Benefit	870	10,592	10,887	575
Education Plate Fees Agency	-	2,888	2,888	-
Financial Institution Tax	-	508,069	508,069	-
Wheel Tax/Surtax	154,723	2,945,868	3,032,098	68,493
Coit Agency	(1,399)	22,025,042	22,023,643	-
Mortgage Fees - State Share	880	9,823	9,815	888
Child Restraint Violations Fines	300	1,700	1,950	50
Interstate Compact	125	1,905	1,905	125
Cvet Agency	-	856,119	856,119	-
Homestead Credit Rebate	669	-	-	669
Hea 1001 State Homestead Credit	(2,634)	-	504	(3,138)
LOIT PTRC	121,942	5,329,733	4,542,204	909,471
COIT Public Safety Fund	-	5,279,532	5,279,532	-
DLGF HS Property Database	-	418	385	33
Sex & Violent Offender Admin State	15,992	8,230	1,984	22,238
Tax Distribution	-	101,510,918	101,461,596	49,322
After Settlement Collections	29,451,200	2,825,910	29,451,200	2,825,910
Co Offender Transprt Fund	170	1,905	-	2,075
Pre-trial Serv (Unified)	31,080	29,400	18,995	41,485
MS4-COG Treasurer	8,912	11,199	16,990	3,121
Commissioners Certif Sale	66,478	265,024	36,393	295,109
Co Gen Title IV-D Incentive	96,187	61,812	157,999	-

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

MADISON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Comm Cert Sale-Aug 2011	65,228	-	65,228	-
Windfarm Rd/Drainage Inspection	30,000	160,000	181,592	8,408
Windfarm Economic Development	348,960	115,200	1,190	462,970
Sex/Violent Offend/State	52	855	853	54
Mad Co Comm Foundation	700	-	-	700
St Supreme Crt PSC Grant	9,449	5,500	11,682	3,267
Tax Sale Redemption 12/11	-	729,121	723,302	5,819
Family Violence & Victim Assist	-	296	296	-
Sheriff Technology Grant	29,560	65,500	40,754	54,306
Commissioner Vending Fund	-	624	-	624
Excess CEDIT	-	51	-	51
Barrett Law Sani Sewer	-	1,372	1,372	-
Convention And Tourism	36,141	532,628	514,477	54,292
Property Reassessment	42,585	-	2,170	40,415
Solid Waste Planning	72,730	-	-	72,730
Federal Grants # 3	2,364	-	-	2,364
Dist 6 Training/Exercise	(14,531)	53,772	38,735	506
Juvenile Pilot Project	28,753	-	3,881	24,872
Indiana Family Court Project	14,217	146	14,363	-
Law Enforcement	2,541	5,107	4,076	3,572
Riverboat Revenue Sharing	-	779,801	779,801	-
Alternative School	648	-	648	-
Dissolution Education Workshop	(1,270)	15,502	11,948	2,284
Sheriff's Commissary	177,100	432,606	421,377	188,329
Inmate Trust	11,353	662,653	664,841	9,165
Sheriff Civil Trust	67,665	1,955,618	1,985,472	37,811
Adult Protective Services	(28,985)	169,511	172,349	(31,823)
Local Govt Grant # 2	51,537	-	14,210	37,327
CJC/Mc Coal Ag Sub Abuse	-	9,066	9,066	-
County Public Safety Fund	2,024,672	1,942,205	133,304	3,833,573
Health Dept Reimb Non-Rev Fund	30,941	-	-	30,941
Prosecutor Arra Fund	72,901	-	34,208	38,693
Clerk Arra Fund	63,633	-	-	63,633
Agressive Driving Grant	857	-	-	857
Bell And Clock	609	-	-	609
Big City-County Grant	6,211	44,085	51,466	(1,170)
Bilingual Advocate Grant	(14,647)	35,198	26,388	(5,837)
Bio Terrorism Grant	3,404	10,845	10,000	4,249
Cum Recycling	112,097	70,289	41,849	140,537
Co Econ Dev Proj County	471,054	711,774	1,182,786	42
Childrens Home Facility Donation	7,301	6,537	8,394	5,444
Circuit Probation Admin Fee Fund	25,770	-	-	25,770
CJC/DOC	1,491	524,482	518,472	7,501
Cjc/July	30,102	529,467	521,382	38,187
Cjc/Juvenile	15,809	78,308	77,231	16,886
Clerk Incentive	656	-	555	101
2010 Idem Ms4 Conference	868	30,506	24,074	7,300
Comm Trans Program	70,807	189,083	96,656	163,234
Comm Block Grant	3,888	98	-	3,986
Comprehensive Safety Program	(4,587)	36,685	33,373	(1,275)
Correctional Complex Commissary	22,166	136,320	114,597	43,889
Council Of Governments	143,184	1,678,853	1,766,666	55,371
Crime Victim Advocate	(16,133)	77,288	70,093	(8,938)
Dept Mental Health Grant	11	-	-	11
School Excise Tax Allocation 2009	-	4,141,461	4,141,461	-
Doe Exercise Hls	154	-	-	154
Empg Grant	64,881	21,042	21,637	64,286
Epa Alt Septic Syst Education Grant	304	37,000	37,555	(251)
Fema Fy 2002 (Cert)	866	-	589	277
Health Donations	24,185	11,698	20,887	14,996
ICJI/Mad Co Casa Grant	13,308	116,203	111,450	18,061
Interpreter Grant Award	-	11,800	7,647	4,153
Jobsorce	341,837	2,104,212	2,110,286	335,763
Jobsorce Data	3,635	33,489	27,160	9,964
Juvenile Drug Screen	1,419	3,911	3,922	1,408
Juvenile Prob Admin Fee	23,542	15,293	-	38,835
Emerg Mgmt Cap Equipment	62,132	124	-	62,256
Mad Co Dui Grant	10,581	13,293	18,832	5,042
Hazmat Truck Fund	30,378	1,519	6,127	25,770
Recycling 2005	192,685	50,870	89,460	154,095
Sheriff Photo Fund	4,136	1,343	1,664	3,815
New Cedit Fund	125,249	5,335,556	4,541,196	919,609
New Clerk Incentive Fund	95,129	118,265	64,931	148,463
New Prosecutor Incentive Fund	89,007	177,680	70,909	195,778

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

MADISON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Planned Unit Development	43,825	-	30,448	13,377
Pre-Trial Serv Cir	1,936	1,584	1,835	1,685
Prosecutor Incentive	175	-	-	175
Prosecutor Law Enforcement	152,067	38,547	55,935	134,679
Regional Team Grant	36	-	-	36
Sheriff Donation	107	100	183	24
Sheriff Fire Dispatch	(24,227)	351,626	245,976	81,423
Sheriff Tax Collection	-	-	-	-
Sheriff Victim Advocate	(8,208)	26,008	26,889	(9,089)
Welfare Excise Tax Allocation 2009	-	396,301	396,301	-
Fema Grant 1766-Dr	17,678	1,995	14,638	5,035
Unified Prob Admin Fee	63,625	91,019	141,468	13,176
Wic Ssi Fund	727	14	-	741
Youth Center School Grant	17,734	24,363	38,765	3,332
JAIBG Grant	1,386	13,941	9,206	6,121
Polling Place Improvement Grant	202	-	-	202
Barrett Law	-	2,503	2,503	-
Tma Tax Fund	326,922	-	701	326,221
Prime For Life Program	(17)	1,387	750	620
Drug Court Cptf	-	3,000	2,738	262
County Wheel Tax/Surtax	515,836	1,491,821	1,932,866	74,791
Problem Solving Stim Grnt	(7,256)	211,469	204,213	-
Jail Construction	300,647	-	-	300,647
Juvenile Facility Const Fund	265,063	-	-	265,063
Madison Co Bridge 902	121,096	306	-	121,402
Liability Insurance Fund	9,782	-	-	9,782
Madison Co Group Ins Fund	2,130,505	3,439	150,004	1,983,940
Landfill Fund	122,742	163	11,778	111,127
Payroll	(6,836)	14,277,048	14,277,048	(6,836)
Deferred Compensation	-	102,720	102,720	-
Vtl	716	-	-	716
Perf	106,032	462,599	343,113	225,518
Payroll Withholding-Federal	49	2,140,431	2,140,431	49
Payroll Withholding-State	42,158	667,445	669,444	40,159
Payroll Withholding-Oasi	206	1,100,449	1,100,449	206
Payroll Withholding-Local Tax	24,978	328,321	329,455	23,844
Anthem	1,683,134	4,462,105	5,169,441	975,798
Wage Garnishment	2,348	195,103	195,007	2,444
Payroll Withholdings-Union Dues	75	52,261	52,261	75
Payroll Withholdings-United Way	78	364	358	84
Payroll Withholding-Political	-	3,819	3,819	-
Payroll Withholding-Sheriff Pension	17,310	72,431	73,003	16,738
Best Flex	14,847	163,033	157,886	19,994
Credit Union	-	268,636	268,636	-
Bankers Nat Life(Conseco)	753	3,869	4,171	451
Colonial Insurance	(59)	120,963	118,338	2,566
Aflac	(382)	13,425	13,320	(277)
Lafayette Life	2,962	100,975	103,596	341
Spectera Vision	97	-	-	97
Central United Life	(42)	-	-	(42)
Cs Group Benefits	(2,028)	37,460	36,715	(1,283)
Lincoln Dental	633	212,098	237,638	(24,907)
Sheriff Deferred Comp	-	72,914	72,914	-
St Share Delq Tax/Penalty	-	19,592	19,592	-
Advance Tax Fund	39,449	-	-	39,449
Childrens Home Christmas Party	190	-	56	134
Co Economic Development Proj City	-	1,660,806	1,660,806	-
Tx Sale Surplus 2005	6,360	-	-	6,360
Co Owned Land Sale	102,887	-	-	102,887
SRI Fund	-	195,521	180,601	14,920
Performance Bond	3,000	3,000	2,000	4,000
State Assessment Training Fund	1,315	15,800	15,880	1,235
Weed/Seed Probation Sweep	(730)	1,569	839	-
Byrne Grant 2008	(15,618)	32,591	159,760	(142,787)
Slot Machine Wagering	-	6,720,866	6,720,866	-
Tax Sale Surplus-2010	225,133	-	45,143	179,990
Sweta	-	1,073,484	1,073,484	-
Payroll Withholding-Misc	4,946	2,669	4,946	2,669
Volunteer Perf	2,944	17,976	10,482	10,438
Volunteer Afscmc	-	78	78	-
Clerk Child Support	27,017	2,869,117	2,865,019	31,115
Tax Sale Surplus 06	(7,911)	-	-	(7,911)
Totals	\$ 64,542,918	\$ 275,944,125	\$ 291,384,955	\$ 49,102,088

