

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
JOHNSON COUNTY, INDIANA
January 1, 2013 to December 31, 2013



FILED
12/12/2014

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Janice D. Richhart	01-01-11 to 12-31-14
Treasurer	Diane L. Edwards	01-01-13 to 12-31-16
Clerk	Sue Anne Misiniec	01-01-11 to 12-31-14
Sheriff	Doug Cox	01-01-11 to 12-31-14
Recorder	Jill Jackson	01-01-11 to 12-31-14
President of the Board of County Commissioners	Thomas A. Kite Brian Baird	01-01-13 to 05-28-13 05-29-13 to 12-31-14
President of the County Council	James Eckart Beth Boyce	01-01-13 to 12-31-13 01-01-14 to 12-31-14



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JOHNSON COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Johnson County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, 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, 2013.

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, 2013, 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 October 9, 2014, 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, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

October 9, 2014



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

TO: THE OFFICIALS OF JOHNSON 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 Johnson County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement, and have issued our report thereon dated October 9, 2014, 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 2013-001 to be material weaknesses.

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2013-001.

Johnson County's Response to Finding

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

October 9, 2014

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

JOHNSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
General	\$ 6,360,223	\$ 18,021,477	\$ 18,454,332	\$ 5,927,368
Sheriff Accident Report	5,562	6,929	2,638	9,853
Bid Bond Checks	18,229	17,491	5,000	30,720
CAGIT County Certified Shares	-	8,137,810	7,750,045	387,765
Campaign Finance Enforc	5,170	200	-	5,370
Child Advocacy	8,055	-	-	8,055
City & Town Court Cost (3%)	3,883	21,184	21,648	3,419
Clerks Perpetuation	26,668	31,209	24,738	33,139
Comm Corr/Adult Grant	66,293	335,657	375,442	26,508
Comm Corr Ctp	11,955	20,419	-	32,374
County Sales Disclosure Fee	37,344	20,302	3,805	53,841
Cumulative Bridge	3,350,235	485,575	886,345	2,949,465
Cumulative Capital Development	4,024,173	2,983,942	2,680,163	4,327,952
Drug Free Community	91,755	82,021	87,980	85,796
Economic Development Svc	11,800	36,115	34,865	13,050
Electronic Map Generation	10,250	1,451	-	11,701
Emerg Planning & Right To Know	17,553	15,132	15,095	17,590
County Extradition	100,700	6,021	7,367	99,354
Sheriff Firearms Training	48,289	58,570	46,206	60,653
Food and Beverage Tax	-	1,722,917	1,300,000	422,917
General Drain Improvement	111,597	83,463	152,736	42,324
County Health	342,895	775,759	656,134	462,520
Identification Security Protec	244,740	15,532	-	260,272
Levy Excess	16,929	135,013	151,942	-
Health Maintenance	230,538	76,359	27,638	279,259
Local Road And Street	883,059	737,642	1,050,248	570,453
County Med Care For Inmat	15,022	20,296	-	35,318
County Misdemeanant	63,077	66,883	56,284	73,676
County Highway	1,282,170	3,363,260	3,689,482	955,948
Park Non-Revert Capital Improv	199,184	125,434	132,145	192,473
Park Non-Reverting Operating	124,995	218,965	139,132	204,828
Auditors Plat Map Maintenance	108,813	37,250	16,335	129,728
Rainy Day	1,181,582	-	11,218	1,170,364
Prop Reassessment 2009 (2006)	119,333	-	119,333	-
Prop Reassessment 2017 (2015)	501,298	546,059	464,775	582,582
Recorders Records Perpet	785,421	292,131	86,803	990,749
JC Sheriff's Sex Offender Fee	22,113	3,069	1,920	23,262
Sheriffs Svs Of Process Fees	-	76,928	76,928	-
JC Storm Water Management Dept	110,049	58,913	7,612	161,350
Supp Public Def Ser Fee	112,265	57,773	-	170,038
Surplus Tax	878,177	586,808	552,720	912,265
Surveyor Corner Perpet	95,818	31,670	64,015	63,473
Tax Sale Costs	(2,730)	43,410	32,621	8,059
Tax Sale Redemption	-	294,137	294,137	-
Tax Sale Surplus	1,610,325	3,673,776	2,550,798	2,733,303
Tobacco Sett/Health Dep	296,262	34,564	4,019	326,807
Casa/Guardian Ad Litem	96,355	105,262	64,162	137,455
Auditors Ineligible Deductions	204,988	379,925	155,736	429,177
Elected Officials Training	20,358	15,532	-	35,890
County Offender Transportation	563	372	-	935
Johnson County 911	1,566,346	1,749,724	1,504,391	1,811,679
Adult Probation Adm Fees	7,614	34,225	37,028	4,811
Juvenile Probation Adm Fees	1,645	8,874	7,769	2,750
Supplemental Adult Prob Svc	30,334	328,567	343,130	15,771
Supplemental Juv Prob Serv	17,894	35,377	37,635	15,636
Alternative Dispute Resolution	130,893	118,271	94,280	154,884
User Fee/Jury Fee	2,171,303	1,589,181	1,895,869	1,864,615
Drainage Maintenance	537,470	259,142	127,545	669,067
Animal Shelter	186,049	330,748	312,613	204,184
Interpreter Fees-Superior Ct 3	17,551	8,210	-	25,761
Animal Shelter General Don	57,086	37,906	18,123	76,869
Ordinance Fines	9,141	94	-	9,235

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

JOHNSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
GOB 2010 Proceeds	6,525,383	1,747,233	7,684,733	587,883
Prof Liabwrk Comp&Caslty Res	42,287	-	2,000	40,287
GOB Equip Bond 06 Proceeds	-	3,240,496	318,128	2,922,368
Net Payroll	-	13,079,980	13,079,980	-
Withholding-United Way	-	7,518	7,518	-
Withholding-Emp Health Ins	8,060	962,787	965,126	5,721
Withholding Equi-Vest	-	145,167	145,167	-
Withholding-Child Support	-	62,075	62,075	-
Withholding-AUL Deferred Comp	-	83,324	83,324	-
Withholding-Federal Tax	-	1,816,049	1,816,049	-
Withholding-Social Security	-	1,367,875	1,367,875	-
Withholding-Flexplus	-	94,098	94,098	-
Withholding-County Opt Tax	-	194,938	194,938	-
Withholding Retirement-Perf	523	499,981	499,981	523
Withholding-457	-	28,047	28,047	-
Withholding-State Tax	-	602,406	602,406	-
Withholding-Uniform Highway	25	9,606	9,606	25
Withholding Garnishment Wages	-	13,101	13,101	-
Settlement	-	146,180,946	146,180,946	-
Johnson County Wheel /SurTax	1,727	3,520,786	3,522,513	-
Comm Vehicle Excise Tax	-	406,097	406,097	-
Special Assessment	-	169,676	169,676	-
All Sewer Settlements	-	211,513	211,513	-
Financial Inst Franchise Tax	-	379,611	379,611	-
HEA 1001-2008 STATE HMSTD CRED	29,166	823	-	29,989
Homestead Credit Rebate Fund	1,619	-	-	1,619
Fines And Forfeitures	2,670	24,433	24,219	2,884
Infraction Judgments	10,921	163,141	159,585	14,477
Overweight Vehicles Fines	2,082	20,214	21,483	813
Special Death Benefit Fee	1,225	17,290	17,175	1,340
State Sales Discl-General	1,340	20,303	19,900	1,743
Coroner's Contin Educ	763	11,267	11,060	970
Interstate Compact Fee	-	373	373	-
State Auditors Mortgage Fee	1,748	20,407	20,860	1,295
DLGF Homestead Prop Database	9	351	352	8
JC Sheriff's Sex Offender 10%	2	341	338	5
Child Restraint System	275	1,524	1,599	200
Food & Beverage Tax Collection	52,360	2,698,891	2,598,089	153,162
Inheritance Tax	833,599	2,108,767	2,698,196	244,170
Park Sales Tax	-	5,547	5,425	122
Education Plate Fee	-	2,513	2,363	150
Riverboat Revenue Sharing	-	827,299	827,299	-
CAGIT Distribution	-	32,949,425	32,949,425	-
93.563 TITLE IV-D INCENTIVE	100,435	34,350	-	134,785
93.563 Pros Title IVD Prior 99	5,431	-	-	5,431
93.563 Pros IVD Inc Post 99	35,896	51,678	81,725	5,849
93.563 Clerk IVD Inc Post 99	224,383	37,453	13,970	247,866
Sheriff's Trust Fund Supp AFR	380,692	18,979,732	19,330,224	30,200
Sheriff's Reserve Account Supp AFR	6,280	1,884	29	8,135
Johnson County Inmate Trust Supp AFR	24,290	499,324	493,700	29,914
Sheriff's Property Room Account Supp AFR	69,438	8,163	2,688	74,913
Sheriff's Special Account Supp AFR	69,061	19,000	16,088	71,973
Johnson Co Employee Benefit Plan (Anthem) Supp AFR	-	3,037,513	3,035,463	2,050
Johnson Co Employee Benefit Plan(Meritain) SuppAFR	14,659	464,993	479,652	-
Johnson Co Gov Claims (Work Comp) Supp AFR	18,102	195,886	179,343	34,645
Johnson County FSA Supp AFR	6,656	94,512	84,641	16,527
Johnson Co Liability & Casualty Claims Supp AFR	10,009	5	-	10,014
Treasurer's Trust Fund Supp AFR	2,202,000	4,495,353	2,202,000	4,495,353
Clerk's Trust Account Supp AFR	929,094	6,311,263	6,107,453	1,132,904
Clerk's Child Support Supp AFR	33,339	1,317,282	1,340,665	9,956
Clerk's Trust Account to Auditor Supp AFR	69,682	1,035,548	1,027,935	77,295
Community Corrections Commissary AFR	171,115	98,490	95,675	173,930

