

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
BARTHOLOMEW COUNTY, INDIANA  
January 1, 2014 to December 31, 2014



**FILED**  
09/15/2017



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-5
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with <i>Government Auditing Standards</i> .....	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	10-11
Notes to Financial Statement .....	12-17
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	20-41
Schedule of Leases and Debt .....	42
Schedule of Capital Assets .....	43
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance .....	46-47
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards .....	50-51
Notes to Schedule of Expenditures of Federal Awards .....	52
Schedule of Findings and Questioned Costs .....	53-66
Auditee-Prepared Documents:	
Summary Schedule of Prior Audit Findings .....	68
Corrective Action Plan .....	69-75
Other Reports .....	76

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Barbara J. Hackman	01-01-11 to 12-31-18
County Treasurer	Pia M. O'Connor	01-01-11 to 12-31-18
Clerk of the Circuit Court	Tami Hines Jay Phelps	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Sheriff	Mark E. Gorbett Matt Myers	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Recorder	Anita L. Hole	01-01-11 to 12-31-18
President of the Board of County Commissioners	Carl H. Lienhoop Larry S. Kleinhenz Richard A. Flohr Carl H. Lienhoop	01-01-14 to 12-31-14 01-01-15 to 12-31-15 01-01-16 to 12-31-16 01-01-17 to 12-31-17
President of the County Council	Jorge R. Morales Evelyn Strietelmeier Pence Bill Lentz Laura DeDomenic	01-01-14 to 12-31-14 01-01-15 to 12-31-15 01-01-16 to 12-31-16 01-01-17 to 12-31-17



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

**Report on the Financial Statement**

We have audited the accompanying financial statement of Bartholomew County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement as listed in the Table of Contents.

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

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

***Auditor's Responsibility***

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

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

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

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2014, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Supplementary Information*

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

*Other Information*

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

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 July 24, 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

July 24, 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 BARTHOLOMEW 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 Bartholomew County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement, and have issued our report thereon dated July 24, 2017, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

**Internal Control over Financial Reporting**

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

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2014-001, 2014-002, and 2014-003 to be material weaknesses.

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2014-001 and 2014-003.

**Bartholomew 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

July 24, 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.

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Sheriff's Inmate Trust	\$ 3,262	\$ 411,746	\$ 410,445	\$ 4,563
Jail Commissary	87,442	282,455	296,548	73,349
Sheriff's Drug Buy	2,532	-	545	1,987
General	5,467,303	17,445,121	17,634,716	5,277,708
Accident Report	11,602	10,571	12,523	9,650
CAGIT County Certified Shares	238,981	5,750,880	5,604,189	385,672
CEDIT County Share	1,177,011	1,873,751	2,362,720	688,042
City and Town Court Costs	10,516	17,027	19,119	8,424
Clerk's Records Perpetuation	202,508	41,199	29,315	214,392
Community Corrections	75,595	1,064,756	1,076,290	64,061
Community Transition Program	(11,456)	68,630	45,974	11,200
Sales Disclosure - County Share	67,062	9,445	-	76,507
Covered Bridge	22,950	1,850	-	24,800
Cumulative Bridge	1,784,852	1,610,257	1,535,918	1,859,191
Drug Free Community	88,078	43,737	56,393	75,422
Emergency Planning/Right To Know	67,258	6,381	25,556	48,083
Firearms Training	11,534	20,072	10,121	21,485
General Drain Improvement	311,655	36,884	11,974	336,565
Health	496,578	978,695	1,336,014	139,259
Identification Security Protection	140,205	6,535	1,317	145,423
Levy Excess	226,254	-	-	226,254
Local Health Maintenance	219,909	50,911	44,557	226,263
Local Road and Street	295,665	795,332	813,012	277,985
Medical Care for Inmates	335	487	-	822
Misdemeanant	24,127	46,841	55,839	15,129
Motor Vehicle Highway	350,556	3,202,468	3,161,246	391,778
Park Nonreverting Capital	7,105	-	-	7,105
Park Nonreverting Operating	53,415	24,966	36,692	41,689
Plat Book	2,189	540	-	2,729
Rainy Day	4,606,734	-	550,000	4,056,734
Reassessment - 2015	220,758	319,045	427,074	112,729
Recorder's Records Perpetuation	245,961	116,484	123,510	238,935
COUNTY RIVERBOAT REVENUE	313,801	171,669	129,715	355,755
Sex and Violent Offender Administration	3,027	2,291	1,364	3,954
Storm Water Management Operating	-	63,155	63,155	-
Additional Excise Tax Judgments	4,375	-	-	4,375
Supplemental Public Defender Services	137,243	49,842	51,187	135,898
Surplus Tax	133,045	68,315	129,987	71,373
Surveyor's Corner Perpetuation	37,090	13,930	5,771	45,249
Tax Sale Fees	28,145	8,944	5,780	31,309
Tax Sale Redemption	9,665	92,287	101,952	-
Tax Sale Surplus	724,388	253,899	677,199	301,088
Local Health Department Trust Account	204,159	36,879	29,880	211,158
Vehicle Inspection	2,158	1,575	2,145	1,588
Guardian Ad Litem	-	21,098	21,098	-
Election and Registration	552,868	424,348	288,433	688,783
County Elected Officials Training	14,560	5,454	200	19,814
County Offender Transportation Fund	2,625	688	-	3,313
Statewide 911	139,910	1,927,969	1,998,281	69,598
Adult Probation Administrative	56,142	58,266	114,408	-
Juvenile Probation Administrative	2,946	6,492	8,000	1,438
Supplemental Juvenile Probation Services	3,274	15,540	16,742	2,072
Alternative Dispute Resolution	36,047	13,883	27,583	22,347
County User Fee	520,941	189,761	200,279	510,423
97-067 C44P-4-504B	-	9,268	9,268	-
Donations	119,227	1,883	2,459	118,651
Debt Service	950,258	2,174,666	1,996,000	1,128,924
Payroll Clearing	-	11,270,840	11,270,840	-
Payroll Withholding - Insurance	-	633,594	633,594	-
Payroll Withholding - Other	-	85,416	85,416	-
Payroll Withholding - Deferred Compensation	-	297,835	297,835	-
Payroll Withholding - Federal	-	1,663,637	1,663,637	-
Payroll Withholding - FICA & Medicare	-	1,180,844	1,180,844	-
Payroll Withholding - Local Tax	-	187,561	187,561	-
Payroll Withholding - PERF	-	13,306	13,306	-
Payroll Withholding - State	-	522,510	522,510	-
Payroll Withholding - Wage Garnishments	-	97,029	97,029	-
Settlement	-	99,263,192	99,263,192	-
CVET Agency	-	351,059	351,059	-
Final Excise Tax Cut Replacement Due State	-	2,744,402	2,744,402	-
Sewage Collections	-	43,334	21,702	21,632
Financial Institution Tax	-	147,540	147,540	-
HOMESTEAD CREDIT FU	18,149	-	-	18,149
State Fines and Forfeitures	707	7,178	6,812	1,073
Infraction Judgements	7,041	81,600	83,096	5,545
Overweight Vehicle Fines	-	1,010	1,010	-
Special Death Benefit	385	5,730	5,745	370
Sales Disclosure - State Share	760	9,445	9,780	425
Coroners Training & Con't Education	966	10,438	11,404	-

