

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

COMPLIANCE ENGAGEMENT REPORT

OF

ADMINISTRATIVE RESOURCES ASSOCIATION

BARTHOLOMEW COUNTY, INDIANA

January 1, 2019 to December 31, 2023



FILED
05/15/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Eric A. Frey, II	01-01-19 to 12-31-23
	Trena Carter	01-01-24 to 02-29-24
	Tobi J. Herron	03-01-24 to 12-31-24
Treasurer	Mayor Michael Ochs	01-01-19 to 12-31-20
	Mayor Kenny Costin	01-01-21 to 12-31-21
	Mayor Matt Nicholson	01-01-22 to 12-31-22
	Mayor Joshua Marsh	01-01-23 to 12-31-23
	Mayor Sam Craig	01-01-24 to 12-31-24
President of the Board	Mayor Michael Bettice	01-01-19 to 12-31-20
	Mayor Michael Pavey	01-01-21 to 12-31-21
	Mayor Michael Ochs	01-01-22 to 12-31-22
	Mayor Kenny Costin	01-01-23 to 12-31-23
	Mayor Matt Nicholson	01-01-24 to 12-31-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE ADMINISTRATIVE RESOURCES
ASSOCIATION, BARTHOLOMEW COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Administrative Resources Association (Association), for the period of January 1, 2019 to December 31, 2023. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the Association as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body, and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds; what reports are required to be prepared and filed; and what depositories and investment types are allowable.

We fulfilled our responsibility as detailed in the first paragraph, using procedures that verified the appropriate accounting for and reporting of cash, receipts, and disbursements; and the appropriate sources and uses of funds in accordance with applicable Indiana laws, regulations, and Guidelines. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

The Comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

The Schedule of Officials and Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis (Statements) are informational only. The Statements have not been subjected to any procedures designed to express an opinion or provide any assurance on them, and, accordingly, we do not express an opinion or provide any assurance on them.

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>, and the Association's Annual Financial Reports filed by management can be found on the Indiana Gateway for Government Units financial reporting system website: <http://www.gateway.ifionline.org>.

The contents of this report were communicated to Tobi J. Herron, Executive Director, on May 9, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

May 2, 2024

ADMINISTRATIVE RESOURCES ASSOCIATION
COMMENTS

No reportable instances of noncompliance.

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STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS

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ADMINISTRATIVE RESOURCES ASSOCIATION
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	
Operating	\$ 281,522	\$ 636,892	\$ 744,011	\$ 174,403	\$ 604,303	\$ 713,454	\$ 65,252
Columbus INvigorate	-	-	-	-	1,083,381	884,018	199,363
Vehicle Rpmt N/R Fund	27,416	-	17,619	9,797	-	-	9,797
Map/Relp/Rbeg/Recapture	137,881	95,591	89,294	144,178	94,718	78,165	160,731
MLP N/R Fund	1,869	733	-	2,602	-	-	2,602
Reserve Fund	181,278	-	-	181,278	-	-	181,278
Payroll Withholdings	21,639	162,791	162,460	21,970	153,976	154,267	21,679
Health Reimbursement Account	269	1,014	1,282	1	-	-	1
Totals	<u>\$ 651,874</u>	<u>\$ 897,021</u>	<u>\$ 1,014,666</u>	<u>\$ 534,229</u>	<u>\$ 1,936,378</u>	<u>\$ 1,829,904</u>	<u>\$ 640,703</u>

ADMINISTRATIVE RESOURCES ASSOCIATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
Operating	\$ 65,252	\$ 664,040	\$ 636,058	\$ 93,234	\$ 897,993	\$ 768,138	\$ 223,089
Columbus INvigorate	199,363	282,060	269,775	211,648	276,772	284,222	204,198
Vehicle Rpmt N/R Fund	9,797	-	-	9,797	-	-	9,797
Map/Relp/Rbeg/Recapture	160,730	92,925	95,815	157,840	106,172	110,165	153,847
MLP N/R Fund	2,602	-	-	2,602	-	-	2,602
Reserve Fund	181,278	-	-	181,278	80,000	80,000	181,278
Payroll Withholdings	21,678	129,139	134,011	16,806	153,751	159,748	10,809
Totals	<u>\$ 640,700</u>	<u>\$ 1,168,164</u>	<u>\$ 1,135,659</u>	<u>\$ 673,205</u>	<u>\$ 1,514,688</u>	<u>\$ 1,402,273</u>	<u>\$ 785,620</u>

ADMINISTRATIVE RESOURCES ASSOCIATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Operating	\$ 223,090	\$ 874,691	\$ 680,327	\$ 417,454
Vehicle Rpmt N/R Fund	9,797	30,000	26,629	13,168
Columbus INvigorate	204,199	205,140	230,512	178,827
Map/Relp/Rbeg/Recapture	153,848	73,419	77,982	149,285
MLP N/R Fund	2,602	-	-	2,602
Reserve Fund	181,278	-	30,000	151,278
Payroll Withholdings	10,809	162,668	166,402	7,075
Totals	<u>\$ 785,623</u>	<u>\$ 1,345,918</u>	<u>\$ 1,211,852</u>	<u>\$ 919,689</u>