

**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, 2015 to December 31, 2015



**FILED**  
08/15/2017



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Pamela J. Burton	01-01-15 to 12-31-18
County Treasurer	Diane L. Edwards Michele Ann Graves	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Sue Anne Misiniec	01-01-15 to 12-31-18
County Sheriff	Doug Cox	01-01-15 to 01-31-18
County Recorder	Jill Jackson	01-01-15 to 12-31-18
President of the Board of County Commissioners	Brian Baird	01-01-15 to 12-31-17
President of the County Council	Pete Ketchum Brian Walker Beth Boyce	01-01-15 to 12-31-15 01-01-16 to 12-31-16 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, 2015, 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, 2015.

***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, 2015, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, 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 June 7, 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

June 7, 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, 2015, and the related notes to the financial statement, and have issued our report thereon dated June 7, 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.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2015-001, 2015-002, 2015-003, 2015-004, and 2015-005, that we consider to be material weaknesses.

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

**Compliance and Other Matters**


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2015-001.

**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

June 7, 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, 2015

Fund Name	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
General	\$ 5,723,535	\$ 22,121,190	\$ 22,619,954	\$ 5,224,771
Sheriff Accident Report	8,831	7,999	8,906	7,924
Bid Bond Checks	29,977	10,500	12,183	28,294
CAGIT County Certified Shares	1,141,782	8,897,460	8,160,550	1,878,692
Campaign Finance Enforc	5,570	-	-	5,570
Child Advocacy	-	398	-	398
City & Town Court Cost (3%)	3,229	20,519	20,446	3,302
Clerks Perpetuation	42,735	35,566	24,644	53,657
Comm Corr/Adult Grant	24,321	248,675	222,778	50,218
Comm Corr Ctp	44,674	16,350	-	61,024
County Sales Disclosure Fee	41,263	21,670	34,881	28,052
Cumulative Bridge	2,956,304	855,028	570,140	3,241,192
Cumulative Capital Development	5,061,493	3,328,603	3,080,252	5,309,844
Drug Free Community	82,712	79,567	81,234	81,045
Economic Development Svc	18,475	28,660	30,835	16,300
Electronic Map Generation	12,637	436	-	13,073
20.703 Emerg Planning & Right	21,527	15,380	12,363	24,544
Extradition & Sheriffs Assist	119,812	17,400	18,198	119,014
Sheriff Firearms Training	59,304	46,150	37,581	67,873
Food and Beverage Tax	608,180	2,107,582	1,625,625	1,090,137
General Drain Improvement	65,194	200,916	76,845	189,265
County Health	494,820	853,510	671,147	677,183
Identification Security Protec	183,804	15,026	90,295	108,535
Levy Excess	-	3,180	-	3,180
Health Maintenance	330,097	79,712	19,228	390,581
Local Road And Street	506,227	1,121,139	753,500	873,866
County Med Care For Inmat	54,131	19,865	-	73,996
County Misdemeanant	74,323	64,876	61,558	77,641
County Highway	1,002,125	3,968,421	3,696,161	1,274,385
Park Non-Revert Capital Improv	246,874	133,216	76,662	303,428
Park Non-Reverting Operating	256,735	210,631	147,792	319,574
Auditors Plat Map Maintenance	99,173	35,760	69,803	65,130
Rainy Day	1,134,901	-	845,496	289,405
Recorders Records Perpet	1,160,543	290,457	171,569	1,279,431
JC Sheriff's Sex Offender Fee	26,632	3,686	17,604	12,714
Sheriffs Svs Of Process Fees	-	110,090	110,090	-
JC Storm Water Management Dept	230,365	60,737	19,320	271,782
Supp Public Def Ser Fee	204,197	74,493	26,847	251,843
Surplus Tax	776,342	362,467	504,928	633,881
Surveyor Corner Perpet	67,463	31,765	31,991	67,237
Tax Sale Costs	17,474	52,580	28,342	41,712
Tax Sale Redemption	-	238,109	238,124	(15)
Tax Sale Surplus	1,523,265	1,424,473	1,575,478	1,372,260
Tobacco Settl/Health Dep	374,683	61,127	10,614	425,196
Casa/Guardian Ad Litem	128,216	30,738	54,416	104,538
Auditors Ineligible Deductions	468,855	136,800	114,777	490,878
Elected Officials Training	49,043	15,026	698	63,371
County Offender Transportation	1,560	600	63	2,097
Johnson County 911	1,612,023	1,654,560	1,960,469	1,306,114
Adult Probation Adm Fees	6,612	42,692	28,992	20,312
Juvenile Probation Adm Fees	3,425	7,366	8,901	1,890
Supplemental Adult Prob Svc	25,442	263,475	216,996	71,921
Supplemental Juv Prob Serv	19,760	26,641	36,847	9,554
Alternative Dispute Resolution	166,893	131,262	108,910	189,245
Multiple User Fee Funds	1,551,280	1,773,133	1,775,097	1,549,316
Multiple Legal Drain Funds	801,212	313,710	331,467	783,455
Animal Shelter	54,020	614,644	579,090	89,574
Interpreter Fees-Superior Ct 3	39,326	8,220	-	47,546

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, 2015  
(Continued)

Fund Name	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Multiple Donation Funds	82,029	39,417	38,339	83,107
Multiple Weights and Measures Funds	10,293	1,130	-	11,423
Multiple Debt Service Funds	464,641	1,836,995	1,938,392	363,244
Prof Liabwrk Comp&Caslty Res	50,306	6,328	-	56,634
Multiple Bond Issue Proceeds Funds	2,619,137	1,480	2,232,641	387,976
Net Payroll	-	14,822,429	14,822,429	-
Withholding- United Way	-	7,721	7,721	-
Multiple Withholdings - Insurance Funds	9,505	841,194	839,867	10,832
Multiple Withholdings Funds	-	124,218	124,218	-
Withholding- Child Support	-	59,131	59,131	-
Withholding- AUL Deferred Comp	-	101,211	101,211	-
Withholding- Federal Tax	-	2,091,695	2,091,695	-
Withholding- Social Security	-	1,527,190	1,527,190	-
Withholding- Flexplus	-	5,880	5,880	-
Withholding- County Opt Tax	-	222,846	222,846	-
Withholding Retirement- Perf	523	561,510	561,510	523
Withholding- 457	-	28,483	28,483	-
Withholding- State Tax	-	659,194	659,194	-
Withholding- Uniform Highway	19	10,267	10,267	19
Withholding Garnishment Wages	-	17,239	17,239	-
Settlement	-	152,650,809	152,650,809	-
Johnson County Wheel /SurTax	-	3,610,338	3,610,338	-
Comm Vehicle Excise Tax	-	427,141	427,141	-
Special Assessment	-	269,525	265,885	3,640
All Sewer Settlements	-	470,108	470,108	-
Financial Inst Franchise Tax	-	449,986	449,986	-
HEA 1001-2008 STATE HMSTD CRED	29,989	-	29,989	-
Homestead Credit Rebate Fund	1,619	-	-	1,619
Fines And Forfeitures	1,013	18,804	13,556	6,261
Infraction Judgments	12,637	147,982	152,667	7,952
Overweight Vehicles Fines	690	9,612	9,792	510
Special Death Benefit Fee	1,295	18,260	17,995	1,560
State Sales Discl- General	1,820	21,405	21,080	2,145
Coroner's Contin Educ	798	13,074	12,934	938
Interstate Compact Fee	63	600	600	63
State Auditors Mortgage Fee	1,113	17,908	17,540	1,481
DLGF Homestead Prop Database	-	198	195	3
JC Sheriff's Sex Offender 10%	-	410	410	-
Child Restraint System	75	1,606	1,581	100
Food & Beverage Tax Collection	44,384	2,966,865	2,791,609	219,640
Inheritance Tax	236,543	36,768	84,618	188,693
Park Sales Tax	-	5,704	5,704	-
Education Plate Fee	169	1,856	1,838	187
Riverboat Revenue Sharing	-	827,299	827,299	-
CAGIT Distribution	-	36,745,454	36,745,454	-
93.563 Prosecutor PCA	287	922	457	752
93.563 TITLE IV-D INCENTIVE	133,120	28,931	42,495	119,556
93.563 Pros Title IVD Prior 99	131	-	-	131
93.563 Pros IVD Inc Post 99	-	43,533	41,726	1,807
93.563 Clerk IVD Inc Post 99	268,077	28,931	14,793	282,215
Juvenile Detention Center Coin Phone Supp AFR	15,940	6,000	11,379	10,561
Juvenile Detention Center Vending Machine Supp AFR	37	170	164	43
Treasurer's Trust Fund Supp AFR	4,820,086	5,080,272	4,820,086	5,080,272
Sheriff's Office Inmate Trust Supp AFR	29,188	447,980	444,726	32,442
Sheriff's Office Trust Account Supp AFR	71,100	9,377,980	9,358,880	90,200
Sheriff's Officer Reserves Fund Supp AFR	6,815	8,965	8,098	7,682
Sheriff's Office Special Fund Supp AFR	71,437	84,037	85,945	69,529
Sheriff's Office Property Room Account Supp AFR	72,869	112,636	87,097	98,408

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, 2015  
(Continued)

