

**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, 2014 to December 31, 2014



**FILED**  
06/16/2017



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Janice D. Richhart	01-01-11 to 12-31-14
	Pamela J. Burton	01-01-15 to 12-31-18
County Treasurer	Diane L. Edwards	01-01-13 to 12-31-16
	Michele Ann Graves	01-01-17 to 12-31-20
Clerk of the Circuit Court	Sue Anne Misiniec	01-01-11 to 12-31-18
County Sheriff	Douglas F. Cox	01-01-11 to 12-31-18
County Recorder	Jill Jackson	01-01-11 to 12-31-18
President of the Board of County Commissioners	Brian Baird	01-01-14 to 12-31-17
President of the County Council	Beth Boyce	01-01-14 to 12-31-14
	Pete Ketchum	01-01-15 to 12-31-15
	Brian Walker	01-01-16 to 12-31-16
	Beth Boyce	01-01-17 to 12-31-17



**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, 2014, and the related notes to the financial statement as listed in the Table of Contents.

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2014.

***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, 2014, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by 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.

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Leases and Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated April 6, 2017, 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.

  
Paul D. Joyce, CPA  
State Examiner

April 6, 2017



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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, 2014, and the related notes to the financial statement, and have issued our report thereon dated April 6, 2017, 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2014-001, 2014-002, 2014-003, 2014-004, and 2014-005 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 from 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 2014-001.

**Johnson County's Response to Findings**

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

**Purpose of This Report**

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

  
Paul D. Joyce, CPA  
State Examiner

April 6, 2017

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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, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
General	\$ 5,927,368	\$ 21,449,953	\$ 21,653,786	\$ 5,723,535
Sheriff Accident Report	9,853	7,014	8,036	8,831
Bid Bond Checks	30,720	20,696	21,439	29,977
CAGIT County Certified Shares	387,765	8,039,409	7,285,391	1,141,783
Campaign Finance Enforc	5,370	200	-	5,570
Child Advocacy	8,055	-	8,055	-
City & Town Court Cost (3%)	3,419	20,932	21,122	3,229
Clerks Perpetuation	33,139	34,749	25,152	42,736
Comm Corr/Adult Grant	26,508	237,937	240,124	24,321
Comm Corr Ctp	32,374	12,300	-	44,674
County Sales Disclosure Fee	53,841	19,968	32,546	41,263
Cumulative Bridge	2,949,465	647,329	640,490	2,956,304
Cumulative Capital Development	4,327,952	2,872,179	2,138,637	5,061,494
Drug Free Community	85,796	77,553	80,637	82,712
Economic Development Svc	13,050	28,755	23,330	18,475
Electronic Map Generation	11,701	936	-	12,637
Emerg Planning & Right To Know	17,590	14,270	10,334	21,526
Extradition & Sheriffs Assist	99,354	30,850	10,393	119,811
Sheriff Firearms Training	60,653	34,120	35,468	59,305
Food and Beverage Tax	422,917	1,615,857	1,430,595	608,179
General Drain Improvement	42,324	81,503	58,632	65,195
County Health	462,520	644,606	612,307	494,819
Identification Security Protec	260,272	13,153	89,620	183,805
Health Maintenance	279,259	77,626	26,788	330,097
Local Road And Street	570,453	751,601	815,827	506,227
County Med Care For Inmat	35,318	18,813	-	54,131
County Misdemeanant	73,676	66,883	66,236	74,323
County Highway	955,948	3,966,860	3,920,683	1,002,125
Park Non-Revert Capital Improv	192,473	120,067	65,666	246,874
Park Non-Reverting Operating	204,828	213,199	161,292	256,735
Auditors Plat Map Maintenance	129,728	33,820	64,374	99,174
Rainy Day	1,170,364	-	35,464	1,134,900
Prop Reassessment 2017 (2015)	582,582	-	582,582	-
Recorders Records Perpet	990,749	254,006	84,212	1,160,543
JC Sheriffs Sex Offender Fee	23,262	3,371	-	26,633
Sheriffs Svs Of Process Fees	-	74,985	74,985	-
JC Storm Water Management Dept	161,350	90,738	21,724	230,364
Supp Public Def Ser Fee	170,038	65,842	31,683	204,197
Surplus Tax	912,265	628,434	764,357	776,342
Surveyor Corner Perpet	63,473	28,831	24,841	67,463
Tax Sale Costs	8,059	33,750	24,335	17,474
Tax Sale Redemption	-	642,786	642,786	-
Tax Sale Surplus	2,733,303	2,392,039	3,602,077	1,523,265
Tobacco Sett//Health Dep	326,807	56,665	8,790	374,682
Casa/Guardian Ad Litem	137,455	61,730	70,969	128,216
Auditors Ineligible Deductions	429,177	123,069	83,391	468,855
Elected Officials Training	35,890	13,153	-	49,043
County Offender Transportation	935	625	-	1,560
Johnson County 911	1,811,679	1,788,862	1,988,518	1,612,023
Adult Probation Adm Fees	4,811	33,163	31,362	6,612
Juvenile Probation Adm Fees	2,750	8,591	7,916	3,425
Supplemental Adult Prob Svc	15,771	276,145	266,473	25,443
Supplemental Juv Prob Serv	15,636	33,326	29,203	19,759
Alternative Dispute Resolution	154,884	116,966	104,957	166,893
Multiple User Fee Funds	1,864,615	1,661,288	1,974,623	1,551,280
Multiple Legal Drain Funds	669,067	260,768	128,623	801,212
Animal Shelter	204,184	183,530	333,694	54,020
Interpreter Fees-Superior Ct 3	25,761	13,565	-	39,326
Multiple Donation Funds	76,869	39,445	34,285	82,029
Multiple Weights and Measures Funds	9,235	1,059	-	10,294
Multiple Debt Service Funds	587,883	1,529,711	1,652,953	464,641
Prof Liabwrk Comp&Caslty Res	40,287	10,019	-	50,306
Multiple Bond Issue Proceeds Funds	2,922,368	1,933,500	2,236,732	2,619,136

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, 2014  
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Net Payroll	-	14,074,127	14,074,127	-
Withholding- United Way	-	7,705	7,705	-
Multiple Withholdings - Insurance Funds	5,721	820,030	816,246	9,505
Multiple Withholding Funds	-	132,919	132,919	-
Withholding- Child Support	-	73,449	73,449	-
Withholding-AUL Deferred Comp	-	83,554	83,554	-
Withholding- Federal Tax	-	1,944,779	1,944,779	-
Withholding- Social Security	-	1,449,180	1,449,180	-
Withholding- Flexplus	-	10,719	10,719	-
Withholding- County Opt Tax	-	207,962	207,962	-
Withholding Retirement-Perf	523	535,267	535,267	523
Withholding- 457	-	29,305	29,305	-
Withholding- State Tax	-	640,238	640,238	-
Withholding- Uniform Highway	25	9,650	9,656	19
Withholding Garnishment Wages	-	19,646	19,646	-
Settlement	-	147,346,105	147,346,105	-
Johnson County Wheel /SurTax	-	3,569,708	3,569,708	-
Comm Vehicle Excise Tax	-	380,346	380,346	-
Special Assessment	-	192,297	192,297	-
All Sewer Settlements	-	700,269	700,269	-
Financial Inst Franchise Tax	-	424,372	424,372	-
HEA 1001-2008 STATE HMSTD CRED	29,989	-	-	29,989
Homestead Credit Rebate Fund	1,619	-	-	1,619
Fines And Forfeitures	2,884	29,859	31,730	1,013
Infraction Judgments	14,477	165,830	167,671	12,636
Overweight Vehicles Fines	813	7,938	8,061	690
Special Death Benefit Fee	1,340	18,935	18,980	1,295
State Sales Disc-General	1,743	19,963	19,885	1,821
Coroner's Contin Educ	970	11,613	11,785	798
Interstate Compact Fee	-	625	563	62
State Auditors Mortgage Fee	1,295	15,238	15,420	1,113
DLGF Homestead Prop Database	8	140	148	-
JC Sheriff's Sex Offender 10%	5	375	380	-
Child Restraint System	200	1,425	1,550	75
Food & Beverage Tax Collection	153,162	2,537,399	2,646,177	44,384
Inheritance Tax	244,170	112,866	120,493	236,543
Park Sales Tax	122	5,517	5,639	-
Education Plate Fee	150	2,138	2,119	169
Riverboat Revenue Sharing	-	827,299	827,299	-
CAGIT Distribution	-	35,816,583	35,816,583	-
93.563 Prosecutor PCA	-	406	119	287
93.563 TITLE IV-D INCENTIVE	134,785	31,295	32,960	133,120
93.563 Pros Title IVD Prior 99	5,431	-	5,300	131
93.563 Pros IVD Inc Post 99	5,849	48,133	53,982	-
93.563 Clerk IVD Inc Post 99	247,866	31,308	11,097	268,077
Sheriff's Property Room Account Supp AFR	74,913	2,082	4,126	72,869
Sheriff's Special Account Supp AFR	71,973	19,000	19,536	71,437
Johnson Co Employee Benefit Plan (Anthem) Supp AFR	2,050	3,244,767	3,283,533	(36,716)
Johnson Co Govt Claims (Work Comp) Supp AFR	34,645	259,573	265,093	29,125
Johnson County FSA Supp AFR	16,527	11,152	23,274	4,405
Johnson Co Liability & Casualty Claims Supp AFR	10,014	5	-	10,019
Johnson County Inmate Trust Fund Supp AFR	29,914	474,757	475,483	29,188
Clerk's Trust Account Fund Supp AFR	1,210,199	7,448,514	7,277,600	1,381,113
Clerk's Child Support Supp AFR	9,956	1,125,107	1,121,905	13,158
Treasurer's Trust Fund Supp AFR	4,495,353	4,820,086	4,495,353	4,820,086
Juvenile Detention Center Coin Phone Supp AFR	13,810	6,000	3,870	15,940
Juvenile Detention Center Vending Machine Supp AFR	137	-	99	38
Sheriff's Trust Fund Supp AFR	30,200	15,481,169	15,440,269	71,100
Sheriff's Reserve Account Supp AFR	8,135	-	1,320	6,815
Community Corrections Commissary Supp AFR	173,930	96,742	72,988	197,684
Sheriff's Commissary Fund Supp AFR	621,461	389,306	400,096	610,671
Reassessment	-	1,193,860	425,118	768,742
Olive Branch Road Project	1,622	-	-	1,622

