

**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, 2015 to December 31, 2015



**FILED**  
09/27/2017

*Reissued on December 11, 2017,  
to correct the Schedule of Findings  
and Questioned Costs and related  
reports.*



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SCHEDULE OF OFFICIALS

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



**STATE OF INDIANA**  
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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, 2015, and the related notes to the financial statement as listed in the Table of Contents.

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

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

***Auditor's Responsibility***

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2015.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2015, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Supplementary Information*

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

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of 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 September 12, 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

September 12, 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, 2015, and the related notes to the financial statement, and have issued our report thereon dated September 12, 2017, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

**Internal Control over Financial Reporting**

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

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

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2015-001 and 2015-003.

**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

September 12, 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, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Sheriff's Inmate Trust	\$ 4,563	\$ 398,359	\$ 396,288	\$ 6,634
Jail Commissary	73,349	249,152	253,024	69,477
Sheriff Drug Buy	1,987	-	90	1,897
General	5,277,711	19,541,007	21,151,317	3,667,401
Accident Report	9,649	16,484	11,606	14,527
CAGIT County Certified Shares	385,672	5,759,733	5,736,521	408,884
CEDIT County Share	688,041	1,780,256	1,822,679	645,618
City and Town Court Costs	8,424	19,227	17,106	10,545
Clerk's Records Perpetuation	214,392	48,343	56,447	206,288
Community Corrections	64,061	1,113,438	1,100,765	76,734
Community Transition Program	11,200	61,825	64,225	8,800
Sales Disclosure - County Share	76,507	9,808	-	86,315
Covered Bridge	24,800	1,850	-	26,650
Cumulative Bridge	1,859,191	1,760,317	1,174,564	2,444,944
Drug Free Community	75,422	36,554	56,130	55,846
Emergency Planning/Right To Know	48,083	5,459	16,382	37,160
Firearms Training	21,484	20,490	17,424	24,550
General Drain Improvement	336,566	38,066	211,524	163,108
Health	139,260	1,872,186	1,441,456	569,990
Identification Security Protection	145,423	6,432	9,434	142,421
Levy Excess	226,254	-	226,254	-
Local Health Maintenance	226,263	49,797	77,846	198,214
Local Road and Street	277,984	506,479	570,277	214,186
Medical Care for Inmates	823	191	-	1,014
Misdemeanant	15,129	45,435	61,306	(742)
Motor Vehicle Highway	391,778	3,234,491	2,737,530	888,739
Park Nonreverting Capital	7,105	-	26	7,079
Park Nonreverting Operating	41,689	32,564	16,832	57,421
Plat Book	2,729	427	1,723	1,433
Rainy Day	4,056,734	1,800,000	3,800,000	2,056,734
Reassessment - 2015	112,730	625,714	404,429	334,015
Recorder's Records Perpetuation	238,936	124,033	113,958	249,011
COUNTY RIVERBOAT REVENUE	355,756	331,110	397,819	289,047
Sex and Violent Offender Administration	3,955	2,061	2,567	3,449
Storm Water Management Operating	-	60,503	60,503	-
Additional Excise Tax Judgments	4,375	-	-	4,375
Supplemental Public Defender Services	135,899	43,181	49,050	130,030
Surplus Tax	71,373	45,437	58,123	58,687
Surveyor's Corner Perpetuation	45,249	14,480	5,476	54,253
Tax Sale Fees	31,308	12,672	6,655	37,325
Tax Sale Redemption	-	48,140	46,123	2,017
Tax Sale Surplus	301,088	397,262	272,459	425,891
Local Health Department Trust Account	211,159	35,533	79,690	167,002
Vehicle Inspection	1,588	1,705	1,000	2,293
Guardian Ad Litem	-	39,447	39,447	-
Election and Registration	688,783	2,710	291,418	400,075
County Elected Officials Training	19,813	6,432	2,230	24,015
County Offender Transportation Fund	3,313	875	-	4,188
Statewide 911	69,597	1,613,540	1,763,498	(80,361)
Adult Probation Administrative	-	55,637	50,000	5,637
Juvenile Probation Administrative	1,438	6,509	6,000	1,947
Supplemental Juvenile Probation Services	2,072	13,220	13,802	1,490
Alternative Dispute Resolution	22,347	16,029	36,171	2,205
County User Fee	510,423	231,218	229,860	511,781
Thompson-Schneck Drain	-	543	543	-
Robert Tellman Reconstruction Phase 1	-	107,738	107,738	-
Donations	118,651	8,168	4,039	122,780
Debt Service	1,128,924	2,025,164	1,946,000	1,208,088

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, 2015  
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Payroll Clearing Account	-	11,464,632	11,464,632	-
Payroll Withholding - Insurance	-	747,006	747,006	-
Payroll Withholding - Other	-	5,025	5,025	-
Payroll Withholding - Deferred Compensation	-	242,474	242,474	-
Payroll Withholding - Federal	-	1,687,531	1,687,531	-
Payroll Withholding - FICA & Medicare	-	1,190,636	1,190,636	-
Payroll Withholding - Local Tax	-	190,613	190,613	-
Payroll Withholding - PERF	-	11,874	11,874	-
Payroll Withholding - State	-	528,964	528,964	-
Payroll Withholding - Wage Garnishments	-	85,902	85,902	-
Settlement	-	99,611,397	99,611,397	-
CVET	-	394,252	394,252	-
Final Excise Tax Cut Replacement Due State	-	2,739,776	2,739,776	-
Sewage Collections	21,632	65,557	87,189	-
Financial Institution Tax	-	156,446	156,446	-
HOMESTEAD CREDIT FU	18,149	-	-	18,149
State Fines and Forfeitures	1,073	3,043	3,616	500
Infraction Judgements	5,545	112,787	109,644	8,688
Overweight Vehicle Fines	-	54	30	24
Special Death Benefit	370	6,185	6,090	465
Sales Disclosure - State Share	425	9,808	9,543	690
Coroners Training & Con't Education	-	10,646	9,900	746
Interstate Compact - State Share	-	875	875	-
Mortgage Recording Fees - State Share	-	8,478	7,885	593
Sex and Violent Offender Admin - State	-	229	229	-
Child Restraint Violations Fines	50	1,450	1,425	75
Inheritance Tax	110,991	20,384	114,888	16,487
Education Plate Fees Agency	56	1,031	1,088	(1)
Riverboat Revenue Sharing	-	454,922	454,922	-
Innkeepers Tax Collections	50,123	1,421,010	1,358,531	112,602
Judgments Due Law Enforcement	3,151	10,915	12,294	1,772
CAGIT Distribution	-	20,197,632	20,197,632	-
CEDIT Distribution	-	5,070,192	5,070,192	-
City/Town Ordinance Violations Fines	12,204	8,493	20,377	320
93.563 Prosecutor PCA	1,771	1,706	827	2,650
93.563 ARRA Prosecutor IV-D Incentive	56,597	-	6,500	50,097
93.563 Title IV-D Incentive	114,425	23,322	6,650	131,097
93.563 Prosecutor IV-D Incentive-Post Oct '99	93,884	35,088	20,849	108,123
93.563 Clerk IV-D Incentive-Post Oct '99	131,504	23,322	23,205	131,621
93.069 Public Health Preparedness	17,135	28,154	18,345	26,944
Alcohol and Drug Services	14,637	105,036	114,860	4,813
Adult Probation Service	-	382,083	380,939	1,144
Martin Holder Maint	206	641	-	847
Comm Corrections Juvenile	15,172	63,631	72,283	6,520
Equitable Share Prosecutor	2,908	5,534	-	8,442
Drug Seizure	1,684	-	1,684	-
Comm Correction/Project Income	49,137	680,628	697,454	32,311
16.593 ICJI WRAP Grant	(24,571)	49,657	40,981	(15,895)
County Treasurer	2,209,559	2,189,448	2,209,559	2,189,448
JURY PAY SUPPLEMENT	12,544	36,083	9,055	39,572
PRETRIAL DIVERSION	6,502	77,945	70,786	13,661
INFORMAL ADJ/JUV PR	387	-	-	387
McQUEEN DRAIN	1	601	601	1
MARY MCQUEEN DRAIN	1,134	699	-	1,833