Fund Name	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Sheriff's Office Commissary Fund Supp AFR	610,671	359,497	320,402	649,766
Johnson County Employee Benefit Plan Supp AFR	(36,716)	4,355,707	4,254,265	64,726
Johnson County Government Claims Account Supp AFR	29,125	184,860	191,992	21,993
Johnson County FSA Account Supp AFR	4,405	5,883	5,224	5,064
Johnson Co Liability & Casualty Claims Supp AFR	10,019	-	10,019	-
Clerk's Trust Account Supp AFR	1,381,113	5,600,616	5,712,725	1,269,004
Clerk's Juvenile Account Supp AFR	-	40,366	36,260	4,106
Clerk's Child Support Supp AFR	13,157	1,030,698	1,033,879	9,976
Clerk's Trust Account to Auditor Supp AFR	-	-	-	-
Clerk's Juvenile Account to Auditor Supp AFR	-	26,018	22,623	3,395
Community Corrections Commissary Fund Supp AFR	197,685	126,222	107,698	216,209
Reassessment	768,743	820,537	672,087	917,193
Olive Branch Road Project	1,622	-	-	1,622
Inspection Fees - New Subdiv	286,467	26,847	34,209	279,105
Sheriff's Narcotic Seizure	19,855	-	1,500	18,355
Forfeiture & Seizure - Prosec	36,946	3,401	18,718	21,629
Jo Co Sheriffs Office Lab Fee	895	-	-	895
JC Surveyor Certification ABPF	14,500	2,600	-	17,100
GIS Maintenance Fund	37,723	65,252	80,938	22,037
Juvenile Services Fees	4,260	-	-	4,260
Fed Forfeit & Seizure- Prosec	6,976	-	-	6,976
Wheel/ Surtax- County Portion	722,528	2,008,847	1,770,441	960,934
Drug Alcohol Resist Edu Prog	3,250	2,122	-	5,372
Animal Adoption Fee Fund	50,426	14,971	31,613	33,784
Federal Forf & Seizure- Sheriff	4,745	15,876	-	20,621
Casa Fee & Donation Fund	14,424	8,725	2,366	20,783
Prosecutors Bad Check Svcs	104,204	3,836	-	108,040
Law Enforcement/ Prosecutor	75	-	-	75
Law Enforc Cont Ed/Animl Shtl	1,832	8	-	1,840
Interpreter Fees- Circuit Court	2,760	-	-	2,760
Interpreter Fees- Superior Ct 1	350	-	-	350
Interpreter Fees- Superior Ct 2	200	-	-	200
Sheriffs Towing Fund	55,920	21,048	63,696	13,272
Withholding Retirement Judges	-	2,784	2,784	-
Withholding Voluntary AUL Loan	-	2,507	2,507	-
Dangerous Driving Enforcement	4	-	-	4
16.588 STOP GRANT	(26,078)	34,875	28,167	(19,370)
Access Stimulus	70,790	176,690	247,480	-
16.575 Victim Assist	(23,780)	55,100	46,155	(14,835)
97.067 Homeland Security Grant	(3,527)	33,441	21,947	7,967
Spanish Translation Grant	1,825	-	1,825	-
COPS Technology Program	719	-	719	-
Access Johnson Co Grant	-	1,101,683	1,101,683	-
NACCHO 2008 Capacity Bldg Grnt	4,410	-	416	3,994
20.600 OPO/BCC/ BLITZ	-	47,088	47,088	-
Bioter/ Prepare Grant- Heal	(34)	34	-	-
97.039 FEMA Flood Buyout	103,417	-	-	103,417
Ojjdp Conference Scholarship	698	-	698	-
16.738 JAG GRANT	-	16,845	16,845	-
14.228 Ind Housing & Comm Dev	12,403	-	25	12,378
16.523 BLOCK GRANT 09JB006	7	-	7	-
Voting System Reimburs	340,017	-	11,126	328,891
16.548 JABG	-	5,300	5,300	-
97.042 EMPG 2014 Competitive	(4,010)	8,485	4,475	-
97.067 Competitive County Base	-	20,000	20,000	-
93.008 NACCHO MRC/CBA	-	3,500	1,180	2,320
93.074 HPP AND PHEP	(59)	59	-	-
93.074 Base All Hazard	(5,579)	19,877	14,298	-

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, 2015  
(Continued)

Fund Name	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
93.074 CRI All Hazard	(7,673)	39,907	32,234	-
97.067 2014 D5 Exercise	-	6,175	7,147	(972)
97.067 2014 D5 Training	-	3,357	3,357	-
93.008 NACCHO (2)	-	300	296	4
93.008 NACCHO CBA	-	1,751	848	903
93.074 ISDH MRC	-	4,997	4,997	-
93.268 Immunizations & Vaccine	-	10,895	10,895	-
10.557 W I C Program	-	242,948	333,793	(90,845)
97.067 2013 Deobligated Funds	-	-	10,550	(10,550)
93.586 Court Improv Pjct Grant	-	7,167	7,100	67
93.074 Public Health Preparedn	-	30,447	18,444	12,003
16.575 VOCA Grant	-	-	11,494	(11,494)
16.588 STOP Grant	-	-	6,926	(6,926)
20.601 DUI	-	25,589	25,589	-
10.557 W I C Program	(51,159)	216,352	165,193	-
Court Improv Pjct Grnt	(4,500)	7,500	3,000	-
JDAI Juvenile Transition - old	-	130,940	125,900	5,040
CAPTA Grant	10,331	-	6,450	3,881
Multiple 93.008 NACCHO (2)	2,050	-	2,050	-
Ind Breast Cancer Awareness Tr	1,890	-	1,890	-
JDAI Juvenile Transition	-	37,592	6,540	31,052
Grant- Comm Corr 2 Positions	-	42,700	-	42,700
Grant- Probation Service Coord	-	25,500	-	25,500
Comm Corr/ Juvenile Grant	29,690	221,339	212,782	38,247
Totals	<u>\$ 43,621,156</u>	<u>\$ 306,499,524</u>	<u>\$ 306,776,769</u>	<u>\$ 43,343,911</u>

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

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Intergovernmental receipts, which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of these types 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 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 are not limited to, the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

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

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

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

Other services and charges, which include, but are not limited to, 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.

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (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

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy and Annual Pension Cost*

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

**B. County Police Retirement Plan**

*Plan Description*

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

*Funding Policy*

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

**C. County Police Benefit Plan**

*Plan Description*

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

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of funds either not having sufficient revenues or grants for which reimbursements had not been requested as of December 31, 2015. The 16.588 STOP GRANT and 16.575 Victim Assist funds either have insufficient revenues or reimbursement was not requested timely. The other five reimbursable grants with deficits in cash did have reimbursements requested in a timely manner; however, the reimbursements were not received by December 31, 2015.