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, 2014  
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Inspection Fees - New Subdiv	322,213	37,184	72,929	286,468
Sheriff's Narcotic Seizure	16,508	4,642	1,295	19,855
Forfeiture & Seizure - Prosec	29,940	22,377	15,370	36,947
Jo Co Sheriffs Office Lab Fee	845	50	-	895
JC Surveyor Certification ABPF	12,100	2,400	-	14,500
GIS Maintenance Fund	39,326	72,616	74,220	37,722
Juvenile Services Fees	3,900	360	-	4,260
Fed Forfeit & Seizure-Prosec	-	6,976	-	6,976
Wheel/Surtax- County Portion	951,773	1,583,940	1,813,184	722,529
Drug Alcohol Resist Edu Prog	3,000	250	-	3,250
Animal Adoption Fee Fund	50,156	13,008	12,738	50,426
Federal Forf & Seizure-Sheriff	-	4,745	-	4,745
Casa Fee & Donation Fund	8,686	7,725	1,987	14,424
Prosecutors Bad Check Svcs	100,036	4,168	-	104,204
Law Enforcement/ Prosecutor	75	-	-	75
Law Enforc Cont Ed/Animl Shlt	1,805	27	-	1,832
Interpreter Fees-Circuit Court	2,460	300	-	2,760
Interpreter Fees-Superior Ct 1	250	100	-	350
Interpreter Fees-Superior Ct 2	200	-	-	200
Sheriffs Towing Fund	29,880	26,040	-	55,920
Withholding Retirement Judges	-	2,784	2,784	-
Withholding Voluntary AUL Loan	-	1,682	1,682	-
Dangerous Driving Enforcement	4	-	-	4
16.588 STOP GRANT	(26,079)	34,875	34,874	(26,078)
Disaster Recovery Grants	-	245,538	245,538	-
Access Stimulus	-	70,790	-	70,790
16.575 Victim Assist	(21,735)	55,100	57,145	(23,780)
St. Homeland Sec Grnt - 2006	(58,707)	141,179	85,999	(3,527)
Spanish Translation Grant	1,825	-	-	1,825
COPS Technology Program	719	-	-	719
Access Johnson Co Grant	-	1,153,003	1,153,003	-
NACCHO 2008 Capacity Bldg Grnt	5,752	-	1,342	4,410
20.600 OPO/BCC/BLITZ	688	57,076	57,764	-
Bioter/Prepare Grant-Heal	837	-	871	(34)
FEMA Flood Buyout	103,661	-	245	103,416
16.523 BLOCK GRANT 10JBFX0086	(5,794)	5,794	-	-
Ojjdp Conference Scholarship	698	-	-	698
16.738 JAG GRANT	8,029	-	8,029	-
Indiana Housing & Community De	13,313	-	910	12,403
16.523 BLOCK GRANT 09JB006	7	-	-	7
Voting System Reimburs	373,894	-	33,877	340,017
2008 Flood OrenWright Building	616,337	-	616,337	-
16.548 JABG	(580)	7,392	6,812	-
97.042 EMPG 2014 Competitive	-	-	4,010	(4,010)
16.540 Juv Mental Hlth Screen	-	17,494	17,494	-
16.523 JABG 11JB1865	5,794	39,651	45,445	-
93.074 HPP AND PHEP	(996)	56,809	55,871	(58)
93.074 HospitalPrep HPP & PHEP	(3,073)	12,615	9,542	-
93.074 Base All Hazard	-	-	5,579	(5,579)
93.074 CRI All Hazard	-	-	7,673	(7,673)
20.601 DUI	-	30,874	30,874	-
W I C Program	(46,704)	1,385,870	1,390,324	(51,158)
Court Improv Pjct Grnt	(4,500)	23,000	23,000	(4,500)
Family Court Johnson County	4,448	-	4,448	-
CAPTA Grant	10,331	-	-	10,331
Multiple 93.008 NACCHO (2)	300	3,500	1,749	2,051
Ind Breast Cancer Awareness Tr	391	5,400	3,901	1,890
93.089 MRC / ESARVH	-	3,234	3,234	-
Comm Corr/Juvenile Grant	26,512	228,374	225,196	29,690
<b>Totals</b>	<b>\$ 44,101,709</b>	<b>\$ 305,790,674</b>	<b>\$ 306,271,223</b>	<b>\$ 43,621,160</b>

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 tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

Intergovernmental receipts, which includes 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, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

Charges for services, which can include, but is 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 includes 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 includes amounts received from various sources including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

*E. Disbursements*

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

Personal services, which includes 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 includes 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 includes, but is not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

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

Other disbursements, which includes, but is 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.

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

**Note 4. Deposits and Investments**

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

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

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

*Funding Policy and Annual Pension Cost*

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

*B. County Police Retirement Plan*

*Plan Description*

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

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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 the Johnson Co Employee Benefit Plan (Anthem) Supp AFR, 16.588 STOP GRANT, 16.575 Victim Assist, St. Homeland Sec Grnt - 2006, and 93.074 CRI All Hazard funds with deficits in cash. This is a result of funds either not having sufficient revenues or grants for which reimbursements had not been requested in a timely manner. Four reimbursable grants with deficits in cash did have reimbursements requested in a timely manner. The reimbursements for expenditures made by the County were not received by December 31, 2014.

**Note 8. Holding Corporation**

The County has entered into a capital lease with the Johnson County Building Corp (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. The final lease payment during the year 2014 totaled \$237,000.

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 9. Combined Funds**

Funds related to the Clerk's Trust Account Fund Supp AFR were reported individually in the prior financial statement, but were combined into one fund for the current financial statement.

#### OTHER INFORMATION - UNAUDITED

The County's Annual Financial 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 County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the County. It is presented as intended by the County.

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	General	Sheriff Accident Report	Bid Bond Checks	CAGIT County Certified Shares	Campaign Finance Enforc	Child Advocacy
Cash and investments - beginning	\$ 5,927,368	\$ 9,853	\$ 30,720	\$ 387,765	\$ 5,370	\$ 8,055
Receipts:						
Taxes	15,730,381	-	-	8,035,383	-	-
Licenses and permits	234,474	-	-	-	-	-
Intergovernmental receipts	2,292,598	-	-	-	-	-
Charges for services	1,516,290	7,014	-	1,815	-	-
Fines and forfeits	587,229	-	2,000	-	-	-
Other receipts	1,088,981	-	18,696	2,211	200	-
Total receipts	<u>21,449,953</u>	<u>7,014</u>	<u>20,696</u>	<u>8,039,409</u>	<u>200</u>	<u>-</u>
Disbursements:						
Personal services	11,424,729	-	-	6,334,169	-	-
Supplies	1,824,693	8,036	-	176,515	-	-
Other services and charges	4,718,372	-	-	751,482	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	65,359	-	-	19,486	-	8,055
Other disbursements	3,620,633	-	21,439	3,739	-	-
Total disbursements	<u>21,653,786</u>	<u>8,036</u>	<u>21,439</u>	<u>7,285,391</u>	<u>-</u>	<u>8,055</u>
Excess (deficiency) of receipts over disbursements	<u>(203,833)</u>	<u>(1,022)</u>	<u>(743)</u>	<u>754,018</u>	<u>200</u>	<u>(8,055)</u>
Cash and investments - ending	<u>\$ 5,723,535</u>	<u>\$ 8,831</u>	<u>\$ 29,977</u>	<u>\$ 1,141,783</u>	<u>\$ 5,570</u>	<u>\$ -</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	City & Town Court Cost (3%)	Clerks Perpetuation	Comm Corr/Adult Grant	Comm Corr Ctp	County Sales Disclosure Fee	Cumulative Bridge
Cash and investments - beginning	\$ 3,419	\$ 33,139	\$ 26,508	\$ 32,374	\$ 53,841	\$ 2,949,465
Receipts:						
Taxes	-	-	-	-	-	445,805
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	448	-	-	-	199,926
Charges for services	-	-	237,937	12,300	19,953	-
Fines and forfeits	20,932	34,301	-	-	-	-
Other receipts	-	-	-	-	15	1,598
Total receipts	<u>20,932</u>	<u>34,749</u>	<u>237,937</u>	<u>12,300</u>	<u>19,968</u>	<u>647,329</u>
Disbursements:						
Personal services	-	10,695	235,200	-	28,721	496,606
Supplies	-	1,239	4,924	-	-	-
Other services and charges	-	13,009	-	-	3,750	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	209	-	-	-	143,884
Other disbursements	21,122	-	-	-	75	-
Total disbursements	<u>21,122</u>	<u>25,152</u>	<u>240,124</u>	<u>-</u>	<u>32,546</u>	<u>640,490</u>
Excess (deficiency) of receipts over disbursements	<u>(190)</u>	<u>9,597</u>	<u>(2,187)</u>	<u>12,300</u>	<u>(12,578)</u>	<u>6,839</u>
Cash and investments - ending	<u>\$ 3,229</u>	<u>\$ 42,736</u>	<u>\$ 24,321</u>	<u>\$ 44,674</u>	<u>\$ 41,263</u>	<u>\$ 2,956,304</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Cumulative Capital Development	Drug Free Community	Economic Development Svc	Electronic Map Generation	Emerg Planning & Right To Know	Extradition & Sheriffs Assist
Cash and investments - beginning	\$ 4,327,952	\$ 85,796	\$ 13,050	\$ 11,701	\$ 17,590	\$ 99,354
Receipts:						
Taxes	1,716,594	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	181,139	-	-	-	7,292	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	77,553	-	-	-	30,850
Other receipts	974,446	-	28,755	936	6,978	-
Total receipts	2,872,179	77,553	28,755	936	14,270	30,850
Disbursements:						
Personal services	170,545	-	-	-	-	-
Supplies	4,944	-	-	-	553	10,393
Other services and charges	1,294,028	-	-	-	9,781	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	619,120	-	-	-	-	-
Other disbursements	50,000	80,637	23,330	-	-	-
Total disbursements	2,138,637	80,637	23,330	-	10,334	10,393
Excess (deficiency) of receipts over disbursements	733,542	(3,084)	5,425	936	3,936	20,457
Cash and investments - ending	\$ 5,061,494	\$ 82,712	\$ 18,475	\$ 12,637	\$ 21,526	\$ 119,811