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

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

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Interstate Compact - State Share	125	688	813	-
Mortgage Recording Fees - State Share	605	7,435	8,040	-
Sex and Violent Offender Admin - State	1	254	255	-
Child Restraint Violations Fines	200	625	775	50
Inheritance Tax	51,372	134,705	75,086	110,991
Education Plate Fees Agency	1,035	1,144	2,123	56
Riverboat Revenue Sharing	-	454,922	454,922	-
Innkeepers Tax Collections	254,366	1,266,513	1,470,756	50,123
Judgments Due Law Enforcement	2,591	8,526	7,966	3,151
CAGIT Distribution	3,304	19,861,926	19,865,230	-
CEDIT Distribution	-	4,965,418	4,965,418	-
City/Town Ordinance Violations Fines	535	20,312	8,643	12,204
93.563 Prosecutor PCA	177	2,275	682	1,770
93.563 ARRA Prosecutor IV-D Incentive	56,597	-	-	56,597
93.563 Title IV-D Incentive	105,795	23,080	14,450	114,425
93.563 Prosecutor IV-D Incentive-Post Oct '99	70,056	34,719	10,891	93,884
93.563 Clerk IV-D Incentive-Post Oct '99	132,659	23,080	24,235	131,504
93.069 Public Health Preparedness	13,230	17,876	13,971	17,135
Alcohol and Drug Services	30,069	136,992	152,424	14,637
Adult Probation Service	1,990	427,676	429,666	-
Martin Holder Maint	205	1	-	206
Comm Corrections Juvenile	17,865	63,625	66,319	15,171
Equitable Share Prosecutor	1,494	2,213	798	2,909
Drug Seizure	1,684	-	-	1,684
Comm Correction/Project Income	95,004	611,607	657,475	49,136
16.593 ICJI WRAP Grant	(33,210)	91,390	82,750	(24,570)
County Treasurer	1,948,689	2,209,559	1,948,689	2,209,559
JURY PAY SUPPLEMENT	20,270	-	7,726	12,544
PRETRIAL DIVERSION	6,359	50,828	50,685	6,502
INFORMAL ADJ/JUV PR	6,340	2,124	8,077	387
McQUEEN DRAIN	1	769	769	1
MARY McQUEEN DRAIN	302	832	-	1,134
STRIETELMEIER-WILSON CONSTRUCTION	-	1,886	1,886	-
STRIETELMEIER-WILSON MAINTENANCE	164	2,050	1,886	328
JOSEPH ANTHONY DRAIN	31,684	89	-	31,773
EDWARD ARMUTH DRAIN	26,568	73	1,692	24,949
ARMUTH-SCHUDER MAINT 1	8,247	23	-	8,270
BIG TOUGH DRAIN	12,260	34	-	12,294
HARDIN S LINKE (BRUSH CR)	77,277	200	17,561	59,916
CLIFFORD MAINT DRAIN	-	1,497	1,497	-
DENOIS CREEK DRAIN	92,437	73,457	80,913	84,981
OPOSSUM CREEK DRAIN	-	14,224	14,224	-
CHAMBERS DRAIN	-	7,878	7,878	-
DRIFTWOOD DRAIN	-	1,478	1,478	-
CLARENCE HALL DRAIN	14,397	16,634	31,031	-
HENRY LOESCH DRAIN	-	7,964	714	7,250
CHARLES ROSS DRAIN	3,038	9	-	3,047
SLOAN BRANCH DRAIN	3,064	9	-	3,073
ELLEN STOBO DRAIN	510	1	299	212
TELLMAN MAINT DRAIN	3,409	3,704	-	7,113
WALESBORO MAINT DRAIN	23,476	65	1,432	22,109
LITTLE TOUGH MAINT	12,531	2,177	-	14,708
EAST CLIFFORD DRAIN	-	1,191	1,191	-
CLIFTY FARMS MAINT	5,021	14	-	5,035
EAST CLIFFORD DRAIN	5,769	1,027	-	6,796
10.557 WIC FUND	69,168	121,320	190,488	-
16.588 STOP VIOLENC	(9,346)	24,736	30,110	(14,720)
EDITH ROSS MEMORIAL	8,584	24	-	8,608
93.041 ADULT PROTECTIVE SERVICES	(31,217)	105,682	122,299	(47,834)
REAL PROPERTY ENDORSEMENT	29,972	15,507	2,599	42,880
TELECOMM NON-REVERT	761,690	108,380	-	870,070
CDBG DRIFTWOOD	-	415,484	415,484	-
2007 LETPP	894	-	-	894
97.073 C44P-3-340B	(4,182)	5,564	1,382	-
97.073 C449-3-339B	(18,958)	32,377	13,488	(69)
97.073 C44P-3-376B	(549)	29,860	29,311	-
SHERIFF NON-REVERTI	3,721	-	-	3,721
EROSION AND SEDIMEN	1,280	3,500	1,700	3,080
COMMISSIONERS CERTIFICATE SALE	6,131	136,436	123,390	19,177
93.586 COURT IMPROVEMENT GRANT	11,939	-	8,775	3,164
Clerk of the Circuit Court	1,093,579	10,351,349	10,362,768	1,082,160
Dunn & Associates Insurance	77,176	7,010,590	7,010,944	76,822
Juvenile Alternatives to Detention Initiatives	-	81,570	11,442	70,128
97.042 C44P-4-344B	-	4,197	4,371	(174)
Cell Tower Lease Fund	-	24,391	-	24,391
<b>Totals</b>	<b>\$ 25,641,822</b>	<b>\$ 207,494,433</b>	<b>\$ 208,982,674</b>	<b>\$ 24,153,581</b>

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

BARTHOLOMEW 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.* Amounts received from 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.* Amounts received from businesses, occupations, or non-businesses 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, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental 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.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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.* Amounts received 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.* 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.* Amounts disbursed 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.* Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but 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.* Amounts disbursed for 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.

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Capital outlay.* Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

*Other disbursements.* Amounts disbursed for various other purposes including, but 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, make transfers 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 amounts 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 amounts 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 County 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.

BARTHOLOMEW 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

BARTHOLOMEW 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 the funds being set up for reimbursable grants. The reimbursement for expenditures made by the County was not received by December 31, 2014.

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. *Holding Corporation***

The County has entered into a capital lease with Bartholomew County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2014 totaled \$1,996,000.

**Note 9. *Other Postemployment Benefits***

The County provides health benefits to eligible retirees and their spouses. These benefits pose a liability to the County for this year and in future years. Information regarding the benefits can be obtained by contacting the County.

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#### 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.

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

	Sheriff's Inmate Trust	Jail Commissary	Sheriff's Drug Buy	General	Accident Report	CAGIT County Certified Shares	CEDIT County Share	City and Town Court Costs
Cash and investments - beginning	\$ 3,262	\$ 87,442	\$ 2,532	\$ 5,467,303	\$ 11,602	\$ 238,981	\$ 1,177,011	\$ 10,516
Receipts:								
Taxes	-	-	-	14,204,042	-	5,728,362	1,873,751	-
Licenses and permits	-	-	-	130,514	-	-	-	-
Intergovernmental receipts	-	-	-	1,856,701	-	-	-	-
Charges for services	-	-	-	520,939	10,571	-	-	-
Fines and forfeits	-	-	-	249,883	-	-	-	17,027
Other receipts	411,746	282,455	-	483,042	-	22,518	-	-
Total receipts	411,746	282,455	-	17,445,121	10,571	5,750,880	1,873,751	17,027
Disbursements:								
Personal services	-	-	-	11,970,837	-	4,082,671	-	-
Supplies	-	-	-	389,335	-	306,002	-	-
Other services and charges	-	-	-	2,592,347	-	1,215,516	1,055,088	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	662,059	-	-	1,017,556	-
Other disbursements	410,445	296,548	545	2,020,138	12,523	-	290,076	19,119
Total disbursements	410,445	296,548	545	17,634,716	12,523	5,604,189	2,362,720	19,119
Excess (deficiency) of receipts over disbursements	1,301	(14,093)	(545)	(189,595)	(1,952)	146,691	(488,969)	(2,092)
Cash and investments - ending	\$ 4,563	\$ 73,349	\$ 1,987	\$ 5,277,708	\$ 9,650	\$ 385,672	\$ 688,042	\$ 8,424

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

	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Drug Free Community
Cash and investments - beginning	\$ 202,508	\$ 75,595	\$ (11,456)	\$ 67,062	\$ 22,950	\$ 1,784,852	\$ 88,078
Receipts:							
Taxes	-	-	-	-	-	1,554,486	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,064,756	-	-	1,850	46,701	-
Charges for services	41,199	-	68,630	9,445	-	-	-
Fines and forfeits	-	-	-	-	-	-	42,271
Other receipts	-	-	-	-	-	9,070	1,466
Total receipts	41,199	1,064,756	68,630	9,445	1,850	1,610,257	43,737
Disbursements:							
Personal services	14,342	1,040,539	27,637	-	-	-	6,429
Supplies	-	11,983	-	-	-	150,986	-
Other services and charges	2,346	19,128	-	-	-	-	49,964
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	823	-	-	-	-	1,384,932	-
Other disbursements	11,804	4,640	18,337	-	-	-	-
Total disbursements	29,315	1,076,290	45,974	-	-	1,535,918	56,393
Excess (deficiency) of receipts over disbursements	11,884	(11,534)	22,656	9,445	1,850	74,339	(12,656)
Cash and investments - ending	\$ 214,392	\$ 64,061	\$ 11,200	\$ 76,507	\$ 24,800	\$ 1,859,191	\$ 75,422