#### 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, 2015

	General	Sheriff Accident Report	Bid Bond Checks	CAGIT County Certified Shares	Campaign Finance Enforc	Child Advocacy	City & Town Court Cost (3%)
Cash and investments - beginning	\$ 5,723,535	\$ 8,831	\$ 29,977	\$ 1,141,782	\$ 5,570	\$ -	\$ 3,229
Receipts:							
Taxes	15,727,225	-	-	8,614,113	-	-	-
Licenses and permits	208,122	-	-	-	-	-	-
Intergovernmental receipts	2,257,241	-	-	-	-	-	-
Charges for services	1,621,766	7,999	-	2,160	-	-	-
Fines and forfeits	537,691	-	5,000	-	-	398	20,519
Other receipts	1,769,145	-	5,500	281,187	-	-	-
Total receipts	<u>22,121,190</u>	<u>7,999</u>	<u>10,500</u>	<u>8,897,460</u>	<u>-</u>	<u>398</u>	<u>20,519</u>
Disbursements:							
Personal services	12,936,333	-	-	7,207,242	-	-	-
Supplies	1,468,417	8,906	-	186,976	-	-	-
Other services and charges	3,796,944	-	-	738,425	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	118,963	-	-	23,714	-	-	-
Other disbursements	4,299,297	-	12,183	4,193	-	-	20,446
Total disbursements	<u>22,619,954</u>	<u>8,906</u>	<u>12,183</u>	<u>8,160,550</u>	<u>-</u>	<u>-</u>	<u>20,446</u>
Excess (deficiency) of receipts over disbursements	<u>(498,764)</u>	<u>(907)</u>	<u>(1,683)</u>	<u>736,910</u>	<u>-</u>	<u>398</u>	<u>73</u>
Cash and investments - ending	<u>\$ 5,224,771</u>	<u>\$ 7,924</u>	<u>\$ 28,294</u>	<u>\$ 1,878,692</u>	<u>\$ 5,570</u>	<u>\$ 398</u>	<u>\$ 3,302</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Clerks Perpetuation	Comm Corr/Adult Grant	Comm Corr Ctp	County Sales Disclosure Fee	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 42,735	\$ 24,321	\$ 44,674	\$ 41,263	\$ 2,956,304	\$ 5,061,493	\$ 82,712
Receipts:							
Taxes	-	-	-	-	450,510	1,736,634	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	590	-	-	-	209,127	284,610	-
Charges for services	-	248,675	16,350	21,670	-	-	-
Fines and forfeits	34,976	-	-	-	-	-	79,567
Other receipts	-	-	-	-	195,391	1,307,359	-
Total receipts	<u>35,566</u>	<u>248,675</u>	<u>16,350</u>	<u>21,670</u>	<u>855,028</u>	<u>3,328,603</u>	<u>79,567</u>
Disbursements:							
Personal services	9,989	216,047	-	31,101	502,625	175,798	-
Supplies	410	6,731	-	-	-	6,155	-
Other services and charges	14,157	-	-	3,750	-	375,230	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	88	-	-	-	67,515	1,323,069	-
Other disbursements	-	-	-	30	-	1,200,000	81,234
Total disbursements	<u>24,644</u>	<u>222,778</u>	<u>-</u>	<u>34,881</u>	<u>570,140</u>	<u>3,080,252</u>	<u>81,234</u>
Excess (deficiency) of receipts over disbursements	<u>10,922</u>	<u>25,897</u>	<u>16,350</u>	<u>(13,211)</u>	<u>284,888</u>	<u>248,351</u>	<u>(1,667)</u>
Cash and investments - ending	<u>\$ 53,657</u>	<u>\$ 50,218</u>	<u>\$ 61,024</u>	<u>\$ 28,052</u>	<u>\$ 3,241,192</u>	<u>\$ 5,309,844</u>	<u>\$ 81,045</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Economic Development Svc	Electronic Map Generation	20.703 Emerg Planning & Right	Extradition & Sheriffs Assist	Sheriff Firearms Training	Food and Beverage Tax	General Drain Improvement
Cash and investments - beginning	\$ 18,475	\$ 12,637	\$ 21,527	\$ 119,812	\$ 59,304	\$ 608,180	\$ 65,194
Receipts:							
Taxes	-	-	-	-	-	2,107,582	68,063
Licenses and permits	-	-	-	-	46,150	-	-
Intergovernmental receipts	-	-	15,380	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	17,400	-	-	-
Other receipts	28,660	436	-	-	-	-	132,853
Total receipts	<u>28,660</u>	<u>436</u>	<u>15,380</u>	<u>17,400</u>	<u>46,150</u>	<u>2,107,582</u>	<u>200,916</u>
Disbursements:							
Personal services	-	-	-	-	-	1,079,803	-
Supplies	-	-	66	18,198	37,581	18,523	-
Other services and charges	-	-	12,297	-	-	329,943	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	20,995	-
Other disbursements	30,835	-	-	-	-	176,361	76,845
Total disbursements	<u>30,835</u>	<u>-</u>	<u>12,363</u>	<u>18,198</u>	<u>37,581</u>	<u>1,625,625</u>	<u>76,845</u>
Excess (deficiency) of receipts over disbursements	<u>(2,175)</u>	<u>436</u>	<u>3,017</u>	<u>(798)</u>	<u>8,569</u>	<u>481,957</u>	<u>124,071</u>
Cash and investments - ending	<u>\$ 16,300</u>	<u>\$ 13,073</u>	<u>\$ 24,544</u>	<u>\$ 119,014</u>	<u>\$ 67,873</u>	<u>\$ 1,090,137</u>	<u>\$ 189,265</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	County Health	Identification Security Protec	Levy Excess	Health Maintenance	Local Road And Street	County Med Care For Inmat	County Misdemeanant
Cash and investments - beginning	\$ 494,820	\$ 183,804	\$ -	\$ 330,097	\$ 506,227	\$ 54,131	\$ 74,323
Receipts:							
Taxes	533,180	-	-	-	771,698	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	60,909	-	-	-	349,441	-	-
Charges for services	259,415	15,026	-	77,701	-	19,865	64,876
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6	-	3,180	2,011	-	-	-
Total receipts	<u>853,510</u>	<u>15,026</u>	<u>3,180</u>	<u>79,712</u>	<u>1,121,139</u>	<u>19,865</u>	<u>64,876</u>
Disbursements:							
Personal services	642,309	-	-	8,375	-	-	60,570
Supplies	11,851	-	-	6,589	-	-	988
Other services and charges	15,480	64,928	-	4,264	14,600	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	935	25,367	-	-	738,900	-	-
Other disbursements	572	-	-	-	-	-	-
Total disbursements	<u>671,147</u>	<u>90,295</u>	<u>-</u>	<u>19,228</u>	<u>753,500</u>	<u>-</u>	<u>61,558</u>
Excess (deficiency) of receipts over disbursements	<u>182,363</u>	<u>(75,269)</u>	<u>3,180</u>	<u>60,484</u>	<u>367,639</u>	<u>19,865</u>	<u>3,318</u>
Cash and investments - ending	<u>\$ 677,183</u>	<u>\$ 108,535</u>	<u>\$ 3,180</u>	<u>\$ 390,581</u>	<u>\$ 873,866</u>	<u>\$ 73,996</u>	<u>\$ 77,641</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	County Highway	Park Non-Revert Capital Improv	Park Non-Reverting Operating	Auditors Plat Map Maintenance	Rainy Day	Recorders Records Perpet	JC Sheriff's Sex Offender Fee
Cash and investments - beginning	\$ 1,002,125	\$ 246,874	\$ 256,735	\$ 99,173	\$ 1,134,901	\$ 1,160,543	\$ 26,632
Receipts:							
Taxes	1,988	-	-	-	-	-	-
Licenses and permits	31,542	-	-	-	-	-	-
Intergovernmental receipts	3,850,158	-	-	-	-	-	-
Charges for services	-	133,216	209,527	35,760	-	290,277	3,686
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	84,733	-	1,104	-	-	180	-
Total receipts	<u>3,968,421</u>	<u>133,216</u>	<u>210,631</u>	<u>35,760</u>	<u>-</u>	<u>290,457</u>	<u>3,686</u>
Disbursements:							
Personal services	1,836,426	-	-	68,432	845,496	109,365	-
Supplies	705,634	2,812	51,530	902	-	10,091	3,471
Other services and charges	314,070	14,152	71,734	-	-	52,113	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	840,031	59,698	24,524	429	-	-	14,133
Other disbursements	-	-	4	40	-	-	-
Total disbursements	<u>3,696,161</u>	<u>76,662</u>	<u>147,792</u>	<u>69,803</u>	<u>845,496</u>	<u>171,569</u>	<u>17,604</u>
Excess (deficiency) of receipts over disbursements	<u>272,260</u>	<u>56,554</u>	<u>62,839</u>	<u>(34,043)</u>	<u>(845,496)</u>	<u>118,888</u>	<u>(13,918)</u>
Cash and investments - ending	<u>\$ 1,274,385</u>	<u>\$ 303,428</u>	<u>\$ 319,574</u>	<u>\$ 65,130</u>	<u>\$ 289,405</u>	<u>\$ 1,279,431</u>	<u>\$ 12,714</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Sheriffs Svs Of Process Fees	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	\$ -	\$ 230,365	\$ 204,197	\$ 776,342	\$ 67,463	\$ 17,474	\$ -
Receipts:							
Taxes	-	-	-	362,363	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	110,090	60,737	-	-	31,765	-	-
Fines and forfeits	-	-	74,493	-	-	-	-
Other receipts	-	-	-	104	-	52,580	238,109
Total receipts	<u>110,090</u>	<u>60,737</u>	<u>74,493</u>	<u>362,467</u>	<u>31,765</u>	<u>52,580</u>	<u>238,109</u>
Disbursements:							
Personal services	-	15,972	-	-	28,031	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	2,449	26,847	-	3,960	20,640	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	899	-	-	-	-	-
Other disbursements	110,090	-	-	504,928	-	7,702	238,124
Total disbursements	<u>110,090</u>	<u>19,320</u>	<u>26,847</u>	<u>504,928</u>	<u>31,991</u>	<u>28,342</u>	<u>238,124</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>41,417</u>	<u>47,646</u>	<u>(142,461)</u>	<u>(226)</u>	<u>24,238</u>	<u>(15)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 271,782</u>	<u>\$ 251,843</u>	<u>\$ 633,881</u>	<u>\$ 67,237</u>	<u>\$ 41,712</u>	<u>\$ (15)</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Tax Sale Surplus	Tobacco Settl//Health Dep	Casa/Guardian Ad Litem	Auditors Ineligible Deductions	Elected Officials Training	County Offender Transportation	Johnson County 911
Cash and investments - beginning	\$ 1,523,265	\$ 374,683	\$ 128,216	\$ 468,855	\$ 49,043	\$ 1,560	\$ 1,612,023
Receipts:							
Taxes	-	-	-	120,731	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	30,738	-	-	-	-
Charges for services	-	6,326	-	16,069	15,026	600	1,654,560
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,424,473	54,801	-	-	-	-	-
Total receipts	1,424,473	61,127	30,738	136,800	15,026	600	1,654,560
Disbursements:							
Personal services	-	-	39,983	41,082	-	-	1,733,093
Supplies	-	6,622	2,262	2,521	-	-	-
Other services and charges	-	3,992	10,553	50,221	698	-	227,376
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	1,618	15,997	-	-	-
Other disbursements	1,575,478	-	-	4,956	-	63	-
Total disbursements	1,575,478	10,614	54,416	114,777	698	63	1,960,469
Excess (deficiency) of receipts over disbursements	(151,005)	50,513	(23,678)	22,023	14,328	537	(305,909)
Cash and investments - ending	\$ 1,372,260	\$ 425,196	\$ 104,538	\$ 490,878	\$ 63,371	\$ 2,097	\$ 1,306,114

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Adult Probation Adm Fees	Juvenile Probation Adm Fees	Supplemental Adult Prob Srcv	Supplemental Juv Prob Serv	Alternative Dispute Resolution	Multiple User Fee Funds	Multiple Legal Drain Funds
Cash and investments - beginning	\$ 6,612	\$ 3,425	\$ 25,442	\$ 19,760	\$ 166,893	\$ 1,551,280	\$ 801,212
Receipts:							
Taxes	-	-	-	-	-	-	276,402
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	2,645	-
Charges for services	42,692	7,366	263,475	26,641	-	989,547	-
Fines and forfeits	-	-	-	-	131,262	679,160	-
Other receipts	-	-	-	-	-	101,781	37,308
Total receipts	<u>42,692</u>	<u>7,366</u>	<u>263,475</u>	<u>26,641</u>	<u>131,262</u>	<u>1,773,133</u>	<u>313,710</u>
Disbursements:							
Personal services	28,992	8,901	214,487	31,709	-	1,387,542	-
Supplies	-	-	-	-	1,964	237,534	-
Other services and charges	-	-	2,509	5,138	106,569	127,131	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	377	20,390	-
Other disbursements	-	-	-	-	-	2,500	331,467
Total disbursements	<u>28,992</u>	<u>8,901</u>	<u>216,996</u>	<u>36,847</u>	<u>108,910</u>	<u>1,775,097</u>	<u>331,467</u>
Excess (deficiency) of receipts over disbursements	<u>13,700</u>	<u>(1,535)</u>	<u>46,479</u>	<u>(10,206)</u>	<u>22,352</u>	<u>(1,964)</u>	<u>(17,757)</u>
Cash and investments - ending	<u>\$ 20,312</u>	<u>\$ 1,890</u>	<u>\$ 71,921</u>	<u>\$ 9,554</u>	<u>\$ 189,245</u>	<u>\$ 1,549,316</u>	<u>\$ 783,455</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Animal Shelter	Interpreter Fees-Superior Ct 3	Multiple Donation Funds	Multiple Weights and Measures Funds	Multiple Debt Service Funds	Prof Liabwrk Comp&Caslty Res	Multiple Bond Issue Proceeds Funds
Cash and investments - beginning	\$ 54,020	\$ 39,326	\$ 82,029	\$ 10,293	\$ 464,641	\$ 50,306	\$ 2,619,137
Receipts:							
Taxes	341,007	-	-	-	1,652,291	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	63,900	-	-	-	173,309	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	8,663	8,220	1,860	1,130	-	-	-
Other receipts	201,074	-	37,557	-	11,395	6,328	1,480
Total receipts	614,644	8,220	39,417	1,130	1,836,995	6,328	1,480
Disbursements:							
Personal services	309,607	-	-	-	-	-	-
Supplies	14,190	-	27,647	-	-	-	-
Other services and charges	32,506	-	10,692	-	857	-	1,524,458
Debt service - principal and interest	-	-	-	-	1,937,535	-	-
Capital outlay	11,495	-	-	-	-	-	708,183
Other disbursements	211,292	-	-	-	-	-	-
Total disbursements	579,090	-	38,339	-	1,938,392	-	2,232,641
Excess (deficiency) of receipts over disbursements	35,554	8,220	1,078	1,130	(101,397)	6,328	(2,231,161)
Cash and investments - ending	\$ 89,574	\$ 47,546	\$ 83,107	\$ 11,423	\$ 363,244	\$ 56,634	\$ 387,976