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

JOHNSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Juvenile Detention Center Coin Phone Supp AFR	12,175	6,010	4,375	13,810
Juvenile Detention Center Vending Machine Supp AFR	234	50	147	137
Sheriff's Commissary Fund Supp AFR	558,052	394,447	331,038	621,461
Olive Branch Road Project	1,622	-	-	1,622
Inspection Fees - New Subdiv	320,333	72,373	70,493	322,213
Sheriff's Narcotic Seizure	17,273	-	765	16,508
Forfeiture & Seizure - Prosec	23,317	10,500	3,877	29,940
Jo Co Sheriffs Office Lab Fee	845	-	-	845
JC Surveyor Certification ABPF	10,100	2,000	-	12,100
GIS Maintenance Fund	47,281	73,200	81,155	39,326
Juvenile Services Fees	425	3,475	-	3,900
Wheel/Surtax-County Portion	1,019,039	1,703,151	1,770,417	951,773
Railroad Crossing Upgrade Fund	90,579	-	90,579	-
Drug Alcohol Resist Edu Prog	-	5,000	2,000	3,000
Animal Adoption Fee Fund	51,132	18,510	19,486	50,156
Casa Fee & Donation Fund	4,592	5,500	1,406	8,686
Prosecutors Bad Check Svcs	95,680	4,356	-	100,036
Law Enforcement/Prosecutor	75	-	-	75
Law Enforc Cont Ed/Animl Sht	1,770	35	-	1,805
Interpreter Fees-Circuit Court	2,315	145	-	2,460
Interpreter Fees-Superior Ct 1	250	-	-	250
Interpreter Fees-Superior Ct 2	-	200	-	200
Sheriffs Towing Fund	8,920	20,960	-	29,880
Withholding Retirement Judges	-	2,784	2,784	-
Withholding Voluntary AUL Loan	-	1,254	1,254	-
Dangerous Driving Enforcement	4	-	-	4
16.588 STOP GRANT	(17,051)	25,986	35,014	(26,079)
Disaster Recovery Grants	-	743,024	743,024	-
16.575 Victim Assist	(20,107)	55,100	56,728	(21,735)
St. Homeland Sec Grnt - 2006	(6,594)	75,575	127,688	(58,707)
Spanish Translation Grant	1,825	-	-	1,825
COPS Technology Program	184,353	16,334	199,968	719
District 5 Fire Training	150	-	150	-
Access Johnson Co Grant	-	1,266,246	1,266,246	-
CRI HEALTH GRANT 1	(3,854)	35,494	31,640	-
NACCHO 2008 Capacity Bldg Grnt	7,546	-	1,794	5,752
Public Health Prepare Base Grt	(7,529)	35,720	28,191	-
20.600 OPO/BCC/BLITZ	15,426	59,989	74,727	688
ACE 65 South Grant	2,934	-	2,934	-
Bioter/Prepare Grant-Heal	1,648	-	811	837
FEMA Flood Buyout	62,506	300,973	259,818	103,661
Bioter/Prepare	160	-	160	-
Juv Accountability Block Gt	-	40,957	46,751	(5,794)
Ojjdp Conference Scholarship	698	-	-	698
16.738 JAG GRANT	-	8,029	-	8,029
H1N1 2010	-	214	214	-
Indiana Housing & Community De	21,248	169,337	177,272	13,313
16.523 BLOCK GRANT 09JB006	(6,765)	6,772	-	7
Voting System Reimburs	375,992	-	2,098	373,894
Hmland-Law Enforce Terr Prot	-	918	918	-
2008 Flood OrenWright Building	654,232	-	37,895	616,337
Public Health Pre&Res for H1N1	7	-	7	-
16.548 JABG 10-JP-004	(740)	3,082	2,922	(580)
93.069 Pub Health Emgy Prepare	-	9,016	9,016	-
16.540 Juv Mental Hlth 11JF007	-	48,702	48,702	-
16.523 JABG 11JB1865	-	7,549	1,755	5,794
93.074 HPP AND PHEP	-	-	996	(996)
93.074 HospitalPrep HPP & PHEP	-	-	3,073	(3,073)
20.601 DUI	-	29,186	29,186	-
W I C Program	(38,081)	393,985	402,608	(46,704)
Court Improv Pjct Grnt	3,000	16,500	24,000	(4,500)
Johnson County Family Court	3,152	2,000	704	4,448

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

JOHNSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
CAPTA Grant	10,331	-	-	10,331
NACCHO (2)	-	4,000	3,700	300
Johnson County Alcohol & Drug	-	4,904	4,904	-
Ind Breast Cancer Awareness Tr	945	4,956	5,510	391
93.074 Bioterrorism Hospital	-	5,578	5,578	-
Comm Corr/Juvenile Grant	-	125,832	99,320	26,512
Totals	\$ 43,984,450	\$ 304,559,482	\$ 304,442,223	\$ 44,101,709

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

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes 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.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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, 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.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is 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 Capitol Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. The reimbursement for expenditures made by the County were not received by December 31, 2013.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. *Holding Corporation*

The County has entered into a capital lease with Johnson County Jail Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2013 totaled \$670,000.

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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.