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, 2015  
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
STRIETELMEIRE-WILSON CONSTRUCTION	-	540	540	-
STRIETELMEIER-WILSON MAINTENANCE	328	165	-	493
JOSEPH ANTHONY DRAIN	31,772	164	975	30,961
EDWARD ARMUTH DRAIN	24,949	104	-	25,053
ARMUTH-SCHUDER MAINT 1	8,270	34	-	8,304
BIG TOUGH DRAIN	12,294	35	5,983	6,346
HARDIN S LINKE (BRUSH CR)	59,917	114	53,098	6,933
CLIFFORD MAINT DRAIN	-	1,404	1,404	-
DENOIS CREEK DRAIN	84,980	73,535	47,238	111,277
OPOSSUM CREEK DRAIN	-	15,468	15,468	-
CHAMBERS DRAIN	-	9,716	9,716	-
DRIFTWOOD DRAIN	-	1,477	1,477	-
CLARENCE HALL DRAIN	-	25,442	25,442	-
HENRY LOESCH DRAIN	7,250	7,002	14,252	-
CHARLES ROSS DRAIN	3,046	13	370	2,689
SLOAN BRANCH DRAIN	3,072	11	1,714	1,369
ELLEN STOBO DRAIN	212	1	-	213
TELLMAN MAINT DRAIN	7,113	3,826	-	10,939
WALESBORO MAINT DRAIN	22,108	92	-	22,200
LITTLE TOUGH MAINT	14,708	2,206	615	16,299
EAST CLIFFORD DRAIN	-	974	974	-
CLIFTY FARMS MAINT	5,035	21	-	5,056
EAST CLIFFORD DRAIN	6,795	1,003	-	7,798
16.588 STOP VIOLENC	(14,720)	30,479	31,200	(15,441)
EDITH ROSS MEMORIAL	8,608	36	-	8,644
93.041 ADULT PROTECTIVE SERVICES	(47,834)	144,637	135,690	(38,887)
REAL PROPERTY ENDORSEMENT	42,880	16,287	8,098	51,069
TELECOMM NON-REVERT	870,070	149,748	300,000	719,818
2007 LETPP	894	-	242	652
97.073 C449-3-339B	(69)	69	-	-
SHERIFF NON-REVERTI	3,721	250	-	3,971
EROSION AND SEDIMEN	3,080	2,700	3,200	2,580
COMMISSIONERS CERTIFICATE SALE	19,178	-	8,139	11,039
93.586 COURT IMPROVEMENT GRANT	3,164	10,500	10,151	3,513
Clerk of the Circuit Court	1,082,160	9,596,880	9,561,645	1,117,395
Dunn & Associates Insurance	76,822	6,284,531	6,140,036	221,317
Juvenile Alternatives to Detention Initiatives	70,128	97,875	106,476	61,527
97.042 C44P-4-344B	(173)	173	-	-
Cell Tower Lease Fund	24,391	23,212	-	47,603
Clifford Drain Reconstruction Line B	-	80,575	80,575	-
Arminth-Schuder Maint II	-	1	-	1
97.073 C44P-5-568B	-	12,500	12,500	-
97.073 C44P-5-666B	-	1,633	6,603	(4,970)
97.039 C449-4-594B	-	14,370	14,370	-
CFDA 16.738 JAG Grant	-	74,641	91,510	(16,869)
CDFA 93.268 Immunization Program Fund	-	83,476	110,205	(26,729)
State Street Annex Project	-	2,700,763	1,362,257	1,338,506
Bartholomew REMC Trust	-	5,180	5,180	-
Employee Trust Account (ETA)	-	1,200,000	-	1,200,000
CFDA 16.575 VOCA Grant	-	-	11,058	(11,058)
CFDA 20.616 OPO Grant	-	-	2,193	(2,193)
CFDA 20.601 DUI Task Force	-	-	821	(821)
CFDA 97.042 C44P-5-459B	-	8,485	8,485	-
Totals	<u>\$ 24,153,584</u>	<u>\$ 215,123,576</u>	<u>\$ 215,404,730</u>	<u>\$ 23,872,430</u>

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 unit itself.

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

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 reimbursements for expenditures made by the County were not received by December 31, 2015.

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 2015 totaled \$1,946,000.