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Net Payroll	Withholding- United Way	Multiple Withholdings - Insurance Funds	Multiple Withholdings Funds	Withholding- Child Support	Withholding- AUL Deferred Comp	Withholding- Federal Tax
Cash and investments - beginning	\$ -	\$ -	\$ 9,505	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	14,822,429	7,721	841,194	124,218	59,131	101,211	2,091,695
Total receipts	14,822,429	7,721	841,194	124,218	59,131	101,211	2,091,695
Disbursements:							
Personal services	-	-	793,150	37,540	-	101,211	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	14,822,429	7,721	46,717	86,678	59,131	-	2,091,695
Total disbursements	14,822,429	7,721	839,867	124,218	59,131	101,211	2,091,695
Excess (deficiency) of receipts over disbursements	-	-	1,327	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 10,832	\$ -	\$ -	\$ -	\$ -

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Withholding- Social Security	Withholding- Flexplus	Withholding- County Opt Tax	Withholding Retirement- Perf	Withholding- 457	Withholding- State Tax	Withholding- Uniform Highway
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 523	\$ -	\$ -	\$ 19
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>1,527,190</u>	<u>5,880</u>	<u>222,846</u>	<u>561,510</u>	<u>28,483</u>	<u>659,194</u>	<u>10,267</u>
Total receipts	<u>1,527,190</u>	<u>5,880</u>	<u>222,846</u>	<u>561,510</u>	<u>28,483</u>	<u>659,194</u>	<u>10,267</u>
Disbursements:							
Personal services	-	-	-	-	-	-	10,267
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>1,527,190</u>	<u>5,880</u>	<u>222,846</u>	<u>561,510</u>	<u>28,483</u>	<u>659,194</u>	<u>-</u>
Total disbursements	<u>1,527,190</u>	<u>5,880</u>	<u>222,846</u>	<u>561,510</u>	<u>28,483</u>	<u>659,194</u>	<u>10,267</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 523</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Withholding Garnishment Wages	Settlement	Johnson County Wheel /SurTax	Comm Vehicle Excise Tax	Special Assessment	All Sewer Settlements	Financial Inst Franchise Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	134,684,075	-	-	261,915	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	17,913,997	-	-	-	-	449,986
Charges for services	-	-	-	-	5,700	15,188	-
Fines and forfeits	-	-	-	-	1,910	454,920	-
Other receipts	17,239	52,737	3,610,338	427,141	-	-	-
Total receipts	17,239	152,650,809	3,610,338	427,141	269,525	470,108	449,986
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	427,141	-	-	449,986
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	17,239	152,650,809	3,610,338	-	265,885	470,108	-
Total disbursements	17,239	152,650,809	3,610,338	427,141	265,885	470,108	449,986
Excess (deficiency) of receipts over disbursements	-	-	-	-	3,640	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 3,640	\$ -	\$ -

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	HEA 1001-2008 STATE HMSTD CRED	Homestead Credit Rebate Fund	Fines And Forfeitures	Infraction Judgments	Overweight Vehicles Fines	Special Death Benefit Fee	State Sales Discl- General
Cash and investments - beginning	\$ 29,989	\$ 1,619	\$ 1,013	\$ 12,637	\$ 690	\$ 1,295	\$ 1,820
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	18,260	21,405
Fines and forfeits	-	-	18,804	147,982	9,612	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	18,804	147,982	9,612	18,260	21,405
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	29,989	-	5,389	74,334	6,655	8,610	8,745
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	8,167	78,333	3,137	9,385	12,335
Total disbursements	29,989	-	13,556	152,667	9,792	17,995	21,080
Excess (deficiency) of receipts over disbursements	(29,989)	-	5,248	(4,685)	(180)	265	325
Cash and investments - ending	\$ -	\$ 1,619	\$ 6,261	\$ 7,952	\$ 510	\$ 1,560	\$ 2,145

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Coroner's Contin Educ	Interstate Compact Fee	State Auditors Mortgage Fee	DLGF Homestead Prop Database	JC Sheriff's Sex Offender 10%	Child Restraint System	Food & Beverage Tax Collection
Cash and investments - beginning	\$ 798	\$ 63	\$ 1,113	\$ -	\$ -	\$ 75	\$ 44,384
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	13,074	600	17,908	198	410	-	-
Fines and forfeits	-	-	-	-	-	1,606	-
Other receipts	-	-	-	-	-	-	2,966,865
Total receipts	13,074	600	17,908	198	410	1,606	2,966,865
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	6,610	475	7,730	9	335	550	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,324	125	9,810	186	75	1,031	2,791,609
Total disbursements	12,934	600	17,540	195	410	1,581	2,791,609
Excess (deficiency) of receipts over disbursements	140	-	368	3	-	25	175,256
Cash and investments - ending	\$ 938	\$ 63	\$ 1,481	\$ 3	\$ -	\$ 100	\$ 219,640

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Inheritance Tax	Park Sales Tax	Education Plate Fee	Riverboat Revenue Sharing	CAGIT Distribution	93.563 Prosecutor PCA	93.563 TITLE IV-D INCENTIVE
Cash and investments - beginning	\$ 236,543	\$ -	\$ 169	\$ -	\$ -	\$ 287	\$ 133,120
Receipts:							
Taxes	36,768	5,704	-	-	36,745,454	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	827,299	-	-	28,931
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	369	-
Other receipts	-	-	1,856	-	-	553	-
Total receipts	<u>36,768</u>	<u>5,704</u>	<u>1,856</u>	<u>827,299</u>	<u>36,745,454</u>	<u>922</u>	<u>28,931</u>
Disbursements:							
Personal services	-	-	-	-	-	-	2,828
Supplies	-	-	-	-	36,745,454	-	-
Other services and charges	-	5,704	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	9,604
Other disbursements	84,618	-	1,838	827,299	-	457	30,063
Total disbursements	<u>84,618</u>	<u>5,704</u>	<u>1,838</u>	<u>827,299</u>	<u>36,745,454</u>	<u>457</u>	<u>42,495</u>
Excess (deficiency) of receipts over disbursements	<u>(47,850)</u>	<u>-</u>	<u>18</u>	<u>-</u>	<u>-</u>	<u>465</u>	<u>(13,564)</u>
Cash and investments - ending	<u>\$ 188,693</u>	<u>\$ -</u>	<u>\$ 187</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 752</u>	<u>\$ 119,556</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	93.563 Pros Title IVD Prior 99	93.563 Pros IVD Inc Post 99	93.563 Clerk IVD Inc Post 99	Juvenile Detention Center Coin Phone Supp AFR	Juvenile Detention Center Vending Machine Supp AFR	Treasurer's Trust Fund Supp AFR	Sheriff's Office Inmate Trust Supp AFR
Cash and investments - beginning	\$ 131	\$ -	\$ 268,077	\$ 15,940	\$ 37	\$ 4,820,086	\$ 29,188
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	43,533	28,931	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	6,000	170	5,080,272	447,980
Total receipts	-	43,533	28,931	6,000	170	5,080,272	447,980
Disbursements:							
Personal services	-	6,465	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	35,261	14,793	11,379	164	4,820,086	444,726
Total disbursements	-	41,726	14,793	11,379	164	4,820,086	444,726
Excess (deficiency) of receipts over disbursements	-	1,807	14,138	(5,379)	6	260,186	3,254
Cash and investments - ending	\$ 131	\$ 1,807	\$ 282,215	\$ 10,561	\$ 43	\$ 5,080,272	\$ 32,442

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Sheriff's Office Trust Account Supp AFR	Sheriff's Officer Reserves Fund Supp AFR	Sheriff's Office Special Fund Supp AFR	Sheriff's Office Property Room Account Supp AFR	Sheriff's Office Commissary Fund Supp AFR	Johnson County Employee Benefit Plan Supp AFR	Johnson County Government Claims Account Supp AFR
Cash and investments - beginning	\$ 71,100	\$ 6,815	\$ 71,437	\$ 72,869	\$ 610,671	\$ (36,716)	\$ 29,125
Receipts:							
Taxes	-	-	-	-	-	2,460,000	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>9,377,980</u>	<u>8,965</u>	<u>84,037</u>	<u>112,636</u>	<u>359,497</u>	<u>1,895,707</u>	<u>184,860</u>
Total receipts	<u>9,377,980</u>	<u>8,965</u>	<u>84,037</u>	<u>112,636</u>	<u>359,497</u>	<u>4,355,707</u>	<u>184,860</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>9,358,880</u>	<u>8,098</u>	<u>85,945</u>	<u>87,097</u>	<u>320,402</u>	<u>4,254,265</u>	<u>191,992</u>
Total disbursements	<u>9,358,880</u>	<u>8,098</u>	<u>85,945</u>	<u>87,097</u>	<u>320,402</u>	<u>4,254,265</u>	<u>191,992</u>
Excess (deficiency) of receipts over disbursements	<u>19,100</u>	<u>867</u>	<u>(1,908)</u>	<u>25,539</u>	<u>39,095</u>	<u>101,442</u>	<u>(7,132)</u>
Cash and investments - ending	<u>\$ 90,200</u>	<u>\$ 7,682</u>	<u>\$ 69,529</u>	<u>\$ 98,408</u>	<u>\$ 649,766</u>	<u>\$ 64,726</u>	<u>\$ 21,993</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Johnson County FSA Account Supp AFR	Johnson Co Liability & Casualty Claims Supp AFR	Clerk's Trust Account Supp AFR	Clerk's Juvenile Account Supp AFR	Clerk's Child Support Supp AFR	Clerk's Trust Account to Auditor Supp AFR	Clerk's Juvenile Account to Auditor Supp AFR
Cash and investments - beginning	\$ 4,405	\$ 10,019	\$ 1,381,113	\$ -	\$ 13,157	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,883	-	5,600,616	40,366	1,030,698	-	26,018
Total receipts	5,883	-	5,600,616	40,366	1,030,698	-	26,018
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,224	10,019	5,712,725	36,260	1,033,879	-	22,623
Total disbursements	5,224	10,019	5,712,725	36,260	1,033,879	-	22,623
Excess (deficiency) of receipts over disbursements	659	(10,019)	(112,109)	4,106	(3,181)	-	3,395
Cash and investments - ending	\$ 5,064	\$ -	\$ 1,269,004	\$ 4,106	\$ 9,976	\$ -	\$ 3,395