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013

	General	Sheriff Accident Report	Bid Bond Checks	CAGIT County Certified Shares	Campaign Finance Enforc	Child Advocacy	City & Town Court Cost (3%)
Cash and investments - beginning	\$ 6,360,223	\$ 5,562	\$ 18,229	\$ -	\$ 5,170	\$ 8,055	\$ 3,883
Receipts:							
Taxes	12,472,739	-	-	7,135,453	-	-	-
Licenses and permits	216,047	-	-	-	-	-	-
Intergovernmental	1,999,940	-	-	-	-	-	-
Charges for services	1,536,874	6,929	-	1,665	-	-	-
Fines and forfeits	516,633	-	6,000	-	-	-	21,184
Other receipts	1,279,244	-	11,491	1,000,692	200	-	-
Total receipts	<u>18,021,477</u>	<u>6,929</u>	<u>17,491</u>	<u>8,137,810</u>	<u>200</u>	<u>-</u>	<u>21,184</u>
Disbursements:							
Personal services	11,170,246	-	-	5,784,584	-	-	-
Supplies	1,913,944	2,638	-	145,912	-	-	-
Other services and charges	3,170,976	-	-	791,597	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	35,481	-	-	23,309	-	-	-
Other disbursements	2,163,685	-	5,000	1,004,643	-	-	21,648
Total disbursements	<u>18,454,332</u>	<u>2,638</u>	<u>5,000</u>	<u>7,750,045</u>	<u>-</u>	<u>-</u>	<u>21,648</u>
Excess (deficiency) of receipts over disbursements	<u>(432,855)</u>	<u>4,291</u>	<u>12,491</u>	<u>387,765</u>	<u>200</u>	<u>-</u>	<u>(464)</u>
Cash and investments - ending	<u>\$ 5,927,368</u>	<u>\$ 9,853</u>	<u>\$ 30,720</u>	<u>\$ 387,765</u>	<u>\$ 5,370</u>	<u>\$ 8,055</u>	<u>\$ 3,419</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Clerks Perpetuation	Comm Corr/Adult Grant	Comm Corr Ctp	County Sales Disclosure Fee	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 26,668	\$ 66,293	\$ 11,955	\$ 37,344	\$ 3,350,235	\$ 4,024,173	\$ 91,755
Receipts:							
Taxes	-	-	-	-	435,319	1,767,820	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	729	-	-	-	49,407	197,400	-
Charges for services	-	335,657	20,419	20,302	-	-	-
Fines and forfeits	30,480	-	-	-	-	-	81,054
Other receipts	-	-	-	-	849	1,018,722	967
Total receipts	<u>31,209</u>	<u>335,657</u>	<u>20,419</u>	<u>20,302</u>	<u>485,575</u>	<u>2,983,942</u>	<u>82,021</u>
Disbursements:							
Personal services	10,671	290,862	-	-	502,738	140,530	-
Supplies	592	84,580	-	-	-	3,515	-
Other services and charges	11,413	-	-	3,750	22,230	359,356	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	2,062	-	-	-	361,377	1,176,762	-
Other disbursements	-	-	-	55	-	1,000,000	87,980
Total disbursements	<u>24,738</u>	<u>375,442</u>	<u>-</u>	<u>3,805</u>	<u>886,345</u>	<u>2,680,163</u>	<u>87,980</u>
Excess (deficiency) of receipts over disbursements	<u>6,471</u>	<u>(39,785)</u>	<u>20,419</u>	<u>16,497</u>	<u>(400,770)</u>	<u>303,779</u>	<u>(5,959)</u>
Cash and investments - ending	<u>\$ 33,139</u>	<u>\$ 26,508</u>	<u>\$ 32,374</u>	<u>\$ 53,841</u>	<u>\$ 2,949,465</u>	<u>\$ 4,327,952</u>	<u>\$ 85,796</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Economic Development Svc	Electronic Map Generation	Emerg Planning & Right To Know	County Extradition	Sheriff Firearms Training	Food and Beverage Tax	General Drain Improvement
Cash and investments - beginning	\$ 11,800	\$ 10,250	\$ 17,553	\$ 100,700	\$ 48,289	\$ -	\$ 111,597
Receipts:							
Taxes	-	-	-	-	-	1,722,917	58,653
Licenses and permits	-	-	-	-	58,330	-	-
Intergovernmental	-	-	9,420	-	-	-	-
Charges for services	-	-	-	1,721	-	-	-
Fines and forfeits	-	-	-	4,300	-	-	-
Other receipts	36,115	1,451	5,712	-	240	-	24,810
Total receipts	<u>36,115</u>	<u>1,451</u>	<u>15,132</u>	<u>6,021</u>	<u>58,570</u>	<u>1,722,917</u>	<u>83,463</u>
Disbursements:							
Personal services	-	-	-	-	-	1,300,000	-
Supplies	-	-	-	7,367	46,206	-	-
Other services and charges	-	-	15,095	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	34,865	-	-	-	-	-	152,736
Total disbursements	<u>34,865</u>	<u>-</u>	<u>15,095</u>	<u>7,367</u>	<u>46,206</u>	<u>1,300,000</u>	<u>152,736</u>
Excess (deficiency) of receipts over disbursements	<u>1,250</u>	<u>1,451</u>	<u>37</u>	<u>(1,346)</u>	<u>12,364</u>	<u>422,917</u>	<u>(69,273)</u>
Cash and investments - ending	<u>\$ 13,050</u>	<u>\$ 11,701</u>	<u>\$ 17,590</u>	<u>\$ 99,354</u>	<u>\$ 60,653</u>	<u>\$ 422,917</u>	<u>\$ 42,324</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	County Health	Identification Security Protec	Levy Excess	Health Maintenance	Local Road And Street	County Med Care For Inmat	County Misdemeanant
Cash and investments - beginning	\$ 342,895	\$ 244,740	\$ 16,929	\$ 230,538	\$ 883,059	\$ 15,022	\$ 63,077
Receipts:							
Taxes	488,407	-	-	-	737,642	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	54,537	-	-	-	-	-	-
Charges for services	230,814	15,532	-	75,777	-	20,296	66,883
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,001	-	135,013	582	-	-	-
Total receipts	<u>775,759</u>	<u>15,532</u>	<u>135,013</u>	<u>76,359</u>	<u>737,642</u>	<u>20,296</u>	<u>66,883</u>
Disbursements:							
Personal services	630,111	-	-	15,476	-	-	54,622
Supplies	11,344	-	-	7,661	-	-	884
Other services and charges	13,181	-	-	4,501	7,240	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,191	-	-	-	1,043,008	-	778
Other disbursements	307	-	151,942	-	-	-	-
Total disbursements	<u>656,134</u>	<u>-</u>	<u>151,942</u>	<u>27,638</u>	<u>1,050,248</u>	<u>-</u>	<u>56,284</u>
Excess (deficiency) of receipts over disbursements	<u>119,625</u>	<u>15,532</u>	<u>(16,929)</u>	<u>48,721</u>	<u>(312,606)</u>	<u>20,296</u>	<u>10,599</u>
Cash and investments - ending	<u>\$ 462,520</u>	<u>\$ 260,272</u>	<u>\$ -</u>	<u>\$ 279,259</u>	<u>\$ 570,453</u>	<u>\$ 35,318</u>	<u>\$ 73,676</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	County Highway	Park Non-Revert Capital Improv	Park Non-Reverting Operating	Auditors Plat Map Maintenance	Rainy Day	Prop Reassessment 2009 (2006)	Prop Reassessment 2017 (2015)
Cash and investments - beginning	\$ 1,282,170	\$ 199,184	\$ 124,995	\$ 108,813	\$ 1,181,582	\$ 119,333	\$ 501,298
Receipts:							
Taxes	1,599	-	-	-	-	-	461,863
Licenses and permits	34,591	-	-	-	-	-	-
Intergovernmental	3,150,668	-	-	-	-	-	51,573
Charges for services	-	125,434	218,955	37,250	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	176,402	-	10	-	-	-	32,623
Total receipts	<u>3,363,260</u>	<u>125,434</u>	<u>218,965</u>	<u>37,250</u>	<u>-</u>	<u>-</u>	<u>546,059</u>
Disbursements:							
Personal services	1,860,097	-	-	15,828	11,218	-	265,063
Supplies	620,467	22,189	19,984	492	-	-	-
Other services and charges	291,256	22,378	81,005	-	-	86,710	199,712
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	917,662	82,504	38,139	-	-	-	-
Other disbursements	-	5,074	4	15	-	32,623	-
Total disbursements	<u>3,689,482</u>	<u>132,145</u>	<u>139,132</u>	<u>16,335</u>	<u>11,218</u>	<u>119,333</u>	<u>464,775</u>
Excess (deficiency) of receipts over disbursements	<u>(326,222)</u>	<u>(6,711)</u>	<u>79,833</u>	<u>20,915</u>	<u>(11,218)</u>	<u>(119,333)</u>	<u>81,284</u>
Cash and investments - ending	<u>\$ 955,948</u>	<u>\$ 192,473</u>	<u>\$ 204,828</u>	<u>\$ 129,728</u>	<u>\$ 1,170,364</u>	<u>\$ -</u>	<u>\$ 582,582</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Recorders Records Perpet	JC Sheriffs Sex Offender Fee	Sheriffs Svs Of Process Fees	JC Storm Water Management Dept	Supp Public Def Ser Fee	Surplus Tax	Surveyor Corner Perpet
Cash and investments - beginning	\$ 785,421	\$ 22,113	\$ -	\$ 110,049	\$ 112,265	\$ 878,177	\$ 95,818
Receipts:							
Taxes	-	-	-	-	-	586,808	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	292,097	3,069	76,928	58,913	-	-	31,400
Fines and forfeits	-	-	-	-	57,773	-	-
Other receipts	34	-	-	-	-	-	270
Total receipts	<u>292,131</u>	<u>3,069</u>	<u>76,928</u>	<u>58,913</u>	<u>57,773</u>	<u>586,808</u>	<u>31,670</u>
Disbursements:							
Personal services	-	-	-	2,551	-	-	47,043
Supplies	86,803	1,746	-	-	-	-	-
Other services and charges	-	-	-	2,031	-	-	16,972
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	174	-	3,030	-	-	-
Other disbursements	-	-	76,928	-	-	552,720	-
Total disbursements	<u>86,803</u>	<u>1,920</u>	<u>76,928</u>	<u>7,612</u>	<u>-</u>	<u>552,720</u>	<u>64,015</u>
Excess (deficiency) of receipts over disbursements	<u>205,328</u>	<u>1,149</u>	<u>-</u>	<u>51,301</u>	<u>57,773</u>	<u>34,088</u>	<u>(32,345)</u>
Cash and investments - ending	<u>\$ 990,749</u>	<u>\$ 23,262</u>	<u>\$ -</u>	<u>\$ 161,350</u>	<u>\$ 170,038</u>	<u>\$ 912,265</u>	<u>\$ 63,473</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Tax Sale Costs	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settl/Health Dep	Casa/Guardian Ad Litem	Auditors Ineligible Deductions	Elected Officials Training
Cash and investments - beginning	\$ (2,730)	\$ -	\$ 1,610,325	\$ 296,262	\$ 96,355	\$ 204,988	\$ 20,358
Receipts:							
Taxes	-	-	-	-	-	345,167	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	105,262	-	-
Charges for services	-	-	-	1,515	-	34,758	15,532
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	43,410	294,137	3,673,776	33,049	-	-	-
Total receipts	<u>43,410</u>	<u>294,137</u>	<u>3,673,776</u>	<u>34,564</u>	<u>105,262</u>	<u>379,925</u>	<u>15,532</u>
Disbursements:							
Personal services	-	-	-	-	46,165	30,729	-
Supplies	-	-	-	1,019	1,928	2,035	-
Other services and charges	32,621	-	-	3,000	13,780	69,585	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,289	51,857	-
Other disbursements	-	294,137	2,550,798	-	-	1,530	-
Total disbursements	<u>32,621</u>	<u>294,137</u>	<u>2,550,798</u>	<u>4,019</u>	<u>64,162</u>	<u>155,736</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>10,789</u>	<u>-</u>	<u>1,122,978</u>	<u>30,545</u>	<u>41,100</u>	<u>224,189</u>	<u>15,532</u>
Cash and investments - ending	<u>\$ 8,059</u>	<u>\$ -</u>	<u>\$ 2,733,303</u>	<u>\$ 326,807</u>	<u>\$ 137,455</u>	<u>\$ 429,177</u>	<u>\$ 35,890</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	County Offender Transportation	Johnson County 911	Adult Probation Adm Fees	Juvenile Probation Adm Fees	Supplemental Adult Prob Srcv	Supplemental Juv Prob Serv	Alternative Dispute Resolution
Cash and investments - beginning	\$ 563	\$ 1,566,346	\$ 7,614	\$ 1,645	\$ 30,334	\$ 17,894	\$ 130,893
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	6,075	-
Charges for services	372	1,743,874	34,225	8,874	328,567	29,302	-
Fines and forfeits	-	-	-	-	-	-	118,271
Other receipts	-	5,850	-	-	-	-	-
Total receipts	<u>372</u>	<u>1,749,724</u>	<u>34,225</u>	<u>8,874</u>	<u>328,567</u>	<u>35,377</u>	<u>118,271</u>
Disbursements:							
Personal services	-	380,236	37,028	7,769	342,710	27,250	-
Supplies	-	-	-	-	-	-	1,186
Other services and charges	-	1,114,957	-	-	120	10,385	89,634
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	9,198	-	-	-	-	3,460
Other disbursements	-	-	-	-	300	-	-
Total disbursements	<u>-</u>	<u>1,504,391</u>	<u>37,028</u>	<u>7,769</u>	<u>343,130</u>	<u>37,635</u>	<u>94,280</u>
Excess (deficiency) of receipts over disbursements	<u>372</u>	<u>245,333</u>	<u>(2,803)</u>	<u>1,105</u>	<u>(14,563)</u>	<u>(2,258)</u>	<u>23,991</u>
Cash and investments - ending	<u>\$ 935</u>	<u>\$ 1,811,679</u>	<u>\$ 4,811</u>	<u>\$ 2,750</u>	<u>\$ 15,771</u>	<u>\$ 15,636</u>	<u>\$ 154,884</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	User Fee/Jury Fee	Drainage Maintenance	Animal Shelter	Interpreter Fees-Superior Ct 3	Animal Shelter General Don	Ordinance Fines	GOB 2010 Proceeds
Cash and investments - beginning	\$ 2,171,303	\$ 537,470	\$ 186,049	\$ 17,551	\$ 57,086	\$ 9,141	\$ 6,525,383
Receipts:							
Taxes	-	259,022	286,674	-	-	-	1,173,238
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	18,145	-	32,011	-	-	-	131,007
Charges for services	821,915	-	-	-	7,504	-	-
Fines and forfeits	665,353	-	10,060	8,210	-	94	-
Other receipts	83,768	120	2,003	-	30,402	-	442,988
Total receipts	<u>1,589,181</u>	<u>259,142</u>	<u>330,748</u>	<u>8,210</u>	<u>37,906</u>	<u>94</u>	<u>1,747,233</u>
Disbursements:							
Personal services	1,564,322	-	258,087	-	-	-	-
Supplies	221,754	-	17,191	-	18,123	-	4,607,289
Other services and charges	106,940	-	37,085	-	-	-	56,196
Debt service - principal and interest	-	-	-	-	-	-	824,408
Capital outlay	2,853	-	250	-	-	-	445,229
Other disbursements	-	127,545	-	-	-	-	1,751,611
Total disbursements	<u>1,895,869</u>	<u>127,545</u>	<u>312,613</u>	<u>-</u>	<u>18,123</u>	<u>-</u>	<u>7,684,733</u>
Excess (deficiency) of receipts over disbursements	<u>(306,688)</u>	<u>131,597</u>	<u>18,135</u>	<u>8,210</u>	<u>19,783</u>	<u>94</u>	<u>(5,937,500)</u>
Cash and investments - ending	<u>\$ 1,864,615</u>	<u>\$ 669,067</u>	<u>\$ 204,184</u>	<u>\$ 25,761</u>	<u>\$ 76,869</u>	<u>\$ 9,235</u>	<u>\$ 587,883</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Prof Liabwrk Comp&Casltly Res	GOB Equip Bond 06 Proceeds	Net Payroll	Withholding-United Way	Withholding-Emp Health Ins	Withholding Equi-Vest	Withholding-Child Support
Cash and investments - beginning	\$ 42,287	\$ -	\$ -	\$ -	\$ 8,060	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,240,496	13,079,980	7,518	962,787	145,167	62,075
Total receipts	-	3,240,496	13,079,980	7,518	962,787	145,167	62,075
Disbursements:							
Personal services	2,000	-	-	-	928,648	48,520	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	238,919	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	8,097	-	-	-	-	-
Other disbursements	-	71,112	13,079,980	7,518	36,478	96,647	62,075
Total disbursements	2,000	318,128	13,079,980	7,518	965,126	145,167	62,075
Excess (deficiency) of receipts over disbursements	(2,000)	2,922,368	-	-	(2,339)	-	-
Cash and investments - ending	\$ 40,287	\$ 2,922,368	\$ -	\$ -	\$ 5,721	\$ -	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Withholding- AUL Deferred Comp	Withholding- Federal Tax	Withholding- Social Security	Withholding- Flexplus	Withholding- County Opt Tax	Withholding Retirement-Perf	Withholding- 457
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 523	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	83,324	1,816,049	1,367,875	94,098	194,938	499,981	28,047
Total receipts	<u>83,324</u>	<u>1,816,049</u>	<u>1,367,875</u>	<u>94,098</u>	<u>194,938</u>	<u>499,981</u>	<u>28,047</u>
Disbursements:							
Personal services	83,324	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,816,049	1,367,875	94,098	194,938	499,981	28,047
Total disbursements	<u>83,324</u>	<u>1,816,049</u>	<u>1,367,875</u>	<u>94,098</u>	<u>194,938</u>	<u>499,981</u>	<u>28,047</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 523</u>	<u>\$ -</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Withholding- State Tax	Withholding- Uniform Highway	Withholding Garnishment Wages	Settlement	Johnson County Wheel /SurTax	Comm Vehicle Excise Tax	Special Assessment
Cash and investments - beginning	\$ -	\$ 25	\$ -	\$ -	\$ 1,727	\$ -	\$ -
Receipts:							
Taxes	-	-	-	134,191,277	-	-	167,770
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	11,989,669	-	-	-
Charges for services	-	-	-	-	-	-	150
Fines and forfeits	-	-	-	-	-	-	1,756
Other receipts	602,406	9,606	13,101	-	3,520,786	406,097	-
Total receipts	<u>602,406</u>	<u>9,606</u>	<u>13,101</u>	<u>146,180,946</u>	<u>3,520,786</u>	<u>406,097</u>	<u>169,676</u>
Disbursements:							
Personal services	-	9,606	-	-	-	-	-
Supplies	-	-	-	-	-	406,097	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	602,406	-	13,101	146,180,946	3,522,513	-	169,676
Total disbursements	<u>602,406</u>	<u>9,606</u>	<u>13,101</u>	<u>146,180,946</u>	<u>3,522,513</u>	<u>406,097</u>	<u>169,676</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	(1,727)	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	All Sewer Settlements	Financial Inst Franchise Tax	HEA 1001-2008 STATE HMSTD CRED	Homestead Credit Rebate Fund	Fines And Forfeitures	Infraction Judgments	Overweight Vehicles Fines
Cash and investments - beginning	\$ -	\$ -	\$ 29,166	\$ 1,619	\$ 2,670	\$ 10,921	\$ 2,082
Receipts:							
Taxes	-	-	823	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	379,611	-	-	-	-	-
Charges for services	10,530	-	-	-	-	-	-
Fines and forfeits	200,983	-	-	-	24,433	163,141	20,214
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>211,513</u>	<u>379,611</u>	<u>823</u>	<u>-</u>	<u>24,433</u>	<u>163,141</u>	<u>20,214</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	379,611	-	-	24,219	159,585	21,483
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>211,513</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>211,513</u>	<u>379,611</u>	<u>-</u>	<u>-</u>	<u>24,219</u>	<u>159,585</u>	<u>21,483</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>823</u>	<u>-</u>	<u>214</u>	<u>3,556</u>	<u>(1,269)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,989</u>	<u>\$ 1,619</u>	<u>\$ 2,884</u>	<u>\$ 14,477</u>	<u>\$ 813</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Special Death Benefit Fee	State Sales Discl-General	Coroner's Contin Educ	Interstate Compact Fee	State Auditors Mortgage Fee	DLGF Homestead Prop Database	JC Sheriff's Sex Offender 10%
Cash and investments - beginning	\$ 1,225	\$ 1,340	\$ 763	\$ -	\$ 1,748	\$ 9	\$ 2
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	17,290	20,303	11,267	373	20,407	351	341
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>17,290</u>	<u>20,303</u>	<u>11,267</u>	<u>373</u>	<u>20,407</u>	<u>351</u>	<u>341</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	17,175	19,845	11,060	373	20,860	352	338
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	55	-	-	-	-	-
Total disbursements	<u>17,175</u>	<u>19,900</u>	<u>11,060</u>	<u>373</u>	<u>20,860</u>	<u>352</u>	<u>338</u>
Excess (deficiency) of receipts over disbursements	<u>115</u>	<u>403</u>	<u>207</u>	<u>-</u>	<u>(453)</u>	<u>(1)</u>	<u>3</u>
Cash and investments - ending	<u>\$ 1,340</u>	<u>\$ 1,743</u>	<u>\$ 970</u>	<u>\$ -</u>	<u>\$ 1,295</u>	<u>\$ 8</u>	<u>\$ 5</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Child Restraint System	Food & Beverage Tax Collection	Inheritance Tax	Park Sales Tax	Education Plate Fee	Riverboat Revenue Sharing	CAGIT Distribution
Cash and investments - beginning	\$ 275	\$ 52,360	\$ 833,599	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	2,108,767	5,547	-	-	32,949,425
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	1,524	-	-	-	-	-	-
Other receipts	-	2,698,891	-	-	2,513	827,299	-
Total receipts	<u>1,524</u>	<u>2,698,891</u>	<u>2,108,767</u>	<u>5,547</u>	<u>2,513</u>	<u>827,299</u>	<u>32,949,425</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	1,599	-	-	-	-	-	32,949,425
Other services and charges	-	-	-	5,425	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,598,089	2,698,196	-	2,363	827,299	-
Total disbursements	<u>1,599</u>	<u>2,598,089</u>	<u>2,698,196</u>	<u>5,425</u>	<u>2,363</u>	<u>827,299</u>	<u>32,949,425</u>
Excess (deficiency) of receipts over disbursements	<u>(75)</u>	<u>100,802</u>	<u>(589,429)</u>	<u>122</u>	<u>150</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 200</u>	<u>\$ 153,162</u>	<u>\$ 244,170</u>	<u>\$ 122</u>	<u>\$ 150</u>	<u>\$ -</u>	<u>\$ -</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	93.563 TITLE IV-D INCENTIVE	93.563 Pros Title IV-D Prior 99	93.563 Pros IV-D Inc Post 99	93.563 Clerk IV-D Inc Post 99	Sheriff's Trust Fund Supp AFR	Sheriff's Reserve Account Supp AFR	Johnson County Inmate Trust Supp AFR
Cash and investments - beginning	\$ 100,435	\$ 5,431	\$ 35,896	\$ 224,383	\$ 380,692	\$ 6,280	\$ 24,290
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	53,310	-	-
Intergovernmental	34,350	-	51,678	37,453	-	-	-
Charges for services	-	-	-	-	425,430	100	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	18,500,992	1,784	499,324
Total receipts	<u>34,350</u>	<u>-</u>	<u>51,678</u>	<u>37,453</u>	<u>18,979,732</u>	<u>1,884</u>	<u>499,324</u>
Disbursements:							
Personal services	-	-	10,373	-	-	-	-
Supplies	-	-	-	-	-	29	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	71,352	13,970	19,330,224	-	493,700
Total disbursements	<u>-</u>	<u>-</u>	<u>81,725</u>	<u>13,970</u>	<u>19,330,224</u>	<u>29</u>	<u>493,700</u>
Excess (deficiency) of receipts over disbursements	<u>34,350</u>	<u>-</u>	<u>(30,047)</u>	<u>23,483</u>	<u>(350,492)</u>	<u>1,855</u>	<u>5,624</u>
Cash and investments - ending	<u>\$ 134,785</u>	<u>\$ 5,431</u>	<u>\$ 5,849</u>	<u>\$ 247,866</u>	<u>\$ 30,200</u>	<u>\$ 8,135</u>	<u>\$ 29,914</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Sheriff's Property Room Account Supp AFR	Sheriff's Special Account Supp AFR	Johnson Co Employee Benefit Plan (Anthem) Supp AFR	Johnson Co Employee Benefit Plan(Meritain) SuppAFR	Johnson Co Gov Claims (Work Comp) Supp AFR	Johnson County FSA Supp AFR	Johnson Co Liability & Casualty Claims Supp AFR
Cash and investments - beginning	\$ 69,438	\$ 69,061	\$ -	\$ 14,659	\$ 18,102	\$ 6,656	\$ 10,009
Receipts:							
Taxes	-	19,000	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	8,163	-	3,037,513	464,993	195,886	94,512	5
Total receipts	8,163	19,000	3,037,513	464,993	195,886	94,512	5
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	12,000	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,688	4,088	3,035,463	479,652	179,343	84,641	-
Total disbursements	2,688	16,088	3,035,463	479,652	179,343	84,641	-
Excess (deficiency) of receipts over disbursements	5,475	2,912	2,050	(14,659)	16,543	9,871	5
Cash and investments - ending	\$ 74,913	\$ 71,973	\$ 2,050	\$ -	\$ 34,645	\$ 16,527	\$ 10,014