#### 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, 2015

	Sheriff's Inmate Trust	Jail Commissary	Sheriff Drug Buy	General	Accident Report	CAGIT County Certified Shares	CEDIT County Share	City and Town Court Costs
Cash and investments - beginning	\$ 4,563	\$ 73,349	\$ 1,987	\$ 5,277,711	\$ 9,649	\$ 385,672	\$ 688,041	\$ 8,424
Receipts:								
Taxes	-	-	-	14,007,412	-	5,279,133	1,780,256	-
Licenses and permits	-	-	-	130,777	-	-	-	-
Intergovernmental receipts	-	-	-	1,499,551	-	-	-	-
Charges for services	398,359	-	-	1,019,839	16,484	-	-	-
Fines and forfeits	-	-	-	261,725	-	-	-	19,227
Other receipts	-	249,152	-	2,621,703	-	480,600	-	-
Total receipts	<u>398,359</u>	<u>249,152</u>	<u>-</u>	<u>19,541,007</u>	<u>16,484</u>	<u>5,759,733</u>	<u>1,780,256</u>	<u>19,227</u>
Disbursements:								
Personal services	-	-	-	14,055,586	-	5,730,361	-	-
Supplies	-	-	-	677,033	-	6,160	-	-
Other services and charges	-	-	-	4,239,223	-	-	18,900	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	391,095	-	-	1,193,737	-
Other disbursements	396,288	253,024	90	1,788,380	11,606	-	610,042	17,106
Total disbursements	<u>396,288</u>	<u>253,024</u>	<u>90</u>	<u>21,151,317</u>	<u>11,606</u>	<u>5,736,521</u>	<u>1,822,679</u>	<u>17,106</u>
Excess (deficiency) of receipts over disbursements	<u>2,071</u>	<u>(3,872)</u>	<u>(90)</u>	<u>(1,610,310)</u>	<u>4,878</u>	<u>23,212</u>	<u>(42,423)</u>	<u>2,121</u>
Cash and investments - ending	<u>\$ 6,634</u>	<u>\$ 69,477</u>	<u>\$ 1,897</u>	<u>\$ 3,667,401</u>	<u>\$ 14,527</u>	<u>\$ 408,884</u>	<u>\$ 645,618</u>	<u>\$ 10,545</u>

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

	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Drug Free Community	Emergency Planning/Right To Know
Cash and investments - beginning	\$ 214,392	\$ 64,061	\$ 11,200	\$ 76,507	\$ 24,800	\$ 1,859,191	\$ 75,422	\$ 48,083
Receipts:								
Taxes	-	-	-	-	-	1,581,548	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,113,314	61,825	-	1,850	170,312	-	5,459
Charges for services	48,343	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	36,554	-
Other receipts	-	124	-	9,808	-	8,457	-	-
Total receipts	48,343	1,113,438	61,825	9,808	1,850	1,760,317	36,554	5,459
Disbursements:								
Personal services	17,887	1,086,682	-	-	-	-	-	-
Supplies	-	8,017	-	-	-	255,796	-	-
Other services and charges	31,501	450	-	-	-	278,579	18,909	14,782
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	640,189	-	1,600
Other disbursements	7,059	5,616	64,225	-	-	-	37,221	-
Total disbursements	56,447	1,100,765	64,225	-	-	1,174,564	56,130	16,382
Excess (deficiency) of receipts over disbursements	(8,104)	12,673	(2,400)	9,808	1,850	585,753	(19,576)	(10,923)
Cash and investments - ending	\$ 206,288	\$ 76,734	\$ 8,800	\$ 86,315	\$ 26,650	\$ 2,444,944	\$ 55,846	\$ 37,160

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

	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	Medical Care for Inmates
Cash and investments - beginning	\$ 21,484	\$ 336,566	\$ 139,260	\$ 145,423	\$ 226,254	\$ 226,263	\$ 277,984	\$ 823
Receipts:								
Taxes	-	-	1,558,280	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	5,730	-	-	48,859	496,526	-
Charges for services	20,490	38,066	301,935	6,432	-	-	3,961	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	6,241	-	-	938	5,992	191
Total receipts	<u>20,490</u>	<u>38,066</u>	<u>1,872,186</u>	<u>6,432</u>	<u>-</u>	<u>49,797</u>	<u>506,479</u>	<u>191</u>
Disbursements:								
Personal services	-	-	1,231,807	-	-	29,733	-	-
Supplies	-	-	125,452	-	-	20,700	-	-
Other services and charges	-	-	61,871	9,434	-	10,779	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	22,156	-	-	16,634	570,277	-
Other disbursements	17,424	211,524	170	-	226,254	-	-	-
Total disbursements	<u>17,424</u>	<u>211,524</u>	<u>1,441,456</u>	<u>9,434</u>	<u>226,254</u>	<u>77,846</u>	<u>570,277</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,066</u>	<u>(173,458)</u>	<u>430,730</u>	<u>(3,002)</u>	<u>(226,254)</u>	<u>(28,049)</u>	<u>(63,798)</u>	<u>191</u>
Cash and investments - ending	<u>\$ 24,550</u>	<u>\$ 163,108</u>	<u>\$ 569,990</u>	<u>\$ 142,421</u>	<u>\$ -</u>	<u>\$ 198,214</u>	<u>\$ 214,186</u>	<u>\$ 1,014</u>

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

	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital	Park Nonreverting Operating	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 15,129	\$ 391,778	\$ 7,105	\$ 41,689	\$ 2,729	\$ 4,056,734	\$ 112,730	\$ 238,936
Receipts:								
Taxes	-	-	-	-	-	-	622,888	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	3,202,938	-	-	-	-	2,292	-
Charges for services	-	-	-	32,564	427	-	-	124,033
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	45,435	31,553	-	-	-	1,800,000	534	-
Total receipts	45,435	3,234,491	-	32,564	427	1,800,000	625,714	124,033
Disbursements:								
Personal services	57,825	1,482,312	-	-	-	-	87,877	11,624
Supplies	3,481	437,366	-	-	-	-	605	-
Other services and charges	-	378,964	-	-	-	-	315,947	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	438,888	-	-	-	-	-	-
Other disbursements	-	-	26	16,832	1,723	3,800,000	-	102,334
Total disbursements	61,306	2,737,530	26	16,832	1,723	3,800,000	404,429	113,958
Excess (deficiency) of receipts over disbursements	(15,871)	496,961	(26)	15,732	(1,296)	(2,000,000)	221,285	10,075
Cash and investments - ending	\$ (742)	\$ 888,739	\$ 7,079	\$ 57,421	\$ 1,433	\$ 2,056,734	\$ 334,015	\$ 249,011

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

	COUNTY RIVERBOAT REVENUE	Sex and Violent Offender Administration	Storm Water Management Operating	Additional Excise Tax Judgments	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees
Cash and investments - beginning	\$ 355,756	\$ 3,955	\$ -	\$ 4,375	\$ 135,899	\$ 71,373	\$ 45,249	\$ 31,308
Receipts:								
Taxes	-	-	60,503	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	331,110	-	-	-	-	-	-	-
Charges for services	-	2,061	-	-	43,181	45,437	14,480	12,672
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>331,110</u>	<u>2,061</u>	<u>60,503</u>	<u>-</u>	<u>43,181</u>	<u>45,437</u>	<u>14,480</u>	<u>12,672</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	783	-
Other services and charges	397,819	-	-	-	-	-	4,480	6,655
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	213	-
Other disbursements	-	2,567	60,503	-	49,050	58,123	-	-
Total disbursements	<u>397,819</u>	<u>2,567</u>	<u>60,503</u>	<u>-</u>	<u>49,050</u>	<u>58,123</u>	<u>5,476</u>	<u>6,655</u>
Excess (deficiency) of receipts over disbursements	<u>(66,709)</u>	<u>(506)</u>	<u>-</u>	<u>-</u>	<u>(5,869)</u>	<u>(12,686)</u>	<u>9,004</u>	<u>6,017</u>
Cash and investments - ending	\$ <u>289,047</u>	\$ <u>3,449</u>	\$ <u>-</u>	\$ <u>4,375</u>	\$ <u>130,030</u>	\$ <u>58,687</u>	\$ <u>54,253</u>	\$ <u>37,325</u>