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Community Corrections Commissary Fund Supp AFR	Reassessment	Olive Branch Road Project	Inspection Fees - New Subdiv	Sheriff's Narcotic Seizure	Forfeiture & Seizure - Prosec	Jo Co Sheriffs Office Lab Fee
Cash and investments - beginning	\$ 197,685	\$ 768,743	\$ 1,622	\$ 286,467	\$ 19,855	\$ 36,946	\$ 895
Receipts:							
Taxes	-	736,394	-	-	-	-	-
Licenses and permits	-	-	-	26,847	-	-	-
Intergovernmental receipts	-	84,143	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	126,222	-	-	-	-	3,401	-
Total receipts	126,222	820,537	-	26,847	-	3,401	-
Disbursements:							
Personal services	-	218,515	-	4,412	-	-	-
Supplies	-	-	-	342	1,500	18,718	-
Other services and charges	-	449,789	-	29,455	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	3,783	-	-	-	-	-
Other disbursements	107,698	-	-	-	-	-	-
Total disbursements	107,698	672,087	-	34,209	1,500	18,718	-
Excess (deficiency) of receipts over disbursements	18,524	148,450	-	(7,362)	(1,500)	(15,317)	-
Cash and investments - ending	\$ 216,209	\$ 917,193	\$ 1,622	\$ 279,105	\$ 18,355	\$ 21,629	\$ 895

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	JC Surveyor Certification ABPF	GIS Maintenance Fund	Juvenile Services Fees	Fed Forfeit & Seizure- Prosec	Wheel/ Surtax- County Portion	Drug Alcohol Resist Edu Prog	Animal Adoption Fee Fund
Cash and investments - beginning	\$ 14,500	\$ 37,723	\$ 4,260	\$ 6,976	\$ 722,528	\$ 3,250	\$ 50,426
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	2,600	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	424,004	-	-
Charges for services	-	552	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	14,971
Other receipts	-	64,700	-	-	1,584,843	2,122	-
Total receipts	2,600	65,252	-	-	2,008,847	2,122	14,971
Disbursements:							
Personal services	-	43,249	-	-	-	-	-
Supplies	-	209	-	-	-	-	9,564
Other services and charges	-	37,480	-	-	-	-	22,049
Debt service - principal and interest	-	-	-	-	590,421	-	-
Capital outlay	-	-	-	-	1,180,020	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	80,938	-	-	1,770,441	-	31,613
Excess (deficiency) of receipts over disbursements	2,600	(15,686)	-	-	238,406	2,122	(16,642)
Cash and investments - ending	\$ 17,100	\$ 22,037	\$ 4,260	\$ 6,976	\$ 960,934	\$ 5,372	\$ 33,784

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Federal Forf & Seizure- Sheriff	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	\$ 4,745	\$ 14,424	\$ 104,204	\$ 75	\$ 1,832	\$ 2,760	\$ 350
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	3,800	3,836	-	8	-	-
Other receipts	15,876	4,925	-	-	-	-	-
Total receipts	15,876	8,725	3,836	-	8	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	2,366	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	2,366	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	15,876	6,359	3,836	-	8	-	-
Cash and investments - ending	\$ 20,621	\$ 20,783	\$ 108,040	\$ 75	\$ 1,840	\$ 2,760	\$ 350

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Interpreter Fees- Superior Ct 2	Sheriffs Towing Fund	Withholding Retirement Judges	Withholding Voluntary AUL Loan	Dangerous Driving Enforcement	16.588 STOP GRANT	Access Stimulus
Cash and investments - beginning	\$ 200	\$ 55,920	\$ -	\$ -	\$ 4	\$ (26,078)	\$ 70,790
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	34,875	176,690
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	21,048	-	-	-	-	-
Other receipts	-	-	2,784	2,507	-	-	-
Total receipts	-	21,048	2,784	2,507	-	34,875	176,690
Disbursements:							
Personal services	-	-	-	2,507	-	28,167	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	63,696	-	-	-	-	247,480
Other disbursements	-	-	2,784	-	-	-	-
Total disbursements	-	63,696	2,784	2,507	-	28,167	247,480
Excess (deficiency) of receipts over disbursements	-	(42,648)	-	-	-	6,708	(70,790)
Cash and investments - ending	\$ 200	\$ 13,272	\$ -	\$ -	\$ 4	\$ (19,370)	\$ -

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	16.575 Victim Assist	97.067 Homeland Security Grant	Spanish Translation Grant	COPS Technology Program	Access Johnson Co Grant	NACCHO 2008 Capacity Bldg Grnt	20.600 OPO/BCC/ BLITZ
Cash and investments - beginning	\$ (23,780)	\$ (3,527)	\$ 1,825	\$ 719	\$ -	\$ 4,410	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	55,100	33,441	-	-	1,101,683	-	-
Charges for services	-	-	-	-	-	-	47,088
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>55,100</u>	<u>33,441</u>	<u>-</u>	<u>-</u>	<u>1,101,683</u>	<u>-</u>	<u>47,088</u>
Disbursements:							
Personal services	46,155	-	-	-	-	-	-
Supplies	-	-	-	-	-	416	47,088
Other services and charges	-	11,250	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	1,825	-	-	-	-
Other disbursements	-	10,697	-	719	1,101,683	-	-
Total disbursements	<u>46,155</u>	<u>21,947</u>	<u>1,825</u>	<u>719</u>	<u>1,101,683</u>	<u>416</u>	<u>47,088</u>
Excess (deficiency) of receipts over disbursements	<u>8,945</u>	<u>11,494</u>	<u>(1,825)</u>	<u>(719)</u>	<u>-</u>	<u>(416)</u>	<u>-</u>
Cash and investments - ending	<u>\$ (14,835)</u>	<u>\$ 7,967</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,994</u>	<u>\$ -</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Bioter/ Prepare Grant- Heal	97.039 FEMA Flood Buyout	Ojdp Conference Scholarship	16.738 JAG GRANT	14.228 Ind Housing & Comm Dev	16.523 BLOCK GRANT 09JB006	Voting System Reimburs
Cash and investments - beginning	\$ (34)	\$ 103,417	\$ 698	\$ -	\$ 12,403	\$ 7	\$ 340,017
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	16,845	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	34	-	-	-	-	-	-
Total receipts	34	-	-	16,845	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	4,598
Supplies	-	-	-	-	-	-	952
Other services and charges	-	-	-	-	25	-	282
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	16,845	-	-	5,294
Other disbursements	-	-	698	-	-	7	-
Total disbursements	-	-	698	16,845	25	7	11,126
Excess (deficiency) of receipts over disbursements	34	-	(698)	-	(25)	(7)	(11,126)
Cash and investments - ending	\$ -	\$ 103,417	\$ -	\$ -	\$ 12,378	\$ -	\$ 328,891

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	16.548 JABG	97.042 EMPG 2014 Competitive	97.067 Competitive County Base	93.008 NACCHO MRC/CBA	93.074 HPP AND PHEP	93.074 Base All Hazard	93.074 CRI All Hazard
Cash and investments - beginning	\$ -	\$ (4,010)	\$ -	\$ -	\$ (59)	\$ (5,579)	\$ (7,673)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	5,300	8,485	20,000	3,500	-	19,439	39,850
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	59	438	57
Total receipts	<u>5,300</u>	<u>8,485</u>	<u>20,000</u>	<u>3,500</u>	<u>59</u>	<u>19,877</u>	<u>39,907</u>
Disbursements:							
Personal services	-	-	-	-	-	5,874	4,605
Supplies	-	-	-	1,180	-	356	-
Other services and charges	5,300	-	-	-	-	3,488	1,858
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	4,475	20,000	-	-	4,580	25,712
Other disbursements	-	-	-	-	-	-	59
Total disbursements	<u>5,300</u>	<u>4,475</u>	<u>20,000</u>	<u>1,180</u>	<u>-</u>	<u>14,298</u>	<u>32,234</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>4,010</u>	<u>-</u>	<u>2,320</u>	<u>59</u>	<u>5,579</u>	<u>7,673</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,320</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, 2015  
 (Continued)

	97.067 2014 D5 Exercise	97.067 2014 D5 Training	93.008 NACCHO (2)	93.008 NACCHO CBA	93.074 ISDH MRC	93.268 Immunizations & Vaccine
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	6,175	3,357	-	-	4,997	10,895
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	300	1,751	-	-
Total receipts	<u>6,175</u>	<u>3,357</u>	<u>300</u>	<u>1,751</u>	<u>4,997</u>	<u>10,895</u>
Disbursements:						
Personal services	-	-	296	848	2,334	-
Supplies	-	-	-	-	2,346	-
Other services and charges	-	3,357	-	-	-	10,895
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	7,147	-	-	-	317	-
Total disbursements	<u>7,147</u>	<u>3,357</u>	<u>296</u>	<u>848</u>	<u>4,997</u>	<u>10,895</u>
Excess (deficiency) of receipts over disbursements	<u>(972)</u>	<u>-</u>	<u>4</u>	<u>903</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (972)</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 903</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, 2015  
 (Continued)