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Treasurer's Trust Fund Supp AFR	Clerk's Trust Account Supp AFR	Clerk's Child Support Supp AFR	Clerk's Trust Account to Auditor Supp AFR	Community Corrections Commissary AFR	Juvenile Detention Center Coin Phone Supp AFR	Juvenile Detention Center Vending Machine Supp AFR
Cash and investments - beginning	\$ 2,202,000	\$ 929,094	\$ 33,339	\$ 69,682	\$ 171,115	\$ 12,175	\$ 234
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	98,490	-	-
Fines and forfeits	-	-	-	1,035,548	-	-	-
Other receipts	4,495,353	6,311,263	1,317,282	-	-	6,010	50
Total receipts	4,495,353	6,311,263	1,317,282	1,035,548	98,490	6,010	50
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	4,233	147
Other services and charges	-	-	-	-	86,994	142	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	8,681	-	-
Other disbursements	2,202,000	6,107,453	1,340,665	1,027,935	-	-	-
Total disbursements	2,202,000	6,107,453	1,340,665	1,027,935	95,675	4,375	147
Excess (deficiency) of receipts over disbursements	2,293,353	203,810	(23,383)	7,613	2,815	1,635	(97)
Cash and investments - ending	\$ 4,495,353	\$ 1,132,904	\$ 9,956	\$ 77,295	\$ 173,930	\$ 13,810	\$ 137