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Sheriff Firearms Training	Food and Beverage Tax	General Drain Improvement	County Health	Identification Security Protec	Health Maintenance
Cash and investments - beginning	\$ 60,653	\$ 422,917	\$ 42,324	\$ 462,520	\$ 260,272	\$ 279,259
Receipts:						
Taxes	-	1,610,617	52,598	363,962	-	-
Licenses and permits	34,120	-	-	-	-	-
Intergovernmental receipts	-	-	-	38,406	-	-
Charges for services	-	-	-	239,827	13,153	77,218
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	5,240	28,905	2,411	-	408
Total receipts	<u>34,120</u>	<u>1,615,857</u>	<u>81,503</u>	<u>644,606</u>	<u>13,153</u>	<u>77,626</u>
Disbursements:						
Personal services	-	1,061,228	-	590,292	-	15,688
Supplies	35,468	19,263	-	8,604	-	5,438
Other services and charges	-	331,855	-	11,374	89,620	5,492
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	18,249	-	1,742	-	-
Other disbursements	-	-	58,632	295	-	170
Total disbursements	<u>35,468</u>	<u>1,430,595</u>	<u>58,632</u>	<u>612,307</u>	<u>89,620</u>	<u>26,788</u>
Excess (deficiency) of receipts over disbursements	<u>(1,348)</u>	<u>185,262</u>	<u>22,871</u>	<u>32,299</u>	<u>(76,467)</u>	<u>50,838</u>
Cash and investments - ending	<u>\$ 59,305</u>	<u>\$ 608,179</u>	<u>\$ 65,195</u>	<u>\$ 494,819</u>	<u>\$ 183,805</u>	<u>\$ 330,097</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Local Road And Street	County Med Care For Inmat	County Misdemeanant	County Highway	Park Non-Revert Capital Improv	Park Non-Reverting Operating
Cash and investments - beginning	\$ 570,453	\$ 35,318	\$ 73,676	\$ 955,948	\$ 192,473	\$ 204,828
Receipts:						
Taxes	751,601	-	-	2,185	-	-
Licenses and permits	-	-	-	35,916	-	-
Intergovernmental receipts	-	-	-	3,751,164	-	-
Charges for services	-	18,813	66,883	-	120,067	212,332
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	177,595	-	867
Total receipts	<u>751,601</u>	<u>18,813</u>	<u>66,883</u>	<u>3,966,860</u>	<u>120,067</u>	<u>213,199</u>
Disbursements:						
Personal services	-	-	64,912	1,962,993	-	-
Supplies	-	-	968	1,008,773	9,647	55,901
Other services and charges	7,300	-	356	350,767	19,569	72,485
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	808,527	-	-	598,150	36,450	32,902
Other disbursements	-	-	-	-	-	4
Total disbursements	<u>815,827</u>	<u>-</u>	<u>66,236</u>	<u>3,920,683</u>	<u>65,666</u>	<u>161,292</u>
Excess (deficiency) of receipts over disbursements	<u>(64,226)</u>	<u>18,813</u>	<u>647</u>	<u>46,177</u>	<u>54,401</u>	<u>51,907</u>
Cash and investments - ending	<u>\$ 506,227</u>	<u>\$ 54,131</u>	<u>\$ 74,323</u>	<u>\$ 1,002,125</u>	<u>\$ 246,874</u>	<u>\$ 256,735</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Auditors Plat Map Maintenance	Rainy Day	Prop Reassessment 2017 (2015)	Recorders Records Perpet	JC Sheriff's Sex Offender Fee	Sheriffs Svs Of Process Fees
Cash and investments - beginning	\$ 129,728	\$ 1,170,364	\$ 582,582	\$ 990,749	\$ 23,262	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	33,820	-	-	254,006	3,371	74,985
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>33,820</u>	<u>-</u>	<u>-</u>	<u>254,006</u>	<u>3,371</u>	<u>74,985</u>
Disbursements:						
Personal services	63,026	-	56,659	-	-	-
Supplies	838	-	-	84,212	-	-
Other services and charges	510	35,464	34,342	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	491,581	-	-	74,985
Total disbursements	<u>64,374</u>	<u>35,464</u>	<u>582,582</u>	<u>84,212</u>	<u>-</u>	<u>74,985</u>
Excess (deficiency) of receipts over disbursements	<u>(30,554)</u>	<u>(35,464)</u>	<u>(582,582)</u>	<u>169,794</u>	<u>3,371</u>	<u>-</u>
Cash and investments - ending	<u>\$ 99,174</u>	<u>\$ 1,134,900</u>	<u>\$ -</u>	<u>\$ 1,160,543</u>	<u>\$ 26,633</u>	<u>\$ -</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	JC Storm Water Management Dept	Supp Public Def Ser Fee	Surplus Tax	Surveyor Corner Perpet	Tax Sale Costs	Tax Sale Redemption
Cash and investments - beginning	\$ 161,350	\$ 170,038	\$ 912,265	\$ 63,473	\$ 8,059	\$ -
Receipts:						
Taxes	-	-	628,389	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	90,738	-	-	28,831	-	-
Fines and forfeits	-	65,842	-	-	-	-
Other receipts	-	-	45	-	33,750	642,786
Total receipts	90,738	65,842	628,434	28,831	33,750	642,786
Disbursements:						
Personal services	15,266	-	-	24,016	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,751	31,683	-	825	24,335	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	4,707	-	-	-	-	-
Other disbursements	-	-	764,357	-	-	642,786
Total disbursements	21,724	31,683	764,357	24,841	24,335	642,786
Excess (deficiency) of receipts over disbursements	69,014	34,159	(135,923)	3,990	9,415	-
Cash and investments - ending	\$ 230,364	\$ 204,197	\$ 776,342	\$ 67,463	\$ 17,474	\$ -

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Tax Sale Surplus	Tobacco Settl/Health Dep	Casa/Guardian Ad Litem	Auditors Ineligible Deductions	Elected Officials Training	County Offender Transportation
Cash and investments - beginning	\$ 2,733,303	\$ 326,807	\$ 137,455	\$ 429,177	\$ 35,890	\$ 935
Receipts:						
Taxes	-	-	-	108,455	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	61,690	-	-	-
Charges for services	-	1,059	-	14,614	13,153	625
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,392,039	55,606	40	-	-	-
Total receipts	<u>2,392,039</u>	<u>56,665</u>	<u>61,730</u>	<u>123,069</u>	<u>13,153</u>	<u>625</u>
Disbursements:						
Personal services	-	-	48,395	19,687	-	-
Supplies	-	2,702	3,352	3,715	-	-
Other services and charges	-	6,088	19,222	53,471	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	2,613	-	-
Other disbursements	3,602,077	-	-	3,905	-	-
Total disbursements	<u>3,602,077</u>	<u>8,790</u>	<u>70,969</u>	<u>83,391</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,210,038)</u>	<u>47,875</u>	<u>(9,239)</u>	<u>39,678</u>	<u>13,153</u>	<u>625</u>
Cash and investments - ending	<u>\$ 1,523,265</u>	<u>\$ 374,682</u>	<u>\$ 128,216</u>	<u>\$ 468,855</u>	<u>\$ 49,043</u>	<u>\$ 1,560</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Johnson County 911	Adult Probation Adm Fees	Juvenile Probation Adm Fees	Supplemental Adult Prob Svc	Supplemental Juv Prob Serv	Alternative Dispute Resolution
Cash and investments - beginning	\$ 1,811,679	\$ 4,811	\$ 2,750	\$ 15,771	\$ 15,636	\$ 154,884
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,679,224	33,163	8,591	276,145	33,326	-
Fines and forfeits	-	-	-	-	-	116,966
Other receipts	109,638	-	-	-	-	-
Total receipts	<u>1,788,862</u>	<u>33,163</u>	<u>8,591</u>	<u>276,145</u>	<u>33,326</u>	<u>116,966</u>
Disbursements:						
Personal services	1,598,031	31,362	7,916	266,473	23,525	-
Supplies	-	-	-	-	-	1,347
Other services and charges	390,487	-	-	-	5,678	99,082
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	4,528
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,988,518</u>	<u>31,362</u>	<u>7,916</u>	<u>266,473</u>	<u>29,203</u>	<u>104,957</u>
Excess (deficiency) of receipts over disbursements	<u>(199,656)</u>	<u>1,801</u>	<u>675</u>	<u>9,672</u>	<u>4,123</u>	<u>12,009</u>
Cash and investments - ending	<u>\$ 1,612,023</u>	<u>\$ 6,612</u>	<u>\$ 3,425</u>	<u>\$ 25,443</u>	<u>\$ 19,759</u>	<u>\$ 166,893</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Multiple User Fee Funds	Multiple Legal Drain Funds	Animal Shelter	Interpreter Fees-Superior Ct 3	Multiple Donation Funds	Multiple Weights and Measures Funds
Cash and investments - beginning	\$ 1,864,615	\$ 669,067	\$ 204,184	\$ 25,761	\$ 76,869	\$ 9,235
Receipts:						
Taxes	-	260,140	157,964	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	15,570	-	16,624	-	-	-
Charges for services	876,866	-	-	-	-	-
Fines and forfeits	685,316	-	8,942	13,565	-	1,059
Other receipts	83,536	628	-	-	39,445	-
Total receipts	<u>1,661,288</u>	<u>260,768</u>	<u>183,530</u>	<u>13,565</u>	<u>39,445</u>	<u>1,059</u>
Disbursements:						
Personal services	1,637,122	-	278,893	-	-	-
Supplies	238,523	-	17,633	-	24,641	-
Other services and charges	94,789	-	37,007	-	9,644	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	4,189	-	161	-	-	-
Other disbursements	-	128,623	-	-	-	-
Total disbursements	<u>1,974,623</u>	<u>128,623</u>	<u>333,694</u>	<u>-</u>	<u>34,285</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(313,335)</u>	<u>132,145</u>	<u>(150,164)</u>	<u>13,565</u>	<u>5,160</u>	<u>1,059</u>
Cash and investments - ending	<u>\$ 1,551,280</u>	<u>\$ 801,212</u>	<u>\$ 54,020</u>	<u>\$ 39,326</u>	<u>\$ 82,029</u>	<u>\$ 10,294</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Multiple Debt Service Funds	Prof Liabwrk Comp&Casly Res	Multiple Bond Issue Proceeds Funds	Net Payroll	Withholding- United Way	Multiple Withholdings - Insurance Funds
Cash and investments - beginning	\$ 587,883	\$ 40,287	\$ 2,922,368	\$ -	\$ -	\$ 5,721
Receipts:						
Taxes	1,328,312	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	129,549	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	71,850	10,019	1,933,500	14,074,127	7,705	820,030
Total receipts	<u>1,529,711</u>	<u>10,019</u>	<u>1,933,500</u>	<u>14,074,127</u>	<u>7,705</u>	<u>820,030</u>
Disbursements:						
Personal services	-	-	-	-	-	775,512
Supplies	258,850	-	711	-	-	-
Other services and charges	-	-	1,879,765	-	-	-
Debt service - principal and interest	1,367,303	-	-	-	-	-
Capital outlay	-	-	356,256	-	-	-
Other disbursements	26,800	-	-	14,074,127	7,705	40,734
Total disbursements	<u>1,652,953</u>	<u>-</u>	<u>2,236,732</u>	<u>14,074,127</u>	<u>7,705</u>	<u>816,246</u>
Excess (deficiency) of receipts over disbursements	<u>(123,242)</u>	<u>10,019</u>	<u>(303,232)</u>	<u>-</u>	<u>-</u>	<u>3,784</u>
Cash and investments - ending	<u>\$ 464,641</u>	<u>\$ 50,306</u>	<u>\$ 2,619,136</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,505</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Multiple Withholding Funds	Withholding- Child Support	Withholding-AUL Deferred Comp	Withholding- Federal Tax	Withholding- Social Security	Withholding- Flexplus
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	132,919	73,449	83,554	1,944,779	1,449,180	10,719
Total receipts	<u>132,919</u>	<u>73,449</u>	<u>83,554</u>	<u>1,944,779</u>	<u>1,449,180</u>	<u>10,719</u>
Disbursements:						
Personal services	41,700	-	83,554	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	91,219	73,449	-	1,944,779	1,449,180	10,719
Total disbursements	<u>132,919</u>	<u>73,449</u>	<u>83,554</u>	<u>1,944,779</u>	<u>1,449,180</u>	<u>10,719</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</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, 2014  
 (Continued)