	10.557 W I C Program	97.067 2013 Deobligated Funds	93.586 Court Improv Pjct Grant	93.074 Public Health Preparedn	16.575 VOCA Grant	16.588 STOP Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	240,277	-	4,167	30,447	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,671	-	3,000	-	-	-
Total receipts	<u>242,948</u>	<u>-</u>	<u>7,167</u>	<u>30,447</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	169,932	-	-	12,769	11,494	6,926
Supplies	14,643	-	-	810	-	-
Other services and charges	149,218	750	7,100	4,865	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	9,800	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>333,793</u>	<u>10,550</u>	<u>7,100</u>	<u>18,444</u>	<u>11,494</u>	<u>6,926</u>
Excess (deficiency) of receipts over disbursements	<u>(90,845)</u>	<u>(10,550)</u>	<u>67</u>	<u>12,003</u>	<u>(11,494)</u>	<u>(6,926)</u>
Cash and investments - ending	<u>\$ (90,845)</u>	<u>\$ (10,550)</u>	<u>\$ 67</u>	<u>\$ 12,003</u>	<u>\$ (11,494)</u>	<u>\$ (6,926)</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	20.601 DUI	10.557 W I C Program	Court Improv Pjct Grnt	JDAI Juvenile Transition - old	CAPTA Grant	Multiple 93.008 NACCHO (2)
Cash and investments - beginning	\$ -	\$ (51,159)	\$ (4,500)	\$ -	\$ 10,331	\$ 2,050
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	66,512	7,500	130,940	-	-
Charges for services	25,589	149,732	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	108	-	-	-	-
Total receipts	<u>25,589</u>	<u>216,352</u>	<u>7,500</u>	<u>130,940</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	109,492	-	-	-	-
Supplies	25,589	7,555	-	-	-	-
Other services and charges	-	45,475	-	-	6,450	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,671	3,000	125,900	-	2,050
Total disbursements	<u>25,589</u>	<u>165,193</u>	<u>3,000</u>	<u>125,900</u>	<u>6,450</u>	<u>2,050</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>51,159</u>	<u>4,500</u>	<u>5,040</u>	<u>(6,450)</u>	<u>(2,050)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,040</u>	<u>\$ 3,881</u>	<u>\$ -</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Ind Breast Cancer Awareness Tr	JDAI Juvenile Transition	Grant- Comm Corr 2 Positions	Grant- Probation Service Coord	Comm Corr/ Juvenile Grant	Totals
Cash and investments - beginning	\$ 1,890	\$ -	\$ -	\$ -	\$ 29,690	\$ 43,621,156
Receipts:						
Taxes	-	-	-	-	-	207,694,097
Licenses and permits	-	-	-	-	-	315,261
Intergovernmental receipts	-	-	-	-	-	29,119,347
Charges for services	-	-	42,700	25,500	221,339	6,858,106
Fines and forfeits	-	-	-	-	-	2,279,205
Other receipts	-	37,592	-	-	-	60,233,508
Total receipts	-	37,592	42,700	25,500	221,339	306,499,524
Disbursements:						
Personal services	-	-	-	-	171,688	31,364,632
Supplies	-	2,603	-	-	-	40,746,820
Other services and charges	1,890	1,500	-	-	41,094	8,817,957
Debt service - principal and interest	-	-	-	-	-	2,527,956
Capital outlay	-	2,437	-	-	-	5,612,871
Other disbursements	-	-	-	-	-	217,706,533
Total disbursements	1,890	6,540	-	-	212,782	306,776,769
Excess (deficiency) of receipts over disbursements	(1,890)	31,052	42,700	25,500	8,557	(277,245)
Cash and investments - ending	\$ -	\$ 31,052	\$ 42,700	\$ 25,500	\$ 38,247	\$ 43,343,911

JOHNSON COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2015

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 398,406</u>	<u>\$ -</u>

JOHNSON COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2015

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 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 2013 A: To acquire construct and install a Public Safety Dispatch Facility	\$ 1,015,000	\$ 517,015
General obligation bonds	GOB 2014 A: Paying the cost of acquiring certain equip completing certain paving projects making certain renovations	975,000	984,303
Revenue bonds	Construction reconstruction and expansion of a road	<u>2,660,000</u>	<u>642,494</u>
Totals		<u>\$ 4,650,000</u>	<u>\$ 2,143,812</u>

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

TO: THE OFFICIALS OF 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 *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. Except as discussed below, we conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

***Basis for Qualified Opinion on Disaster Grants - Public Assistance (Presidentially Declared Disasters)***

As described in item 2015-009 in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient appropriate audit evidence supporting the compliance of the County with the Disaster Grants - Public Assistance (Presidentially Declared Disasters) regarding Reporting. Consequently, we were unable to determine whether the County complied with those requirements applicable to the program.

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

As described in items 2015-008 and 2015-010 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding Cash Management and Procurement and Suspension and Debarment that are applicable to its Disaster Grants - Public Assistance (Presidentially Declared Disasters). Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

***Qualified Opinion on Disaster Grants - Public Assistance (Presidentially Declared Disasters)***

In our opinion, except for the effects of such noncompliance, if any, as might have been determined had we been able to examine sufficient evidence regarding the County's compliance with the requirements of its Disaster Grants - Public Assistance (Presidentially Declared Disasters) grant regarding Reporting, and except for the noncompliance described in the *Basis for Qualified Opinion on the Disaster Grants - Public Assistance (Presidentially Declared Disasters)* paragraphs, the County complied, in all matter respects, with the requirements referred to above that could have a direct and material effect on its Disaster Grants - Public Assistance (Presidentially Declared Disasters) for the year ended December 31, 2015.

***Unmodified Opinion on Each of the Other Major Federal Programs***

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 other major federal programs identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended December 31, 2015.

***Other Matters***

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

**Report on Internal Control over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.


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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2015-006, 2015-007, 2015-008, 2015-009, and 2015-010, that we consider to be material weaknesses.

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

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

  
Paul D. Joyce, CPA  
State Examiner

June 7, 2017

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, 2015

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	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Agriculture</u>					
Child Nutrition Cluster					
School Breakfast Program Calendar 2015	Indiana Department of Education	10.553		\$ -	\$ 10,514
National School Lunch Program Fiscal Year 2015	Indiana Department of Education	10.555		-	17,421
Total - Child Nutrition Cluster				-	27,935
Special Supplemental Nutrition Program for Women, Infants, and Children Fiscal Year 2015 Basic Fiscal Year 2015 Peer Counselor Grant	Indiana State Department of Health	10.557	2IN700002 2IN700012	- -	422,999 33,522
Total - Special Supplemental Nutrition Program for Women, Infants, and Children				-	456,521
Child and Adult Care Food Program Fiscal Year 2015	Indiana Department of Education	10.558		-	4,192
Total - Department of Agriculture				-	488,648
<u>Department of Justice</u>					
Title V Delinquency Prevention Program JABG Juvenile Detention	Indiana Criminal Justice Institute	16.548	10-JP-004	-	5,300
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		-	34,875
Edward Byrne Memorial Justice Assistance Grant Program 2011 Justice Assistance Grant Program	City of Greenwood	16.738		-	16,845
Total - Department of Justice				-	112,120
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Rehabilitation of Bridge 23			0800778	-	19,735
Worthsville Road/Clark School Road			1005947	-	225,277
Inspection of Signs			1006022	-	34,404
2010 Safe Routes to School			1006469	-	126
Trail & Greenways Bike/Pedestrian Facilities				-	19,510
Bridge 200			1173102	-	42,869
Federal Bridge Inspection			13822120	-	86,184
Center Grove Crosswalk			1382775	-	23,408
Construction of Roundabout CR 144 & Whiteland Road			810516	-	548,169
Replacement of Bridge 96			1005699	-	95,033
2008 Safe Routes to School			0810438	-	36,399
Total - Highway Planning and Construction				-	1,131,114
Total - Highway Planning and Construction Cluster				-	1,131,114
Highway Safety Cluster					
State and Community Highway Safety Big City/Big County Enforcement	Indiana Criminal Justice Institute	20.600		38,336	47,088
Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Task Force Indiana Enforcement Grant	Indiana Criminal Justice Institute	20.601		20,153	25,589
Total - Highway Safety Cluster				58,490	72,677
Formula Grants for Rural Areas					
ACCESS - Public Transit	Indiana Department of Transportation	20.509	800 189032	77,417	77,417
ACCESS - Public Transit			180033	743,759	743,759
ACCESS - American Recovery and Reinvestment Act of 2009 (ARRA)			14810660	-	247,480
Total - Formula Grants for Rural Areas				821,176	1,068,656
Interagency Hazardous Materials Public Sector Training Planning Grants HMEP	Indiana Department of Homeland Security	20.703	C44P-5-440B	-	15,380
Total - Department of Transportation				879,666	2,287,827