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

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Guardian Ad Litem	Election and Registration	County Elected Officials Training
Cash and investments - beginning	\$ -	\$ 301,088	\$ 211,159	\$ 1,588	\$ -	\$ 688,783	\$ 19,813
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	39,447	-	-
Charges for services	-	-	34,635	1,705	-	-	6,432
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	48,140	397,262	898	-	-	2,710	-
Total receipts	48,140	397,262	35,533	1,705	39,447	2,710	6,432
Disbursements:							
Personal services	-	-	-	-	-	99,108	-
Supplies	-	-	15,220	-	-	20,300	-
Other services and charges	-	-	15,163	-	-	29,305	2,230
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	49,307	-	-	142,705	-
Other disbursements	46,123	272,459	-	1,000	39,447	-	-
Total disbursements	46,123	272,459	79,690	1,000	39,447	291,418	2,230
Excess (deficiency) of receipts over disbursements	2,017	124,803	(44,157)	705	-	(288,708)	4,202
Cash and investments - ending	\$ 2,017	\$ 425,891	\$ 167,002	\$ 2,293	\$ -	\$ 400,075	\$ 24,015

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

	County Offender Transportation Fund	Statewide 911	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee
Cash and investments - beginning	\$ 3,313	\$ 69,597	\$ -	\$ 1,438	\$ 2,072	\$ 22,347	\$ 510,423
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	875	1,612,294	55,637	6,509	-	16,029	-
Fines and forfeits	-	-	-	-	13,220	-	231,218
Other receipts	-	1,246	-	-	-	-	-
<b>Total receipts</b>	<b>875</b>	<b>1,613,540</b>	<b>55,637</b>	<b>6,509</b>	<b>13,220</b>	<b>16,029</b>	<b>231,218</b>
Disbursements:							
Personal services	-	1,401,778	-	-	13,802	-	-
Supplies	-	572	-	-	-	-	-
Other services and charges	-	243,716	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	117,432	-	-	-	-	-
Other disbursements	-	-	50,000	6,000	-	36,171	229,860
<b>Total disbursements</b>	<b>-</b>	<b>1,763,498</b>	<b>50,000</b>	<b>6,000</b>	<b>13,802</b>	<b>36,171</b>	<b>229,860</b>
Excess (deficiency) of receipts over disbursements	875	(149,958)	5,637	509	(582)	(20,142)	1,358
Cash and investments - ending	\$ 4,188	\$ (80,361)	\$ 5,637	\$ 1,947	\$ 1,490	\$ 2,205	\$ 511,781

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

	Thompson-Schneck Drain	Robert Tellman Reconstruction Phase 1	Donations	Debt Service	Payroll Clearing Account	Payroll Withholding - Insurance	Payroll Withholding - Other
Cash and investments - beginning	\$ -	\$ -	\$ 118,651	\$ 1,128,924	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	2,012,960	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	7,154	-	-	-
Charges for services	543	107,738	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	8,168	5,050	11,464,632	747,006	5,025
Total receipts	543	107,738	8,168	2,025,164	11,464,632	747,006	5,025
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	543	107,738	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	1,946,000	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	4,039	-	11,464,632	747,006	5,025
Total disbursements	543	107,738	4,039	1,946,000	11,464,632	747,006	5,025
Excess (deficiency) of receipts over disbursements	-	-	4,129	79,164	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 122,780	\$ 1,208,088	\$ -	\$ -	\$ -

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

	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - State	Payroll Withholding - Wage Garnishments
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	242,474	1,687,531	1,190,636	190,613	11,874	528,964	85,902
<b>Total receipts</b>	<b>242,474</b>	<b>1,687,531</b>	<b>1,190,636</b>	<b>190,613</b>	<b>11,874</b>	<b>528,964</b>	<b>85,902</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	242,474	1,687,531	1,190,636	190,613	11,874	528,964	85,902
<b>Total disbursements</b>	<b>242,474</b>	<b>1,687,531</b>	<b>1,190,636</b>	<b>190,613</b>	<b>11,874</b>	<b>528,964</b>	<b>85,902</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, 2015  
 (Continued)

	Settlement	CVET	Final Excise Tax Cut Replacement Due State	Sewage Collections	Financial Institution Tax	HOMESTEAD CREDIT FU	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 21,632	\$ -	\$ 18,149	\$ 1,073
Receipts:							
Taxes	99,611,397	-	2,739,776	65,557	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	394,252	-	-	156,446	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	3,043
Other receipts	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>99,611,397</b>	<b>394,252</b>	<b>2,739,776</b>	<b>65,557</b>	<b>156,446</b>	<b>-</b>	<b>3,043</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	99,611,397	394,252	2,739,776	87,189	156,446	-	3,616
<b>Total disbursements</b>	<b>99,611,397</b>	<b>394,252</b>	<b>2,739,776</b>	<b>87,189</b>	<b>156,446</b>	<b>-</b>	<b>3,616</b>
Excess (deficiency) of receipts over disbursements	-	-	-	(21,632)	-	-	(573)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,149	\$ 500

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

	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 5,545	\$ -	\$ 370	\$ 425	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	9,808	10,646	-	8,478
Fines and forfeits	112,787	54	6,185	-	-	875	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>112,787</u>	<u>54</u>	<u>6,185</u>	<u>9,808</u>	<u>10,646</u>	<u>875</u>	<u>8,478</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	109,644	30	6,090	9,543	9,900	875	7,885
Total disbursements	<u>109,644</u>	<u>30</u>	<u>6,090</u>	<u>9,543</u>	<u>9,900</u>	<u>875</u>	<u>7,885</u>
Excess (deficiency) of receipts over disbursements	<u>3,143</u>	<u>24</u>	<u>95</u>	<u>265</u>	<u>746</u>	<u>-</u>	<u>593</u>
Cash and investments - ending	<u>\$ 8,688</u>	<u>\$ 24</u>	<u>\$ 465</u>	<u>\$ 690</u>	<u>\$ 746</u>	<u>\$ -</u>	<u>\$ 593</u>