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

	Emergency Planning/Right To Know	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 67,258	\$ 11,534	\$ 311,655	\$ 496,578	\$ 140,205	\$ 226,254	\$ 219,909
Receipts:							
Taxes	-	-	-	603,909	-	-	-
Licenses and permits	-	-	-	236,822	-	-	-
Intergovernmental receipts	6,381	-	-	2,010	-	-	49,074
Charges for services	-	20,072	36,884	-	6,535	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	135,954	-	-	1,837
<b>Total receipts</b>	<b>6,381</b>	<b>20,072</b>	<b>36,884</b>	<b>978,695</b>	<b>6,535</b>	<b>-</b>	<b>50,911</b>
Disbursements:							
Personal services	-	-	-	1,178,350	-	-	32,547
Supplies	-	-	-	107,478	-	-	-
Other services and charges	25,556	10,121	-	50,136	1,317	-	8,485
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	3,525
Other disbursements	-	-	11,974	50	-	-	-
<b>Total disbursements</b>	<b>25,556</b>	<b>10,121</b>	<b>11,974</b>	<b>1,336,014</b>	<b>1,317</b>	<b>-</b>	<b>44,557</b>
Excess (deficiency) of receipts over disbursements	(19,175)	9,951	24,910	(357,319)	5,218	-	6,354
Cash and investments - ending	\$ 48,083	\$ 21,485	\$ 336,565	\$ 139,259	\$ 145,423	\$ 226,254	\$ 226,263

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

	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital	Park Nonreverting Operating	Plat Book
Cash and investments - beginning	\$ 295,665	\$ 335	\$ 24,127	\$ 350,556	\$ 7,105	\$ 53,415	\$ 2,189
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	794,293	-	46,841	3,167,367	-	-	-
Charges for services	-	487	-	20,000	-	24,966	540
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,039	-	-	15,101	-	-	-
Total receipts	795,332	487	46,841	3,202,468	-	24,966	540
Disbursements:							
Personal services	-	-	53,977	1,428,531	-	-	-
Supplies	-	-	1,862	639,826	-	-	-
Other services and charges	-	-	-	356,781	-	36,692	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	813,012	-	-	736,108	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	813,012	-	55,839	3,161,246	-	36,692	-
Excess (deficiency) of receipts over disbursements	(17,680)	487	(8,998)	41,222	-	(11,726)	540
Cash and investments - ending	\$ 277,985	\$ 822	\$ 15,129	\$ 391,778	\$ 7,105	\$ 41,689	\$ 2,729

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

	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	COUNTY RIVERBOAT REVENUE	Sex and Violent Offender Administration	Storm Water Management Operating	Additional Excise Tax Judgments
Cash and investments - beginning	\$ 4,606,734	\$ 220,758	\$ 245,961	\$ 313,801	\$ 3,027	\$ -	\$ 4,375
Receipts:							
Taxes	-	317,598	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,060	-	171,669	-	-	-
Charges for services	-	-	116,484	-	2,291	63,155	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	387	-	-	-	-	-
Total receipts	-	319,045	116,484	171,669	2,291	63,155	-
Disbursements:							
Personal services	550,000	49,108	-	-	-	-	-
Supplies	-	285	-	-	-	-	-
Other services and charges	-	359,871	19,476	129,715	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	17,810	-	-	-	-	-
Other disbursements	-	-	104,034	-	1,364	63,155	-
Total disbursements	550,000	427,074	123,510	129,715	1,364	63,155	-
Excess (deficiency) of receipts over disbursements	(550,000)	(108,029)	(7,026)	41,954	927	-	-
Cash and investments - ending	\$ 4,056,734	\$ 112,729	\$ 238,935	\$ 355,755	\$ 3,954	\$ -	\$ 4,375

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

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 137,243	\$ 133,045	\$ 37,090	\$ 28,145	\$ 9,665	\$ 724,388	\$ 204,159
Receipts:							
Taxes	-	68,315	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	36,879
Charges for services	-	-	13,930	8,944	-	-	-
Fines and forfeits	49,842	-	-	-	-	-	-
Other receipts	-	-	-	-	92,287	253,899	-
Total receipts	49,842	68,315	13,930	8,944	92,287	253,899	36,879
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	3,886	-	-	-	19,765
Other services and charges	51,187	-	1,475	5,780	-	-	10,115
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	410	-	-	-	-
Other disbursements	-	129,987	-	-	101,952	677,199	-
Total disbursements	51,187	129,987	5,771	5,780	101,952	677,199	29,880
Excess (deficiency) of receipts over disbursements	(1,345)	(61,672)	8,159	3,164	(9,665)	(423,300)	6,999
Cash and investments - ending	\$ 135,898	\$ 71,373	\$ 45,249	\$ 31,309	\$ -	\$ 301,088	\$ 211,158

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

	Vehicle Inspection	Guardian Ad Litem	Election and Registration	County Elected Officials Training	County Offender Transportation Fund	Statewide 911	Adult Probation Administrative
Cash and investments - beginning	\$ 2,158	\$ -	\$ 552,868	\$ 14,560	\$ 2,625	\$ 139,910	\$ 56,142
Receipts:							
Taxes	-	-	421,354	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,405	-	-	-	-
Charges for services	1,575	21,098	-	5,454	-	1,633,941	-
Fines and forfeits	-	-	-	-	688	-	58,266
Other receipts	-	-	1,589	-	-	294,028	-
<b>Total receipts</b>	<b>1,575</b>	<b>21,098</b>	<b>424,348</b>	<b>5,454</b>	<b>688</b>	<b>1,927,969</b>	<b>58,266</b>
Disbursements:							
Personal services	-	-	173,244	-	-	1,330,911	-
Supplies	-	-	5,058	-	-	-	-
Other services and charges	-	21,098	49,253	200	-	231,615	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	60,878	-	-	435,755	-
Other disbursements	2,145	-	-	-	-	-	114,408
<b>Total disbursements</b>	<b>2,145</b>	<b>21,098</b>	<b>288,433</b>	<b>200</b>	<b>-</b>	<b>1,998,281</b>	<b>114,408</b>
Excess (deficiency) of receipts over disbursements	(570)	-	135,915	5,254	688	(70,312)	(56,142)
Cash and investments - ending	\$ 1,588	\$ -	\$ 688,783	\$ 19,814	\$ 3,313	\$ 69,598	\$ -

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

	Juvenile Probation Administrative	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee	97-067 C44P-4-504B	Donations	Debt Service
Cash and investments - beginning	\$ 2,946	\$ 3,274	\$ 36,047	\$ 520,941	\$ -	\$ 119,227	\$ 950,258
Receipts:							
Taxes	-	-	-	-	-	-	2,163,370
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	6,912
Charges for services	-	-	-	-	9,268	-	-
Fines and forfeits	6,492	7,526	13,883	189,761	-	-	-
Other receipts	-	8,014	-	-	-	1,883	4,384
<b>Total receipts</b>	<b>6,492</b>	<b>15,540</b>	<b>13,883</b>	<b>189,761</b>	<b>9,268</b>	<b>1,883</b>	<b>2,174,666</b>
Disbursements:							
Personal services	-	16,742	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	27,583	-	-	2,459	-
Debt service - principal and interest	-	-	-	-	-	-	1,996,000
Capital outlay	-	-	-	-	9,268	-	-
Other disbursements	8,000	-	-	200,279	-	-	-
<b>Total disbursements</b>	<b>8,000</b>	<b>16,742</b>	<b>27,583</b>	<b>200,279</b>	<b>9,268</b>	<b>2,459</b>	<b>1,996,000</b>
Excess (deficiency) of receipts over disbursements	(1,508)	(1,202)	(13,700)	(10,518)	-	(576)	178,666
Cash and investments - ending	\$ 1,438	\$ 2,072	\$ 22,347	\$ 510,423	\$ -	\$ 118,651	\$ 1,128,924