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, 2015  
(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	Pass-Through To Subrecipient	Total Federal Awards Expended
<b>Department of Education</b>					
Title I Grants to Local Educational Agencies	Franklin Community Schools	84.010		-	46,000
Total - Department of Education				-	46,000
<b>Department of Health and Human Services</b>					
Medical Reserve Corps Small Grant Program	National Association of County and City Health Offices	93.008	5MRCSG101005-03	-	296
NACCHO			5MRCSG101005-04-00	-	1,180
NACCHO			IMRCSG101005-01	-	416
NACCHO			MRC 14-0377	-	848
Total - Medical Reserve Corps Small Grant Program				-	2,740
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana State Department of Health	93.074	5U90TP000521-03	-	4,680
Hospital Prep HPP & PHEP			5U90TP000521-2	-	59
Hospital Prep HPP & PHEP			U90TP000521	-	30,447
Public Health Emergency Preparedness			A70-5-0532368	-	39,850
CRI All Hazard			A70-5-0532411	-	19,439
BASE All Hazard				-	-
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	94,475
Immunization Cooperative Agreements Immunizations & Vaccines for Children	Indiana State Department of Health	93.268		-	10,895
Centers for Disease Control and Prevention_Investigations and and Technical Assistance Bioterrorism/Preparedness Grant	Indiana State Department of Health	93.283	BRPS 140-3	-	34
Child Support Enforcement Clerk Collection Incentives	Indiana Department of Child Services	93.563	1504INCSES	-	14,793
Calendar 2015 Clerk Expenditures			1504INCSES	-	49,682
County Collection Incentives			1504INCSES	-	42,495
Indirect Costs			1504INCSES	-	171,916
Calendar 2015 Juvenile Court Expenditures			1504INCSES	-	142,732
Prosecutor Collection Incentives			1504INCSES	-	41,726
Calendar 2015 Prosecutor Expenditures			1504INCSES	-	370,306
Total - Child Support Enforcement				-	833,650
State Court Improvement Program State Court Improvement Program	Indiana Supreme Court	93.586		-	7,167
Total - Department of Health and Human Services				-	948,961
<b>Department of Homeland Security</b>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Flood of 2008	Indiana Department of Homeland Security	97.036	4173-DR-IN	-	195,346
Emergency Management Performance Grants EMPG - Competitive Grant EMPG Reimbursements	Indiana Department of Homeland Security	97.042	C44P-5-498B	-	8,485
			C44P-5-728B	-	54,007
Total - Emergency Management Performance Grants				-	62,492
Homeland Security Grant Program 2013 D5 Administrator Grant 2013 D5 Administrator Grant 2014 County Based Grant 2015 D5 Exercise Grant 2014 D5 Training 2015 Shaw Security Services	Indiana Department of Homeland Security	97.067	C44P-4-480B	-	11,641
			C44P-4-805B	-	11,250
			C44P-5-598B	-	20,000
			C44P-5-675B	-	6,175
			C44P-5-680B	-	3,357
			C44P-5-819B	-	10,550
Total - Homeland Security Grant Program				-	62,973
Total - Department of Homeland Security				-	320,811
Total federal awards expended				\$ 879,666	\$ 4,204,367

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 under programs of the federal government for the year ended December 31, 2015. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

**Note 2. *Summary of Significant Accounting Policies***

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

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 weakness identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiency identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

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

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
	Highway Planning and Construction Cluster	Unmodified
93.563	Child Support Enforcement	Unmodified
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Qualified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? no

**Section II - Financial Statement Findings**

**FINDING 2015-001 - 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: two programs were omitted and five programs were reported with errors. In total, the SEFA was overstated by \$174,898.

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. The standards include adequate control activities. According to this manual:

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

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

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

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 financial statements. . . ."

2 CFR 200.510(b) states:

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

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

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe the significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

*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 2015-002 - 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 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. The standards include adequate control activities. According to this manual:

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

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

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

Indiana Code 5-11-10-2(a) states:

"Claims against a political subdivision of the state must be approved by the officer or person receiving the goods or services, be audited for correctness and approved by the disbursing officer of the political subdivision, and, where applicable, be allowed by the governing body having jurisdiction over allowance of such claims before they are paid. If the claim is against a governmental entity (as defined in section 1.6 of this chapter), the claim must be certified by the fiscal officer."

*Cause*

The County Auditor had not established a system of internal control 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 completed 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.

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

***FINDING 2015-003 - 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. 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.

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

*Criteria*

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

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

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

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

*Cause*

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.

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Views of Responsible Officials*

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

**FINDING 2015-004 - 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:

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. The standards include adequate control activities. According to this manual:

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

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

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

*Cause*

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.

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Views of Responsible Officials*

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

**FINDING 2015-005 - 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. The standards include adequate control activities. According to this manual:

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

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

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

*Cause*

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

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*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.

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

**FINDING 2015-006 - 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): 1504INCSES

Pass-Through Entity: Indiana Department of Child Services

This is a repeat finding from the immediate prior year. The prior year finding number was 2014-006.

*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 Performance, 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, included accurate information, and that allocated costs did not duplicate costs claimed for reimbursement on the Monthly Expense Claims.

*County Prosecutor:*

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

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.

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

*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.

*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 the 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.

***FINDING 2015-007 - INTERNAL CONTROL OVER DISASTER GRANTS -  
PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)***

Federal Agency: Department of Homeland Security  
Federal Program: Disaster Grants - Public Assistance (Presidentially Declared Disasters)  
CFDA Number: 97.036  
Federal Award Number and Year (or Other Identifying Number): 4173-DR-IN  
Pass-Through Entity: Indiana Department of Homeland Security

*Condition*

The County had not established an effective internal control system over requirements related to Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Matching, Level of Effort, Earmarking; and Special Tests and Provisions - Project Accounting as described in the *Context*.

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Context*

There was no separation of funds for federal grant activity. The grant cash advances and final reimbursement as well as the grant expenditures were posted to the Cumulative Bridge fund.

The grant was administered by one County employee.

*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.

*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 the 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.

***FINDING 2015-008 - CASH MANAGEMENT***

Federal Agency: Department of Homeland Security  
Federal Program: Disaster Grants - Public Assistance (Presidentially Declared Disasters)  
CFDA Number: 97.036  
Federal Award Number and Year (or Other Identifying Number): 4173-DR-IN  
Pass-Through Entity: Indiana Department of Homeland Security

*Condition*

The County had not established an effective internal control system over requirements relating to Cash Management.

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

The County Highway Director accumulated the engineering invoices for Project #1978 and #1942 on a spreadsheet. One invoice in the amount of \$3,720 was recorded as \$37,200. As a result, the County submitted an incorrect amount for engineering costs for these projects. Based on the reimbursement rate of 75 percent, the County received reimbursement of \$27,900 instead of \$2,790. The County was over reimbursed by \$25,110.

*Context*

The County had not designed or implemented adequate policies and procedures to ensure that financial activities related to the grant projects were properly documented, paperwork was retained, and the project activity was reconciled to the County Auditor's financial ledger. An oversight, review, or approval process had not been established.

*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. . . ."

31 CFR 205.12(5) states: "Reimbursable funding means that a Federal Program Agency transfers Federal funds to a State after that State has already paid out the funds for Federal assistance program purposes."

*Cause*

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

*Effect*

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

*Questioned Costs*

Questioned costs in the amount of \$25,110 were identified as described in the *Condition*.

*Recommendation*

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

*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 2015-009 - REPORTING***

Federal Agency: Department of Homeland Security  
Federal Program: Disaster Grants - Public Assistance (Presidentially Declared Disasters)  
CFDA Number: 97.036  
Federal Award Number and Year (or Other Identifying Number): 4173-DR-IN  
Pass-Through Entity: Indiana Department of Homeland Security

*Condition*

The County had not established an effective internal control system over the requirements relating to Reporting.

*Context*

Quarterly financial reports for the audit period were not presented for audit.

The County had not designed or implemented adequate policies and procedures to ensure that quarterly financial reports were prepared and copies were retained and available for audit. An oversight, review, or approval process had not been established.

*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. . . ."

2 CFR 215.21(b) states in part:

"Recipients' financial management systems shall provide for the following.

- (1) Accurate, current and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the reporting requirements set forth in §215.52. . . .
- (2) Records that identify adequately the source and application of funds for federally-sponsored activities. These records shall contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, outlays, income and interest. . . ."

*Cause*

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

*Effect*

The failure to establish effective internal controls that would have ensured that documentation was maintained and available for audit prevented the determination of the County's compliance with the grant agreement and the Reporting compliance requirement.

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 and implement procedures to ensure that quarterly financial reports were maintained and were available for audit.

*Views of Responsible Officials*

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

***FINDING 2015-010 - PROCUREMENT AND SUSPENSION AND DEBARMENT***

Federal Agency: Department of Homeland Security  
Federal Program: Disaster Grants - Public Assistance (Presidentially Declared Disasters)  
CFDA Number: 97.036  
Federal Award Number and Year (or Other Identifying Number): 4173-DR-IN  
Pass-Through Entity: Indiana Department of Homeland Security

*Condition*

The County had not established an effective internal control system over requirements relating to Procurement and Suspension and Debarment.

Written policies and procedures outlining responsibilities and duties for procurement had not been established identifying Procurement and Suspension and Debarment requirements in order to ensure staff was knowledgeable about the grant requirements and a process is in place to ensure adherence to the requirements. The County did not have a written code of ethical conduct. Additionally, the County did not verify that vendors were not suspended or debarred from participation in federal assistance programs.

*Context*

The County did not have a formal written policy outlining their procurement policies. The two engineering firms used for Projects #1942 and #1987, and Project #1914 tested did not have any evidence that the County verified compliance with Suspension and Debarment. The County amended existing contracts with these engineering firms to add these projects. The construction and engineering contracts did not contain required federal contract provisions.

*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. . . ."

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

44 CFR 13.36(b) states in part:

*"Procurement standards:*

- (1) Grantees and subgrantees will use their own procurement procedures which reflect applicable State and local laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this section.
- (2) Grantees and subgrantees will maintain a contract administration system which ensures that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. . . .
- (3) Grantees and subgrantees will maintain a written code of standards of conduct governing the performance of their employees engaged in the award and administration of contracts. . . ."

2 CFR 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified. You do this by:

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

*Cause*

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

*Effect*

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

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

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

*Views of Responsible Officials*

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

#### AUDITEE-PREPARED DOCUMENTS

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



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

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86 West Court Street • Courthouse West Annex • Franklin, Indiana 46151  
Office (317) 346-4310 • Direct (317) 346-4312 • Fax (317) 736-7021  
pburton@co.johnson.in.us

Date: 02/28/2017

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Finding 2014-001

Fiscal year finding occurred: 2014

Contact Person Responsible for Corrective Action: Pamela J Burton

Contact Phone Number: 317.346.4312

Status of Audit Finding: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue. The Auditor has established a system of internal control that will ensure proper reporting on the SEFA. This will prevent, detect and correct possible errors being reported on the SEFA

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

Date: 02/28/2017



**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

Date: 02/28/2017

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Finding 2014-002

Fiscal year finding occurred: 2014

Contact Person Responsible for Corrective Action: Pamela J Burton

Contact Phone Number: 317.346.4312

Status of Audit Finding: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue. The Auditor has separated incompatible activities, including segregation of duties related to the employee health benefit account. The County Auditor has established a system of internal controls to ensure that the financial activity relating to employee health benefit accounts are properly reported.