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

	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	Judgments Due Law Enforcement
Cash and investments - beginning	\$ -	\$ 50	\$ 110,991	\$ 56	\$ -	\$ 50,123	\$ 3,151
Receipts:							
Taxes	-	-	-	-	454,922	1,421,010	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	20,384	-	-	-	-
Charges for services	229	-	-	1,031	-	-	-
Fines and forfeits	-	1,450	-	-	-	-	10,915
Other receipts	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>229</b>	<b>1,450</b>	<b>20,384</b>	<b>1,031</b>	<b>454,922</b>	<b>1,421,010</b>	<b>10,915</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,358,531	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	229	1,425	114,888	1,088	454,922	-	12,294
<b>Total disbursements</b>	<b>229</b>	<b>1,425</b>	<b>114,888</b>	<b>1,088</b>	<b>454,922</b>	<b>1,358,531</b>	<b>12,294</b>
Excess (deficiency) of receipts over disbursements	-	25	(94,504)	(57)	-	62,479	(1,379)
Cash and investments - ending	\$ -	\$ 75	\$ 16,487	\$ (1)	\$ -	\$ 112,602	\$ 1,772

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

	CAGIT Distribution	CEDIT Distribution	City/Town Ordinance Violations Fines	93.563 Prosecutor PCA	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ 12,204	\$ 1,771	\$ 56,597	\$ 114,425	\$ 93,884
Receipts:							
Taxes	20,197,632	5,070,192	-	-	-	-	-
Licenses and permits	-	-	8,493	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	23,322	-
Charges for services	-	-	-	1,706	-	-	35,088
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>20,197,632</b>	<b>5,070,192</b>	<b>8,493</b>	<b>1,706</b>	<b>-</b>	<b>23,322</b>	<b>35,088</b>
Disbursements:							
Personal services	-	-	-	-	-	-	20,725
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	20,197,632	5,070,192	20,377	827	6,500	6,650	124
<b>Total disbursements</b>	<b>20,197,632</b>	<b>5,070,192</b>	<b>20,377</b>	<b>827</b>	<b>6,500</b>	<b>6,650</b>	<b>20,849</b>
Excess (deficiency) of receipts over disbursements	-	-	(11,884)	879	(6,500)	16,672	14,239
Cash and investments - ending	\$ -	\$ -	\$ 320	\$ 2,650	\$ 50,097	\$ 131,097	\$ 108,123

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

	93.563 Clerk IV-D Incentive-Post Oct '99	93.069 Public Health Preparedness	Alcohol and Drug Services	Adult Probation Service	Martin Holder Maint	Comm Corrections Juvenile	Equitable Share Prosecutor
Cash and investments - beginning	\$ 131,504	\$ 17,135	\$ 14,637	\$ -	\$ 206	\$ 15,172	\$ 2,908
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	28,154	-	-	-	63,631	-
Charges for services	23,322	-	-	331,564	641	-	-
Fines and forfeits	-	-	-	-	-	-	5,534
Other receipts	-	-	105,036	50,519	-	-	-
Total receipts	<u>23,322</u>	<u>28,154</u>	<u>105,036</u>	<u>382,083</u>	<u>641</u>	<u>63,631</u>	<u>5,534</u>
Disbursements:							
Personal services	16,705	17,731	111,740	339,179	-	44,983	-
Supplies	-	614	37	2,378	-	163	-
Other services and charges	6,500	-	3,083	39,382	-	2,143	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	13,201	-
Other disbursements	-	-	-	-	-	11,793	-
Total disbursements	<u>23,205</u>	<u>18,345</u>	<u>114,860</u>	<u>380,939</u>	<u>-</u>	<u>72,283</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>117</u>	<u>9,809</u>	<u>(9,824)</u>	<u>1,144</u>	<u>641</u>	<u>(8,652)</u>	<u>5,534</u>
Cash and investments - ending	<u>\$ 131,621</u>	<u>\$ 26,944</u>	<u>\$ 4,813</u>	<u>\$ 1,144</u>	<u>\$ 847</u>	<u>\$ 6,520</u>	<u>\$ 8,442</u>

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

	Drug Seizure	Comm Correction/Project Income	16.593 ICJI WRAP Grant	County Treasurer	JURY PAY SUPPLEMENT	PRETRIAL DIVERSION	INFORMAL ADJJUV PR
Cash and investments - beginning	\$ 1,684	\$ 49,137	\$ (24,571)	\$ 2,209,559	\$ 12,544	\$ 6,502	\$ 387
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	49,657	-	-	-	-
Charges for services	-	120,063	-	-	-	-	-
Fines and forfeits	-	459,300	-	-	36,083	77,945	-
Other receipts	-	101,265	-	2,189,448	-	-	-
Total receipts	-	680,628	49,657	2,189,448	36,083	77,945	-
Disbursements:							
Personal services	-	630,314	1,698	-	-	70,786	-
Supplies	-	26,842	-	-	-	-	-
Other services and charges	-	40,298	39,283	-	9,055	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,684	-	-	2,209,559	-	-	-
Total disbursements	1,684	697,454	40,981	2,209,559	9,055	70,786	-
Excess (deficiency) of receipts over disbursements	(1,684)	(16,826)	8,676	(20,111)	27,028	7,159	-
Cash and investments - ending	\$ -	\$ 32,311	\$ (15,895)	\$ 2,189,448	\$ 39,572	\$ 13,661	\$ 387

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

	McQUEEN DRAIN	MARY MCQUEEN DRAIN	STRIETELMEIRE-WILSON CONSTRUCTION	STRIETELMEIER-WILSON MAINTENANCE	JOSEPH ANTHONY DRAIN	EDWARD ARMUTH DRAIN	ARMUTH-SCHUDER MAINT 1
Cash and investments - beginning	\$ 1	\$ 1,134	\$ -	\$ 328	\$ 31,772	\$ 24,949	\$ 8,270
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	601	699	540	165	164	104	34
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	601	699	540	165	164	104	34
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	601	-	540	-	975	-	-
Total disbursements	601	-	540	-	975	-	-
Excess (deficiency) of receipts over disbursements	-	699	-	165	(811)	104	34
Cash and investments - ending	\$ 1	\$ 1,833	\$ -	\$ 493	\$ 30,961	\$ 25,053	\$ 8,304