	Withholding- County Opt Tax	Withholding Retirement-Perf	Withholding- 457	Withholding- State Tax	Withholding- Uniform Highway	Withholding Garnishment Wages
Cash and investments - beginning	\$ -	\$ 523	\$ -	\$ -	\$ 25	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	207,962	535,267	29,305	640,238	9,650	19,646
Total receipts	207,962	535,267	29,305	640,238	9,650	19,646
Disbursements:						
Personal services	-	-	-	-	9,656	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	207,962	535,267	29,305	640,238	-	19,646
Total disbursements	207,962	535,267	29,305	640,238	9,656	19,646
Excess (deficiency) of receipts over disbursements	-	-	-	-	(6)	-
Cash and investments - ending	\$ -	\$ 523	\$ -	\$ -	\$ 19	\$ -

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Settlement	Johnson County Wheel /SurTax	Comm Vehicle Excise Tax	Special Assessment	All Sewer Settlements	Financial Inst Franchise Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	133,475,165	-	-	192,297	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	13,869,070	-	-	-	-	424,372
Charges for services	-	-	-	-	28,546	-
Fines and forfeits	-	-	-	-	671,723	-
Other receipts	1,870	3,569,708	380,346	-	-	-
Total receipts	<u>147,346,105</u>	<u>3,569,708</u>	<u>380,346</u>	<u>192,297</u>	<u>700,269</u>	<u>424,372</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	380,346	-	-	424,372
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	147,346,105	3,569,708	-	192,297	700,269	-
Total disbursements	<u>147,346,105</u>	<u>3,569,708</u>	<u>380,346</u>	<u>192,297</u>	<u>700,269</u>	<u>424,372</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</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, 2014  
 (Continued)

	HEA 1001-2008 STATE HMSTD CRED	Homestead Credit Rebate Fund	Fines And Forfeitures	Infraction Judgments	Overweight Vehicles Fines	Special Death Benefit Fee
Cash and investments - beginning	\$ 29,989	\$ 1,619	\$ 2,884	\$ 14,477	\$ 813	\$ 1,340
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	18,935
Fines and forfeits	-	-	29,859	165,830	7,938	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>29,859</u>	<u>165,830</u>	<u>7,938</u>	<u>18,935</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	31,730	167,671	8,061	18,980
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>31,730</u>	<u>167,671</u>	<u>8,061</u>	<u>18,980</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(1,871)</u>	<u>(1,841)</u>	<u>(123)</u>	<u>(45)</u>
Cash and investments - ending	<u>\$ 29,989</u>	<u>\$ 1,619</u>	<u>\$ 1,013</u>	<u>\$ 12,636</u>	<u>\$ 690</u>	<u>\$ 1,295</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	State Sales Discl-General	Coroner's Contn Educ	Interstate Compact Fee	State Auditors Mortgage Fee	DLGF Homestead Prop Database	JC Sheriff's Sex Offender 10%
Cash and investments - beginning	\$ 1,743	\$ 970	\$ -	\$ 1,295	\$ 8	\$ 5
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	19,953	11,613	625	15,238	140	375
Fines and forfeits	-	-	-	-	-	-
Other receipts	10	-	-	-	-	-
Total receipts	<u>19,963</u>	<u>11,613</u>	<u>625</u>	<u>15,238</u>	<u>140</u>	<u>375</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	19,810	11,785	563	15,420	148	380
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	75	-	-	-	-	-
Total disbursements	<u>19,885</u>	<u>11,785</u>	<u>563</u>	<u>15,420</u>	<u>148</u>	<u>380</u>
Excess (deficiency) of receipts over disbursements	<u>78</u>	<u>(172)</u>	<u>62</u>	<u>(182)</u>	<u>(8)</u>	<u>(5)</u>
Cash and investments - ending	<u>\$ 1,821</u>	<u>\$ 798</u>	<u>\$ 62</u>	<u>\$ 1,113</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, 2014  
 (Continued)

	Child Restraint System	Food & Beverage Tax Collection	Inheritance Tax	Park Sales Tax	Education Plate Fee	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 200	\$ 153,162	\$ 244,170	\$ 122	\$ 150	\$ -
Receipts:						
Taxes	-	-	112,866	5,517	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	827,299
Charges for services	-	-	-	-	-	-
Fines and forfeits	1,425	-	-	-	-	-
Other receipts	-	2,537,399	-	-	2,138	-
<b>Total receipts</b>	<b>1,425</b>	<b>2,537,399</b>	<b>112,866</b>	<b>5,517</b>	<b>2,138</b>	<b>827,299</b>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	1,550	-	-	-	-	-
Other services and charges	-	-	-	5,639	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,646,177	120,493	-	2,119	827,299
<b>Total disbursements</b>	<b>1,550</b>	<b>2,646,177</b>	<b>120,493</b>	<b>5,639</b>	<b>2,119</b>	<b>827,299</b>
Excess (deficiency) of receipts over disbursements	(125)	(108,778)	(7,627)	(122)	19	-
Cash and investments - ending	\$ 75	\$ 44,384	\$ 236,543	\$ -	\$ 169	\$ -

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	CAGIT Distribution	93.563 Prosecutor PCA	93.563 TITLE IV-D INCENTIVE	93.563 Pros Title IV-D Prior 99	93.563 Pros IVD Inc Post 99	93.563 Clerk IVD Inc Post 99
Cash and investments - beginning	\$ -	\$ -	\$ 134,785	\$ 5,431	\$ 5,849	\$ 247,866
Receipts:						
Taxes	35,816,583	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	31,295	-	47,082	31,295
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	119	-	-	-	-
Other receipts	-	287	-	-	1,051	13
Total receipts	<u>35,816,583</u>	<u>406</u>	<u>31,295</u>	<u>-</u>	<u>48,133</u>	<u>31,308</u>
Disbursements:						
Personal services	-	-	-	-	8,276	-
Supplies	35,816,583	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	119	32,960	5,300	45,706	11,097
Total disbursements	<u>35,816,583</u>	<u>119</u>	<u>32,960</u>	<u>5,300</u>	<u>53,982</u>	<u>11,097</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>287</u>	<u>(1,665)</u>	<u>(5,300)</u>	<u>(5,849)</u>	<u>20,211</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 287</u>	<u>\$ 133,120</u>	<u>\$ 131</u>	<u>\$ -</u>	<u>\$ 268,077</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Sheriff's Property Room Account Supp AFR	Sheriff's Special Account Supp AFR	Johnson Co Employee Benefit Plan (Anthem) Supp AFR	Johnson Co Govt Claims (Work Comp) Supp AFR	Johnson County FSA Supp AFR	Johnson Co Liability & Casualty Claims Supp AFR
Cash and investments - beginning	\$ 74,913	\$ 71,973	\$ 2,050	\$ 34,645	\$ 16,527	\$ 10,014
Receipts:						
Taxes	-	19,000	2,460,000	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,082	-	784,767	259,573	11,152	5
Total receipts	2,082	19,000	3,244,767	259,573	11,152	5
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	12,000	-	-	-	-
Other services and charges	-	5,408	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,126	2,128	3,283,533	265,093	23,274	-
Total disbursements	4,126	19,536	3,283,533	265,093	23,274	-
Excess (deficiency) of receipts over disbursements	(2,044)	(536)	(38,766)	(5,520)	(12,122)	5
Cash and investments - ending	\$ 72,869	\$ 71,437	\$ (36,716)	\$ 29,125	\$ 4,405	\$ 10,019