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 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. Receipts are recorded when received and disbursements are recorded when paid.

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

C. Cash and Investments

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

D. Receipts

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

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

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

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state,

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

Other receipts which include amounts received from various sources which can include, but are 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 include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers.

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Restatement of County Offices

Certain funds that were included on the prior year financial statement have been omitted from the current year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and financial statements.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is mainly a result of funds that are set up as reimbursable grants. The reimbursements for expenditures made by the grant funds were not received by December 31, 2012. Some funds contained immaterial negative cash balances which were not funded by reimbursement grants.

Note 9. Other Postemployment Benefits

The County provides, to eligible retirees and their spouses 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.

(This page intentionally left blank.)

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is 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 supplementary 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, 2012

	General	Statewide 911	Highway	Local Road And Street	Accident Report	Firearms Training	Health
Cash and investments - beginning	\$ 7,730,676	\$ -	\$ 1,851,429	\$ 302,866	\$ 10,158	\$ 10,099	\$ 153,038
Receipts:							
Taxes	28,141,835	-	-	-	-	-	665,062
Licenses and permits	78,494	-	-	-	-	-	236,050
Intergovernmental	5,480,282	-	3,167,968	688,239	-	-	679,907
Charges for services	2,423,427	349,902	-	-	5,588	26,860	-
Fines and forfeits	692,816	-	-	-	-	-	-
Other receipts	233,428	1,248,852	87,965	544	-	-	10
Total receipts	<u>37,050,282</u>	<u>1,598,754</u>	<u>3,255,933</u>	<u>688,783</u>	<u>5,588</u>	<u>26,860</u>	<u>1,581,029</u>
Disbursements:							
Personal services	21,829,607	-	1,837,138	-	-	-	1,403,231
Supplies	1,015,351	-	1,574,969	-	-	-	24,411
Other services and charges	7,635,448	132,318	71,607	-	4,399	18,329	158,378
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	598,473	184,304	28,000	810,240	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>31,078,879</u>	<u>316,622</u>	<u>3,511,714</u>	<u>810,240</u>	<u>4,399</u>	<u>18,329</u>	<u>1,586,020</u>
Excess (deficiency) of receipts over disbursements	<u>5,971,403</u>	<u>1,282,132</u>	<u>(255,781)</u>	<u>(121,457)</u>	<u>1,189</u>	<u>8,531</u>	<u>(4,991)</u>
Cash and investments - ending	<u>\$ 13,702,079</u>	<u>\$ 1,282,132</u>	<u>\$ 1,595,648</u>	<u>\$ 181,409</u>	<u>\$ 11,347</u>	<u>\$ 18,630</u>	<u>\$ 148,047</u>

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Landfill Post Closure	Law Enforcement Continuing Ed	Clerk's Records Perpetuation	Unsafe Building	Emergency Telephone System	Drug Free Community	Drainage Maintenance
Cash and investments - beginning	\$ 89,297	\$ 10,910	\$ 37,748	\$ 39,925	\$ 231,122	\$ 112,632	\$ 1,547,812
Receipts:							
Taxes	-	-	-	-	-	-	812,260
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	5,445	-	97,878	-	-
Fines and forfeits	-	5,899	21,638	-	-	87,960	-
Other receipts	208	-	-	35,000	31	511	53,724
Total receipts	<u>208</u>	<u>5,899</u>	<u>27,083</u>	<u>35,000</u>	<u>97,909</u>	<u>88,471</u>	<u>865,984</u>
Disbursements:							
Personal services	-	-	10,029	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	7,847	13,025	30,814	137,007	101,548	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	44,558	-	-
Other disbursements	896	-	-	-	147,466	-	1,006,093
Total disbursements	<u>896</u>	<u>7,847</u>	<u>23,054</u>	<u>30,814</u>	<u>329,031</u>	<u>101,548</u>	<u>1,006,093</u>
Excess (deficiency) of receipts over disbursements	<u>(688)</u>	<u>(1,948)</u>	<u>4,029</u>	<u>4,186</u>	<u>(231,122)</u>	<u>(13,077)</u>	<u>(140,109)</u>
Cash and investments - ending	<u>\$ 88,609</u>	<u>\$ 8,962</u>	<u>\$ 41,777</u>	<u>\$ 44,111</u>	<u>\$ -</u>	<u>\$ 99,555</u>	<u>\$ 1,407,703</u>

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Emergency Planning/Right To Know	Extradition	Juvenile Probation Service	Adult Probation Services	Recorder's Records Perpetuation	User Fee	Health Maintenance
Cash and investments - beginning	\$ 66,271	\$ 376	\$ 104,015	\$ 238,758	\$ 78,531	\$ 241,124	\$ 168,602
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	6,525	285	-	-	177,250	-	71,647
Fines and forfeits	-	-	38,366	726,429	-	139,631	-
Other receipts	-	-	23	118,592	1,371	296	-
Total receipts	<u>6,525</u>	<u>285</u>	<u>38,389</u>	<u>845,021</u>	<u>178,621</u>	<u>139,927</u>	<u>71,647</u>
Disbursements:							
Personal services	-	-	2,943	545,853	26,291	21,345	41,232
Supplies	-	-	-	-	-	-	3,388
Other services and charges	7	-	42,070	265,059	173,414	98,057	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	2,000	-	-	-	-	-	-
Other disbursements	-	-	1,455	-	-	16,241	-
Total disbursements	<u>2,007</u>	<u>-</u>	<u>46,468</u>	<u>810,912</u>	<u>199,705</u>	<u>135,643</u>	<u>44,620</u>
Excess (deficiency) of receipts over disbursements	<u>4,518</u>	<u>285</u>	<u>(8,079)</u>	<u>34,109</u>	<u>(21,084)</u>	<u>4,284</u>	<u>27,027</u>
Cash and investments - ending	<u>\$ 70,789</u>	<u>\$ 661</u>	<u>\$ 95,936</u>	<u>\$ 272,867</u>	<u>\$ 57,447</u>	<u>\$ 245,408</u>	<u>\$ 195,629</u>

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Pretrial Diversion	Court Appointed Special Advocate	Plat Book	Misdemeanant	Supplemental Public Defencer Svc	Surveyor's Corner Perpetuation	Jury Pay
Cash and investments - beginning	\$ 54,937	\$ -	\$ 36,011	\$ 102,402	\$ 66,824	\$ 24,992	\$ 691
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	70,139	28,690	101,549	-	27,830	-
Fines and forfeits	155,314	-	-	-	72,526	-	-
Other receipts	-	-	-	-	-	-	16,961
Total receipts	<u>155,314</u>	<u>70,139</u>	<u>28,690</u>	<u>101,549</u>	<u>72,526</u>	<u>27,830</u>	<u>16,961</u>
Disbursements:							
Personal services	149,087	12,032	2,304	-	-	-	16,513
Supplies	93	-	593	-	-	7,819	-
Other services and charges	8,095	3,107	2,654	-	6,159	4,798	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	115	-	-	721	-
Other disbursements	-	55,000	-	-	2,168	-	-
Total disbursements	<u>157,275</u>	<u>70,139</u>	<u>5,666</u>	<u>-</u>	<u>8,327</u>	<u>13,338</u>	<u>16,513</u>
Excess (deficiency) of receipts over disbursements	<u>(1,961)</u>	<u>-</u>	<u>23,024</u>	<u>101,549</u>	<u>64,199</u>	<u>14,492</u>	<u>448</u>
Cash and investments - ending	<u>\$ 52,976</u>	<u>\$ -</u>	<u>\$ 59,035</u>	<u>\$ 203,951</u>	<u>\$ 131,023</u>	<u>\$ 39,484</u>	<u>\$ 1,139</u>