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

	BIG TOUGH DRAIN	HARDIN S LINKE (BRUSH CR)	CLIFFORD MAINT DRAIN	DENOIS CREEK DRAIN	OPOSSUM CREEK DRAIN	CHAMBERS DRAIN	DRIFTWOOD DRAIN
Cash and investments - beginning	\$ 12,294	\$ 59,917	\$ -	\$ 84,980	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	35	114	1,404	73,535	15,468	9,716	1,477
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>35</u>	<u>114</u>	<u>1,404</u>	<u>73,535</u>	<u>15,468</u>	<u>9,716</u>	<u>1,477</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,983	53,098	1,404	47,238	15,468	9,716	1,477
Total disbursements	<u>5,983</u>	<u>53,098</u>	<u>1,404</u>	<u>47,238</u>	<u>15,468</u>	<u>9,716</u>	<u>1,477</u>
Excess (deficiency) of receipts over disbursements	<u>(5,948)</u>	<u>(52,984)</u>	<u>-</u>	<u>26,297</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	\$ <u>6,346</u>	\$ <u>6,933</u>	\$ <u>-</u>	\$ <u>111,277</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

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

	CLARENCE HALL DRAIN	HENRY LOESCH DRAIN	CHARLES ROSS DRAIN	SLOAN BRANCH DRAIN	ELLEN STOBO DRAIN	TELLMAN MAINT DRAIN	WALESBORO MAINT DRAIN
Cash and investments - beginning	\$ -	\$ 7,250	\$ 3,046	\$ 3,072	\$ 212	\$ 7,113	\$ 22,108
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	25,442	7,002	13	11	1	3,826	92
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>25,442</u>	<u>7,002</u>	<u>13</u>	<u>11</u>	<u>1</u>	<u>3,826</u>	<u>92</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	25,442	14,252	370	1,714	-	-	-
Total disbursements	<u>25,442</u>	<u>14,252</u>	<u>370</u>	<u>1,714</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	(7,250)	(357)	(1,703)	1	3,826	92
Cash and investments - ending	\$ -	\$ -	\$ 2,689	\$ 1,369	\$ 213	\$ 10,939	\$ 22,200

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

	LITTLE TOUGH MAINT	EAST CLIFFORD DRAIN	CLIFTY FARMS MAINT	EAST CLIFFORD DRAIN	16.588 STOP VIOLENC	EDITH ROSS MEMORIAL	93.041 ADULT PROTECTIVE SERVICES
Cash and investments - beginning	\$ 14,708	\$ -	\$ 5,035	\$ 6,795	\$ (14,720)	\$ 8,608	\$ (47,834)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	2,206	974	21	1,003	30,479	-	144,637
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	36	-
Total receipts	2,206	974	21	1,003	30,479	36	144,637
Disbursements:							
Personal services	-	-	-	-	30,382	-	128,705
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	818	-	6,985
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	615	974	-	-	-	-	-
Total disbursements	615	974	-	-	31,200	-	135,690
Excess (deficiency) of receipts over disbursements	1,591	-	21	1,003	(721)	36	8,947
Cash and investments - ending	\$ 16,299	\$ -	\$ 5,056	\$ 7,798	\$ (15,441)	\$ 8,644	\$ (38,887)

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

	REAL PROPERTY ENDORSEMENT	TELECOMM NON-REVERT	2007 LETPP	97.073 C449-3-339B	SHERIFF NON-REVERTI	EROSION AND SEDIMEN	COMMISSIONERS CERTIFICATE SALE
Cash and investments - beginning	\$ 42,880	\$ 870,070	\$ 894	\$ (69)	\$ 3,721	\$ 3,080	\$ 19,178
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	149,748	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	16,287	-	-	69	-	2,700	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	250	-	-
Total receipts	<u>16,287</u>	<u>149,748</u>	<u>-</u>	<u>69</u>	<u>250</u>	<u>2,700</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	3,200	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	8,098	300,000	242	-	-	-	8,139
Total disbursements	<u>8,098</u>	<u>300,000</u>	<u>242</u>	<u>-</u>	<u>-</u>	<u>3,200</u>	<u>8,139</u>
Excess (deficiency) of receipts over disbursements	<u>8,189</u>	<u>(150,252)</u>	<u>(242)</u>	<u>69</u>	<u>250</u>	<u>(500)</u>	<u>(8,139)</u>
Cash and investments - ending	<u>\$ 51,069</u>	<u>\$ 719,818</u>	<u>\$ 652</u>	<u>\$ -</u>	<u>\$ 3,971</u>	<u>\$ 2,580</u>	<u>\$ 11,039</u>

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

	93.586 COURT IMPROVEMENT GRANT	Clerk of the Circuit Court	Dunn & Associates Insurance	Juvenile Alternnatives to Detention Initiatives	97.042 C44P-4-344B	Cell Tower Lease Fund	Clifford Drain Reconstruction Line B
Cash and investments - beginning	\$ 3,164	\$ 1,082,160	\$ 76,822	\$ 70,128	\$ (173)	\$ 24,391	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	97,875	-	-	-
Charges for services	10,500	-	-	-	173	23,212	80,575
Fines and forfeits	-	9,596,880	-	-	-	-	-
Other receipts	-	-	6,284,531	-	-	-	-
Total receipts	<u>10,500</u>	<u>9,596,880</u>	<u>6,284,531</u>	<u>97,875</u>	<u>173</u>	<u>23,212</u>	<u>80,575</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	80,575
Other services and charges	10,151	-	-	68,502	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	24,367	-	-	-
Other disbursements	-	9,561,645	6,140,036	13,607	-	-	-
Total disbursements	<u>10,151</u>	<u>9,561,645</u>	<u>6,140,036</u>	<u>106,476</u>	<u>-</u>	<u>-</u>	<u>80,575</u>
Excess (deficiency) of receipts over disbursements	<u>349</u>	<u>35,235</u>	<u>144,495</u>	<u>(8,601)</u>	<u>173</u>	<u>23,212</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,513</u>	<u>\$ 1,117,395</u>	<u>\$ 221,317</u>	<u>\$ 61,527</u>	<u>\$ -</u>	<u>\$ 47,603</u>	<u>\$ -</u>

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

	Arminth-Schuder Maint II	97.073 C44P-5-568B	97.073 C44P-5-666B	97.039 C449-4-594B	CFDA 16.738 JAG Grant	CDFA 93.268 Immunization Program Fund	State Street Annex Project
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	1	12,500	1,633	14,370	74,641	83,476	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	2,700,763
<b>Total receipts</b>	<b>1</b>	<b>12,500</b>	<b>1,633</b>	<b>14,370</b>	<b>74,641</b>	<b>83,476</b>	<b>2,700,763</b>
Disbursements:							
Personal services	-	-	-	-	54,169	5,829	-
Supplies	-	12,500	-	-	-	7,356	-
Other services and charges	-	-	6,603	14,370	37,341	56,510	100,763
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	40,510	61,494
Other disbursements	-	-	-	-	-	-	1,200,000
<b>Total disbursements</b>	<b>-</b>	<b>12,500</b>	<b>6,603</b>	<b>14,370</b>	<b>91,510</b>	<b>110,205</b>	<b>1,362,257</b>
Excess (deficiency) of receipts over disbursements	1	-	(4,970)	-	(16,869)	(26,729)	1,338,506
Cash and investments - ending	\$ 1	\$ -	\$ (4,970)	\$ -	\$ (16,869)	\$ (26,729)	\$ 1,338,506