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Sheriff's Commissary Fund Supp AFR	Olive Branch Road Project	Inspection Fees - New Subdiv	Sheriff's Narcotic Seizure	Forfeiture & Seizure - Prosec	Jo Co Sheriffs Office Lab Fee	JC Surveyor Certification ABPF
Cash and investments - beginning	\$ 558,052	\$ 1,622	\$ 320,333	\$ 17,273	\$ 23,317	\$ 845	\$ 10,100
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	72,000	-	-	-	2,000
Intergovernmental	-	-	-	-	-	-	-
Charges for services	394,447	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	373	-	10,500	-	-
Total receipts	<u>394,447</u>	<u>-</u>	<u>72,373</u>	<u>-</u>	<u>10,500</u>	<u>-</u>	<u>2,000</u>
Disbursements:							
Personal services	-	-	4,161	-	-	-	-
Supplies	18,244	-	2,698	765	2,590	-	-
Other services and charges	215,726	-	63,634	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	92,030	-	-	-	-	-	-
Other disbursements	5,038	-	-	-	1,287	-	-
Total disbursements	<u>331,038</u>	<u>-</u>	<u>70,493</u>	<u>765</u>	<u>3,877</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>63,409</u>	<u>-</u>	<u>1,880</u>	<u>(765)</u>	<u>6,623</u>	<u>-</u>	<u>2,000</u>
Cash and investments - ending	<u>\$ 621,461</u>	<u>\$ 1,622</u>	<u>\$ 322,213</u>	<u>\$ 16,508</u>	<u>\$ 29,940</u>	<u>\$ 845</u>	<u>\$ 12,100</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	GIS Maintenance Fund	Juvenile Services Fees	Wheel/Surtax-County Portion	Railroad Crossing Upgrade Fund	Drug Alcohol Resist Edu Prog	Animal Adoption Fee Fund	Casa Fee & Donation Fund
Cash and investments - beginning	\$ 47,281	\$ 425	\$ 1,019,039	\$ 90,579	\$ -	\$ 51,132	\$ 4,592
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	41,098	-	-	-	-
Charges for services	786	-	-	-	-	-	-
Fines and forfeits	-	3,475	-	-	-	18,410	1,950
Other receipts	72,414	-	1,662,053	-	5,000	100	3,550
Total receipts	<u>73,200</u>	<u>3,475</u>	<u>1,703,151</u>	<u>-</u>	<u>5,000</u>	<u>18,510</u>	<u>5,500</u>
Disbursements:							
Personal services	40,823	-	-	-	-	-	-
Supplies	-	-	-	-	2,000	9,983	1,406
Other services and charges	30,140	-	-	-	-	9,503	-
Debt service - principal and interest	-	-	593,926	-	-	-	-
Capital outlay	10,192	-	1,176,491	90,579	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>81,155</u>	<u>-</u>	<u>1,770,417</u>	<u>90,579</u>	<u>2,000</u>	<u>19,486</u>	<u>1,406</u>
Excess (deficiency) of receipts over disbursements	<u>(7,955)</u>	<u>3,475</u>	<u>(67,266)</u>	<u>(90,579)</u>	<u>3,000</u>	<u>(976)</u>	<u>4,094</u>
Cash and investments - ending	<u>\$ 39,326</u>	<u>\$ 3,900</u>	<u>\$ 951,773</u>	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ 50,156</u>	<u>\$ 8,686</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Prosecutors Bad Check Svcs	Law Enforcement/Prosecutor	Law Enforc Cont Ed/Animl Shlt	Interpreter Fees-Circuit Court	Interpreter Fees-Superior Ct 1	Interpreter Fees-Superior Ct 2	Sheriffs Towing Fund
Cash and investments - beginning	\$ 95,680	\$ 75	\$ 1,770	\$ 2,315	\$ 250	\$ -	\$ 8,920
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	3,108	-	35	145	-	200	20,960
Other receipts	1,248	-	-	-	-	-	-
Total receipts	<u>4,356</u>	<u>-</u>	<u>35</u>	<u>145</u>	<u>-</u>	<u>200</u>	<u>20,960</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,356</u>	<u>-</u>	<u>35</u>	<u>145</u>	<u>-</u>	<u>200</u>	<u>20,960</u>
Cash and investments - ending	<u>\$ 100,036</u>	<u>\$ 75</u>	<u>\$ 1,805</u>	<u>\$ 2,460</u>	<u>\$ 250</u>	<u>\$ 200</u>	<u>\$ 29,880</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Withholding Retirement Judges	Withholding Voluntary AUL Loan	Dangerous Driving Enforcement	16,588 STOP GRANT	Disaster Recovery Grants	16,575 Victim Assist	St. Homeland Sec Gmt - 2006
Cash and investments - beginning	\$ -	\$ -	\$ 4	\$ (17,051)	\$ -	\$ (20,107)	\$ (6,594)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	25,986	743,024	55,100	75,575
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,784	1,254	-	-	-	-	-
Total receipts	<u>2,784</u>	<u>1,254</u>	<u>-</u>	<u>25,986</u>	<u>743,024</u>	<u>55,100</u>	<u>75,575</u>
Disbursements:							
Personal services	-	1,254	-	35,014	-	56,728	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	743,024	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	111,256
Other disbursements	2,784	-	-	-	-	-	16,432
Total disbursements	<u>2,784</u>	<u>1,254</u>	<u>-</u>	<u>35,014</u>	<u>743,024</u>	<u>56,728</u>	<u>127,688</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,028)</u>	<u>-</u>	<u>(1,628)</u>	<u>(52,113)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ (26,079)</u>	<u>\$ -</u>	<u>\$ (21,735)</u>	<u>\$ (58,707)</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Spanish Translation Grant	COPS Technology Program	District 5 Fire Training	Access Johnson Co Grant	CRI HEALTH GRANT 1	NACCHO 2008 Capacity Bldg Grnt	Public Health Prepare Base Grt
Cash and investments - beginning	\$ 1,825	\$ 184,353	\$ 150	\$ -	\$ (3,854)	\$ 7,546	\$ (7,529)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	16,334	-	1,266,246	35,494	-	35,720
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	16,334	-	1,266,246	35,494	-	35,720
Disbursements:							
Personal services	-	-	-	-	7,292	-	5,224
Supplies	-	-	-	-	4,964	1,794	4,520
Other services and charges	-	-	-	-	3,525	-	9,767
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	194,118	50	-	15,859	-	8,680
Other disbursements	-	5,850	100	1,266,246	-	-	-
Total disbursements	-	199,968	150	1,266,246	31,640	1,794	28,191
Excess (deficiency) of receipts over disbursements	-	(183,634)	(150)	-	3,854	(1,794)	7,529
Cash and investments - ending	\$ 1,825	\$ 719	\$ -	\$ -	\$ -	\$ 5,752	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	20.600 OPO/BCC/BLITZ	ACE 65 South Grant	Bioter/Prepare Grant-Heal	FEMA Flood Buyout	Bioter/Prepare	Juv Accountability Block Gt	Ojdp Conference Scholarship
Cash and investments - beginning	\$ 15,426	\$ 2,934	\$ 1,648	\$ 62,506	\$ 160	\$ -	\$ 698
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	40,957	-
Charges for services	59,989	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	300,973	-	-	-
Total receipts	<u>59,989</u>	<u>-</u>	<u>-</u>	<u>300,973</u>	<u>-</u>	<u>40,957</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	74,727	-	811	-	160	-	-
Other services and charges	-	-	-	129,818	-	46,751	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	130,000	-	-	-
Other disbursements	-	2,934	-	-	-	-	-
Total disbursements	<u>74,727</u>	<u>2,934</u>	<u>811</u>	<u>259,818</u>	<u>160</u>	<u>46,751</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(14,738)</u>	<u>(2,934)</u>	<u>(811)</u>	<u>41,155</u>	<u>(160)</u>	<u>(5,794)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 688</u>	<u>\$ -</u>	<u>\$ 837</u>	<u>\$ 103,661</u>	<u>\$ -</u>	<u>\$ (5,794)</u>	<u>\$ 698</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	16.738 JAG GRANT	H1N1 2010	Indiana Housing & Community De	16.523 BLOCK GRANT 09JB006	Voting System Reimburs	Hmland-Law Enforce Terr Prot	2008 Flood OrenWright Building
Cash and investments - beginning	\$ -	\$ -	\$ 21,248	\$ (6,765)	\$ 375,992	\$ -	\$ 654,232
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	8,029	-	169,337	6,772	-	918	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	214	-	-	-	-	-
Total receipts	<u>8,029</u>	<u>214</u>	<u>169,337</u>	<u>6,772</u>	<u>-</u>	<u>918</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	214	43,772	-	2,098	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	133,500	-	-	918	37,895
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>214</u>	<u>177,272</u>	<u>-</u>	<u>2,098</u>	<u>918</u>	<u>37,895</u>
Excess (deficiency) of receipts over disbursements	<u>8,029</u>	<u>-</u>	<u>(7,935)</u>	<u>6,772</u>	<u>(2,098)</u>	<u>-</u>	<u>(37,895)</u>
Cash and investments - ending	<u>\$ 8,029</u>	<u>\$ -</u>	<u>\$ 13,313</u>	<u>\$ 7</u>	<u>\$ 373,894</u>	<u>\$ -</u>	<u>\$ 616,337</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Public Health Pre&Res for H1N1	16.548 JABG 10-JP-004	93.069 Pub Health Emgy Prepare	16.540 Juv Mental Hlth 11JF007	16.523 JABG 11JB1865	93.074 HPP AND PHEP
Cash and investments - beginning	\$ 7	\$ (740)	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	3,082	9,016	48,702	7,549	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	3,082	9,016	48,702	7,549	-
Disbursements:						
Personal services	-	-	-	-	-	996
Supplies	7	-	1,958	-	-	-
Other services and charges	-	2,922	-	48,702	1,755	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	7,058	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	7	2,922	9,016	48,702	1,755	996
Excess (deficiency) of receipts over disbursements	(7)	160	-	-	5,794	(996)
Cash and investments - ending	\$ -	\$ (580)	\$ -	\$ -	\$ 5,794	\$ (996)

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	93.074 HospitalPrep HPP & PHEP	20.601 DUI	W I C Program	Court Improv Pjct Grnt	Johnson County Family Court	CAPTA Grant
Cash and investments - beginning	\$ -	\$ -	\$ (38,081)	\$ 3,000	\$ 3,152	\$ 10,331
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	16,500	2,000	-
Charges for services	-	29,186	388,844	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	5,141	-	-	-
Total receipts	<u>-</u>	<u>29,186</u>	<u>393,985</u>	<u>16,500</u>	<u>2,000</u>	<u>-</u>
Disbursements:						
Personal services	2,698	-	242,859	-	-	-
Supplies	-	29,186	24,902	-	-	-
Other services and charges	375	-	134,847	24,000	704	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>3,073</u>	<u>29,186</u>	<u>402,608</u>	<u>24,000</u>	<u>704</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(3,073)</u>	<u>-</u>	<u>(8,623)</u>	<u>(7,500)</u>	<u>1,296</u>	<u>-</u>
Cash and investments - ending	<u>\$ (3,073)</u>	<u>\$ -</u>	<u>\$ (46,704)</u>	<u>\$ (4,500)</u>	<u>\$ 4,448</u>	<u>\$ 10,331</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	NACCHO (2)	Johnson County Alcohol & Drug	Ind Breast Cancer Awareness Tr	93.074 Bioterrorism Hospital	Comm Corr/Juvenile Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 945	\$ -	\$ -	\$ 43,984,450
Receipts:						
Taxes	-	-	-	-	-	197,375,930
Licenses and permits	-	-	-	-	-	436,278
Intergovernmental	4,000	4,904	4,956	4,998	-	20,925,232
Charges for services	-	-	-	-	125,832	7,807,469
Fines and forfeits	-	-	-	-	-	3,015,294
Other receipts	-	-	-	580	-	74,999,279
Total receipts	<u>4,000</u>	<u>4,904</u>	<u>4,956</u>	<u>5,578</u>	<u>125,832</u>	<u>304,559,482</u>
Disbursements:						
Personal services	3,700	-	-	-	69,967	26,349,123
Supplies	-	-	-	4,580	29,353	42,089,928
Other services and charges	-	-	5,240	-	-	8,481,703
Debt service - principal and interest	-	-	-	-	-	1,418,334
Capital outlay	-	4,904	-	998	-	6,231,919
Other disbursements	-	-	270	-	-	219,871,216
Total disbursements	<u>3,700</u>	<u>4,904</u>	<u>5,510</u>	<u>5,578</u>	<u>99,320</u>	<u>304,442,223</u>
Excess (deficiency) of receipts over disbursements	<u>300</u>	<u>-</u>	<u>(554)</u>	<u>-</u>	<u>26,512</u>	<u>117,259</u>
Cash and investments - ending	<u>\$ 300</u>	<u>\$ -</u>	<u>\$ 391</u>	<u>\$ -</u>	<u>\$ 26,512</u>	<u>\$ 44,101,709</u>

JOHNSON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,224,670</u>	<u>\$ -</u>

JOHNSON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2013

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Johnson County Building Corp	Jail	\$ 237,000	12/3/2009	2/1/2014
Motorola	Radio Consoles	103,871	10/1/2013	10/1/2013
Motorola	Radio Equipment	<u>285,370</u>	11/1/2007	11/1/2016
Total governmental activities		<u>626,241</u>		
Total of annual lease payments		<u>\$ 626,241</u>		
Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year	
Governmental activities:				
General obligation bonds	GOB 2012 A: Purchase equipment/vehicles	\$ 1,296,029	\$ 854,159	
General obligation bonds	GOB 2013 A: To acquire construct and install a Public Safety Dispatch Facility	2,059,140	513,230	
Revenue bonds	Construction reconstruction and expansion of a road	<u>3,650,000</u>	<u>666,363</u>	
Total governmental activities		<u>7,005,169</u>	<u>2,033,752</u>	
Totals		<u>\$ 7,005,169</u>	<u>\$ 2,033,752</u>	

JOHNSON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2013

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	\$ 1,744,513
Infrastructure	69,144,388
Buildings	41,044,311
Machinery, equipment, and vehicles	1,433,612
Total governmental activities	113,366,824
Total capital assets	\$ 113,366,824

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 JOHNSON COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Johnson 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, 2013. 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, 2013.