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Rainy Day	Inmate Medical	Sales Disclosure	LHD Trust Acct Program	Child Advocacy Fund	Identification Security Protection	Mad Co E911 Wireless
Cash and investments - beginning	\$ 1,488,456	\$ 15,068	\$ 41,197	\$ 388,810	\$ 225	\$ 39,212	\$ 909,522
Receipts:							
Taxes	78,932	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	6,020	15,801	52,229	-	10,191	190,047
Fines and forfeits	-	-	-	-	38	-	-
Other receipts	4,815	-	-	-	-	-	1,198
Total receipts	<u>83,747</u>	<u>6,020</u>	<u>15,801</u>	<u>52,229</u>	<u>38</u>	<u>10,191</u>	<u>191,245</u>
Disbursements:							
Personal services	237,668	-	-	25,155	-	-	-
Supplies	3,784	-	-	2,892	-	-	-
Other services and charges	375,270	-	21,127	7,368	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	2,110	-	-	-	-	-	-
Other disbursements	10,176	-	-	-	-	-	1,100,767
Total disbursements	<u>629,008</u>	<u>-</u>	<u>21,127</u>	<u>35,415</u>	<u>-</u>	<u>-</u>	<u>1,100,767</u>
Excess (deficiency) of receipts over disbursements	<u>(545,261)</u>	<u>6,020</u>	<u>(5,326)</u>	<u>16,814</u>	<u>38</u>	<u>10,191</u>	<u>(909,522)</u>
Cash and investments - ending	<u>\$ 943,195</u>	<u>\$ 21,088</u>	<u>\$ 35,871</u>	<u>\$ 405,624</u>	<u>\$ 263</u>	<u>\$ 49,403</u>	<u>\$ -</u>

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Drug Task Force	Alternative Dispute Resolution	Reassessment 2015	Auditor Ineligible Deduction	Co Elected Officials Training	Cumulative Bridge	General Drain Improvement
Cash and investments - beginning	\$ 538	\$ 11,394	\$ 163,029	\$ 1,540	\$ 3,559	\$ 1,309,350	\$ 218,101
Receipts:							
Taxes	-	-	172,524	-	-	843,285	168,126
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	26,292	-	-	127,718	-
Charges for services	-	-	-	411,858	10,191	56,154	-
Fines and forfeits	-	13,925	-	-	-	-	-
Other receipts	-	-	-	-	-	2,019	799,395
Total receipts	-	13,925	198,816	411,858	10,191	1,029,176	967,521
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	386	-	179,730	490	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,170,230	-
Other disbursements	-	-	-	-	-	-	707,363
Total disbursements	-	386	-	179,730	490	1,170,230	707,363
Excess (deficiency) of receipts over disbursements	-	13,539	198,816	232,128	9,701	(141,054)	260,158
Cash and investments - ending	\$ 538	\$ 24,933	\$ 361,845	\$ 233,668	\$ 13,260	\$ 1,168,296	\$ 478,259

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Cumulative Information Tech Sys	Congressional School Principal	City And Town Court Costs	Coroners Training & ConT Education	Congressional School Interest	Clerk's Trust	Tax Sale Surplus 12/11
Cash and investments - beginning	\$ 17,157	\$ 23,440	\$ 25,304	\$ 1,476	\$ 15,683	\$ 2,679,895	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	69,703	-	-	15,758	-	-	7,372,380
Fines and forfeits	-	-	22,695	-	-	-	-
Other receipts	1,198	-	-	-	59	8,469,611	2,095
Total receipts	70,901	-	22,695	15,758	59	8,469,611	7,374,475
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	2,681	-	-	-	-	-	-
Other services and charges	50,842	-	-	-	469	-	4,659,999
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	4,108	-	-	-	-	-	-
Other disbursements	-	-	25,304	15,939	-	8,075,745	-
Total disbursements	57,631	-	25,304	15,939	469	8,075,745	4,659,999
Excess (deficiency) of receipts over disbursements	13,270	-	(2,609)	(181)	(410)	393,866	2,714,476
Cash and investments - ending	\$ 30,427	\$ 23,440	\$ 22,695	\$ 1,295	\$ 15,273	\$ 3,073,761	\$ 2,714,476

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Tax Sale Redemption	Surplus Tax	State Fines And Forfeitures	Overweight Vehicle Fines	Infraction Judgements	Inheritance Tax	Special Death Benefit
Cash and investments - beginning	\$ 18,798	\$ 1,735,277	\$ 70,985	\$ -	\$ 47,351	\$ 629,126	\$ 870
Receipts:							
Taxes	-	1,348,073	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	2,438,445	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	91,930	6,768	220,245	-	10,592
Other receipts	2,246	2,032	-	-	-	-	-
Total receipts	<u>2,246</u>	<u>1,350,105</u>	<u>91,930</u>	<u>6,768</u>	<u>220,245</u>	<u>2,438,445</u>	<u>10,592</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	12,492	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	944,012	149,606	6,768	258,117	2,435,700	10,887
Total disbursements	<u>12,492</u>	<u>944,012</u>	<u>149,606</u>	<u>6,768</u>	<u>258,117</u>	<u>2,435,700</u>	<u>10,887</u>
Excess (deficiency) of receipts over disbursements	<u>(10,246)</u>	<u>406,093</u>	<u>(57,676)</u>	<u>-</u>	<u>(37,872)</u>	<u>2,745</u>	<u>(295)</u>
Cash and investments - ending	<u>\$ 8,552</u>	<u>\$ 2,141,370</u>	<u>\$ 13,309</u>	<u>\$ -</u>	<u>\$ 9,479</u>	<u>\$ 631,871</u>	<u>\$ 575</u>

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Education Plate Fees Agency	Financial Institution Tax	Wheel Tax/Surtax	Coit Agency	Mortgage Fees-State Share	Child Restraint Violations Fines	Interstate Compact
Cash and investments - beginning	\$ -	\$ -	\$ 154,723	\$ (1,399)	\$ 880	\$ 300	\$ 125
Receipts:							
Taxes	-	-	-	22,025,042	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	508,069	2,945,868	-	-	-	-
Charges for services	-	-	-	-	9,823	-	-
Fines and forfeits	2,888	-	-	-	-	1,700	1,905
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>2,888</u>	<u>508,069</u>	<u>2,945,868</u>	<u>22,025,042</u>	<u>9,823</u>	<u>1,700</u>	<u>1,905</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,888	508,069	3,032,098	22,023,643	9,815	1,950	1,905
Total disbursements	<u>2,888</u>	<u>508,069</u>	<u>3,032,098</u>	<u>22,023,643</u>	<u>9,815</u>	<u>1,950</u>	<u>1,905</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(86,230)</u>	<u>1,399</u>	<u>8</u>	<u>(250)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,493</u>	<u>\$ -</u>	<u>\$ 888</u>	<u>\$ 50</u>	<u>\$ 125</u>

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Cvet Agency	Homestead Credit Rebate	Hea 1001 State Homestead Credit	LOIT PTRC	COIT Public Safety Fund	DLGF HS Property Database	Sex & Violent Offender Admin State
Cash and investments - beginning	\$ -	\$ 669	\$ (2,634)	\$ 121,942	\$ -	\$ -	\$ 15,992
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	856,119	-	-	5,329,733	5,279,532	-	-
Charges for services	-	-	-	-	-	418	8,230
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>856,119</u>	<u>-</u>	<u>-</u>	<u>5,329,733</u>	<u>5,279,532</u>	<u>418</u>	<u>8,230</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	1,477
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	856,119	-	504	4,542,204	5,279,532	385	507
Total disbursements	<u>856,119</u>	<u>-</u>	<u>504</u>	<u>4,542,204</u>	<u>5,279,532</u>	<u>385</u>	<u>1,984</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(504)</u>	<u>787,529</u>	<u>-</u>	<u>33</u>	<u>6,246</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 669</u>	<u>\$ (3,138)</u>	<u>\$ 909,471</u>	<u>\$ -</u>	<u>\$ 33</u>	<u>\$ 22,238</u>