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

	Bartholomew REMC Trust	Employee Trust Account (ETA)	CFDA 16.575 VOCA Grant	CFDA 20.616 OPO Grant	CFDA 20.601 DUI Task Force	CFDA 97.042 C44P-5-459B	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,153,584
Receipts:							
Taxes	-	-	-	-	-	-	156,463,466
Licenses and permits	-	-	-	-	-	-	289,018
Intergovernmental receipts	-	-	-	-	-	-	7,820,088
Charges for services	-	-	-	-	-	8,485	5,162,122
Fines and forfeits	-	-	-	-	-	-	10,872,995
Other receipts	5,180	1,200,000	-	-	-	-	34,515,887
Total receipts	5,180	1,200,000	-	-	-	8,485	215,123,576
Disbursements:							
Personal services	-	-	9,562	2,193	821	-	26,791,904
Supplies	5,180	-	-	-	-	-	1,815,411
Other services and charges	-	-	1,080	-	-	8,485	7,891,790
Debt service - principal and interest	-	-	-	-	-	-	1,946,000
Capital outlay	-	-	416	-	-	-	3,724,221
Other disbursements	-	-	-	-	-	-	173,235,404
Total disbursements	5,180	-	11,058	2,193	821	8,485	215,404,730
Excess (deficiency) of receipts over disbursements	-	1,200,000	(11,058)	(2,193)	(821)	-	(281,154)
Cash and investments - ending	\$ -	\$ 1,200,000	\$ (11,058)	\$ (2,193)	\$ (821)	\$ -	\$ 23,872,430

BARTHOLOMEW COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2015

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Allmine Holding	Rent for Health Department	\$ 40,000	1/1/2016	12/31/2016
Route 3	Rent for Purdue Extension Office	43,152	1/1/2016	12/31/2016
Bartholomew County Building Corporation	Jail lease-rental	<u>1,946,000</u>	7/1/2015	1/1/2027
Total governmental activities		<u>2,029,152</u>		
Total of annual lease payments		<u>\$ 2,029,152</u>		

BARTHOLOMEW COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2015

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

	Ending Balance
Governmental activities:	
Land	\$ 3,991,658
Infrastructure	166,891,616.00
Buildings	48,862,384.00
Improvements other than buildings	13,969
Machinery, equipment, and vehicles	13,212,596
Construction in progress	75,654
Books and other	10,875
Total governmental activities	233,058,752
Total capital assets	\$ 233,058,752

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

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

We have audited Bartholomew County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2015. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for the County's major federal program 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

***Opinion on the 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 its major federal program for the year ended December 31, 2015.

***Other Matters***

This report is replacing the report originally issued on September 27, 2017. This report is being reissued to reflect the results of new conclusions drawn after the original issuance of the report. This report reflects the deletion of a noncompliance finding that was reported in the original report.

**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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.


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

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

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

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

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

  
Paul D. Joyce, CPA  
State Examiner

September 12, 2017

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

BARTHOLOMEW COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2015

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-through To Subrecipient	Total Federal Awards Expended
<u>Department of Agriculture</u>					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553	2015	\$ -	\$ 10,578
School Breakfast Program					
National School Lunch Program	Indiana Department of Education	10.555	2015	-	6,395
School Lunch					
Total - Child Nutrition Cluster				-	16,973
Total - Department of Agriculture				-	16,973
<u>Department of Justice</u>					
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	2012-VA-GX-0017	-	30,295
Victim Assistance					
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588	2014-WF-AX-0503	-	30,479
2014 STOP Violence Against Women Grant					
Residential Substance Abuse					
Treatment for State Prisoners	Indiana Criminal Justice Institute	16.593	2013-RT-BX-002803	-	41,985
2013 Residential Abuse Grant					
2014 Residential Abuse Grant			2014-RT-BX-005003	-	7,672
Total - Residential Substance Abuse				-	49,657
Treatment for State Prisoners					
Edward Byrne Memorial Justice	Indiana Criminal Justice Institute	16.738	2016-DJ-BX-0039	-	68,068
Assistance Grant Program					
Justice Assistance Grant					
Total - Department of Justice				-	178,499
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205	DES 1000011	-	4,421
Bridge Inspection Contract			DES 1382105	-	88,064
Bridge Inspection Contract			DES 0401196	-	45,811
Reassemble/Rehab Bridge #26			DES 9982690	-	39,369
Bridge #26 Over Clifty Creek			DES 0501062	-	18,139
Road 600 North Reconstruction					
Total - Highway Planning and Construction Cluster				-	195,804
Total - Department of Transportation				-	195,804
<u>Department of Health and Human Services</u>					
Public Health Emergency Preparedness	Indiana State Department of Health	93.069	40093074PHEPA16	-	6,351
2015 HPP and PHEP Cooperative Agreement					
Hospital Preparedness Program (HPP)					
and Public Health Emergency					
Preparedness (PHEP) Aligned	Indiana State Department of Health	93.074	40093074PHEPA15	-	11,883
Cooperative Agreements			40093074E302S15	-	9,920
2014 HPP and PHEP Cooperative Agreement					
2015 HPP and PHEP Ebola Supplemental					
Total - Hospital Preparedness Program (HPP)				-	21,803
and Public Health Emergency					
Preparedness (PHEP) Aligned Cooperative Agreements					