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Johnson County Inmate Trust Fund Supp AFR	Clerk's Trust Account Fund Supp AFR	Clerk's Child Support Supp AFR	Treasurer's Trust Fund Supp AFR	Juvenile Detention Center Coin Phone Supp AFR	Juvenile Detention Center Vending Machine Supp AFR
Cash and investments - beginning	\$ 29,914	\$ 1,210,199	\$ 9,956	\$ 4,495,353	\$ 13,810	\$ 137
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	474,757	7,448,514	1,125,107	4,820,086	6,000	-
Total receipts	474,757	7,448,514	1,125,107	4,820,086	6,000	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	3,724	99
Other services and charges	-	-	-	-	146	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	475,483	7,277,600	1,121,905	4,495,353	-	-
Total disbursements	475,483	7,277,600	1,121,905	4,495,353	3,870	99
Excess (deficiency) of receipts over disbursements	(726)	170,914	3,202	324,733	2,130	(99)
Cash and investments - ending	\$ 29,188	\$ 1,381,113	\$ 13,158	\$ 4,820,086	\$ 15,940	\$ 38

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Sheriff's Trust Fund Supp AFR	Sheriff's Reserve Account Supp AFR	Community Corrections Commissary Supp AFR	Sheriff's Commissary Fund Supp AFR	Reassessment	Olive Branch Road Project
Cash and investments - beginning	\$ 30,200	\$ 8,135	\$ 173,930	\$ 621,461	\$ -	\$ 1,622
Receipts:						
Taxes	-	-	-	-	635,212	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	67,067	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	15,481,169	-	96,742	389,306	491,581	-
Total receipts	<u>15,481,169</u>	<u>-</u>	<u>96,742</u>	<u>389,306</u>	<u>1,193,860</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	157,473	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	267,645	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	15,440,269	1,320	72,988	400,096	-	-
Total disbursements	<u>15,440,269</u>	<u>1,320</u>	<u>72,988</u>	<u>400,096</u>	<u>425,118</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>40,900</u>	<u>(1,320)</u>	<u>23,754</u>	<u>(10,790)</u>	<u>768,742</u>	<u>-</u>
Cash and investments - ending	<u>\$ 71,100</u>	<u>\$ 6,815</u>	<u>\$ 197,684</u>	<u>\$ 610,671</u>	<u>\$ 768,742</u>	<u>\$ 1,622</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Inspection Fees - New Subdiv	Sheriff's Narcotic Seizure	Forfeiture & Seizure - Prosec	Jo Co Sheriffs Office Lab Fee	JC Surveyor Certification ABPF	GIS Maintenance Fund
Cash and investments - beginning	\$ 322,213	\$ 16,508	\$ 29,940	\$ 845	\$ 12,100	\$ 39,326
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	37,184	-	-	-	2,400	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	4,642	-	-	-	1,916
Fines and forfeits	-	-	-	50	-	-
Other receipts	-	-	22,377	-	-	70,700
Total receipts	<u>37,184</u>	<u>4,642</u>	<u>22,377</u>	<u>50</u>	<u>2,400</u>	<u>72,616</u>
Disbursements:						
Personal services	4,300	-	-	-	-	42,142
Supplies	5,273	1,295	15,370	-	-	208
Other services and charges	32,471	-	-	-	-	31,870
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	30,885	-	-	-	-	-
Total disbursements	<u>72,929</u>	<u>1,295</u>	<u>15,370</u>	<u>-</u>	<u>-</u>	<u>74,220</u>
Excess (deficiency) of receipts over disbursements	<u>(35,745)</u>	<u>3,347</u>	<u>7,007</u>	<u>50</u>	<u>2,400</u>	<u>(1,604)</u>
Cash and investments - ending	<u>\$ 286,468</u>	<u>\$ 19,855</u>	<u>\$ 36,947</u>	<u>\$ 895</u>	<u>\$ 14,500</u>	<u>\$ 37,722</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Juvenile Services Fees	Fed Forfeit & Seizure-Prosec	Wheel/Surtax- County Portion	Drug Alcohol Resist Edu Prog	Animal Adoption Fee Fund	Federal Forf & Seizure-Sheriff
Cash and investments - beginning	\$ 3,900	\$ -	\$ 951,773	\$ 3,000	\$ 50,156	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	360	-	-	-	13,008	-
Other receipts	-	6,976	1,583,940	250	-	4,745
Total receipts	<u>360</u>	<u>6,976</u>	<u>1,583,940</u>	<u>250</u>	<u>13,008</u>	<u>4,745</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	4,517	-
Other services and charges	-	-	-	-	8,221	-
Debt service - principal and interest	-	-	592,752	-	-	-
Capital outlay	-	-	1,220,432	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>1,813,184</u>	<u>-</u>	<u>12,738</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>360</u>	<u>6,976</u>	<u>(229,244)</u>	<u>250</u>	<u>270</u>	<u>4,745</u>
Cash and investments - ending	<u>\$ 4,260</u>	<u>\$ 6,976</u>	<u>\$ 722,529</u>	<u>\$ 3,250</u>	<u>\$ 50,426</u>	<u>\$ 4,745</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Casa Fee & Donation Fund	Prosecutors Bad Check Svcs	Law Enforcement/ Prosecutor	Law Enforc Cont Ed/Animl Shlt	Interpreter Fees-Circuit Court	Interpreter Fees-Superior Ct 1
Cash and investments - beginning	\$ 8,686	\$ 100,036	\$ 75	\$ 1,805	\$ 2,460	\$ 250
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	3,200	3,299	-	27	300	100
Other receipts	4,525	869	-	-	-	-
Total receipts	<u>7,725</u>	<u>4,168</u>	<u>-</u>	<u>27</u>	<u>300</u>	<u>100</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	1,987	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,987</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,738</u>	<u>4,168</u>	<u>-</u>	<u>27</u>	<u>300</u>	<u>100</u>
Cash and investments - ending	<u>\$ 14,424</u>	<u>\$ 104,204</u>	<u>\$ 75</u>	<u>\$ 1,832</u>	<u>\$ 2,760</u>	<u>\$ 350</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Interpreter Fees-Superior Ct 2	Sheriffs Towing Fund	Withholding Retirement Judges	Withholding Voluntary AUL Loan	Dangerous Driving Enforcement	16.588 STOP GRANT
Cash and investments - beginning	\$ 200	\$ 29,880	\$ -	\$ -	\$ 4	\$ (26,079)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	34,875
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	26,040	-	-	-	-
Other receipts	-	-	2,784	1,682	-	-
Total receipts	-	26,040	2,784	1,682	-	34,875
Disbursements:						
Personal services	-	-	-	1,682	-	34,874
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	2,784	-	-	-
Total disbursements	-	-	2,784	1,682	-	34,874
Excess (deficiency) of receipts over disbursements	-	26,040	-	-	-	1
Cash and investments - ending	\$ 200	\$ 55,920	\$ -	\$ -	\$ 4	\$ (26,078)

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Disaster Recovery Grants	Access Stimulus	16,575 Victim Assist	St. Homeland Sec Grnt - 2006	Spanish Translation Grant	COPS Technology Program
Cash and investments - beginning	\$ -	\$ -	\$ (21,735)	\$ (58,707)	\$ 1,825	\$ 719
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	245,538	70,790	55,100	141,047	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	132	-	-
<b>Total receipts</b>	<b>245,538</b>	<b>70,790</b>	<b>55,100</b>	<b>141,179</b>	<b>-</b>	<b>-</b>
Disbursements:						
Personal services	-	-	57,145	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	245,538	-	-	3,750	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	8,478	-	-
Other disbursements	-	-	-	73,771	-	-
<b>Total disbursements</b>	<b>245,538</b>	<b>-</b>	<b>57,145</b>	<b>85,999</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	70,790	(2,045)	55,180	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 70,790</u>	<u>\$ (23,780)</u>	<u>\$ (3,527)</u>	<u>\$ 1,825</u>	<u>\$ 719</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Access Johnson Co Grant	NACCHO 2008 Capacity Bldg Grnt	20.600 OPO/BCC/BLITZ	Bioter/Prepare Grant-Heal	FEMA Flood Buyout	16.523 BLOCK GRANT 10JBFX0086
Cash and investments - beginning	\$ -	\$ 5,752	\$ 688	\$ 837	\$ 103,661	\$ (5,794)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,153,003	-	-	-	-	-
Charges for services	-	-	57,076	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	5,794
Total receipts	<u>1,153,003</u>	<u>-</u>	<u>57,076</u>	<u>-</u>	<u>-</u>	<u>5,794</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	1,342	57,764	871	-	-
Other services and charges	-	-	-	-	245	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,153,003	-	-	-	-	-
Total disbursements	<u>1,153,003</u>	<u>1,342</u>	<u>57,764</u>	<u>871</u>	<u>245</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(1,342)</u>	<u>(688)</u>	<u>(871)</u>	<u>(245)</u>	<u>5,794</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 4,410</u>	<u>\$ -</u>	<u>\$ (34)</u>	<u>\$ 103,416</u>	<u>\$ -</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Ojdp Conference Scholarship	16.738 JAG GRANT	Indiana Housing & Community De	16.523 BLOCK GRANT 09JB006	Voting System Reimburs	2008 Flood OrenWright Building
Cash and investments - beginning	\$ 698	\$ 8,029	\$ 13,313	\$ 7	\$ 373,894	\$ 616,337
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	7,484	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	910	-	5,719	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	8,029	-	-	20,674	616,337
Other disbursements	-	-	-	-	-	-
Total disbursements	-	8,029	910	-	33,877	616,337
Excess (deficiency) of receipts over disbursements	-	(8,029)	(910)	-	(33,877)	(616,337)
Cash and investments - ending	<u>\$ 698</u>	<u>\$ -</u>	<u>\$ 12,403</u>	<u>\$ 7</u>	<u>\$ 340,017</u>	<u>\$ -</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	16.548 JABG	97.042 EMPG 2014 Competitive	16.540 Juv Mental Hlth Screen	16.523 JABG 11JB1865	93.074 HPP AND PHEP	93.074 HospitalPrep HPP & PHEP
Cash and investments - beginning	\$ (580)	\$ -	\$ -	\$ 5,794	\$ (996)	\$ (3,073)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	7,392	-	17,494	39,651	56,809	12,615
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>7,392</u>	<u>-</u>	<u>17,494</u>	<u>39,651</u>	<u>56,809</u>	<u>12,615</u>
Disbursements:						
Personal services	-	-	-	-	6,744	5,147
Supplies	-	-	-	-	4,071	2,323
Other services and charges	6,812	-	17,494	39,651	6,032	2,072
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	4,010	-	-	39,024	-
Other disbursements	-	-	-	5,794	-	-
Total disbursements	<u>6,812</u>	<u>4,010</u>	<u>17,494</u>	<u>45,445</u>	<u>55,871</u>	<u>9,542</u>
Excess (deficiency) of receipts over disbursements	<u>580</u>	<u>(4,010)</u>	<u>-</u>	<u>(5,794)</u>	<u>938</u>	<u>3,073</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (4,010)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (58)</u>	<u>\$ -</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	93.074 Base All Hazard	93.074 CRI All Hazard	20.601 DUI	W I C Program	Court Improv Pjct Grnt	Family Court Johnson County
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (46,704)	\$ (4,500)	\$ 4,448
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	23,000	-
Charges for services	-	-	30,874	1,385,870	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>30,874</u>	<u>1,385,870</u>	<u>23,000</u>	<u>-</u>
Disbursements:						
Personal services	3,929	6,281	-	231,635	-	4,448
Supplies	-	-	30,874	1,021,297	-	-
Other services and charges	1,650	1,392	-	137,392	23,000	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>5,579</u>	<u>7,673</u>	<u>30,874</u>	<u>1,390,324</u>	<u>23,000</u>	<u>4,448</u>
Excess (deficiency) of receipts over disbursements	<u>(5,579)</u>	<u>(7,673)</u>	<u>-</u>	<u>(4,454)</u>	<u>-</u>	<u>(4,448)</u>
Cash and investments - ending	<u><u>\$ (5,579)</u></u>	<u><u>\$ (7,673)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (51,158)</u></u>	<u><u>\$ (4,500)</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, 2014  
 (Continued)