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Tax Distribution	After Settlement Collections	Co Offender Transprt Fund	Pre-trial Serv (Unified)	MS4-COG Treasurer	Commissioners Certif Sale	Co Gen Title IV-D Incentive
Cash and investments - beginning	\$ -	\$ 29,451,200	\$ 170	\$ 31,080	\$ 8,912	\$ 66,478	\$ 96,187
Receipts:							
Taxes	91,107,077	(8,663,401)	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	10,403,841	11,489,311	-	-	-	-	-
Charges for services	-	-	-	-	-	-	61,812
Fines and forfeits	-	-	1,905	29,115	-	-	-
Other receipts	-	-	-	285	11,199	265,024	-
Total receipts	<u>101,510,918</u>	<u>2,825,910</u>	<u>1,905</u>	<u>29,400</u>	<u>11,199</u>	<u>265,024</u>	<u>61,812</u>
Disbursements:							
Personal services	-	-	-	-	-	-	16,867
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	18,995	16,990	36,393	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	101,461,596	29,451,200	-	-	-	-	141,132
Total disbursements	<u>101,461,596</u>	<u>29,451,200</u>	<u>-</u>	<u>18,995</u>	<u>16,990</u>	<u>36,393</u>	<u>157,999</u>
Excess (deficiency) of receipts over disbursements	<u>49,322</u>	<u>(26,625,290)</u>	<u>1,905</u>	<u>10,405</u>	<u>(5,791)</u>	<u>228,631</u>	<u>(96,187)</u>
Cash and investments - ending	<u>\$ 49,322</u>	<u>\$ 2,825,910</u>	<u>\$ 2,075</u>	<u>\$ 41,485</u>	<u>\$ 3,121</u>	<u>\$ 295,109</u>	<u>\$ -</u>

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Comm Cert Sale-Aug 2011	Windfarm Rd/Drainage Inspection	Windfarm Economic Development	Sex/Violent Offend/State	Mad Co Comm Foundation	St Supreme Cr PSC Grant	Tax Sale Redemption 12/11
Cash and investments - beginning	\$ 65,228	\$ 30,000	\$ 348,960	\$ 52	\$ 700	\$ 9,449	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	855	-	5,500	729,121
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	160,000	115,200	-	-	-	-
Total receipts	-	160,000	115,200	855	-	5,500	729,121
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	181,592	1,190	-	-	11,682	723,302
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	65,228	-	-	853	-	-	-
Total disbursements	65,228	181,592	1,190	853	-	11,682	723,302
Excess (deficiency) of receipts over disbursements	(65,228)	(21,592)	114,010	2	-	(6,182)	5,819
Cash and investments - ending	\$ -	\$ 8,408	\$ 462,970	\$ 54	\$ 700	\$ 3,267	\$ 5,819

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Family Violence & Victim Assist	Sheriff Technology Grant	Commissioner Vending Fund	Excess CEDIT	Barrett Sani Sewer	Convention And Tourism	Property Reassessment
Cash and investments - beginning	\$ -	\$ 29,560	\$ -	\$ -	\$ -	\$ 36,141	\$ 42,585
Receipts:							
Taxes	-	-	-	-	1,372	532,628	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	296	-	-	-	-	-	-
Other receipts	-	65,500	624	51	-	-	-
Total receipts	<u>296</u>	<u>65,500</u>	<u>624</u>	<u>51</u>	<u>1,372</u>	<u>532,628</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	40,754	-	-	1,372	-	2,170
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	296	-	-	-	-	514,477	-
Total disbursements	<u>296</u>	<u>40,754</u>	<u>-</u>	<u>-</u>	<u>1,372</u>	<u>514,477</u>	<u>2,170</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>24,746</u>	<u>624</u>	<u>51</u>	<u>-</u>	<u>18,151</u>	<u>(2,170)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 54,306</u>	<u>\$ 624</u>	<u>\$ 51</u>	<u>\$ -</u>	<u>\$ 54,292</u>	<u>\$ 40,415</u>

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Solid Waste Planning	Federal Grants #3	Dist 6 Training/Exercise	Juvenile Pilot Project	Indiana Family Court Project	Law Enforcement	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 72,730	\$ 2,364	\$ (14,531)	\$ 28,753	\$ 14,217	\$ 2,541	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	779,801
Charges for services	-	-	53,772	-	-	5,107	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	146	-	-
Total receipts	-	-	53,772	-	146	5,107	779,801
Disbursements:							
Personal services	-	-	-	-	13,914	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	38,735	3,881	449	4,076	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	779,801
Total disbursements	-	-	38,735	3,881	14,363	4,076	779,801
Excess (deficiency) of receipts over disbursements	-	-	15,037	(3,881)	(14,217)	1,031	-
Cash and investments - ending	<u>\$ 72,730</u>	<u>\$ 2,364</u>	<u>\$ 506</u>	<u>\$ 24,872</u>	<u>\$ -</u>	<u>\$ 3,572</u>	<u>\$ -</u>

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Alternative School	Dissolution Education Workshop	Sheriff's Commissary	Inmate Trust	Sheriff Civil Trust	Adult Protective Services	Local Govt Grant # 2
Cash and investments - beginning	\$ 648	\$ (1,270)	\$ 177,100	\$ 11,353	\$ 67,665	\$ (28,985)	\$ 51,537
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	432,606	-	1,955,618	169,511	-
Fines and forfeits	-	12,502	-	-	-	-	-
Other receipts	-	3,000	-	662,653	-	-	-
Total receipts	-	15,502	432,606	662,653	1,955,618	169,511	-
Disbursements:							
Personal services	-	528	-	-	-	153,252	-
Supplies	-	-	-	-	-	-	-
Other services and charges	648	11,420	-	-	-	19,097	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	421,377	664,841	1,985,472	-	14,210
Total disbursements	648	11,948	421,377	664,841	1,985,472	172,349	14,210
Excess (deficiency) of receipts over disbursements	(648)	3,554	11,229	(2,188)	(29,854)	(2,838)	(14,210)
Cash and investments - ending	\$ -	\$ 2,284	\$ 188,329	\$ 9,165	\$ 37,811	\$ (31,823)	\$ 37,327

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	CJS/Mc Coal Ag Sub Abuse	County Public Safety Fund	Health Dept Reimb Non-Rev Fund	Prosecutor Arra Fund	Clerk Arra Fund	Agressive Driving Grant	Bell And Clock
Cash and investments - beginning	\$ -	\$ 2,024,672	\$ 30,941	\$ 72,901	\$ 63,633	\$ 857	\$ 609
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	1,942,205	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	9,066	-	-	-	-	-	-
Total receipts	<u>9,066</u>	<u>1,942,205</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	4,000	26,433	-	34,208	-	-	-
Supplies	-	5,297	-	-	-	-	-
Other services and charges	5,066	11,467	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	90,107	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>9,066</u>	<u>133,304</u>	<u>-</u>	<u>34,208</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1,808,901</u>	<u>-</u>	<u>(34,208)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,833,573</u>	<u>\$ 30,941</u>	<u>\$ 38,693</u>	<u>\$ 63,633</u>	<u>\$ 857</u>	<u>\$ 609</u>

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Big City-County Grant	Bilingual Advocate Grant	Bio Terrorism Grant	Cum Recycling	Co Econ Dev Proj County	Childrens Home Facility Donation	Circuit Probation Admin Fee Fund
Cash and investments - beginning	\$ 6,211	\$ (14,647)	\$ 3,404	\$ 112,097	\$ 471,054	\$ 7,301	\$ 25,770
Receipts:							
Taxes	-	-	-	-	711,774	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	44,085	35,198	10,845	70,289	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	6,537	-
Total receipts	<u>44,085</u>	<u>35,198</u>	<u>10,845</u>	<u>70,289</u>	<u>711,774</u>	<u>6,537</u>	<u>-</u>
Disbursements:							
Personal services	-	26,388	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	10,000	-	-	8,394	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	41,849	-	-	-
Other disbursements	51,466	-	-	-	1,182,786	-	-
Total disbursements	<u>51,466</u>	<u>26,388</u>	<u>10,000</u>	<u>41,849</u>	<u>1,182,786</u>	<u>8,394</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(7,381)</u>	<u>8,810</u>	<u>845</u>	<u>28,440</u>	<u>(471,012)</u>	<u>(1,857)</u>	<u>-</u>
Cash and investments - ending	<u>\$ (1,170)</u>	<u>\$ (5,837)</u>	<u>\$ 4,249</u>	<u>\$ 140,537</u>	<u>\$ 42</u>	<u>\$ 5,444</u>	<u>\$ 25,770</u>