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

	Payroll Clearing	Payroll Withholding - Insurance	Payroll Withholding - Other	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	11,270,840	633,594	85,416	297,835	1,663,637	1,180,844	187,561
<b>Total receipts</b>	<b>11,270,840</b>	<b>633,594</b>	<b>85,416</b>	<b>297,835</b>	<b>1,663,637</b>	<b>1,180,844</b>	<b>187,561</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	11,270,840	633,594	85,416	297,835	1,663,637	1,180,844	187,561
<b>Total disbursements</b>	<b>11,270,840</b>	<b>633,594</b>	<b>85,416</b>	<b>297,835</b>	<b>1,663,637</b>	<b>1,180,844</b>	<b>187,561</b>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Payroll Withholding - PERF	Payroll Withholding - State	Payroll Withholding - Wage Garnishments	Settlement	CVET Agency	Final Excise Tax Cut Replacement Due State	Sewage Collections
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	99,263,192	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	351,059	2,744,402	-
Charges for services	-	-	-	-	-	-	43,334
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	13,306	522,510	97,029	-	-	-	-
Total receipts	13,306	522,510	97,029	99,263,192	351,059	2,744,402	43,334
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	13,306	522,510	97,029	99,263,192	351,059	2,744,402	21,702
Total disbursements	13,306	522,510	97,029	99,263,192	351,059	2,744,402	21,702
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	21,632
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,632

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

	Financial Institution Tax	HOMESTEAD CREDIT FU	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ 18,149	\$ 707	\$ 7,041	\$ -	\$ 385	\$ 760
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	147,540	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	9,445
Fines and forfeits	-	-	7,178	81,600	1,010	5,730	-
Other receipts	-	-	-	-	-	-	-
Total receipts	147,540	-	7,178	81,600	1,010	5,730	9,445
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	147,540	-	6,812	83,096	1,010	5,745	9,780
Total disbursements	147,540	-	6,812	83,096	1,010	5,745	9,780
Excess (deficiency) of receipts over disbursements	-	-	366	(1,496)	-	(15)	(335)
Cash and investments - ending	\$ -	\$ 18,149	\$ 1,073	\$ 5,545	\$ -	\$ 370	\$ 425

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

	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency
Cash and investments - beginning	\$ 966	\$ 125	\$ 605	\$ 1	\$ 200	\$ 51,372	\$ 1,035
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	134,705	-
Charges for services	10,438	-	7,435	254	-	-	-
Fines and forfeits	-	688	-	-	625	-	-
Other receipts	-	-	-	-	-	-	1,144
Total receipts	10,438	688	7,435	254	625	134,705	1,144
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	11,404	813	8,040	255	775	75,086	2,123
Total disbursements	11,404	813	8,040	255	775	75,086	2,123
Excess (deficiency) of receipts over disbursements	(966)	(125)	(605)	(1)	(150)	59,619	(979)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 110,991	\$ 56

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

	Riverboat Revenue Sharing	Innkeepers Tax Collections	Judgments Due Law Enforcement	CAGIT Distribution	CEDIT Distribution	City/Town Ordinance Violations Fines	93.563 Prosecutor PCA
Cash and investments - beginning	\$ -	\$ 254,366	\$ 2,591	\$ 3,304	\$ -	\$ 535	\$ 177
Receipts:							
Taxes	-	1,266,513	-	19,861,926	4,965,418	-	-
Licenses and permits	-	-	-	-	-	20,312	-
Intergovernmental receipts	454,922	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	2,275
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	8,526	-	-	-	-
<b>Total receipts</b>	<b>454,922</b>	<b>1,266,513</b>	<b>8,526</b>	<b>19,861,926</b>	<b>4,965,418</b>	<b>20,312</b>	<b>2,275</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,470,756	7,966	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	454,922	-	-	19,865,230	4,965,418	8,643	682
<b>Total disbursements</b>	<b>454,922</b>	<b>1,470,756</b>	<b>7,966</b>	<b>19,865,230</b>	<b>4,965,418</b>	<b>8,643</b>	<b>682</b>
Excess (deficiency) of receipts over disbursements	-	(204,243)	560	(3,304)	-	11,669	1,593
Cash and investments - ending	\$ -	\$ 50,123	\$ 3,151	\$ -	\$ -	\$ 12,204	\$ 1,770

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

	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	93.069 Public Health Preparedness	Alcohol and Drug Services	Adult Probation Service
Cash and investments - beginning	\$ 56,597	\$ 105,795	\$ 70,056	\$ 132,659	\$ 13,230	\$ 30,069	\$ 1,990
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	23,080	34,719	23,080	17,876	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	310,979
Other receipts	-	-	-	-	-	136,992	116,697
Total receipts	-	23,080	34,719	23,080	17,876	136,992	427,676
Disbursements:							
Personal services	-	-	10,793	16,249	11,538	148,692	390,087
Supplies	-	-	-	-	1,448	279	2,538
Other services and charges	-	14,450	-	7,986	255	3,453	37,041
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	730	-	-
Other disbursements	-	-	98	-	-	-	-
Total disbursements	-	14,450	10,891	24,235	13,971	152,424	429,666
Excess (deficiency) of receipts over disbursements	-	8,630	23,828	(1,155)	3,905	(15,432)	(1,990)
Cash and investments - ending	\$ 56,597	\$ 114,425	\$ 93,884	\$ 131,504	\$ 17,135	\$ 14,637	\$ -

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

	Martin Holder Maint	Comm Corrections Juvenile	Equitable Share Prosecutor	Drug Seizure	Comm Correction/Project Income	16.593 ICJI WRAP Grant	County Treasurer
Cash and investments - beginning	\$ 205	\$ 17,865	\$ 1,494	\$ 1,684	\$ 95,004	\$ (33,210)	\$ 1,948,689
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	1	63,625	-	-	125,081	-	-
Fines and forfeits	-	-	2,213	-	429,269	-	-
Other receipts	-	-	-	-	57,257	91,390	2,209,559
Total receipts	1	63,625	2,213	-	611,607	91,390	2,209,559
Disbursements:							
Personal services	-	43,343	-	-	565,637	32,328	-
Supplies	-	226	-	-	42,373	-	-
Other services and charges	-	2,751	-	-	49,465	50,422	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	19,999	798	-	-	-	1,948,689
Total disbursements	-	66,319	798	-	657,475	82,750	1,948,689
Excess (deficiency) of receipts over disbursements	1	(2,694)	1,415	-	(45,868)	8,640	260,870
Cash and investments - ending	\$ 206	\$ 15,171	\$ 2,909	\$ 1,684	\$ 49,136	\$ (24,570)	\$ 2,209,559

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

	JURY PAY SUPPLEMENT	PRETRIAL DIVERSION	INFORMAL ADJ/JUV PR	McQUEEN DRAIN	MARY MCQUEEN DRAIN	STRIETELMEIER- WILSON CONSTRUCTION	STRIETELMEIER- WILSON MAINTENANCE
Cash and investments - beginning	\$ 20,270	\$ 6,359	\$ 6,340	\$ 1	\$ 302	\$ -	\$ 164
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	769	832	1,886	2,050
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	50,828	2,124	-	-	-	-
Total receipts	-	50,828	2,124	769	832	1,886	2,050
Disbursements:							
Personal services	-	50,513	8,077	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	7,726	172	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	769	-	1,886	1,886
Total disbursements	7,726	50,685	8,077	769	-	1,886	1,886
Excess (deficiency) of receipts over disbursements	(7,726)	143	(5,953)	-	832	-	164
Cash and investments - ending	\$ 12,544	\$ 6,502	\$ 387	\$ 1	\$ 1,134	\$ -	\$ 328

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

	JOSEPH ANTHONY DRAIN	EDWARD ARMUTH DRAIN	ARMUTH-SCHUDER MAINT 1	BIG TOUGH DRAIN	HARDIN S LINKE (BRUSH CR)	CLIFFORD MAINT DRAIN	DENOIS CREEK DRAIN
Cash and investments - beginning	\$ 31,684	\$ 26,568	\$ 8,247	\$ 12,260	\$ 77,277	\$ -	\$ 92,437
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	89	73	23	34	200	1,497	73,457
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>89</u>	<u>73</u>	<u>23</u>	<u>34</u>	<u>200</u>	<u>1,497</u>	<u>73,457</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,692	-	-	17,561	1,497	80,913
Total disbursements	<u>-</u>	<u>1,692</u>	<u>-</u>	<u>-</u>	<u>17,561</u>	<u>1,497</u>	<u>80,913</u>
Excess (deficiency) of receipts over disbursements	<u>89</u>	<u>(1,619)</u>	<u>23</u>	<u>34</u>	<u>(17,361)</u>	<u>-</u>	<u>(7,456)</u>
Cash and investments - ending	<u>\$ 31,773</u>	<u>\$ 24,949</u>	<u>\$ 8,270</u>	<u>\$ 12,294</u>	<u>\$ 59,916</u>	<u>\$ -</u>	<u>\$ 84,981</u>