	CAPTA Grant	Multiple 93.008 NACCHO (2)	Ind Breast Cancer Awareness Tr	93.089 MRC / ESARVH	Comm Corr/Juvenile Grant	Totals
Cash and investments - beginning	\$ 10,331	\$ 300	\$ 391	\$ -	\$ 26,512	\$ 44,101,709
Receipts:						
Taxes	-	-	-	-	-	203,909,026
Licenses and permits	-	-	-	-	-	344,094
Intergovernmental receipts	-	3,500	5,400	3,234	-	23,861,334
Charges for services	-	-	-	-	228,374	7,770,296
Fines and forfeits	-	-	-	-	-	2,567,833
Other receipts	-	-	-	-	-	67,338,091
Total receipts	<u>-</u>	<u>3,500</u>	<u>5,400</u>	<u>3,234</u>	<u>228,374</u>	<u>305,790,674</u>
Disbursements:						
Personal services	-	1,749	-	-	154,372	28,104,252
Supplies	-	-	-	3,234	70,824	41,946,355
Other services and charges	-	-	3,640	-	-	11,250,080
Debt service - principal and interest	-	-	-	-	-	1,960,055
Capital outlay	-	-	-	-	-	4,641,571
Other disbursements	-	-	261	-	-	218,368,910
Total disbursements	<u>-</u>	<u>1,749</u>	<u>3,901</u>	<u>3,234</u>	<u>225,196</u>	<u>306,271,223</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1,751</u>	<u>1,499</u>	<u>-</u>	<u>3,178</u>	<u>(480,549)</u>
Cash and investments - ending	<u>\$ 10,331</u>	<u>\$ 2,051</u>	<u>\$ 1,890</u>	<u>\$ -</u>	<u>\$ 29,690</u>	<u>\$ 43,621,160</u>

JOHNSON COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2014

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,390,212</u>	<u>\$ -</u>

JOHNSON COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2014

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Motorola	Radio Consoles	\$ 103,871	10/1/2013	10/1/2023
Motorola	Radio Equipment	<u>285,370</u>	11/1/2007	11/1/2016
Total governmental activities		<u>389,241</u>		
Total of annual lease payments		<u>\$ 389,241</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	\$ 440,000	\$ 441,870
General obligation bonds	GOB 2013 A: To acquire construct and install a Public Safety Dispatch Facility	1,510,000	513,732
General obligation bonds	GOB 2014 A: Paying the cost of acquiring certain equip, completing certain paving projects, making certain renovations	1,935,000	982,004
Revenue bonds	Construction reconstruction and expansion of a road	<u>3,160,000</u>	<u>661,256</u>
Total governmental activities		<u>7,045,000</u>	<u>2,598,862</u>
Totals		<u>\$ 7,045,000</u>	<u>\$ 2,598,862</u>

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, 2014. 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, 2014.

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

**Report on Internal Control over Compliance**


Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 a deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs as item 2014-006, to be a material weakness.

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

April 6, 2017

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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, 2014

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
<b>Department of Agriculture</b>				
Child Nutrition Cluster				
School Breakfast Program Calendar 2014	Indiana Department of Education	10.553	Calendar Year 2014	\$ 8,018
National School Lunch Program Fiscal Year 2014	Indiana Department of Education	10.555	Calendar Year 2014	14,374
Total - Child Nutrition Cluster				<u>22,392</u>
Special Supplemental Nutrition Program for Women, Infants, and Children Fiscal Year 2014 Basic Fiscal Year 2014 Peer Counselor Grant	Indiana State Department of Health	10.557	2IN700002 2IN700012	1,366,663 19,207
Total - Special Supplemental Nutrition Program for Women, Infants, and Children				<u>1,385,870</u>
Child and Adult Care Food Program Fiscal Year 2014	Indiana Department of Education	10.558	Calendar Year 2014	3,326
Total - Department of Agriculture				<u>1,411,588</u>
<b>Department of Housing and Urban Development</b>				
CDBG - State-Administered CDBG Cluster				
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii Disaster Recovery Grant	Indiana Office of Community & Rural Affairs	14.228	DR1B-09-23	245,538
Total - CDBG - State-Administered CDBG Cluster				<u>245,538</u>
Total - Department of Housing and Urban Development				<u>245,538</u>
<b>Department of Justice</b>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program 2011 Justice Assistance Grant Program	City of Greenwood	16.738	2011-DJ-BX-2596	8,029
Total - JAG Program Cluster				<u>8,029</u>
Juvenile Accountability Block Grants Youth Law TEAM of Indiana Youth Law Team	Indiana Criminal Justice Institute	16.523	10-JB-008 11JB1865	5,794 39,651
Total - Juvenile Accountability Block Grants				<u>45,445</u>
Juvenile Justice and Delinquency Prevention Allocation to States Juvenile Mental Health Screening & Assessment Pilot	Indiana Criminal Justice Institute	16.540	12-JF-001	17,494
Title V Delinquency Prevention Program JABG Juvenile Detention	Indiana Criminal Justice Institute	16.548	10-JP-004	7,392
Crime Victim Assistance Victim Assistance Program	Indiana Criminal Justice Institute	16.575	13VA2221	55,100
Violence Against Women Formula Grants STOP Grant Domestic Violence Intervention Program	Indiana Criminal Justice Institute	16.588	12STPR 016 2014-WF-AX-0005	17,438 17,437
Total - Violence Against Women Formula Grants				<u>34,875</u>
Total - Department of Justice				<u>168,335</u>
<b>Department of Transportation</b>				
Highway Planning and Construction Cluster				
Highway Planning and Construction Bridge 96	Indiana Department of Transportation	20.205	Project No. 1005699	10,732
Bridge 503 - Environmental Mitigation			Project No. 1005980	1,114
2010 Safe Routes to School			Project No. 106469 & 1173693	23,574
Bridge 503 - Environmental Mitigation			Project No. 810332	65,286
2008 Safe Routes to School			Project No. 810438	3,180
Bridge Inspection Phase I 2010 Phase II 2012			Project No. 902014	74,100
Total - Highway Planning & Construction				<u>177,986</u>
Total - Highway Planning and Construction Cluster				<u>177,986</u>
Highway Safety Cluster				
State and Community Highway Safety Big City/Big County Enforcement	Indiana Criminal Justice Institute	20.600	PT-09-01-041	57,076
Alcohol Impaired Driving Countermeasures Incentive Grants 1 DUI Task Force Indiana Enforcement Grant	Indiana Criminal Justice Institute	20.601	K8-2009-03-03-15	26,587
Total - Highway Safety Cluster				<u>83,663</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, 2014  
(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 Transportation (continued)</u>				
Transit Services Programs Cluster Job Access_Reverse Commute	Indiana Department of Transportation	20.516	800 370P09 800 37CA08	28,624 <u>4,428</u>
Total - Transit Services Programs Cluster				<u>33,052</u>
Formula Grants for Rural Areas ACCESS - Public Transit	Indiana Department of Transportation	20.509	Project 800 180030 Project 800 189032	101,538 <u>677,802</u>
Total - Formula Grants for Rural Areas				<u>779,340</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants HMEP	Indiana Department of Homeland Security	20.703	C44P-4-429B	<u>7,292</u>
Total - Department of Transportation				<u>1,114,385</u>
<u>Department of Education</u>				
Title I Grants to Local Educational Agencies Title I, Part D	Franklin Community Schools	84.010	SY 2013/2014	<u>45,881</u>
Total - Department of Education				<u>45,881</u>
<u>Department of Health and Human Services</u>				
Medical Reserve Corps Small Grant Program NACCHO NACCHO NACCHO	National Association of County & City Health Offices	93.008	5MRCSG101005-03 5MRCSG101005-04-00 IMRCSG101005-01	3,700 1,749 <u>1,342</u>
Total - Medical Reserve Corps Small Grant Program				<u>6,791</u>
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Public Health Emergency Preparedness Hospital Prep HPP & PHEP	Indiana State Department of Health	93.074	A70-5-0532411 5U90TP000521-02	56,809 <u>12,615</u>
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				<u>69,424</u>
Emergency System for Advance Registration of Volunteer Health Professionals MRC	National Association of County & City Health Offices	93.089	6ESREP100014-03-03	<u>3,234</u>
Child Support Enforcement Calendar 2014 Clerk Expenditures Clerk Collection Incentives County Collection Incentives Indirect Costs Calendar 2014 Juvenile Court Expenditures Calendar 2014 Prosecutor Expenditures Prosecutor Collection Incentives	Indiana Department of Child Services	93.563	1504INCES 1504INCES 1504INCES 1504INCES 1504INCES 1504INCES 1504INCES	48,343 11,097 32,960 189,558 124,456 450,128 <u>53,982</u>
Total - Child Support Enforcement				<u>910,524</u>
State Court Improvement Program State Court Improvement Program	Indiana Supreme Court	93.586	Johnson CIP-2014B	<u>23,000</u>
Total - Department of Health and Human Services				<u>1,012,973</u>
<u>Department of Homeland Security</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Winter Storm	Indiana Department of Homeland Security	97.036	4173-DR-IN	<u>59,191</u>
Emergency Management Performance Grants 2013 EMPG Projects 2013 EMPG - Salaries	Indiana Department of Homeland Security	97.042	C44P-4-369B C44P-5-042B	5,180 <u>51,656</u>
Total - Emergency Management Performance Grants				<u>56,836</u>
Homeland Security Grant Program 2012 D5 HAZMAT Grant 2013 Hazard Mitigation Upgrade Grant 2013 D5 Administrator Grant 2013 Mobile Command Upgrade Grant 2011 D5 Exercise Grant 2012 Vibrant Response Grant Projects Projects	Indiana Department of Homeland Security	97.067	C44P-4-019B C44P-4-337B C44P-4-480B C44P-4-489B C44P-4-525B C44P-4-526B C44P-2-259A C44P-3-400B C449-4-020B	50,000 3,750 5,203 4,827 3,316 34,361 14,832 14,983 <u>9,775</u>
Total - Homeland Security Grant Program				<u>141,047</u>
Total - Department of Homeland Security				<u>257,074</u>
Total federal awards expended				<u>\$ 4,255,774</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 (SEFA) 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. *Summary of Significant Accounting Policies***