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	CJC/DOC	Cjc/July	Cjc/Juvenile	Clerk Incentive	2010 Idem Ms4 Conference	Comm Trans Program	Comm Block Grant
Cash and investments - beginning	\$ 1,491	\$ 30,102	\$ 15,809	\$ 656	\$ 868	\$ 70,807	\$ 3,888
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	524,413	-	78,238	-	-	189,071	-
Fines and forfeits	-	529,467	-	-	30,506	-	-
Other receipts	69	-	70	-	-	12	98
Total receipts	<u>524,482</u>	<u>529,467</u>	<u>78,308</u>	<u>-</u>	<u>30,506</u>	<u>189,083</u>	<u>98</u>
Disbursements:							
Personal services	418,190	433,471	67,910	-	-	86,216	-
Supplies	36,531	569	1,136	-	-	1,088	-
Other services and charges	63,751	84,581	8,185	555	24,074	9,352	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	2,761	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>518,472</u>	<u>521,382</u>	<u>77,231</u>	<u>555</u>	<u>24,074</u>	<u>96,656</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>6,010</u>	<u>8,085</u>	<u>1,077</u>	<u>(555)</u>	<u>6,432</u>	<u>92,427</u>	<u>98</u>
Cash and investments - ending	<u>\$ 7,501</u>	<u>\$ 38,187</u>	<u>\$ 16,886</u>	<u>\$ 101</u>	<u>\$ 7,300</u>	<u>\$ 163,234</u>	<u>\$ 3,986</u>

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Comprehensive Safety Program	Correctional Complex Commissary	Council Of Governments	Crime Victim Advocate	Dept Mental Health Grant	School Excise Tax Allocation 2009	Doe Exercise Hls
Cash and investments - beginning	\$ (4,587)	\$ 22,166	\$ 143,184	\$ (16,133)	\$ 11	\$ -	\$ 154
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	4,141,461	-
Charges for services	-	-	1,678,853	77,288	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	36,685	136,320	-	-	-	-	-
Total receipts	<u>36,685</u>	<u>136,320</u>	<u>1,678,853</u>	<u>77,288</u>	<u>-</u>	<u>4,141,461</u>	<u>-</u>
Disbursements:							
Personal services	33,373	-	1,067,212	70,093	-	-	-
Supplies	-	-	31,447	-	-	-	-
Other services and charges	-	114,597	501,343	-	-	-	-
Debt service - principal and interest	-	-	70,465	-	-	-	-
Capital outlay	-	-	37,390	-	-	-	-
Other disbursements	-	-	58,809	-	-	4,141,461	-
Total disbursements	<u>33,373</u>	<u>114,597</u>	<u>1,766,666</u>	<u>70,093</u>	<u>-</u>	<u>4,141,461</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,312</u>	<u>21,723</u>	<u>(87,813)</u>	<u>7,195</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (1,275)</u>	<u>\$ 43,889</u>	<u>\$ 55,371</u>	<u>\$ (8,938)</u>	<u>\$ 11</u>	<u>\$ -</u>	<u>\$ 154</u>

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Empg Grant	Epa Alt Septic Syst Education Grant	Fema Fy 2002 (Cert)	Health Donations	ICJI/Mad Co Casa Grant	Interpreter Grant Award	Jobsource
Cash and investments - beginning	\$ 64,881	\$ 304	\$ 866	\$ 24,185	\$ 13,308	\$ -	\$ 341,837
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	21,042	37,000	-	11,698	61,203	11,800	1,372,469
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	55,000	-	731,743
Total receipts	<u>21,042</u>	<u>37,000</u>	<u>-</u>	<u>11,698</u>	<u>116,203</u>	<u>11,800</u>	<u>2,104,212</u>
Disbursements:							
Personal services	-	37,555	-	-	107,450	-	610,624
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	589	20,887	4,000	1,997	1,499,662
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	21,637	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	5,650	-
Total disbursements	<u>21,637</u>	<u>37,555</u>	<u>589</u>	<u>20,887</u>	<u>111,450</u>	<u>7,647</u>	<u>2,110,286</u>
Excess (deficiency) of receipts over disbursements	<u>(595)</u>	<u>(555)</u>	<u>(589)</u>	<u>(9,189)</u>	<u>4,753</u>	<u>4,153</u>	<u>(6,074)</u>
Cash and investments - ending	<u>\$ 64,286</u>	<u>\$ (251)</u>	<u>\$ 277</u>	<u>\$ 14,996</u>	<u>\$ 18,061</u>	<u>\$ 4,153</u>	<u>\$ 335,763</u>

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Jobsource Data	Juvenile Drug Screen	Juvenile Prob Admin Fee	Emerg Mgmt Cap Equipment	Mad Co Dui Grant	Hazmat Truck Fund	Recycling 2005
Cash and investments - beginning	\$ 3,635	\$ 1,419	\$ 23,542	\$ 62,132	\$ 10,581	\$ 30,378	\$ 192,685
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	33,489	-	-	-	13,293	1,519	50,570
Fines and forfeits	-	3,911	15,293	-	-	-	-
Other receipts	-	-	-	124	-	-	300
Total receipts	<u>33,489</u>	<u>3,911</u>	<u>15,293</u>	<u>124</u>	<u>13,293</u>	<u>1,519</u>	<u>50,870</u>
Disbursements:							
Personal services	12,467	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	14,693	3,922	-	-	-	-	88,236
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	6,127	1,224
Other disbursements	-	-	-	-	18,832	-	-
Total disbursements	<u>27,160</u>	<u>3,922</u>	<u>-</u>	<u>-</u>	<u>18,832</u>	<u>6,127</u>	<u>89,460</u>
Excess (deficiency) of receipts over disbursements	<u>6,329</u>	<u>(11)</u>	<u>15,293</u>	<u>124</u>	<u>(5,539)</u>	<u>(4,608)</u>	<u>(38,590)</u>
Cash and investments - ending	<u>\$ 9,964</u>	<u>\$ 1,408</u>	<u>\$ 38,835</u>	<u>\$ 62,256</u>	<u>\$ 5,042</u>	<u>\$ 25,770</u>	<u>\$ 154,095</u>

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Sheriff Photo Fund	New Cedit Fund	New Clerk Incentive Fund	New Prosecutor Incentive Fund	Planned Unit Development	Pre-Trial Serv Cir	Prosecutor Incentive
Cash and investments - beginning	\$ 4,136	\$ 125,249	\$ 95,129	\$ 89,007	\$ 43,825	\$ 1,936	\$ 175
Receipts:							
Taxes	-	5,335,556	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	1,343	-	61,812	93,001	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	56,453	84,679	-	1,584	-
Total receipts	<u>1,343</u>	<u>5,335,556</u>	<u>118,265</u>	<u>177,680</u>	<u>-</u>	<u>1,584</u>	<u>-</u>
Disbursements:							
Personal services	-	-	53,429	69,574	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,664	-	11,502	1,335	-	1,835	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	30,448	-	-
Other disbursements	-	4,541,196	-	-	-	-	-
Total disbursements	<u>1,664</u>	<u>4,541,196</u>	<u>64,931</u>	<u>70,909</u>	<u>30,448</u>	<u>1,835</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(321)</u>	<u>794,360</u>	<u>53,334</u>	<u>106,771</u>	<u>(30,448)</u>	<u>(251)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,815</u>	<u>\$ 919,609</u>	<u>\$ 148,463</u>	<u>\$ 195,778</u>	<u>\$ 13,377</u>	<u>\$ 1,685</u>	<u>\$ 175</u>

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Prosecutor Law Enforcement	Regional Team Grant	Sheriff Donation	Sheriff Fire Dispatch	Sheriff Tax Collection	Sheriff Victim Advocate	Welfare Excise Tax Allocation 2009
Cash and investments - beginning	\$ 152,067	\$ 36	\$ 107	\$ (24,227)	\$ -	\$ (8,208)	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	396,301
Charges for services	-	-	-	351,626	-	26,008	-
Fines and forfeits	38,547	-	-	-	-	-	-
Other receipts	-	-	100	-	-	-	-
Total receipts	<u>38,547</u>	<u>-</u>	<u>100</u>	<u>351,626</u>	<u>-</u>	<u>26,008</u>	<u>396,301</u>
Disbursements:							
Personal services	30,748	-	-	245,976	-	26,889	-
Supplies	19	-	-	-	-	-	-
Other services and charges	13,016	-	183	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	12,152	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	396,301
Total disbursements	<u>55,935</u>	<u>-</u>	<u>183</u>	<u>245,976</u>	<u>-</u>	<u>26,889</u>	<u>396,301</u>
Excess (deficiency) of receipts over disbursements	<u>(17,388)</u>	<u>-</u>	<u>(83)</u>	<u>105,650</u>	<u>-</u>	<u>(881)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 134,679</u>	<u>\$ 36</u>	<u>\$ 24</u>	<u>\$ 81,423</u>	<u>\$ -</u>	<u>\$ (9,089)</u>	<u>\$ -</u>