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2013-003, 2013-004, 2013-005, 2013-006, 2013-007, 2013-008, and 2013-009. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance


Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 items 2013-002, 2013-003, 2013-004, 2013-005, 2013-006, 2013-007, 2013-008, and 2013-009 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.


Paul D. Joyce, CPA
State Examiner

October 9, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

JOHNSON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013

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 Calendar 2013	Indiana Department of Education	10.553	Calendar 2013	\$ 13,036
National School Lunch Program Fiscal Year 2013	Indiana Department of Education	10.555	Calendar 2013	21,552
Total - Child Nutrition Cluster				34,588
Special Supplemental Nutrition Program for Women, Infants, and Children Fiscal Year 2013 Basic Fiscal Year 2012 Peer Counselor Grant	Indiana Department of Health	10.557	Contract WIC 140-2 Contract WIC 140-6	371,912 16,932
Total - Special Supplemental Nutrition Program for Women, Infants, and Children				388,844
Child and Adult Care Food Program Calendar Year 2013	Indiana Department of Education	10.558	Calendar 2013	5,322
Total - Department of Agriculture				428,754
<u>Department of Housing and Urban Development</u>				
CDBG - State-Administered CDBG Cluster				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii Peoga Lake Disaster Recovery Grant Flood Disaster Recovery 1766- Trafalgar Fire Department	Indiana Office of Community and Rural Affairs	14.228 14.228	DR1B-09-23 DR1A-09-122	547,249 195,775
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii Flood of 2008 Home Buyout	Indiana Housing and Community Development Authority	14.228	DR1-HB-009-006	169,337
Total - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii				912,361
Total - CDBG - State-Administered CDBG Cluster				912,361
Total - Department of Housing and Urban Development				912,361
<u>Department of Justice</u>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program FY 2012 Justice Assistance Grant Program	City of Greenwood	16.738	2011-DJ-BX-2596	8,029
Total - JAG Program Cluster				8,029
Juvenile Accountability Block Grants 2011 JABG Award Youth Law TEAM of Indiana Youth Law TEAM of Indiana	Indiana Criminal Justice Institute	16.523	09-JB-006 10-JB-008 11-JB-1865	6,772 40,957 7,550
Total - Juvenile Accountability Block Grants				55,279
Juvenile Justice and Delinquency Prevention_Allocation to States JCJJS Grad. Monitoring & Incentives Program	Indiana Criminal Justice Institute	16.540	12-JF-001	48,702
Title V_Delinquency Prevention Program JDAI/DMC Coordinator	Indiana Criminal Justice Institute	16.548	10-JP-004	3,082
Crime Victim Assistance Victim Assistance Program	Indiana Criminal Justice Institute	16.575	11VAPR145	55,100
Violence Against Women Formula Grants Domestic Violence Intervention Program	Indiana Criminal Justice Institute	16.588	12STPR 016	25,986

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

JOHNSON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013
(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 Justice (continued)</u>				
Public Safety Partnership and Community Policing Grants COPS Technology Program	Direct	16.710	2009-CKWX0216	16,334
Total - Department of Justice				<u>212,512</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction Bridge 503 - Environmental Mitigation Worthville Rd/ Clark School Rd HSIP Systematic Sign Replacement 144/Whiteland Rd - Utility Reimb	Indiana Department of Transportation	20.205	Project No. 1005980 Project No. 1005947 Project No. 1006022 Project No. 810516	798 22,372 124,147 <u>18,726</u>
Total - Highway Planning and Construction Cluster				<u>166,043</u>
Highway Safety Cluster				
State and Community Highway Safety Big City/Big County Enforcement	Indiana Criminal Justice Institute	20.600	PT-09-01-041	<u>59,989</u>
Alcohol Impaired Driving Countermeasures Incentive Grants 1 DUI Task Force Indiana Enforcement Grant	Indiana Criminal Justice Institute	20.601	K8-2009-03-03-15	<u>29,186</u>
Total - Highway Safety Cluster				<u>89,175</u>
Transit Services Programs Cluster				
Job Access and Reverse Commute Program INDOT JARC	Indiana Department of Transportation	20.516	Calendar 2013	<u>187,544</u>
New Freedom Program Operating	Indiana Department of Transportation	20.521	Project 800 570P63	<u>15,706</u>
Total - Transit Services Programs Cluster				<u>203,250</u>
Formula Grants for Rural Areas Access Johnson County Operating	Indiana Department of Transportation	20.509	Calendar 2013	<u>718,497</u>
Interagency Hazardous Materials Public Sector Training & Planning Grants 2013 HEMP Grant	Indiana Department of Homeland Security	20.703	C44P-3-137B	<u>9,420</u>
Total - Department of Transportation				<u>1,186,385</u>
<u>General Services Administration</u>				
Election Reform Payments FY 2007 Election Reform Payments	Indiana Secretary of State	39.011	FY 2007	<u>2,098</u>
Total - General Services Administration				<u>2,098</u>
<u>Department of Health and Human Services</u>				
Medical Reserve Corps Small Grant Program Capacity Building Award Capacity Building Award	National Association of County and City Health Officials	93.008	Contract # MRC 10 0377 Contract # MRC 13 0377	1,795 <u>3,700</u>
Total - Medical Reserve Corps Small Grant Program				<u>5,495</u>
Public Health Emergency Preparedness Public Health Emergency Preparedness	Indiana Department of Health	93.069	Calendar 2013	<u>9,016</u>
Total - Public Health Emergency Preparedness				<u>9,016</u>

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

JOHNSON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013
(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 (continued)</u>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements FY 2012	Indiana Department of Health	93.074	BPRS 140-70	35,720
Public Health Emergency Preparedness			BPRS 140-71	35,495
Public Health Emergency Preparedness			Calendar 2013	<u>4,998</u>
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				<u>76,213</u>
Centers for Disease Control and Prevention- Investigations and Technical Assistance Bioterrorism/Preparedness Grant Bioter/Prepare	Indiana Department of Health	93.283	BRPS 140-3	812
			BRPS 140-4	<u>160</u>
Total - Centers for Disease Control and Prevention- Investigations and Technical Assistance				<u>972</u>
Child Support Enforcement Prosecutor Collection Incentives Clerk Collection Incentives County Collection Incentives Indirect Costs Calendar 2013 Clerk Expenditures Calendar 2013 Prosecutor Expenditures Calendar 2013 Juvenile Court Expenditures	Indiana Department of Child Services	93.563	Calendar 2013	81,725
			Calendar 2013	13,970
			Calendar 2013	-
			Calendar 2013	153,690
			Calendar 2013	50,805
			Calendar 2013	337,590
			Calendar 2013	<u>149,194</u>
Total - Child Support Enforcement				<u>786,974</u>
State Court Improvement Program Johnson County CHINS/TPR Facilitation Program	Indiana Supreme Court	93.586	Johnson CIP-2012B	<u>16,500</u>
Total - Department of Health and Human Services				<u>895,170</u>
<u>Department of Homeland Security</u>				
Hazard Mitigation Grant Flood of 2008 Home Buyout	Indiana Department of Homeland Security	97.039	C44P-1-048A	<u>300,973</u>
Emergency Management Performance Grants Calendar 2013 Reimbursements 2012 EMPG Salary Reimbursement	Indiana Department of Homeland Security	97.042	C44P-3-050B	4,010
			Calendar 2013	<u>59,548</u>
Total - Emergency Management Performance Grants				<u>63,558</u>
Citizens-Community Resilience Innovation Challenge 2011 Races Grant 2012 Task Force Grant 2012 D5 Coordinator 2011 EOD Grant 2011 SHSP D5 GIS Grant	Indiana Department of Homeland Security	97.053	C44P-3-154B	2,124
			C44P-3-329B	44,999
			C44P-2-259A	16,432
			C44P-2-411A	918
			C44P-4-020B	<u>8,010</u>
Total - Citizens-Community Resilience Innovation Challenge				<u>72,483</u>
Total - Department of Homeland Security				<u>437,014</u>
Total federal awards expended				<u>\$ 4,074,294</u>

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

JOHNSON 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 the 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, 2013:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>2013</u>
Transit Services Programs Cluster		\$ 203,250
Highway Safety Cluster		65,224
Formula Grants for Rural Areas	20.509	718,497

JOHNSON 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 CDBG - State-Administered CDBG Cluster
20.509	Formula Grants for Rural Areas
93.563	Child Support Enforcement
97.039	Hazard Mitigation Grant

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

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

FINDING 2013-001 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

We noted a deficiency in the internal control system of the County related to financial transactions and reporting.

JOHNSON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Lack of Segregation of Duties: Control activities should be selected and developed at various levels of the County to reduce risks to the achievement of financial reporting objectives. The County has not separated incompatible activities related to disbursements. There were a few claims that were not included on the claim docket. This resulted in some expenses being paid without being reviewed and approved by the Board of County Commissioners. The failure to establish these controls could enable misstatements or irregularities to remain undetected.

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 County Auditors of Indiana, Chapter 14)

No claim or voucher shall be allowed by the board of county commissioners unless such claim or voucher has been duly itemized. The board of county commissioners shall examine the merits of all claims or vouchers so presented and may, in its discretion, allow such claim or voucher, in whole or in part, as they may find to be valid. [IC 36-2-6-2] It is unlawful for any board of commissioners of any county or for any member thereof to make any allowance or to allow any claim or voucher against the county, or order the issuance of any county warrant for the payment of any sum of money, except at a regular or special session of the board. [IC 36-2-6-4] Each claim or voucher must show the date and amount allowed. If a claim or voucher is disallowed in whole or in part, this should be clearly shown on the claim or voucher and on the docket or register. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 7)

Section III - Federal Award Findings and Questioned Costs

FINDING 2013-002 - INTERNAL CONTROL OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO COMMUNITY DEVELOPMENT BLOCK GRANTS/STATES PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII

Federal Agency: Department of Housing and Urban Development
Federal Program: Community Development Block Grants/States
Program and Non-Entitlement Grants in Hawaii
CFDA Number: 14.228
Federal Award Number and Year: DR1B-09-23
Pass-Through Entity: Indiana Office of Community and Rural Affairs

The County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and some of the compliance requirements that have a direct and material effect to the program. This includes the following compliance requirements: Davis-Bacon Act and Procurement and Suspension and Debarment. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the grant.

JOHNSON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The County hires an outside Grant Administrator and relies on them to handle the above requirements without any oversight by the County.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or 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.

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."

The failure to establish these controls could enable material misstatements and noncompliance to be 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.

We recommended that the County establish controls to effectively monitor the activities of paid consultants employed by the County to ensure compliance related to the grant agreement and all compliance requirements that have a direct and material effect to the program.