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

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 weakness 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
93.563	Child Support Enforcement

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

Auditee qualified as low-risk auditee?	no
--	----

**Section II - Financial Statement Findings**

**FINDING 2014-001 - SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

*Condition*

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The SEFA contained the following errors:

One program was omitted and five programs were reported with errors. In total, the SEFA was overstated by \$361,681. Audit adjustments were proposed, accepted by the County, and made to the SEFA.

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Criteria*

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

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

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

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

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

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

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

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

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

*Cause*

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

*Effect*

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

*Views of Responsible Officials*

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

**FINDING 2014-002 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS - COUNTY AUDITOR**

*Condition*

There were deficiencies in the internal control system of the County Auditor related to financial transactions as follows:

The County Auditor had not separated incompatible activities, including segregation of duties, related to the employee health benefit account.

The County Auditor had a fund for employee health benefits which was accounted for separately from the County Auditor's financial software. An excel spreadsheet was used to account for this fund. No receipts were issued. The disbursements were based on invoices from the County's third-party administrator. The County Auditor received a notice for the amount due to vendors and then the funds were electronically withdrawn from the bank accounts by the third-party administrator. The disbursements were not submitted to the Board of County Commissioners for approval, nor was there evidence that the County Auditor, as the County's Fiscal Officer, had approved the disbursements.

The bank reconciliations also were the responsibility of the County Auditor.

Information and copies of various reports were provided to various County staff; however, there were no established documented controls, such as an oversight, review, or approval process by the County Auditor's office to ensure that the funds ledger and bank reconciliations were being completed and were accurate.

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Criteria*

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

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

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

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

*Cause*

The County Auditor had not established a system of internal controls to ensure that the financial activity relating to employee health benefit accounts was reported properly. Additionally, there were no controls in place to ensure that the bank reconciliations were complete and accurate.

*Effect*

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected.

*Views of Responsible Officials*

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

**FINDING 2014-003 - INTERNAL CONTROLS OVER FINANCIAL  
TRANSACTIONS - COUNTY TREASURER**

*Condition*

There were deficiencies in the internal control system of the County Treasurer related to financial transactions as follows:

The County Treasurer had not separated incompatible activities, including segregation of duties, related to receipting and accounting for the financial activities of the County Treasurer's office. One individual performed the final balance of the cash drawers each day, counted the money, generated the deposits, took the deposits to the bank, and posted the transaction. This individual also received and recorded some property tax and other collections, made adjustments within the property tax software, and was responsible for the County Treasurer's property tax settlement procedures.

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

The bookkeeper was responsible for performing the monthly bank reconcilements without any review or oversight by someone else.

The County Treasurer did not have internal controls over electronic transactions being credited into the County bank accounts.

*Criteria*

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

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

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

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

*Cause*

The County Treasurer had not established a system of internal controls to ensure that the financial activity relating to cash and receipts was reported properly.

*Effect*

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected.

*Views of Responsible Officials*

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

**FINDING 2014-004 - INTERNAL CONTROLS OVER FINANCIAL  
TRANSACTIONS - CLERK OF THE CIRCUIT COURT**

*Condition*

There were deficiencies in the internal control system related to financial transactions of the Clerk of the Circuit Court (Clerk) as follows:

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

The Clerk had not separated incompatible activities, including segregation of duties, related to cash and investments, receipts, and disbursements. The bank account reconciliations were prepared by the bookkeeper. The bookkeeper also issued checks that have the Clerk's signature electronically included and then mailed the checks.

There was no evidence that the work was reviewed by someone other than the Bookkeeper.

*Criteria*

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

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

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

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

*Cause*

The Clerk had not established a system of internal controls to ensure that the financial activity related to cash and investments, receipts, and disbursements was reported properly.

*Effect*

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected.

*Views of Responsible Officials*

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

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

**FINDING 2014-005 - INTERNAL CONTROLS OVER FINANCIAL  
TRANSACTIONS - COUNTY SHERIFF**

*Condition*

There were deficiencies in the internal control system related to financial transactions of the County Sheriff as follows:

Internal controls over the disbursing, recording, and accounting for the financial activities were insufficient. The County Sheriff had not separated incompatible activities, including segregation of duties, related to financial transactions.

The bookkeeper wrote and posted the checks as well as prepared the bank reconciliation. Disbursements related to the County Sheriff's sales were based on e-mails from the County Sheriff's employee who was responsible for the County Sheriff's sales. The County Sheriff's bookkeeper posted disbursements dated the subsequent month to their current month's Cash Book.

*Criteria*

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

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

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

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

*Cause*

Management of the County Sheriff had not established a system of internal control to ensure the financial activity of the County Sheriff was reported properly.

*Effect*

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected.

*Views of Responsible Officials*

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

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

**Section III - Federal Award Findings and Questioned Costs**

**FINDING 2014-006 - INTERNAL CONTROL OVER 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 (or Other Identifying Number): 1504INCES  
Pass-Through Entity: Indiana Department of Child Services

*Condition*

The County had not established an effective internal control system over requirements relating to Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Period of Availability of Federal Funds, and Reporting.

*Context*

*County Auditor:*

*Allowable Costs/Cost Principles:*

A consultant prepared the Cost Allocation Plan for indirect costs charged to the program for the County. The County had not designed or implemented policies and procedures to ensure that the Cost Allocation Plan was properly prepared and included accurate information.

*Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Period of Availability of Federal Funds, and Reporting:*

*County Prosecutor:*

The office staff prepared the Monthly Expense claims. There was no evidence that the claims were reviewed to ensure that all reported expenditures were for allowable activities and costs, paid prior to requesting reimbursement, incurred within the period of availability, and whether the amounts reported were accurate.

*Criteria*

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. . . ."

*Cause*

Management had not developed a system of internal controls that segregated key functions.

*Effect*

The failure to establish internal controls could have enabled material noncompliance to go undetected which could have resulted in the loss of federal funds to the County.

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and compliance requirements listed above.

*Views of Responsible Officials*

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

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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.



# Pamela J. Burton

## JOHNSON COUNTY AUDITOR

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86 West Court Street • Courthouse West Annex • Franklin, Indiana 46131  
Office (317) 346-4310 • Direct (317) 346-4312 • Fax (317) 736-7021  
pburton@co.johnson.in.us

September 23, 2016

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding 2013-002 - Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue. This grant was closed and all funds are a zero balance.

Finding initially occurred: 2013

Pass-Through Entity: Indiana Office of Community and Rural Affairs  
Peoga Lakes Dam Improvement

Contact Person Responsible for Corrective Action:

Johnson County Commissioners VIA Kathleen Hash/County Attorney  
317.346.4302

And

Amy Miller/ Cornerstone Grant Management  
Contact Phone Number: 317.902.2167

Respectfully,

Pamela J. Burton  
Johnson County Auditor's Office



**Pamela J. Burton**  
**JOHNSON COUNTY AUDITOR**

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86 West Court Street • Courthouse West Annex • Franklin, Indiana 46131  
Office (317) 346-4310 • Direct (317) 346-4312 • Fax (317) 736-7021  
pburton@co.johnson.in.us

September 23, 2016

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Finding 2013-003 and 2013-004 - Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue. This grant was closed 2016 and all funds are a zero balance.

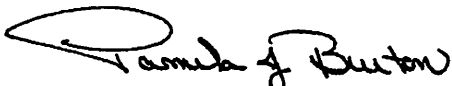
Finding initially occurred: 2013

Pass-Through Entity: Indiana Housing and Community Development Authority

Contact Person Responsible for Corrective Action: Kathleen Hash/County Atty. 317.346.4302

Jennifer Vandivier/Planning & Zoning 317.346.4360

Respectfully,

  
Pamela J. Burton  
Johnson County Auditor's Office



# **Pamela J. Burton**

## **JOHNSON COUNTY AUDITOR**

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86 West Court Street • Courthouse West Annex • Franklin, Indiana 46131  
Office (317) 346-4310 • Direct (317) 346-4312 • Fax (317) 736-7021  
pburton@co.johnson.in.us

September 23, 2016

### **SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Finding 2013-005 - Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue. This grant was closed and all funds are a zero balance.

Finding initially occurred: 2013

Pass-Through Entity: Indiana Housing and Community Development Authority; and Indiana Office of  
Community and Rural Affairs

Contact Person Responsible for Corrective Action:

Johnson County Commissioners VIA Kathleen Hash/County Attorney  
317.346.4302

And

Amy Miller/Cornerstone Grant Management  
Contact Phone Number: 317.902.2167

Respectfully,

Pamela J. Burton  
Johnson County Auditor's Office



**Pamela J. Burton**  
**JOHNSON COUNTY AUDITOR**

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September 23, 2016

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Finding 2013-006 - Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue. This grant was closed and all funds are a zero balance.