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Fema Grant 1766-Dr	Unified Prob Admin Fee	Wic Ssi Fund	Youth Center School Grant	JAIBG Grant	Polling Place Improvement Grant	Barrett Law
Cash and investments - beginning	\$ 17,678	\$ 63,625	\$ 727	\$ 17,734	\$ 1,386	\$ 202	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	830	-	14	-	12,486	-	-
Fines and forfeits	-	91,019	-	-	-	-	-
Other receipts	1,165	-	-	24,363	1,455	-	2,503
Total receipts	<u>1,995</u>	<u>91,019</u>	<u>14</u>	<u>24,363</u>	<u>13,941</u>	<u>-</u>	<u>2,503</u>
Disbursements:							
Personal services	-	-	-	-	6,070	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,500	26,468	-	38,765	3,136	-	2,503
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	12,138	-	-	-	-	-	-
Other disbursements	-	115,000	-	-	-	-	-
Total disbursements	<u>14,638</u>	<u>141,468</u>	<u>-</u>	<u>38,765</u>	<u>9,206</u>	<u>-</u>	<u>2,503</u>
Excess (deficiency) of receipts over disbursements	<u>(12,643)</u>	<u>(50,449)</u>	<u>14</u>	<u>(14,402)</u>	<u>4,735</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,035</u>	<u>\$ 13,176</u>	<u>\$ 741</u>	<u>\$ 3,332</u>	<u>\$ 6,121</u>	<u>\$ 202</u>	<u>\$ -</u>

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Tma Tax Fund	Prime For Life Program	Drug Court Cptf	County Wheel Tax/Surtax	Problem Solving Stim Grnt	Jail Construction	Juvenile Facility Const Fund
Cash and investments - beginning	\$ 326,922	\$ (17)	\$ -	\$ 515,836	\$ (7,256)	\$ 300,647	\$ 265,063
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	1,491,622	-	-	-
Charges for services	-	-	-	-	211,469	-	-
Fines and forfeits	-	1,387	-	-	-	-	-
Other receipts	-	-	3,000	199	-	-	-
Total receipts	<u>-</u>	<u>1,387</u>	<u>3,000</u>	<u>1,491,821</u>	<u>211,469</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	188,861	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	701	750	2,738	-	15,352	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,932,866	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>701</u>	<u>750</u>	<u>2,738</u>	<u>1,932,866</u>	<u>204,213</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(701)</u>	<u>637</u>	<u>262</u>	<u>(441,045)</u>	<u>7,256</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 326,221</u>	<u>\$ 620</u>	<u>\$ 262</u>	<u>\$ 74,791</u>	<u>\$ -</u>	<u>\$ 300,647</u>	<u>\$ 265,063</u>

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Madison Co Bridge 902	Liability Insurance Fund	Madison Co Group Ins Fund	Landfill Fund	Payroll	Deferred Compensation	Vtl
Cash and investments - beginning	\$ 121,096	\$ 9,782	\$ 2,130,505	\$ 122,742	\$ (6,836)	\$ -	\$ 716
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	306	-	3,439	163	14,277,048	102,720	-
Total receipts	306	-	3,439	163	14,277,048	102,720	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	150,004	11,778	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	14,277,048	102,720	-
Total disbursements	-	-	150,004	11,778	14,277,048	102,720	-
Excess (deficiency) of receipts over disbursements	306	-	(146,565)	(11,615)	-	-	-
Cash and investments - ending	\$ 121,402	\$ 9,782	\$ 1,983,940	\$ 111,127	\$ (6,836)	\$ -	\$ 716

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Perf	Payroll Withholding-Federal	Payroll Withholding-State	Payroll Withholding-Oasi	Payroll Withholding-Local Tax	Anthem	Wage Garnishment
Cash and investments - beginning	\$ 106,032	\$ 49	\$ 42,158	\$ 206	\$ 24,978	\$ 1,683,134	\$ 2,348
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	462,599	2,140,431	667,445	1,100,449	328,321	4,462,105	195,103
Total receipts	462,599	2,140,431	667,445	1,100,449	328,321	4,462,105	195,103
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	343,113	2,140,431	669,444	1,100,449	329,455	5,169,441	195,007
Total disbursements	343,113	2,140,431	669,444	1,100,449	329,455	5,169,441	195,007
Excess (deficiency) of receipts over disbursements	119,486	-	(1,999)	-	(1,134)	(707,336)	96
Cash and investments - ending	\$ 225,518	\$ 49	\$ 40,159	\$ 206	\$ 23,844	\$ 975,798	\$ 2,444

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Payroll Withholdings-Union Dues	Payroll Withholdings-United Way	Payroll Withholding-Political	Payroll Withholding-Sheriff Pension	Best Flex	Credit Union	Bankers Nat Life(Conseco)
Cash and investments - beginning	\$ 75	\$ 78	\$ -	\$ 17,310	\$ 14,847	\$ -	\$ 753
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	52,261	364	3,819	72,431	163,033	268,636	3,869
Total receipts	52,261	364	3,819	72,431	163,033	268,636	3,869
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	52,261	358	3,819	73,003	157,886	268,636	4,171
Total disbursements	52,261	358	3,819	73,003	157,886	268,636	4,171
Excess (deficiency) of receipts over disbursements	-	6	-	(572)	5,147	-	(302)
Cash and investments - ending	\$ 75	\$ 84	\$ -	\$ 16,738	\$ 19,994	\$ -	\$ 451

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Colonial Insurance	Aflac	Lafayette Life	Spectera Vision	Central United Life	Cs Group Benefits	Lincoln Dental
Cash and investments - beginning	\$ (59)	\$ (382)	\$ 2,962	\$ 97	\$ (42)	\$ (2,028)	\$ 633
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	120,963	13,425	100,975	-	-	37,460	212,098
Total receipts	<u>120,963</u>	<u>13,425</u>	<u>100,975</u>	<u>-</u>	<u>-</u>	<u>37,460</u>	<u>212,098</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	118,338	13,320	103,596	-	-	36,715	237,638
Total disbursements	<u>118,338</u>	<u>13,320</u>	<u>103,596</u>	<u>-</u>	<u>-</u>	<u>36,715</u>	<u>237,638</u>
Excess (deficiency) of receipts over disbursements	<u>2,625</u>	<u>105</u>	<u>(2,621)</u>	<u>-</u>	<u>-</u>	<u>745</u>	<u>(25,540)</u>
Cash and investments - ending	<u>\$ 2,566</u>	<u>\$ (277)</u>	<u>\$ 341</u>	<u>\$ 97</u>	<u>\$ (42)</u>	<u>\$ (1,283)</u>	<u>\$ (24,907)</u>

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Sheriff Deferred Comp	St Share Delq Tax/Penalty	Advance Tax Fund	Childrens Home Christmas Party	Co Economic Development Proj City	Tx Sale Surplus 2005	Co Owned Land Sale
Cash and investments - beginning	\$ -	\$ -	\$ 39,449	\$ 190	\$ -	\$ 6,360	\$ 102,887
Receipts:							
Taxes	-	-	-	-	1,660,806	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	19,592	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	72,914	-	-	-	-	-	-
Total receipts	<u>72,914</u>	<u>19,592</u>	<u>-</u>	<u>-</u>	<u>1,660,806</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	56	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	72,914	19,592	-	-	1,660,806	-	-
Total disbursements	<u>72,914</u>	<u>19,592</u>	<u>-</u>	<u>56</u>	<u>1,660,806</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(56)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,449</u>	<u>\$ 134</u>	<u>\$ -</u>	<u>\$ 6,360</u>	<u>\$ 102,887</u>

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	SRI Fund	Performance Bond	State Assessment Training Fund	Weed/Seed Probation Sweep	Byrne Grant 2008	Slot Machine Wagering	Tax Sale Surplus-2010
Cash and investments - beginning	\$ -	\$ 3,000	\$ 1,315	\$ (730)	\$ (15,618)	\$ -	\$ 225,133
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	6,720,866	-
Charges for services	195,521	-	15,800	1,569	32,591	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,000	-	-	-	-	-
Total receipts	<u>195,521</u>	<u>3,000</u>	<u>15,800</u>	<u>1,569</u>	<u>32,591</u>	<u>6,720,866</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	839	141,562	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	180,601	2,000	-	-	18,198	-	45,143
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	15,880	-	-	6,720,866	-
Total disbursements	<u>180,601</u>	<u>2,000</u>	<u>15,880</u>	<u>839</u>	<u>159,760</u>	<u>6,720,866</u>	<u>45,143</u>
Excess (deficiency) of receipts over disbursements	<u>14,920</u>	<u>1,000</u>	<u>(80)</u>	<u>730</u>	<u>(127,169)</u>	<u>-</u>	<u>(45,143)</u>
Cash and investments - ending	<u>\$ 14,920</u>	<u>\$ 4,000</u>	<u>\$ 1,235</u>	<u>\$ -</u>	<u>\$ (142,787)</u>	<u>\$ -</u>	<u>\$ 179,990</u>