Respectfully,

A handwritten signature in cursive script that reads "Pamela J. Burton". The signature is written in black ink and is positioned above the typed name.

Pamela J. Burton

Johnson County Auditor's Office

Date: 02/28/2017



**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

Date: 02/28/17

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**Finding 2014-006**

**Fiscal year finding occurred: 2014**

**Federal Agency: Department of Health and Human Services/Child Support Enforcement**

**Contact Person Responsible for Corrective Action: Pamela J. Burton**

**Contact Phone Number: 317.346.4312**

**Status of Audit Finding: - Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue. The Auditor has established internal controls, including segregation of duties as related to the grant agreement and is in compliance with grant requirements.**

Respectfully,

A handwritten signature in cursive script that reads "Pamela J. Burton".

**Pamela J. Burton**

**Johnson County Auditor's Office**

**Date: 02/28/2017**

# 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)

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2014-003**

Fiscal year in which the finding initially occurred: 2014

Contact Person Responsible for Corrective Action: Michele Ann Graves

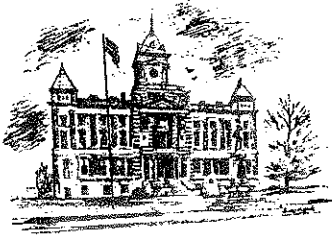
Contact Phone Number: (317)346-4340

Status of Audit Finding: Corrective efforts were put in place during April, 2017 and are ongoing pursuant to the Corrective Action Plan.

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

Treasurer  
\_\_\_\_\_  
(Title)

5/4/2017  
\_\_\_\_\_  
(Date)



*Sue Anne Misiniec*

CLERK  
JOHNSON CIRCUIT AND SUPERIOR COURTS

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

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

VOTER REGISTRATION  
(317) 346-4466

OFFICE OF THE JOHNSON COUNTY  
CLERK OF THE COURTS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDINGS 2014-004

Fiscal year in which the finding initially occurred: 2014

Contact Person Responsible for Corrective Action: Sue Anne Misiniec, Clerk

Contact Phone Number: (317) 346-4450

Status of Audit Finding: Corrective efforts are ongoing pursuant to the Corrective Action Plan submitted February 17, 2017.

*Sue Anne Misiniec*  
(Signature)

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

\_\_\_\_\_  
April 26, 2017  
(Date)



# JOHNSON COUNTY SHERIFF'S OFFICE

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

Doug Cox, Sheriff

Randy Werden, Colonel

## Summary Schedule of Prior Audit Findings

Finding 2014-005

Fiscal year in which the finding initially occurred: 2014

Contact Person Responsible for Corrective Action: Sheriff Doug Cox

Contact Phone Number: (317) 346-4601

Status of Audit Finding: Corrective efforts are ongoing pursuant to the Corrective Action Plan.

Douglas F. Cox - Sheriff

4-27-17

Date

**OFFICE OF THE  
PROSECUTING  
ATTORNEY**



**Summary Schedule of Prior Period Audit Findings**

April 26, 2017

**FINDING 2014-006**

**Pass-through Entity:** Indiana Department of Child Services


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


Office Coordinator: Ami Davis – 317-346-4537

Deputy Prosecutor: Lori Prince – 317-346-4581

Starting January 2017 Internal Controls were put in place to avoid reporting errors and increase accuracy. Office Coordinator will continue to prepare reports and Deputy Prosecutor will review each claim and report. Corrective efforts are on-going pursuant to the Corrective Action Plan for 2017.

Anticipated Completion Date: 06/01/2017

  
\_\_\_\_\_  
Ami Davis – Office Coordinator

  
\_\_\_\_\_  
Lori Prince – Deputy Prosecutor

4-27-2017  
\_\_\_\_\_  
Date

**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**



# 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 2015-001**


Contact Person Responsible for Corrective Action: Pamela J. Burton


Contact Phone Number: 317.346.4312

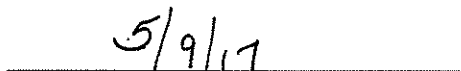
Views of Responsible Official: We concur with the finding.

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 is to ensure proper reporting on the Schedule of Expenditures of Federal Awards.

Anticipated Completion Date: 05/09/17

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

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

  
\_\_\_\_\_  
(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 2015-002**


Contact Person Responsible for Corrective Action: Pamela J. Burton

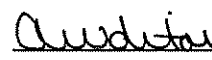
Contact Phone Number: 317.346.4312

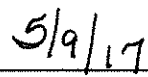
Views of Responsible Official: We concur with the finding.

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: 05/09/17

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

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

  
\_\_\_\_\_  
(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 2015-003***

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: Effective Immediately

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

*Treasurer*  
\_\_\_\_\_  
(Title)

*5/11/17*  
\_\_\_\_\_  
(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

FINDING 2015-004

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. Work related to bookkeeper(s), bank reconcilements, investments, receipts and disbursements will be reviewed by others.

Anticipated Completion Date: Thursday, June 1, 2017

*Sue Anne Misiniec*  
(Signature)

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

\_\_\_\_\_  
May 5, 2017  
(Date)



# JOHNSON COUNTY SHERIFF'S OFFICE

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

Doug Cox, Sheriff

Randy Werden, Colonel

## 2015 Corrective Action Plan

May 8, 2017

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 (2015-005).

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,

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 2015-006**

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, requirements related to allowable costs/cost principles; as related to the grant agreement and compliance requirements found in OMB Circular A-133, Subpart C, section .300, and in 2 CFR 200.303. The Auditor understands her role with internal control over child support enforcement and immediate corrective action will be taken.

Anticipated Completion Date: 05/09/17

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

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

  
\_\_\_\_\_  
(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  
**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**

**Troy DeHart  
Investigator**

**Corrective Action Plan**

May 4, 2017

**FINDING 2015-006**

**Pass-through Entity:** Indiana Department of Child Services

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

Office Coordinator: Ami Davis – 317-346-4537

Deputy Prosecutor: Lori Prince – 317-346-4581

Starting January 2017 we began to establish and maintain effective Internal Controls to provide reasonable assurance in compliance. We feel this will help avoid reporting errors and increase accuracy. Office Coordinator will continue to prepare reports and Deputy Prosecutor will review each claim and report. Corrective efforts are on-going pursuant to the Corrective Action Plan for 2017.

Anticipated Completion Date: 06/01/2017

Ami Davis – Office Coordinator

Lori Prince – Deputy Prosecutor

5-4-2017

Date

# Johnson County Highway Department

1051 Hospital Road | Franklin, Indiana 46131 | Phone: (317) 346-4630 | Fax: (317) 738-5378

Lucas M. Mastin  
Director

Neil B. VanTrees, P.E.  
Highway Director

## **CORRECTIVE ACTION PLAN**

### **FINDING 2015-007**

Contact Person Responsible for Corrective Action: Lucas Mastin, Highway Director  
Contact Phone Number: (317) 346-4641

Views of Responsible Official:  
We concur with the finding.

#### Description of Corrective Action Plan:

At the time of this finding, the grant period has ended and corrective action for this particular grant cannot be taken. The County will utilize the information from this finding to establish internal controls over Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Matching, Level of Effort and Earmarking; and Special Test and Provision – Project Accounting. The Highway Department will provide the Auditor's Office with federal and state grant information as prescribed by the Auditor in order to ensure proper tracking of these grant funds, and fund segregation if necessary as determined by the Auditor. Internally, the Highway Department will develop a grant fund tracking procedure that corrects the deficiencies in this finding and requires secondary review of grant cash advance and reimbursement requests, to be performed by either the Highway Director or Highway Engineer.

Anticipated Completion Date:  
December 31, 2017

### **FINDING 2015-008**

Contact Person Responsible for Corrective Action: Lucas Mastin, Highway Director  
Contact Phone Number: (317) 346-4641

Views of Responsible Official:  
We concur with the finding.

#### Description of Corrective Action Plan:

At the time of this finding, the grant period has ended and corrective action for this particular grant cannot be taken. The County will utilize the information from this finding to establish internal controls over Cash Management. The Highway Department will provide the Auditor's Office with federal and state grant information as prescribed by the Auditor in order to ensure proper tracking of these grant funds, and fund segregation if necessary as determined by the Auditor. Internally, the Highway Department will develop a grant fund tracking procedure that corrects the deficiency in this finding and requires secondary review of grant cash advance and reimbursement requests, to be performed by either the Highway Director or Highway Engineer.

Anticipated Completion Date:  
December 31, 2017

**FINDING 2015-009**

Contact Person Responsible for Corrective Action: Lucas Mastin, Highway Director  
Contact Phone Number: (317) 346-4641

Views of Responsible Official:  
We concur with the finding.

Description of Corrective Action Plan:  
At the time of this finding, the grant period has ended and corrective action for this particular grant cannot be taken. The county will utilize the information from this finding to establish internal controls over Reporting. Periodic reports will be submitted to the grantor as required and will be retained in a manner that will allow more timely access to these records.

Anticipated Completion Date:  
December 31, 2017

**FINDING 2015-010**

Contact Person Responsible for Corrective Action: Lucas Mastin, Highway Director  
Contact Phone Number: (317) 346-4641

Views of Responsible Official:  
We concur with the finding.

Description of Corrective Action Plan:  
At the time of this finding, the grant period has ended and corrective action for this particular grant cannot be taken. The County will utilize the information from this finding to establish internal controls over Procurement and Suspension and Debarment, including:

- 1) Creation of a local procurement policy that ensures consistency with IC 5-16-11.1, Procurement of Services of Architects, Engineers, and Land Surveyors, and 2 CFR 200.318 when applicable;
- 2) Ensure that emergency declarations related to public works projects are properly documented as required by IC 36-1-12-9 and consistent with FEMA requirements when applicable;
- 3) Develop contract language consistent with Suspension and Debarment requirements to be used in local contracts where federal funds are involved; and
- 4) Adopt ethical conduct requirements related to the award of contracts currently being developed by the County's legal counsel.

Anticipated Completion Date:  
This will be an on-going process as these policies are not yet finished.

#### 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/>.