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

	OPOSSUM CREEK DRAIN	CHAMBERS DRAIN	DRIFTWOOD DRAIN	CLARENCE HALL DRAIN	HENRY LOESCH DRAIN	CHARLES ROSS DRAIN	SLOAN BRANCH DRAIN
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 14,397	\$ -	\$ 3,038	\$ 3,064
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	14,224	7,878	1,478	16,634	7,964	9	9
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>14,224</u>	<u>7,878</u>	<u>1,478</u>	<u>16,634</u>	<u>7,964</u>	<u>9</u>	<u>9</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	14,224	7,878	1,478	31,031	714	-	-
Total disbursements	<u>14,224</u>	<u>7,878</u>	<u>1,478</u>	<u>31,031</u>	<u>714</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(14,397)	7,250	9	9
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 7,250	\$ 3,047	\$ 3,073

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

	ELLEN STOBO DRAIN	TELLMAN MAINT DRAIN	WALESBORO MAINT DRAIN	LITTLE TOUGH MAINT	EAST CLIFFORD DRAIN	CLIFTY FARMS MAINT	EAST CLIFFORD DRAIN
Cash and investments - beginning	\$ 510	\$ 3,409	\$ 23,476	\$ 12,531	\$ -	\$ 5,021	\$ 5,769
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	1	3,704	65	2,177	1,191	14	1,027
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>1</u>	<u>3,704</u>	<u>65</u>	<u>2,177</u>	<u>1,191</u>	<u>14</u>	<u>1,027</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	299	-	1,432	-	1,191	-	-
Total disbursements	<u>299</u>	<u>-</u>	<u>1,432</u>	<u>-</u>	<u>1,191</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(298)</u>	<u>3,704</u>	<u>(1,367)</u>	<u>2,177</u>	<u>-</u>	<u>14</u>	<u>1,027</u>
Cash and investments - ending	\$ <u>212</u>	\$ <u>7,113</u>	\$ <u>22,109</u>	\$ <u>14,708</u>	\$ <u>-</u>	\$ <u>5,035</u>	\$ <u>6,796</u>

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

	10.557 WIC FUND	16.588 STOP VIOLENC	EDITH ROSS MEMORIAL	93.041 ADULT PROTECTIVE SERVICES	REAL PROPERTY ENDORSEMENT	TELECOMM NON-REVERT	CDBG DRIFTWOOD
Cash and investments - beginning	\$ 69,168	\$ (9,346)	\$ 8,584	\$ (31,217)	\$ 29,972	\$ 761,690	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	108,380	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	121,058	24,736	-	103,267	-	-	415,484
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	262	-	24	2,415	15,507	-	-
<b>Total receipts</b>	<b>121,320</b>	<b>24,736</b>	<b>24</b>	<b>105,682</b>	<b>15,507</b>	<b>108,380</b>	<b>415,484</b>
Disbursements:							
Personal services	64,136	29,600	-	117,377	-	-	-
Supplies	953	-	-	-	-	-	-
Other services and charges	2,548	510	-	4,922	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	122,851	-	-	-	2,599	-	415,484
<b>Total disbursements</b>	<b>190,488</b>	<b>30,110</b>	<b>-</b>	<b>122,299</b>	<b>2,599</b>	<b>-</b>	<b>415,484</b>
Excess (deficiency) of receipts over disbursements	(69,168)	(5,374)	24	(16,617)	12,908	108,380	-
Cash and investments - ending	\$ -	\$ (14,720)	\$ 8,608	\$ (47,834)	\$ 42,880	\$ 870,070	\$ -

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

	2007 LETPP	97.073 C44P-3-340B	97.073 C449-3-339B	97.073 C44P-3-376B	SHERIFF NON-REVERTI	EROSION AND SEDIMEN	COMMISSIONERS CERTIFICATE SALE
Cash and investments - beginning	\$ 894	\$ (4,182)	\$ (18,958)	\$ (549)	\$ 3,721	\$ 1,280	\$ 6,131
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	5,564	32,377	29,860	-	3,500	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	136,436
Total receipts	-	5,564	32,377	29,860	-	3,500	136,436
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,700	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,382	13,488	29,311	-	-	123,390
Total disbursements	-	1,382	13,488	29,311	-	1,700	123,390
Excess (deficiency) of receipts over disbursements	-	4,182	18,889	549	-	1,800	13,046
Cash and investments - ending	\$ 894	\$ -	\$ (69)	\$ -	\$ 3,721	\$ 3,080	\$ 19,177

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

	93.586 COURT IMPROVEMENT GRANT	Clerk of the Circuit Court	Dunn & Associates Insurance	Juvenile Alternatives to Detention Initiatives	97.042 C44P-4-344B	Cell Tower Lease Fund	Totals
Cash and investments - beginning	\$ 11,939	\$ 1,093,579	\$ 77,176	\$ -	\$ -	\$ -	\$ 25,641,822
Receipts:							
Taxes	-	-	-	-	-	-	152,292,236
Licenses and permits	-	-	-	-	-	-	496,028
Intergovernmental receipts	-	-	-	-	-	-	11,185,282
Charges for services	-	-	-	-	4,197	-	3,775,624
Fines and forfeits	-	-	-	-	-	-	1,474,931
Other receipts	-	10,351,349	7,010,590	81,570	-	24,391	38,270,332
<b>Total receipts</b>	<b>-</b>	<b>10,351,349</b>	<b>7,010,590</b>	<b>81,570</b>	<b>4,197</b>	<b>24,391</b>	<b>207,494,433</b>
Disbursements:							
Personal services	-	-	-	-	-	-	23,444,235
Supplies	-	-	-	-	-	-	1,684,283
Other services and charges	8,775	-	-	11,442	-	-	8,015,644
Debt service - principal and interest	-	-	-	-	-	-	1,996,000
Capital outlay	-	-	-	-	-	-	5,133,598
Other disbursements	-	10,362,768	7,010,944	-	4,371	-	168,708,914
<b>Total disbursements</b>	<b>8,775</b>	<b>10,362,768</b>	<b>7,010,944</b>	<b>11,442</b>	<b>4,371</b>	<b>-</b>	<b>208,982,674</b>
Excess (deficiency) of receipts over disbursements	(8,775)	(11,419)	(354)	70,128	(174)	24,391	(1,488,241)
Cash and investments - ending	\$ 3,164	\$ 1,082,160	\$ 76,822	\$ 70,128	\$ (174)	\$ 24,391	\$ 24,153,581

BARTHOLOMEW COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2014

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Bartholomew County Building Corporation	Jail lease-rental	\$ 1,996,000	07/01/2007	01/01/2027

BARTHOLOMEW COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2014

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 3,991,658
Infrastructure	165,678,632
Buildings	48,862,384
Machinery, equipment, and vehicles	<u>12,641,999</u>
Total capital assets	<u>\$ 231,174,673</u>

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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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 BARTHOLOMEW COUNTY, INDIANA

**Report on Compliance for Each Major Federal Program**

We have audited Bartholomew County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

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

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

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

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

**Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2014-005 and 2014-007. Our opinion on each major federal program is not modified with respect to these matters.