FINDING 2013-003 - CASH MANAGEMENT COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII

Federal Agency: Department of Housing and Urban Development
Federal Program: Community Development Block Grants/States
Program and Non-Entitlement Grants in Hawaii

CFDA Number: 14.228

Federal Award Number and Year: DR1-HB-009-006

Pass-Through Entity: Indiana Housing and Community Development Authority

The County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and some of the compliance requirements that have a direct and material effect on the program. This includes compliance requirements over cash management. The failure to establish an effective internal control system places the County at risk of material noncompliance. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the grant.

The County used the DR1-HB-009-006 grant as a 25 percent match for a 97.039 Hazard Mitigation Grant awarded to purchase flooded properties. Drawdowns were made and not paid out timely. At December 31, 2013, the grant had a balance of \$13,312 and no pending expenses to be paid.

JOHNSON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or 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.

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."

24 CFR 85.20(b)(7) states in part:

"Cash management. Procedures for minimizing the time elapsing between the transfer of funds from the U.S. Treasury and disbursement by grantees and subgrantees must be followed whenever advance payment procedures are used. Grantees must establish reasonable procedures to ensure the receipt of reports on subgrantees' cash balances and cash disbursements in sufficient time to enable them to prepare complete and accurate cash transactions reports to the awarding agency. When advances are made by letter-of-credit or electronic transfer of funds methods, the grantee must make drawdowns as close as possible to the time of making disbursements. Grantees must monitor cash drawdowns by their subgrantees to assure that they conform substantially to the same standards of timing and amount as apply to advances to the grantees."

The failure to establish these controls could enable material misstatements and noncompliance to be 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.

We recommended that the County establish controls, including segregation of duties, related to the grant agreement and all compliance requirements that have a direct and material effect to the program.

FINDING 2013-004 - PERIOD OF AVAILABILITY COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII

Federal Agency: Department of Housing and Urban Development
Federal Program: Community Development Block Grants/States
Program and Non-Entitlement Grants in Hawaii
CFDA Number: 14.228
Federal Award Number and Year: DR1-HB-009-006
Pass-Through Entity: Indiana Housing and Community Development Authority

The County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and some of the compliance requirements that have a direct and material effect to the program. This includes the following compliance requirements: Period of Availability. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal

JOHNSON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the grant.

We noted noncompliance with Period of Availability requirements. Expenses were being incurred and paid for DR1-HB-009-006 for services that occurred after the end of the grant period June 1, 2013.

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."

The Grant Award Agreements with Indiana Housing and Community Development Authority, Item 5, Term of Agreement states: "This agreement shall be effective as of the date hereof and shall remain in effect until the termination date set forth in the DHS Agreement, except as extended by written consent of the parties, unless sooner terminated as provided herein (the 'Term')." The Johnson County State-Local Agreement Hazard Mitigation Grant Program Agreement, Section 5.B indicates that the sub grantee shall obligate the funds by June 1, 2013. The Notification of Grant Award provided by the Indiana Department of Homeland Security indicates the grant funds must be obligated by the end of the grant period, or a request for an extension must be filed.

The failure to establish these controls could enable material misstatements and noncompliance to be 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.

We recommended that the County establish controls, including segregation of duties, related to the grant agreement and all compliance requirements that have a direct and material effect to the program.

The County should develop procedures to insure grant funds are only disbursed for obligations within the appropriate period of availability. All purchasing individuals should be made aware of each grant's period of availability and definition of obligation. If an extension of the grant is needed it should be requested prior to the end of the grant period.

FINDING 2013-005 - REPORTING COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII

Federal Agency: Department of Housing and Urban Development
Federal Program: Community Development Block Grants/States
Program and Non-Entitlement Grants in Hawaii
CFDA Number: 14.228
Federal Award Number and Year: DR1-HB-009-006 and DR1B-09-23
Pass-Through Entity: Indiana Housing and Community Development Authority;
and Indiana Office of Community and Rural Affairs

The County has not established an effective internal control system over compliance with Reporting. The failure to establish an effective internal control system places the County at risk of material noncompliance.

JOHNSON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The County was required to submit quarterly reports to the Indiana Housing and Community Development Authority; however, the County did not file reports for any of the four quarters for 2013.

The County was required to submit quarterly reports to the Office of Community and Rural Affairs; however, reports for the first, second, and third quarters were not timely filed.

Page 2 section (f) of the grant agreement DR1HB-009-006 between the County and the Indiana Housing and Community Development Authority states: "It shall timely prepare all fiscal and management records required by the DHS Agreement and/or the Authority that are necessary or appropriate to effectively administer and/or monitor the Project."

The grant agreement between the Indiana Department of Homeland Security and Johnson County, page 5, part E, states:

"Sub-grantee shall submit to the State quarterly progress reports (QPR), due the 15th day of the month following the end of the quarter on the following Schedule:

January – March due April 15
April –June due July 15
July – September due October 15
October –December due January 15"

Page 2, section (d) of the grant agreement DR1A-09-23 between the County and the Office of Community and Rural Affairs states: "The Grantee shall continue to provide semi-annual or other reports, as may be required by the State, until the Project and all its objectives are complete."

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."

The County was not in compliance with reporting requirements for this program. Failure to comply with these requirements could cause the County to be ineligible to receive future federal awards.

We recommended that the County establish controls for preparing and filing the required reports and prepare all required reports on a timely basis.

FINDING 2013-006 - CASH MANAGEMENT HAZARD MITIGATION GRANT

Federal Agency: Department of Homeland Security
Federal Program: Hazard Mitigation Grant
CFDA Number: 97.039
Federal Award Number and Year: C44P-1-048A
Pass-Through Entity: Indiana Department of Homeland Security

The County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and some of the compliance requirements that have a direct and material effect on the program. This includes compliance requirements over Cash Management. The failure

JOHNSON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

to establish an effective internal control system places the County at risk of material noncompliance. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the grant.

Drawdowns were made and not paid out timely. Additionally, there were drawdowns from prior years that were not paid out or adjusted against current expenses. The grant fund balance was \$103,661 at December 31, 2013, and there were no pending expenses to be paid.

24 CFR 85.20(b)(7) states in part:

"Cash management. Procedures for minimizing the time elapsing between the transfer of funds from the U.S. Treasury and disbursement by grantees and subgrantees must be followed whenever advance payment procedures are used. Grantees must establish reasonable procedures to ensure the receipt of reports on subgrantees' cash balances and cash disbursements in sufficient time to enable them to prepare complete and accurate cash transactions reports to the awarding agency. When advances are made by letter-of-credit or electronic transfer of funds methods, the grantee must make drawdowns as close as possible to the time of making disbursements. Grantees must monitor cash drawdowns by their subgrantees to assure that they conform substantially to the same standards of timing and amount as apply to advances to the grantees."

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."

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or 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.

The failure to establish these controls could enable material misstatements and noncompliance to be 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.

We recommended that the County establish controls, including segregation of duties, related to the grant agreement and the compliance requirements noted above that have a direct and material effect to the program.

JOHNSON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2013-007 - PERIOD OF AVAILABILITY HAZARD MITIGATION GRANT

Federal Agency: Department of Homeland Security
Federal Program: Hazard Mitigation Grant
CFDA Number: 97.039
Federal Award Number and Year: C44P-1-048A
Pass-Through Entity: Indiana Department of Homeland Security

The County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and some of the compliance requirements that have a direct and material effect to the program. This includes the following compliance requirements: Period of Availability. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the grant.

We noted noncompliance with Period of Availability requirements. Expenses are being incurred and paid for C44P-1-048A for services that occurred after the end of the grant period June 1, 2013.

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."

The Johnson County State-Local Agreement Hazard Mitigation Grant Program Agreement, Section 5(b) states:

"The Sub-grantee shall obligate (which includes, but is not limited to ordering, accepting delivery, installing equipment and full completion of performance of any service agreements or contracts) the funds by June 1, 3013, (the 'Obligation Deadline'). The Sub-grantee shall liquidate (expend) the funds within thirty (30) days of the Obligation Deadline and shall submit all requests for reimbursement, including all required documentation for the reimbursement by the Obligation Deadline. The Sub-grantee may request, in writing, and the State may, at its sole discretion, provide written approval allowing the Sub-grantee additional time to obligate or liquidate the funds."

The failure to establish these controls could enable material misstatements and noncompliance to be 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.

We recommended that the County establish controls, including segregation of duties, related to the grant agreement and all compliance requirements that have a direct and material effect to the program.

The County should develop procedures to ensure grant funds are only disbursed for obligations within the appropriate period of availability. All purchasing individuals should be made aware of each grant's period of availability and definition of obligation. If an extension of the grant is needed it should be requested prior to the end of the grant period.

JOHNSON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2013-008 - REPORTING HAZARD MITIGATION GRANT

Federal Agency: Department of Homeland Security
Federal Program: Hazard Mitigation Grant
CFDA Number: 97.039
Federal Award Number and Year: C44P-1-048A
Pass-Through Entity: Indiana Department of Homeland Security

The County has not established an effective internal control system over compliance with Reporting. The failure to establish an effective internal control system places the County at risk of material noncompliance.

As part of the grant agreement between the County and the Indiana Department of Homeland Security, the County was required to submit quarterly reports to Indiana Department of Homeland Security; however, the County did not file reports for the third and fourth quarters of 2013 timely. The reports were due September 15, 2013, and January 15, 2014, and were both filed on May 8, 2014.

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."

The grant agreement between the Indiana Department of Homeland Security and Johnson County, page 5, part E, states:

"Sub-grantee shall submit to the State quarterly progress reports (QPR), due the 15th day of the month following the end of the quarter on the following Schedule:

January – March due April 15
April –June due July 15
July – September due October 15
October –December due January 15"

The County was not in compliance with reporting requirements for this program. Failure to comply with these requirements could cause the County to be ineligible to receive future federal awards.

We recommended that the County establish controls for preparing and filing the required reports and prepare all required reports on a timely basis.

***FINDING 2013-009 - ALLOWABLE COSTS/COST PRINCIPLES
RELATING TO CHILD SUPPORT ENFORCEMENT***

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year: Calendar 2013 Prosecutor Expenditures
Pass-Through Entity: Indiana Department of Child Services

The County has not established an effective internal control system over compliance requirements relating to Allowable Costs/Cost Principles. The failure to establish an effective internal control system places the County at risk of noncompliance with grant agreement and the compliance requirements.

The County was required to maintain time and effort reports on all full-time and part-time employees paid from the grant. The Prosecutor's Office had a change in office administration and could not locate any time and effort reports for 2013 to fulfill this requirement.

OMB Circular A-87 Attachment B, section 8(h) states in part:

- "(3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semiannually and will be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee.
- (4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency."

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."

The failure to establish internal controls could enable material noncompliance to go undetected. Non-compliance 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.

We recommended that the County establish controls related to the grant agreement and the compliance requirements noted above that have a direct and material effect to the program.