Finding initially occurred: 2013

Pass-Through Entity: Indiana Department of Homeland Security

Contact Person Responsible for Corrective Action: Kathleen Hash/County Atty. 317.346.4302

Jennifer Vandivier/Planning & Zoning 317.346.4360

Respectfully,

A handwritten signature in black ink that reads "Pamela J. Burton". The signature is fluid and cursive, with a large loop at the beginning.

Pamela J. Burton

Johnson County Auditor's Office



**Pamela J. Burton**  
**JOHNSON COUNTY AUDITOR**

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September 23, 2016

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Finding 2013-007 - Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue. This grant was closed and all funds are a zero balance.

Finding initially occurred: 2013

Pass-Through Entity: Indiana Department of Homeland Security

Contact Person Responsible for Corrective Action: Kathleen Hash/County Atty. 317.346.4302

Jennifer Vandivier/Planning & Zoning 317.346.4360

Respectfully,

A handwritten signature in black ink that reads "Pamela J. Burton". The signature is written in a cursive style with a large, looping initial "P".

Pamela J. Burton

Johnson County Auditor's Office



**Pamela J. Burton**  
**JOHNSON COUNTY AUDITOR**

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pburton@co.johnson.in.us

September 23, 2016

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Finding 2013-008 - Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue. This grant was closed and all funds are a zero balance.

Finding initially occurred: 2013

Pass-Through Entity: Indiana Department of Homeland Security

Contact Person Responsible for Corrective Action: Kathleen Hash/County Atty. 317.346.4302

Jennifer Vandivier/Planning & Zoning 317.346.4360

Respectfully,

A handwritten signature in black ink that reads "Pamela J. Burton". The signature is written in a cursive style with a large, looping initial "P".

Pamela J. Burton

Johnson County Auditor's Office



**Pamela J. Burton**  
**JOHNSON COUNTY AUDITOR**

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pburton@co.johnson.in.us

September 23, 2016

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Finding 2013-009 - Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.

Finding initially occurred: 2013

Pass-Through Entity: Indiana Department of Child Services

Contact Person Responsible for Corrective Action: Ami Davis/Prosecutor's Office

Contact Phone Number: 317.346.4537

Respectfully,

A handwritten signature in black ink that reads "Pamela J. Burton". The signature is fluid and cursive.

Pamela J. Burton

Johnson County Auditor's Office



**Pamela J. Burton**  
**JOHNSON COUNTY AUDITOR**

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Office (317) 346-4310 • Direct (317) 346-4312 • Fax (317) 736-7021  
pburton@co.johnson.in.us

**CORRECTIVE ACTION PLAN**

**FINDING 2014-001**

Contact Person Responsible for Corrective Action: Pamela J. Burton  
Contact Phone Number: 317.346.4312

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: Effective immediately, Johnson County will have proper internal controls in place that operate effectively, this will detect possible misstatements of the SEFA. The Auditor understands her role in to ensure proper reporting the Schedule of Expenditures of Federal Awards.

Anticipated Completion Date: 02/28/2017

Pamela J. Burton  
(Signature)

Auditor  
(Title)

2/28/17  
(Date)



**Pamela J. Burton**  
**JOHNSON COUNTY AUDITOR**

86 West Court Street • Courthouse West Annex • Franklin, Indiana 46131  
Office (317) 346-4310 • Direct (317) 346-4312 • Fax (317) 736-7021  
pburton@co.johnson.in.us

**CORRECTIVE ACTION PLAN**

**FINDING 2014-002**

Contact Person Responsible for Corrective Action: Pamela J. Burton  
Contact Phone Number: 317.346.4312

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: Effective immediately, Johnson County will have proper internal controls in place to implement segregation of duties, related to the employee health benefit account. The Auditor understands her role with the employee health benefit account and will immediately implement proper internal controls.

Anticipated Completion Date: 02/28/2017

  
\_\_\_\_\_  
(Signature)

Auditor  
\_\_\_\_\_  
(Title)

2/28/17  
\_\_\_\_\_  
(Date)

# Johnson County Treasurer



Michele Ann Graves  
86 W. Court St.  
Franklin, IN 46131

Phone: (317) 346-4330  
Fax: (317) 736-3949  
Email: [mgraves@co.johnson.in.us](mailto:mgraves@co.johnson.in.us)  
Website: [www.co.johnson.in.us](http://www.co.johnson.in.us)

## CORRECTIVE ACTION PLAN

### **FINDING 2014-003**

Contact Person Responsible for Corrective Action: Michele Ann Graves  
Contact Phone Number: (317)346-4340

Views of Responsible Official: I concur with the finding.

### Description of Corrective Action Plan:

The Johnson County Treasurer will establish and maintain an internal control system which will include segregation of duties and additional oversight.

- Schedule to be made for each staff member to perform the duties for daily balance.
- Implement a process to track and review adjustments, i.e. voided payments.
- Bank Reconciliation Reports to be reviewed by two (2) members of Treasurer's Office.
- Individual will give to Bookkeeper copy of ACH Notifications with daily work. Bookkeeper will balance to cash book.

Anticipated Completion Date: April 1, 2017

Michele Ann Graves  
(Signature)

Johnson County Treasurer  
(Title)

March 1, 2017  
(Date)



*Sue Anne Misiniec*

CLERK  
JOHNSON CIRCUIT AND SUPERIOR COURTS

COURT HOUSE P.O. BOX 368 FRANKLIN, IN 46131

CLERK  
(317) 346-4450  
(317) 736-3749 FAX

VOTER REGISTRATION  
(317) 346-4466

CORRECTIVE ACTION PLAN

FINDINGS 2014-004

Contact Person Responsible for Corrective Action: Sue Anne Misiniec, Clerk  
Contact Phone Number: (317) 346-4450

Description of Corrective Action Plan:

1. To correct deficiencies in the internal control system of the Clerk's Office. Segregate duties and activities of the Clerk's staff as they relate to cash and investments, receipts and disbursements.

Anticipated Completion Date: Thursday, June 1, 2017

*Sue Anne Misiniec*  
(Signature)

\_\_\_\_\_  
Clerk of the Courts  
(Title)

\_\_\_\_\_  
February 17, 2017  
(Date)



# JOHNSON COUNTY SHERIFF'S OFFICE

1091 Hospital Road - Post Office Box 609 - Franklin, Indiana 46131

Doug Cox, Sheriff

Randy Werden, Colonel

February 22, 2017

## Corrective Action Plan 2014-005

Sheriff Doug Cox

Johnson County Sheriff's Office

1091 Hospital Road

Franklin, Indiana 46131

(317) 346-4601

The Johnson County Sheriff's Office is in receipt of the audit conducted by the State Board of Accounts.

We intend to improve on our bookkeeping by making the following changes in internal controls:

- a. We met as a group on February 21<sup>st</sup> 2017. Anyone who handles money for the Johnson County Sheriff's Office was present. We discussed the above issues and assigned each employee with an overseer. Those employees will monitor the records of their co-worker and will sign off on a new document that we are creating for the overseers.
- b. We will communicate with our software vendor to see if changes can be made to correct the dates, in which the disbursements are posted.
- c. We are looking into more secure methods of securing cash handled by each of our employees. We are looking at work area drop boxes instead of our current way of doing business.
- d. The Bookkeeper and Sheriff Sale Clerk will be creating a working document between each other that will meet the standards of the State Board of Accounts.

Respectfully,

A handwritten signature in black ink, appearing to read "Doug Cox", written over a horizontal line.

Sheriff Doug Cox

Johnson County



**Pamela J. Burton**  
**JOHNSON COUNTY AUDITOR**

86 West Court Street • Courthouse West Annex • Franklin, Indiana 46131  
Office (317) 346-4310 • Direct (317) 346-4312 • Fax (317) 736-7021  
pburton@co.johnson.in.us

**CORRECTIVE ACTION PLAN**


**FINDING 2014-006**

Contact Person Responsible for Corrective Action: Pamela J. Burton  
Contact Phone Number: 317.346.4312

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: Effective immediately, Johnson County will have proper internal controls in place to implement segregation of duties, related to the grant agreement and compliance requirements found in OMB Circular A-133, Subpart C, section .300. The Auditor understands her role with internal control over child support enforcement and immediate corrective action will be taken.

Anticipated Completion Date: 02/28/2017

  
\_\_\_\_\_  
(Signature)

Auditor  
\_\_\_\_\_  
(Title)

2/28/17  
\_\_\_\_\_  
(Date)

**OFFICE OF THE  
PROSECUTING  
ATTORNEY**



**BRADLEY D. COOPER**

**Johnson County  
Prosecuting Attorney**  
1 Caisson Dr, Suite A  
Franklin, Indiana 46131  
317-346-4525  
317-736-5709 (FAX)

**Joseph M. Villanueva  
Chief Deputy**

**Daylon L. Welliver  
Chief Trial Deputy**

David M. Abbott  
Robert C. Seet  
Andrew K. Foster  
James Dunn  
Jennifer M.K. Pinnick  
Carrie Miles  
Joseph Saylor  
Megan Smither  
Jennifer Maple  
Andrew C. Eggers  
**Court Deputies**

**Ryan Bland  
Sex Crimes Deputy**

**L. Alexander Hamner  
Juvenile Deputy**

**Lori M. Prince  
Child Support**

**Shaina Carmichael  
Domestic Violence Deputy**

**Mat Taylor  
City Court Deputy**

February 14, 2017

**FINDING 2014-006**

**Responsible Party: Johnson County Prosecutor's Office**

Office Coordinator: Ami Davis – 317-346-4537

Deputy Prosecutor: Lori Prince – 317-346-4581

**CORRECTIVE ACTION PLAN**

Starting January 1 2017, the Office Coordinator will review all allowable costs and cost principles, cash management, period of availability and reporting ability. The Child Support Supervising Deputy Prosecuting Attorney will also review allowable costs and cost principles, cash management, period of availability and reporting ability to supply an additional internal control.

Anticipated Completion Date: 03/01/2017

Ami Davis – Office Coordinator

Lori Prince – Deputy Prosecutor

2-16-2017

Date

#### OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.