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

**Report on Internal Control over Compliance**


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

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2014-004, 2014-005, 2014-006, and 2014-007 to be material weaknesses.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

July 24, 2017

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

BARTHOLOMEW COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2014

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Agriculture</u>					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553	2014 2015	\$ -	\$ 6,745 630
Total - School Breakfast Program				-	7,375
National School Lunch Program		10.555	2014 2015	-	9,887 1,005
Total - National School Lunch Program				-	10,892
Total - Child Nutrition Cluster				-	18,267
Special Supplemental Nutrition Program for Women, Infants, and Children					
2014 WIC Admin	Indiana State Department of Health	10.557	A-70-4-070562	-	117,958
2012 WIC Breastfeeding Peer Counseling			A-70-4-070609	-	1,126
2013 WIC Breastfeeding Peer Counseling			A-70-4-070609	-	1,263
2014 WIC Peer Counseling			A-70-4070609	-	711
Total - Special Supplemental Nutrition Program for Women, Infants, and Children				-	121,058
Total - Department of Agriculture				-	139,325
<u>Department of Commerce</u>					
State Broadband Data and Development Grant Program	Indiana Office of Technology	11.558	#067BROADBAND000	-	2,000
Total - Department of Commerce				-	2,000
<u>Department of Housing and Urban Development</u>					
CDBG - State-Administered CDBG Cluster Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii CDBG Driftwood					
	Indiana Office of Community and Rural Affairs	14.228	CF-12-107	-	415,484
Total - CDBG - State-Administered CDBG Cluster				-	415,484
Total - Department of Housing and Urban Development				-	415,484
<u>Department of Justice</u>					
Crime Victim Assistance Victim Assistance					
	Indiana Criminal Justice Institute	16.575	2013-VA-GX-0036	-	30,294
Violence Against Women Formula Grants 2013 Stop Violence Against Women Grant					
	Indiana Criminal Justice Institute	16.588	2013-WF-AX-0010	-	24,736
Residential Substance Abuse Treatment for State Prisoners 2012 Residential Abuse Treatment 2013 Residential Abuse Treatment					
	Indiana Criminal Justice Institute	16.593	2012-RT-BX-0053	-	48,063
			2013-RT-BX-0028	-	43,327
Total - Residential Substance Abuse Treatment for State Prisoners				-	91,390
Total - Department of Justice				-	146,420

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

BARTHOLOMEW COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2014  
 (Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
<b>Department of Transportation</b>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Road 600 North Reconstruct			Des. No. 0501062	-	213,507
Bridge Inspection Contract			Des. No. 1000011	-	41,524
Gas Line Relocation			Des. No. 0500589	-	91,337
<b>Total - Highway Planning and Construction Cluster</b>				-	<b>346,368</b>
<b>Total - Department of Transportation</b>				-	<b>346,368</b>
<b>Department of Health and Human Services</b>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana State Department of Health	93.074			
2012 HPP and PHEP Cooperative Agreements			A70-4-0532196	-	3,122
2013 HPP and PHEP Cooperative Agreements			A70-4-0532196	-	10,125
2014 HPP and PHEP Cooperative Agreements			A70-5-0532433	-	4,447
<b>Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements</b>				-	<b>17,694</b>
Child Support Enforcement	Indiana Department of Child Services	93.563			
Indirect Cost			1404IN4005	-	103,061
Prosecutor Expenditures			1404IN4005	-	277,660
Clerk Expenditures			1404IN4005	-	56,817
Court Expenditures			1404IN4005	-	37,161
Prosecutor Collection Incentives			1404IN4005	-	10,981
Clerk Collection Incentives			1404IN4005	-	24,235
Court Collection Incentives			1404IN4005	-	14,450
<b>Total - Child Support Enforcement</b>				-	<b>524,365</b>
State Court Improvement Program CIP	Indiana Supreme Court	93.586	2014	-	8,775
<b>Total - Department of Health and Human Services</b>				-	<b>550,834</b>
<b>Department of Homeland Security</b>					
Emergency Management Performance Grants 38513EMPG000000 38513EMPG000000	Indiana Department of Homeland Security	97.042			
			C44P-5-003B	-	34,902
			C44P-4-344B	-	4,197
<b>Total - Emergency Management Performance Grants</b>				-	<b>39,099</b>
Homeland Security Grant Program FY 2013 Homeland Security FY 2012 Homeland Security FY 2012 Homeland Security FY 2012 Homeland Security	Indiana Department of Homeland Security	97.067			
			C44P-4-504B	-	9,268
			C44P-3-339B	-	32,377
			C44P-3-376B	-	29,860
			C44P-3-340B	-	5,564
<b>Total - Homeland Security Grant Program</b>				-	<b>77,069</b>
<b>Total - Department of Homeland Security</b>				-	<b>116,168</b>
<b>Total federal awards expended</b>				<b>\$ -</b>	<b>\$ 1,716,599</b>

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

BARTHOLOMEW 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, 2014. The information in the SEFA is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I - Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiency identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section .510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants and Children CDBG - State-Administered CDBG Cluster Highway Planning and Construction Cluster

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

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

**Section II - Financial Statement Findings**

**FINDING 2014-001**

Subject: Preparation of the Schedule of Expenditures of Federal Awards  
Audit Findings: Material Weakness, Other Matters

*Repeat Finding*

This is a repeat finding from the immediate prior year. The prior year finding number was 2013-001.

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*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).

*Context*

The SEFA contained the following errors:

1. Federal expenditures for five programs were overstated.
2. Federal expenditures for three programs were understated.
3. One federal program was incorrectly omitted.
4. One grant did not correctly identify the pass-through entity.
5. One grant was incorrectly listed as pass-through to subrecipient.
6. Six grants listed the wrong pass-through entity identifying number.

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

*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. . . ."

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

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

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

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

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

*Cause*

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

*Effect*

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

*Recommendation*

We recommended that the County's management establish controls to prevent, or detect and correct, errors on the SEFA.

*Views of Responsible Officials*

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

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

***FINDING 2014-002***

Subject: Internal Controls over Financial Transactions and Reporting - Clerk of the Circuit Court  
Audit Finding: Material Weakness

*Repeat Finding*

This is not a repeat finding from the immediate prior year.

*Condition*

The Clerk of the Circuit Court had not separated incompatible activities related to receipts, disbursements, and cash balances. One individual was responsible for preparing and making bank deposits, reconciling daily cash collections, preparing ISETS bank account reconciliations, recording receipt and disbursements transactions in the ledger, recording adjustments in the ledger, and issuing checks.

*Context*

There was a lack of internal controls for the entire audit period.

*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 of the Circuit Court had not established a proper system of internal controls.

*Effect*

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

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Recommendation*

We recommended that the County establish and implement effective internal controls, including segregation of duties, over financial transactions and reporting.

*Views of Responsible Officials*

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

**FINDING 2014-003**

Subject: Internal Controls over Financial Transactions and Reporting  
Audit Findings: Material Weakness, Other Matters

*Repeat Finding*

This is not a repeat finding from the immediate prior year.

*Condition*

The following deficiencies in the internal control system of the County related to financial transactions and reporting were noted:

*Annual Financial Report*

The financial information recorded in the County's Annual Financial Report was not properly reviewed and verified to prevent, or detect and correct, errors on the financial statements.

The County Treasurer failed to prepare and submit to the County Auditor a supplemental Annual Financial Report showing receipt of the after settlement collections as reflected on the County Treasurer's Cash Book at December 31, 2014.

*Payroll Transactions*

The following deficiencies related to payroll were noted:

1. Lack of Segregation of Duties: One employee was responsible for calculating and remitting all employee and employer benefit payments. This employee also prepared and remitted the quarterly and annual tax withholding reports. No documentation was presented indicating a review by another employee or other compensating control.
2. Payroll claims were not certified by the County Auditor.
3. The vendor claims for employee benefits (PERF Retirement and Employee Health Benefit health insurance), were not certified by the County Auditor or approved by the Board of County Commissioners.

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Self-Insurance Fund Transactions*

The County contracted with a third-party administer (TPA) to administer the County's self-insured health insurance fund (Dunn & Associates Insurance fund). One employee of the County Auditor's office was responsible for preparing the journal entries and making the transfers from the various paying funds to the self-insurance funds held by the TPA. The County Auditor did not certify these disbursements nor were they presented to the Board of County Commissioners for approval.

The TPA provided the County with monthly reports, ledger, and other information, but did not provide a detailed check register to support the disbursement amounts from the self-insurance funds. There was no evidence of a control, such as an oversight, review, or approval process of the various reports.