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AUDITEE PREPARED DOCUMENTS

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



JOHNSON COUNTY AUDITOR

JANICE D. (JAN) RICHHART

jrichhart@co.johnson.in.us

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86 WEST COURT STREET
FRANKLIN, INDIANA 46131
TEL (317) 346-4310
FAX (317) 736-7021

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING: 2012-1 INTERNAL CONTROLS

Original Assigned SBA Audit Report Number: B42390

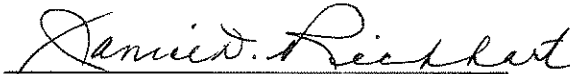
Report Period: January 1, 2012 thru December 31, 2012

Pass-Through Entity or Federal Grantor Agency: Indiana Department of Homeland Security

Contact Person Responsible for Corrective Action: Janice D. Richhart

Contact Phone Number: 317-346-4312

Status of Audit Finding: Corrective Action was in place for 2013
(CFDA Number: 97.039 FEMA Flood Buyout - Fund 8131)


Janice D. Richhart
Johnson County Auditor

Date: 9-08-2014



JOHNSON COUNTY AUDITOR

JANICE D. (JAN) RICHHART

jrichhart@co.johnson.in.us

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING: 2012-2 INTERNAL CONTROLS

Original Assigned SBA Audit Report Number: B42390

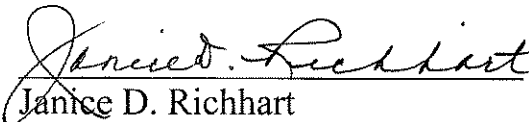
Report Period: January 1, 2012 thru December 31, 2012

Pass-Through Entity or Federal Grantor Agency: Indiana Housing and Community Development Authority and Indiana Office of Community and Rural Affairs

Contact Person Responsible for Corrective Action: Janice D. Richhart

Contact Phone Number: 317-346-4312

Status of Audit Finding: Procedure in place for 2014
(CFDA Number: 14.228 Disaster Recovery Grants - Fund 8106) (CFDA
Number: 14.228 Indiana Housing & Community Dev – Fund 8145)


Janice D. Richhart
Johnson County Auditor

Date: 9-08-2014



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING: 2012-3 REPORTING

Original Assigned SBA Audit Report Number: B42390

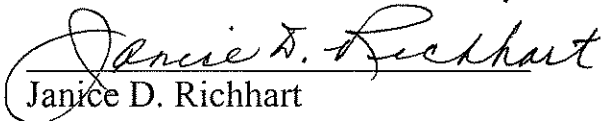
Report Period: January 1, 2012 thru December 31, 2012

Pass-Through Entity or Federal Grantor Agency: Indiana Department of Homeland Security

Contact Person Responsible for Corrective Action: Janice D. Richhart

Contact Phone Number: 317-346-4312

**Status of Audit Finding: Procedure in place for 2014
(CFDA Number: 97.039 FEMA Flood Buyout - Fund 8131)**


Janice D. Richhart
Johnson County Auditor

Date: 9-08-2014



JOHNSON COUNTY AUDITOR

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING: 2012-4 ALLOWABLE COSTS/COST PRINCIPLES

Original Assigned SBA Audit Report Number: B42390


Report Period: January 1, 2012 thru December 31, 2012

Pass-Through Entity or Federal Grantor Agency: Indiana Department of Health

Contact Person Responsible for Corrective Action: Janice D. Richhart

Contact Phone Number: 317-346-4312

**Status of Audit Finding: Corrective Action was in place for 2013
(CFDA Number: 10.557 W I C Program - Fund 9100)**


Janice D. Richhart
Johnson County Auditor

Date: 9-08-2014



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING: 2012-5 CASH MANAGEMENT AND REPORTING

Original Assigned SBA Audit Report Number: B42390

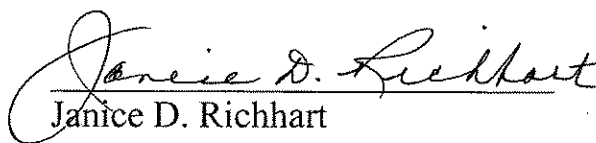
Report Period: January 1, 2012 thru December 31, 2012

Pass-Through Entity or Federal Grantor Agency: Indiana Department of Child Services

Contact Person Responsible for Corrective Action: Janice D. Richhart

Contact Phone Number: 317-346-4312

**Status of Audit Finding: Corrective Action was in place for 2013
(CFDA Number: 93.563 Court IV-D - Fund 1001-137)**


Janice D. Richhart
Johnson County Auditor

Date: 9-08-2014



JOHNSON COUNTY AUDITOR

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING: 2012-6 ALLOWABLE COSTS/COST PRINCIPLES

Original Assigned SBA Audit Report Number: B42390

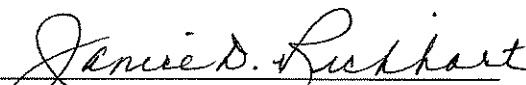
Report Period: January 1, 2012 thru December 31, 2012

Pass-Through Entity or Federal Grantor Agency: Indiana Department of Child Services

Contact Person Responsible for Corrective Action: Janice D. Richhart

Contact Phone Number: 317-346-4312

Status of Audit Finding: Procedure in place for 2014
(CFDA Number: 93.563 Court IV-D - Fund 1001-137)



Janice D. Richhart
Johnson County Auditor

Date: 9-08-2014



JOHNSON COUNTY AUDITOR

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FINDING 2013-001

Contact Person Responsible for CORRECTIVE ACTION PLAN: Janice D. Richhart

Contact Phone Number: 317-346-4312

Description of Corrective Action Plan: Internal Controls over Financial Transactions and Reporting

We are working with our vendor, Low Financial, for a solution to print a report with check numbers for accountability of the checks disbursed so it can be reviewed and approved by the Board of County Commissioners.

Anticipated completion Date: First part of 2015.

Janice D. Richhart
(Signature)
Johnson County Auditor
(Title)
October 2, 2014
(Date)



JOHNSON COUNTY AUDITOR

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CORRECTIVE ACTION PLAN

October 2, 2014

FINDING 2013-002

Janice D Richhart
317-346-4312

The Johnson County Auditor will establish and maintain an internal control system, which will include segregation of duties. The Auditor's office will acquire all outside reports and paperwork from the grant administrator that is contracted. We will also review outside provisions and activities of the contracted grant administrator. All information will be maintained and reviewed in the Auditor's office to assure that the Auditor's office is in compliance with the law.

Anticipated Completion Date: 05/01/2015

Janice D. Richhart

Auditor

October 2, 2014



JOHNSON COUNTY AUDITOR

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CORRECTIVE ACTION PLAN

October 2, 2014

FINDING 2013-003

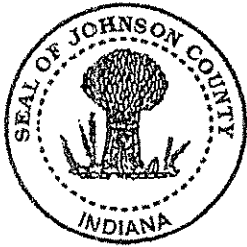
Janice D Richhart
317-346-4312

The Johnson County Auditor will establish and maintain an internal control system, which will include segregation of duties as well as staying compliant over cash management. The Auditor's office will maintain internal control over all Federal programs. Claim vouchers and quarterly reports will be done in a timely manner to stay in compliance with the law. The Auditor will establish on site audits within the department that was the recipient.

Anticipated Completion Date: 05/01/2015

Janice D. Richhart
Auditor

October 2, 2014



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CORRECTIVE ACTION PLAN

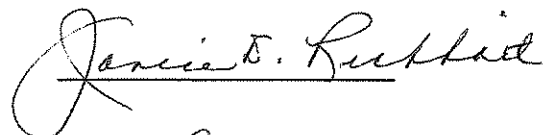
October 2, 2014

FINDING 2013-004

Janice D Richhart
317-346-4312

The Johnson County Auditor will establish and maintain an internal control system, which will include segregation of duties. Expenses will be reviewed to assure that funds are disbursed within the period of availability. All purchasers will be made aware of the grant period. The Auditor will also assure that extensions will need to be requested prior to the end of the grant.

Anticipated Completion Date: 05/01/2015


Janice D. Richhart
Auditor

October 2, 2014



JOHNSON COUNTY AUDITOR

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CORRECTIVE ACTION PLAN

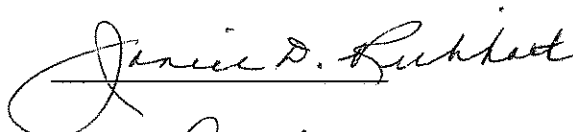
October 2, 2014

FINDING 2013-005

Janice D Richhart
317-346-4312

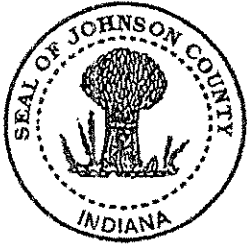
The Johnson County Auditor will establish and maintain an internal control system, which will include segregation of duties. The Auditor's office will inform the department of the quarterly reports due each quarter. An on-site audit will be conducted by a deputy auditor to insure the quarterly reports are correct and timely. Once we have received a final report we will conduct our last audit within 1 month from the day of the signed final. Any funds that are not spent will be sent back to the proper entity.

Anticipated Completion Date: 05/01/2015



Auditor

October 2, 2014



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CORRECTIVE ACTION PLAN

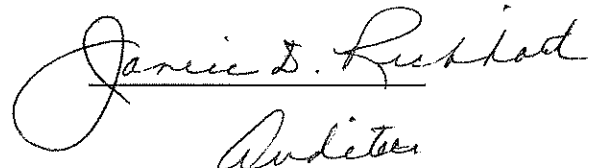
October 2, 2014

FINDING 2013-006

Janice D Richhart
317-346-4312

The Johnson County Auditor will establish and maintain an internal control system, which will include segregation of duties. Expenses will be reviewed to assure that funds are disbursed within the period of availability. The Auditor will be doing on site audits to assure that drawdowns will be paid out timely. All records will be reviewed to assure the grant is in compliance with the law.

Anticipated Completion Date: 05/01/2015



Auditor

October 2, 2014



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CORRECTIVE ACTION PLAN

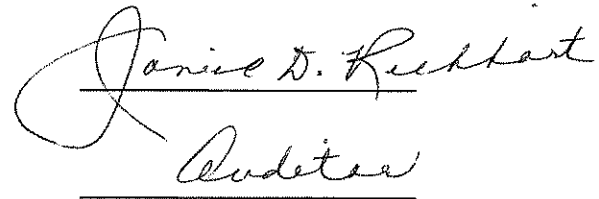
October 2, 2014

FINDING 2013-007

Janice D Richhart
317-346-4312

The Johnson County Auditor will establish and maintain an internal control system, which will include segregation of duties. An on-site audit will be conducted by a deputy auditor to insure the services are being incurred and paid in a timely manner. There will be separation of functions over certain activities related to this grant.

Anticipated Completion Date: 05/01/2015


Janice D. Richhart
Auditor

October 2, 2014



JOHNSON COUNTY AUDITOR

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CORRECTIVE ACTION PLAN

October 2, 2014

FINDING 2013-009

Janice D Richhart
317-346-4312

The Johnson County Auditor will establish and maintain an internal control system, which will include segregation of duties. The Auditor will conduct on site audits in the prosecutor's office to review time sheets for employees paid from this grant. Ledgers will be ran to support the salaries paid to these employees. There will be certification forms that will be prepared and signed semi-annually by both employer and employee to ensure work performed. Personnel activity reports will also be kept on file.

Anticipated Completion Date: 05/01/2015

Janice D. Richhart

Auditor

October 2, 2014

OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.