MADISON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Sweta	Payroll Withholding-Misc	Volunteer Perf	Volunteer Afscme	Clerk Child Support	Tax Sale Surplus 06	Totals
Cash and investments - beginning	\$ -	\$ 4,946	\$ 2,944	\$ -	\$ 27,017	\$ (7,911)	\$ 64,542,918
Receipts:							
Taxes	-	-	-	-	-	-	144,940,951
Licenses and permits	-	-	-	-	-	-	314,544
Intergovernmental	1,073,484	-	-	-	-	-	65,986,656
Charges for services	-	-	-	-	-	-	20,362,153
Fines and forfeits	-	-	-	-	-	-	3,067,213
Other receipts	-	2,669	17,976	78	2,869,117	-	41,272,608
Total receipts	<u>1,073,484</u>	<u>2,669</u>	<u>17,976</u>	<u>78</u>	<u>2,869,117</u>	<u>-</u>	<u>275,944,125</u>
Disbursements:							
Personal services	-	-	-	-	-	-	30,144,527
Supplies	-	-	-	-	-	-	2,712,068
Other services and charges	-	-	-	-	-	-	18,342,115
Debt service - principal and interest	-	-	-	-	-	-	70,465
Capital outlay	-	-	-	-	-	-	5,033,558
Other disbursements	1,073,484	4,946	10,482	78	2,865,019	-	235,082,222
Total disbursements	<u>1,073,484</u>	<u>4,946</u>	<u>10,482</u>	<u>78</u>	<u>2,865,019</u>	<u>-</u>	<u>291,384,955</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(2,277)</u>	<u>7,494</u>	<u>-</u>	<u>4,098</u>	<u>-</u>	<u>(15,440,830)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,669</u>	<u>\$ 10,438</u>	<u>\$ -</u>	<u>\$ 31,115</u>	<u>\$ (7,911)</u>	<u>\$ 49,102,088</u>

MADISON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2012

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 352,186</u>	<u>\$ -</u>

MADISON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2012

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	\$ 47,500
Infrastructure	22,833,689
Buildings	10,341,283
Improvements other than buildings	165,000
Machinery, equipment, and vehicles	37,976,672
Total governmental activities	71,364,144
Total capital assets	\$ 71,364,144

MADISON COUNTY
OTHER REPORTS

The annual report presented herein was prepared in addition to the other official reports prepared for the individual County offices listed below:

County Auditor
Board of County Commissioners
County Prosecuting Attorney
Community Justice Center
County Assessor

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF MADISON COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Madison County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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, 2012.

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

Report on Internal Control Over Compliance

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

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

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 combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2012-2 to be material weaknesses.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Bruce Hartman
State Examiner

July 30, 2013

(This page intentionally left blank.)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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, 2012

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	Total Federal Awards Expended
<u>Department of Agriculture</u>				
Child Nutrition Cluster				
School Breakfast Program	Indiana Department of Education	10.553	FY 2012	\$ 13,287
National School Lunch Program	Indiana Department of Education	10.555	FY 2012	26,134
Total - Child Nutrition Cluster				39,421
Special Supplemental Nutrition Program for Women, Infants, and Children	Indiana State Department of Health	10.557	A70-9-070160	406,643
Total - Department of Agriculture				446,064
<u>Department of Housing and Urban Development</u>				
CDBG - State-Administered CDBG Cluster				
Community Development Block Grants/ States Program and Non-Entitlement Grants in Hawaii	Indiana Housing and Community Development Authority	14.228	DR2OR-011-014 DR2OR-09-032	1,515 103,944
Total - CDBG - State-Administered CDBG Cluster				105,459
Total - Department of Housing and Urban Development				105,459
<u>Department of Justice</u>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738	11-DJ-023	32,591
Total - JAG Program Cluster				32,591
ARRA - Edward Byrne Memorial Competitive Grant Program	Direct Grant	16.808	2009-SC-B9-0115	204,213
Juvenile Accountability Block Grants	Indiana Criminal Justice Institute	16.523	#00-JB-037	12,846
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	10VALE008 10VANPO61-2	26,890 77,288
Total - Crime Victim Assistance				104,178
ARRA - Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588	2012-WF-AX-0035	35,198
Total - Department of Justice				389,026
<u>Department of Labor</u>				
Employment Service Cluster				
Employment Service/ Wagner-Peyser Funded Activities	Indiana Department of Workforce Development	17.207		
Wagner Peyser (7A) - Interlocal Association			WP (7A) Interlocal	3,559
Wagner Peyser (7A) - Reach			WP (7A) Reach	5,654
Wagner Peyser (DVOP) - Interlocal Assn			WP (DVOP) Interlocal	747
Wagner Peyser (DVOP) - Reach			WP (DVOP) Reach	1,184
Wagner Peyser (LVER) - Interlocal Assn			WP (LVER) Interlocal	747
Local Veterans Employment Rep - Reach				1,184
Total - Employment Service Cluster				13,075
WIA Cluster				
WIA Adult Program	Indiana Department of Workforce Development	17.258		
Veterans Workforce Investment Program			Anderson Work One	88,544
JobSource			Anderson Work One	2,746
JobSource			PY12-CR-02-1A	84,807
Total - WIA Adult Program				176,097
WIA Youth Activities	Indiana Department of Workforce Development	17.259		
JobSource			Anderson Work One	77,118
JobSource			PY12-CR-04-1A	109,841
Total - WIA Youth Activities				186,959

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

MADISON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2012
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Labor (continued)</u>				
WIA Cluster (continued)				
WIA Dislocated Workers	Indiana Department of Workforce Development	17.278		
JobSource			Anderson Work One	159,146
JobSource			PY12-CR-02-1A	<u>127,466</u>
Total - WIA Dislocated Workers				<u>286,612</u>
Total - WIA Cluster				<u>649,668</u>
ARRA - Unemployment Insurance	Indiana Department of Workforce Development	17.225		
xxxx - Interlocal Assn			FY2012	3,991
xxxx - Reach			FY2012	<u>6,343</u>
Total - ARRA - Unemployment Insurance				<u>10,334</u>
Total - Department of Labor				<u>673,077</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	Indiana Department of Transportation	20.205		
DES #1000046			DES #1000046	21,672
DES# 0810458			DES# 0810458	31,350
DES #0500896			DES #0500896	105,388
DES#0901982			DES#0901982	35,216
CMAQ			223406	62,403
Planning			FY12	189,489
Planning			FY13	90,306
STP Fund			FY12	212,765
STP Fund			FY13	167,338
HSIP Funds			EDS#A249-10-321477	25,751
SRTS			EDS #A249-11-32647	<u>23,789</u>
Total - Highway Planning and Construction Program and Cluster				<u>965,467</u>
Formula Grants for Rural Areas	Indiana Department of Transportation	20.509		
TRAM-FTA 18 - 18028A140			18028A140	38,233
TRAM-FTA 18 - 18029A140			18029A140	<u>125,405</u>
Total - Formula Grants for Rural Areas				<u>163,638</u>
Highway Safety Cluster				
Alcohol Impaired Driving Countermeasures Incentive Grants 1	Indiana Criminal Justice Institute	20.601		
DUI Taskforce Enforcement			K8-2012-03-03-21	<u>13,293</u>
Occupant Protection Incentive Grants	Indiana Criminal Justice Institute	20.602		
Big City County Enforcement			PT-12-11-04-05	<u>44,085</u>
Total - Highway Safety Cluster				<u>57,378</u>
State Planning and Research	Indiana Department of Transportation	20.515		
Rural Planning			Council of Govt	42,581
Traffic Data			Council of Govt	<u>30,000</u>
Total - State Planning and Research				<u>72,581</u>
Total - Department of Transportation				<u>1,259,064</u>
<u>Department of Energy</u>				
Weatherization Assistance for Low-Income Persons	Indiana Housing and Community Development Authority	81.042	WX-010-015	183,466
ARRA - Weatherization Assistance for Low-Income Persons	Indiana Housing and Community Development Authority	81.042	HEC-010-017	<u>28,660</u>
Total - Weatherization Assistance for Low-Income Persons				<u>212,126</u>
Total - Department of Energy				<u>212,126</u>

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

MADISON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2012
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Health and Human Services</u>				
CSBG Cluster				
Community Services Block Grant	Indiana Housing and Community Development Authority	93.569		
CSBG 2012			CS-012-015	236,492
CSBG 2011			CS-011-015	33,446
CSBG 2011 - Grant County			CS-011-015-B	<u>6,819</u>
Total - CSBG Cluster				<u>276,757</u>
Public Health Emergency Preparedness	Indiana State Department of Health	93.069	FY 2012	<u>8,531</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs TB Outreach	Indiana State Department of Health	93.116	A70-9-106014	<u>84,081</u>
Centers for Disease Control and Prevention Investigations and Technical Assistance	Indiana State Department of Health	93.283	AEBG 147-12 FY '04	<u>2,314</u>
Child Support Enforcement	Indiana Department of Child Services	93.563		
Child Support - Earned Indirect Costs			FY 2012	212,709
County Prosecutor Expenditures			FY 2012	304,401
Court Expenditures			FY 2012	143,556
Clerk of the Circuit Court Expenditures			FY 2012	113,521
Incentive Payments			FY 2012	<u>152,707</u>
Total - Child Support Enforcement				<u>926,894</u>
Low-Income Home Energy Assistance	Indiana Housing and Community Development Authority	93.568		
JobSource			LI-009-015-003	432,828
JobSource			LI-013-015	40,894
JobSource			WL-012-015	300,893
JobSource			WL-013-015	<u>13,669</u>
Total - Low-Income Home Energy Assistance				<u>788,284</u>
HIV Prevention Activities - Health Department Based	Indiana State Department of Health	93.940	A70-8-112073	<u>78,722</u>
Total - Department of Health and Human Services				<u>2,165,583</u>
<u>Department of Homeland Security</u>				
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	C44P-2-107A C44P-2-355A	3,577 <u>18,295</u>
Total - Emergency Management Performance Grants				<u>21,872</u>
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067	C44P-1-208A	<u>53,772</u>
Total - Department of Homeland Security				<u>75,644</u>
Total federal awards expended				<u>\$ 5,350,406</u>