*Context*

*Annual Financial Report*

1. After March 2014, receipts and disbursements of the payroll deductions and net pay funds were not recorded. As a result, the receipt and disbursement transactions reported in both the County's ledger and financial statement were understated by \$12,750,601.
2. Receipts and disbursements of the County's Dunn & Associates Insurance fund were understated by \$657,938, and \$730,482, respectively.
3. Receipts and disbursements of the Final Excise Tax Cut Replacement Due State fund in the amount of \$2,744,402 were omitted from the financial statement.
4. The County Treasurer failed to prepare and submit to the County Auditor a supplemental Annual Financial Report showing receipt of the after settlement collections as reflected on the County Treasurer's Cash Book at December 31, 2014. As a result, the receipts, disbursements, and ending cash and investment balance of the County Treasurer fund was understated by \$2,209,559, \$1,948,689, and \$260,870, respectively.

Audit adjustments were proposed, approved by the County Auditor, and made to the County's financial statement.

*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.

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

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 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

Indiana Code 5-11-10-1.6(c) states:

"The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim. . . ."

*Cause*

Management of the County had not established a proper system of internal control.

*Effect*

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

*Recommendation*

We recommended that the County's management establish and implement effective internal controls, including segregation of duties, over financial transactions and reporting.

*Views of Responsible Officials*

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

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

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

**FINDING 2014-004**

Subject: Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii - Davis-Bacon Act and Procurement and Suspension and Debarment  
Federal Agency: Department of Housing and Urban Development  
Federal Program: Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii  
CFDA Number: 14.228  
Federal Award Number and Year (or Other Identifying Number): CF-12-107  
Pass-Through Entity: Indiana Office of Community and Rural Affairs  
Compliance Requirements: Davis-Bacon Act, Procurement and Suspension and Debarment  
Audit Finding: Material Weakness

*Repeat Finding*

This is not a repeat finding from the immediate prior year.

*Condition*

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the Davis-Bacon Act and procurement requirements.

A Grant Administrator was hired to assist in overseeing the labor standards required by the Davis-Bacon Act. Certified payrolls were submitted by the contractors/subcontractors to the Grant Administrator who would then check to determine if prevailing wages were being properly paid. The County did not have procedures in place to review and approve the work being performed by the Grant Administrator.

The Grant Administrator and Project Engineer were responsible for overseeing the construction contract bidding and contractor awarding procedures required by the procurement requirements. The County did not have procedures in place to review and approve the bidding and contract awarding procedures being performed by the Grant Administrator and Project Engineer.

*Context*

There was a lack of internal controls for the entire audit period.

*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.

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Effect*

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

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the County's management establish and implement controls 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 2014-005**

Subject: Highway Planning and Construction - Procurement and Suspension and Debarment  
Federal Agency: Department of Transportation  
Federal Program: Highway Planning and Construction  
CFDA Number: 20.205  
Federal Award Numbers and Years (or Other Identifying Numbers): Des. No. 0500589, Des. No. 0501062  
Pass-Through Entity: Indiana Department of Transportation  
Compliance Requirement: Procurement and Suspension and Debarment  
Audit Findings: Material Weakness, Other Matters

*Repeat Finding*

This is not a repeat finding from the immediate prior year.

*Condition*

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the suspension and debarment requirements.

There were inadequate procedures established to ensure that the County was in compliance with the requirements for the Reconstruction of Bartholomew County Road 600 North utility relocation project, Des. No. 0501062 and Gas Line Relocation 600 North project, Des. No. 0500589.

*Context*

The County included a clause in their contractor/consultant agreements requiring that they, and their subcontractors, not be suspended or debarred from doing business with the federal government; however, the Utility Reimbursement Agreements do not include this clause. The County did not provide evidence for audit that they had any other controls in place to meet the suspension and debarment requirements for these types of agreements.

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*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 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 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 of the County had not designed or implemented internal control procedures to ensure compliance with the Procurement and Suspension and Debarment compliance requirement.

*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 and implement controls, including segregation of duties, related to the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

*Views of Responsible Officials*

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

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

***FINDING 2014-006***

Subject: Internal Controls over Special Supplemental Nutrition Program for Women, Infants, and Children  
Federal Agency: Department of Agriculture  
Federal Program: Special Supplemental Nutrition Program for Women, Infants, and Children  
CFDA Number: 10.557  
Federal Award Numbers and Years (or Other Identifying Numbers): A-70-4-070562, A-70-4-070609  
Pass-Through Entity: Indiana State Department of Health  
Compliance Requirements: Cash Management, Period of Availability of Federal Funds, Reporting  
Audit Finding: Material Weakness

*Repeat Finding*

This is a similar finding from the immediate prior year. The prior year finding number was 2013-002.

*Condition*

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the following compliance requirements: Cash Management, Period of Availability of Federal Funds, and Reporting.

The WIC office had one employee primarily responsible to ensure the County was in compliance with the grant agreement and the compliance requirements listed above. There was no evidence to suggest proper segregation of duties such as an oversight, review or approval process, or other compensating controls.

The requests for reimbursement were not reviewed and approved by someone other than the preparer to ensure amounts requested complied with the grant agreement and the compliance requirements for Cash Management and Period of Availability of Federal Funds compliance requirements.

The required program reports were not reviewed and approved by someone other than the preparer to ensure the reports were accurate and correct and complied with the grant agreements and the Reporting compliance requirement.

*Context*

There were no controls over these compliance requirements during the entire audit period.

*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.

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Effect*

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

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the County's management establish controls 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 2014-007**

Subject: Special Supplemental Nutrition Program for Women, Infants, and Children - Allowable Costs/Cost Principles  
Federal Agency: Department of Agriculture  
Federal Program: Special Supplemental Nutrition Program for Women, Infants, and Children  
CFDA Number: 10.557  
Federal Award Numbers and Years (or Other Identifying Numbers): A-70-4-070562, A-70-4-070609  
Pass-Through Entity: Indiana State Department of Health  
Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles  
Audit Findings: Material Weakness, Other Matters

*Repeat Finding*

This is a similar finding from the immediate prior year. The prior year finding number was 2013-003.

*Condition*

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements.

The requests for reimbursement were not reviewed and approved by someone other than the preparer to ensure amounts requested complied with the grant agreement and the Activities Allowed or Unallowed compliance requirement.

The WIC office was required to maintain Semi-Annual Certifications and Personnel Activity Reports on all full and part-time employees paid from the grant. These reports were not maintained.

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

The County payroll was not certified by the County Auditor. The vendor claims for employee benefits (PERF Retirement and Employee Health Benefit health insurance) were not certified by the County Auditor and approved by the Board of County Commissioners to ensure amounts charged to the program for payroll and employee benefits complied with the grant agreement and requirements for Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements.

*Context*

There was a lack of controls for the entire audit period. There were no certifications or reports being maintained for employees during the entire audit period.

*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. . . ."

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

". . . (3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.

(4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on:

- (a) More than one Federal award,
- (b) A Federal award and a non-Federal award,
- (c) An indirect cost activity and a direct cost activity,
- (d) Two or more indirect activities which are allocated using different allocation bases, or
- (e) An unallowable activity and a direct or indirect cost activity. . . ."

2 CFR 200.302(a) states in part: "Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. . . ."

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Indiana Code 5-11-10-1.6(c) states in part:

"The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim. . . ."

*Cause*

Management had not developed a system of internal controls that would have ensured the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements were met.

*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 WIC office establish internal controls related to the grant agreement and the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements.

*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.



## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### ***FINDING 2013-002 - Cash Management and Reporting***

Fiscal year in which the finding initially occurred: 2012  
Pass-Through Entity: Indiana State Department of Health  
Contact Person Responsible for Corrective Action: Barbara J. Hackman  
Contact Phone Number: 812-379-1510

#### Status of Audit Finding:

The Supplemental Nutrition Program for Women, Infants and Children for which this finding addresses was taken over by a Private Corporation on April 1, 2014.  
The County Health Department no longer has the contract for this Federal WIC Grant.

### ***FINDING 2013-003 – Allowable Costs/Cost Principles***

Fiscal year in which the finding initially occurred: 2012  
Pass-Through Entity: Indiana State Department of Health  
Contact Person Responsible for Corrective Action: Barbara J. Hackman  
Contact Phone Number: 812-379-1510

#### Status of Audit Finding:

The Supplemental Nutrition Program for Women, Infants and Children for which this finding addresses was taken over by a Private Corporation on April 1, 2014.  
The County Health Department no longer has the contract for this Federal WIC Grant.

Barbara J. Hackman  
(Signature)

Auditor  
(Title)

5/23/2017  
(Date)



CORRECTIVE ACTION PLAN

**FINDING 2014-001**

Contact Person Responsible for Corrective Action: Barbara J Hackman

Contact Phone Number: 812-379-1510

Views of Responsible Official:

I agreed with the findings but want to acknowledge that the SBOA did not provide their minimum level of internal control standards and guidance manual until late in 2015. I don't feel that you can expect a unit to meet the criteria on your findings when they were not in place in the year being audited.

Description of Corrective Action Plan:

We are in the process of implementing proper Internal Controls set by the SBOA in their 2015 guidance manual, Uniform Internal Control Standards for Indiana Political Subdivisions, which our County Commissioners have adopted in 2016 as required.

The required training of personnel concerning internal control standards and procedures has been implemented and certifications are available in my office for review.

We will continue to meet the required aspects of the Internal Control Standards and will put into place a proper system that will be helpful in creating efficiencies so that any errors are detected and corrective measures are made as needed.

Anticipated Completion Date: Completed

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

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

\_\_\_\_\_  
JULY 19, 2017  
(Date)



JAY PHELPS  
BARTHOLOMEW CIRCUIT / SUPERIOR COURT CLERK  
234 WASHINGTON STREET  
COURTHOUSE P.O. BOX 924  
COLUMBUS, INDIANA 47201  
(812) 379-1600

CORRECTIVE ACTION PLAN

**FINDING 2014-002**

Contact Person Responsible for Corrective Action: Jay Phelps  
Contact Phone Number: (812) 379-1600

Views of Responsible Official: We concur with the finding, although the office had a different case management system and I was not in office prior to January 1<sup>st</sup>, 2015.

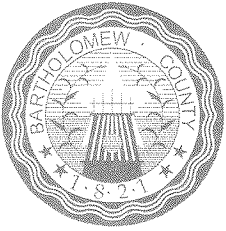
Description of Corrective Action Plan: To minimize risk among duties related to daily and monthly reconciliation, preparing deposits, and disbursing checks, etc. The Bartholomew County Clerk of the Circuit Court will begin having another employee review and initial the financial reports prepared by the Chief Deputy Clerk. The Clerk of the Circuit Court will also review and initial all ISETS financial reports prepared by the Child Support Payment Supervisor. This will establish a system of internal controls that will diminish the possibility of irregularities going undetected or unnoticed.

Anticipated Completion Date: 07/01/17

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

County Clerk  
\_\_\_\_\_  
(Title)

07/05/2017  
\_\_\_\_\_  
(Date)



## BARTHOLOMEW COUNTY TREASURER

PIA O'CONNOR, TREASURER  
KARI SPURGEON, CHIEF DEPUTY

### CORRECTIVE ACTION PLAN

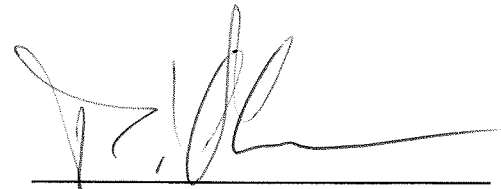
#### **FINDING 2014-003**

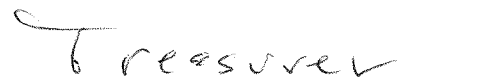
Contact Person Responsible for Corrective Action: Pia O'Connor and Dianna Robertson  
Contact Phone Number: 812-371-6100

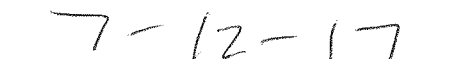
Views of Responsible Official: I concur with the finding

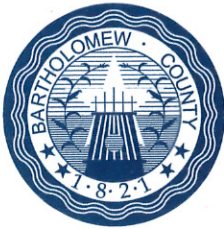
Description of Corrective Action Plan: The accountant in the Treasurer's office will complete the report and it will be reviewed and submitted by the Treasurer.

Anticipated Completion Date: The previous year reports have been completed. Future reports will be completed in a timely manner.

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

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

  
\_\_\_\_\_  
(Date)



CORRECTIVE ACTION PLAN

**FINDING 2014-003**

Contact Person Responsible for Corrective Action: Barbara J Hackman

Contact Phone Number: 812-379-1510

Views of Responsible Official:

I agreed with the findings but want to acknowledge that the SBOA did not provide their minimum level of internal control standards and guidance manual until late in 2015. I don't feel that you can expect a unit to meet the criteria on your findings when they were not in place in the year being audited.

Description of Corrective Action Plan:


We are in the process of implementing proper Internal Controls set by the SBOA in their 2015 guidance manual, Uniform Internal Control Standards for Indiana Political Subdivisions, which our County Commissioners have adopted in 2016 as required.

The required training of personnel concerning internal control standards and procedures has been implemented and certifications are available in my office for review.

We will continue to meet the required aspects of the Internal Control Standards and will put into place a proper system that will be helpful in creating efficiencies so that any errors are detected and corrective measures are made as needed.

Proper certification for reporting of payroll claims, vendor claims for employee benefits and the self-insurance fund by the Auditor and County Commissioners has been implemented.

Anticipated Completion Date: Completed

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

AUDITOR

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

JULY 19, 2017

\_\_\_\_\_  
(Date)



**Bartholomew County Commissioners**

Governmental Office Building Suite 101  
440 Third Street  
Columbus, Indiana 47201

Phone (812) 379-1515  
FAX (812) 379-1797

**CORRECTIVE ACTION PLAN**

FINDING 2014-004

Contact Person Responsible for Corrective Action: Barbara Hackman

Contact Phone Number: (812) 379-1510

**Description of Corrective Action Plan:**

Bartholomew County will be implementing the following procedures to insure there are proper internal controls over the monitoring and review of Davis-Bacon and other various parts of all grants.

1. A checklist will be created for all project files by the Grant Administrator.
2. The checklist will be completed during various parts of the Grant process including, but not limited to Davis-Bacon compliance.
3. The County Auditor and/or Chief Deputy along with the Department Head overseeing the project will meet at least monthly with the Grant Administrator to review pay applications, payrolls and all applicable financial data. All responsible parties will verify that the information is current and sign off.

The anticipated completion date is July 17, 2017.

Dated this 17<sup>th</sup> day of July, 2017.

BOARD OF COMMISSIONERS OF  
BARTHOLOMEW COUNTY, INDIANA

Carl H. Lienhoop  
Carl H. Lienhoop, Chairman

Richard A. Flohr  
Richard A. Flohr, Member

Larry S. Kleinhenz  
Larry S. Kleinhenz, Member

**ATTEST:**

By: Barbara J. Hackman  
Barbara J. Hackman, Auditor  
Bartholomew County, Indiana



BARTHOLOMEW COUNTY HIGHWAY DEPARTMENT  
2452 STATE STREET  
COLUMBUS, INDIANA 47201  
PHONE (812) 379-1660 FAX (812) 378-9480

CORRECTIVE ACTION PLAN

FINDING 2014-005

Contact Person Responsible for Corrective Action: Danny Hollander

Contact Phone Number: 812-379-1660

Views of Responsible Official: We concur with the findings regarding the Suspension and Debarment.

Description of Corrective Action Plan: Our new procedure will verify that the contractor, or other sub recipient of federal funds has not been suspended or debarred by checking for SAM Exclusions; or Collecting a certification from that person. This verification will be printed and signed, and verified by another person within the county, who will also sign off on the verification, prior to entering into an agreement. This procedure will take effect immediately.

Anticipated Completion Date: 6/21/2017

Danny D. Hollander  
(Signature)

COUNTY ENGINEER  
(Title)

7/13/2017  
(Date)



CORRECTIVE ACTION PLAN

**FINDING 2014-006**

**FINDING 2014-007**

Contact Person Responsible for Corrective Action: Barbara J Hackman  
Contact Phone Number: 812-379-1510

Views of Responsible Official:


See below

Description of Corrective Action Plan:

The Supplemental Nutrition Program for Women, Infants and Children for which this finding addresses was taken over by a Private Corporation on April 1, 2014.

The County Health Department no longer has the contract for this Federal WIC Grant.

Anticipated Completion Date: N/A

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

AUDITOR

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

JULY 19, 2017

\_\_\_\_\_  
(Date)

#### OTHER REPORTS

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