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 includes the federal grant activity of Madison County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2012:

Program Title	Federal CFDA Number	2012
Alcohol Impaired Driving Countermeasures Incentive Grant I	20.601	\$ 7,279
Occupant Protection Incentive Grants	20.602	26,334

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 deficiencies 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
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
--	Highway Planning and Construction Cluster
93.563	Child Support Enforcement
93.568	Low-Income Home Energy Assistance

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

FINDING 2012-1 - INTERNAL CONTROLS OVER PREPARATION OF SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards (SEFA) is required by the U.S. Office of Management and Budget Circular A-133, Audits of States, and Local Governments, and Non-Profit Organizations for entities receiving federal funds in excess of \$500,000 in order to summarize the use of federal monies received. The County did not have proper procedures in place to ensure that the SEFA, which was prepared as part of the Annual Financial Report, was materially correct and complete.

MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

As audited and presented within this report, the changes to the SEFA totaled \$660,000. Changes included omissions and correction of the information for federal grants received by the County.

Effective internal control over preparation of the SEFA involves the identification and analysis of the risks of material misstatement to the County's audited SEFA and then determining how those identified risks should be managed. The County has not identified risks to the preparation of a reliable SEFA and as a result has failed to design effective controls over the preparation of the SEFA to prevent or detect material misstatements, including notes to the SEFA.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

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

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

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

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision I the Department of Health and Human Services.
- (2) For Federal awards received as a sub-recipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide the total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to sub-recipients from each Federal program.

MADISON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

We recommended the County implement procedures and controls to ensure that required information is properly recorded and available for preparation of the SEFA.

Section III – Federal Award Findings and Questioned Costs

FINDING 2012-2 - INTERNAL CONTROLS OVER ALLOWABLE COSTS/COST PRINCIPLES

Federal Agency: Department of Health and Human Services

Federal Program: Low-Income Home Energy Assistance

CFDA Number: 93.568

Federal Award Numbers and Year (or Other Identifying Numbers): LI-009-015-003, LI-013-015,
WL-012-015, WL-013-015

Pass-Through Entity: Indiana Housing and Community Development Authority

Allowable indirect costs expenses charged to the Low-Income Home Energy Assistance Program (LIHEAP) grants were tested and determined to be properly charged; however, there were insufficient internal controls present over the calculations and charging of indirect costs.

There was no review of the Cost Pools' Allocations at JobSource for the LIHEAP grants. One individual computed all of the indirect cost allocation percentages for this grant and other federal grants. The same person entered the percentages into the computer system which were used to generate indirect costs for the programs. Segregation of duties was not present since all processes were done by the same person.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the compliance requirement of Allowable Costs/Cost Principles over indirect costs will be prevented, detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

JobSource management had not established an effective internal control system, which would include segregation of duties, related to the compliance requirement of Allowable Costs/Cost Principles over indirect costs that could have a direct and material effect to the program. The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

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

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

We recommended that the County's management establish controls, including segregation of duties, related to the indirect cost allocations, as required.



CLERK of the MADISON CIRCUIT COURT

Darlene Likens

MADISON COUNTY GOVERNMENT CENTER

P.O. Box 1277

ANDERSON, INDIANA 46015

Ph: (765) 641-9443 • Fax: (765) 640-4203

May 10, 2013

Summary schedule of prior audit findings

Finding Number 2011-1

Original SBA Audit Report Number

B40756

Fiscal Year

2011

Auditee Contact Person

Joe Spencer

Title of Contact Person
Bookkeeper

Head

Phone Number

765-641-447

Status of Finding

Corrective Action Plan: The Clerk's Office put procedural changes into place June 1, 2010, that all clerks that deal with child support work closer with clerks on the 2nd floor. That should help to

Correct this problem. Also in August 2011 we contracted with Capital Recovery, a collection agency, that specializes in the collection of delinquent accounts receivable, fines, court costs, child support docket fees, judgments and other debts for Madison County Clerk's Office. In the process of trying to collect these debts, they are finding several cases that should have been closed. Though it may take a few years with this process, we are getting a lot of the issue of cases that should have shown up closed in our system identified.

Sincerely,

Darlene Likens
Madison County Clerk



Office of the
Madison County Prosecutor
Child Support Division
Madison County Government Center
16 E. 9th St. - Box 6
Anderson, IN 46016

Telephone (765) 641-9609
Fax (765) 648-1366

**RODNEY J.
CUMMINGS**

Prosecuting Attorney

MICHAEL CHAMBERS

Chief Deputy

WILLIAM C. DAVISSON

IV-D Deputy Prosecutor

April 23, 2013

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING NUMBER 2011-1, Special tests and Provisions

Original SBA Audit Report Number	B40756
Federal Award Year:	2011
Pass-through Entity:	Indiana Department of Child Services
Contact Person	Mackenzie Ash
Title of Contact Person	Office Manager
Phone Number	765-641-9605

Corrective Action Plan: As a result of the audit findings pertaining to inconsistencies between the ISETS system balances and the IV-D Prosecutor's Office files a proposal was made to the Clerk's Office that the IV-D Prosecutor's Office will begin loading all support orders pertaining to IV-D Cases onto the ISETS system. These orders will be loaded both after court proceedings and when orders are initiated through the IV-D Court. A meeting was held in the IV-D Prosecutor's Office on April 23, 2013 where this proposal was made to the Clerk's Office. The target start date for this transition is June 1, 2013. The position of the Prosecutor's Office is that by having one of our office staff members load the order onto the ISETS system immediately following the Court proceeding or at initiation of the order if there should be an issue with the order it can be handled promptly. The IV-D Prosecutor's Office has also put into place a checks and balance system where the orders will be checked by a second staff member immediately after they have been loaded by the first staff member. The IV-D Prosecutor's Office will continue to make corrections on a case by case basis to the errors previously loaded onto the system as they are found and will continue to do so until all balances are corrected. The IV-D Prosecutor's Office recognizes that with such a large case load with numerous inconsistencies this may take an extensive period of time to resolve.

Sincerely,

Rodney J. Cummings
Madison County Prosecuting Attorney



MADISON COUNTY AUDITOR'S OFFICE
ANDERSON, INDIANA

Jane Lyons, Auditor

June 20, 2013

CORRECTIVE ACTION PLAN

FINDING 2012-1-INTERNAL CONTROLS OVER PREPARATION OF SCHEDULE OF FEDERAL EXPENDITURES OF FEDERAL AWARDS.

Contact Person: Patty Mauck

CORRECTIVE ACTION PLAN: We will implement procedures and controls to ensure that required information is properly recorded and available for preparation of the Schedule of Expenditures of Federal Awards (SEFA). The Auditor's Office will contact all Departments asking for all information on their existing and any new Federal and State Grant's, keep folders or binders of each Grant. The Office will work to have this all in place by the end of 2013.

Jane Lyons
Madison County Auditor

Cindy Donnelly, Executive Director

222 E 10th St Ste C, PO Box 149
Anderson IN 46015-0149
Phone: 765.642.4981
TDD: 765.622.6223
Fax: 765.641.6548

Equal Opportunity Employer

June 18, 2013

CORRECTIVE ACTION PLAN

FINDING 2012-2 – INTERNAL CONTROLS OVER ALLOWABLE COSTS/COST PRINCIPLES

Federal Agency: Department of Health and Human Services

Federal Program: Low-Income Home Energy Assistance

CFDA Number: 93.568

Federal Award Number and Year: LI-009-015-003, LI-013-015, WL-012-015, WL-013-015

Pass-Through Entity: Indiana Housing and Community Development Authority

Corrective Action Plan: As of June 17, 2013, Madison County JobSource implemented new internal control procedures to include segregation of duties, related to the compliance requirement of Allowable Costs/Cost Principles over Indirect Costs. Although JobSource is a small agency with a limited staff including only one accountant, the new procedures require the allocation of indirect costs to be prepared, approved, and reviewed by three different individuals. This should effectively resolve the concern addressed in this finding.



Cindy Donnelly
Executive Director

MADISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 30, 2013, with Jane Lyons, Auditor, and Stephanie Owens, County Commissioner.