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, 2015  
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-through To Subrecipient	Total Federal Awards Expended
<u>Department of Health and Human Services (continued)</u>					
Immunization Cooperative Agreements Immunization Program	Indiana State Department of Health	93.268	A70-5-073170	-	83,476
Child Support Enforcement Indirect Cost	Indiana Department of Child Services	93.563	1504INCSES	-	121,400
County IV-D Incentive			1504INCSES	-	6,650
Clerk IV-D Incentive			1504INCSES	-	23,205
Prosecutor IV-D Incentive			1504INCSES	-	20,849
Clerk Reimbursement			1504INCSES	-	58,556
IV-D Court Reimbursement			1504INCSES	-	39,349
Prosecutor Reimbursement			1504INCSES	-	307,459
Total - Child Support Enforcement				-	577,468
State Court Improvement Program CIP	Indiana Supreme Court	93.586	2014	-	10,151
Social Services Block Grant Adult Protective Services	Indiana Family and Social Services Administration	93.667	03-15-99-1013	-	7,000
Total - Department of Health and Human Services				-	706,249
<u>Department of Homeland Security</u>					
Hazard Mitigation Grant 385HM4058000000	Indiana Department of Homeland Security	97.039	C44P-4-594B	-	14,370
Emergency Management Performance Grants 38514EMPG000000	Indiana Department of Homeland Security	97.042	C44P-5-459B	-	8,485
38514EMPG000000			C44P-5-698B	-	32,789
Total - Emergency Management Performance Grants				-	41,274
Homeland Security Grant Program 38514SHSP000000	Indiana Department of Homeland Security	97.067	C44P-5-668B	-	14,133
Total - Department of Homeland Security				-	69,777
Total federal awards expended				\$ -	\$ 1,167,302

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

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

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

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

Federal Awards:

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

Identification of Major Program and type of auditor's report issued on compliance for it:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
93.563	Child Support Enforcement	Unmodified

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

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

**Section II - Financial Statement Findings**

**FINDING 2015-001**

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 2014-001.

*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).

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Context*

The SEFA contained the following errors:

1. The federal expenditures for five programs were overstated.
2. The federal expenditures for five programs were understated.
3. Two state grants were incorrectly reported as federal grants.
4. All of the federal programs were incorrectly listed as pass-through to subrecipients.
5. Thirteen grants listed the wrong pass-through entity identifying number.
6. One federal program listed the incorrect federal CFDA number.

Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report.

*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. . . ."

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:

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (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 *Condition*.

*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.

**FINDING 2015-002**

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

*Repeat Finding*

This is a repeat finding from the immediate prior year. The prior year finding number was 2014-002.

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*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 reconcilements; 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.

*Recommendation*

We recommended that the Clerk of the Circuit Court 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)

***FINDING 2015-003***

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

*Repeat Finding*

This is a repeat finding from the immediate prior year. The prior year finding number was 2014-003.

*Condition*

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

*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.

*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.

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Context*

*Annual Report*

1. 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 \$16,154,657.
2. Receipts and disbursements of the County's Dunn & Associates Insurance fund were overstated by \$284,041 and \$356,586, respectively.
3. Beginning cash balance, receipts, and disbursements of the Clerk of the Circuit Court in the amounts of \$9,853, \$1,422,000, and \$1,431,853, respectively, were understated in the financial statement.
4. The County Treasurer failed to prepare and submit to the County Auditor a supplemental Annual Financial Report (AFR) showing receipt of the after settlement collections as reflected on the County Treasurer's Cash Book at December 31, 2014 and 2015. The January 1, 2015 beginning balance in the financial statement was actually the balance from December 31, 2013. The County Auditor showed this balance as disbursed during 2015; with \$0 as the December 31, 2015 balance. As a result, the receipts, disbursements, and ending cash and investment balance of the County Treasurer fund were understated by \$2,189,448, \$260,870, and \$2,189,448, respectively.
5. The County Auditor erroneously included the receipts and disbursements of the County Sheriff's Cash Book in the amounts of \$3,167,520 and \$3,133,013, respectively, in the financial statement.

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

*Payroll Transactions*

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

*Self-Insurance Fund Transactions*

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.

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 5-11-11-4(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 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 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 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 the County's management establish and implement effective internal controls, including segregation of duties, over financial transactions and reporting.

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

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

***FINDING 2015-004***

Subject: Internal Control over Child Support Enforcement  
Federal Agency: Department of Health and Human Services  
Federal Program: Child Support Enforcement  
CFDA Number: 93.563  
Federal Award Number and Year (or Other Identifying Number): 1504INCSES  
Pass-Through Entity: Indiana Department of Child Services  
Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles,  
Cash Management, Period of Performance, Reporting  
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 Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Period of Performance, and Reporting compliance requirements.

*Context*

*Clerk of the Circuit Court and County Prosecutor*

A consultant prepared the Monthly Expense Claims (MEC) and the Quarterly Incentive Expenditure (QIE) reports. The Clerk of the Circuit Court and the County Prosecutor had not established effective controls to ensure that the MECs were for allowable activities and costs, paid prior to requesting reimbursement, incurred within the period of performance, and that amounts reported were accurate.

*IV-D Court*

The IV-D Court employee prepared the MECs; however, the IV-D Court had not established effective controls to ensure that the MECs were for allowable activities and costs, paid prior to requesting reimbursement, incurred within the period of performance, and that amounts reported were accurate.

*County Auditor*

A consultant prepared the Cost Allocation Plan for indirect costs charged to the program for the County. The County had not established effective controls to ensure that the Cost Allocation Plan was properly prepared and included accurate information.

A County Auditor employee prepared the Quarterly Incentive Balance reports; however, there was no documented review prior to submission.

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

*Cause*

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

*Effect*

The failure to establish an effective internal control system placed the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of an effective internal control system could have allowed noncompliance with the compliance requirements and could have 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, including segregation of duties, related to the grant agreement and compliance requirements listed above.

*Views of Responsible Officials*

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

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#### AUDITEE-PREPARED DOCUMENTS

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



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

***FINDING 2014-001***

Fiscal year in which the finding initially occurred: 2014  
Contact Person Responsible for Corrective Action: Barbara J Hackman  
Contact Phone Number: 812-379-1510

Status of Audit Finding:

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.

We are in the process of implementing proper internal controls to create efficiencies so that any errors are detected and corrective measures are made as needed.

***FINDING 2014-003***

Fiscal year in which the finding initially occurred: 2014  
Contact Person Responsible for Corrective Action: Barbara J Hackman  
Contact Phone Number: 812-379-1510

Status of Audit Finding:

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.

We are in the process of implementing proper internal controls to create efficiencies so that any errors are detected and corrective measures are made as needed.

***FINDING 2014-004***

Fiscal year in which the finding initially occurred: 2014  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Office of Community and Rural Affairs  
Contact Person Responsible for Corrective Action: Barbara J Hackman  
Contact Phone Number: 812-379-1510

Status of Audit Finding:

Proper procedures will be implemented for monitoring and reviewing any and all Grants, either Federal or State. A checklist will be created and completed during various parts of the Grant process and monthly review with Grant Admin to review financial data will be verified and signed off on.

**FINDING 2014-006**

**FINDING 2014-007**

Fiscal year in which the findings initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana State Department of Health

Contact Person Responsible for Corrective Action: Barbara J Hackman

Contact Phone Number: 812-379-1510

Status of Audit Findings:

The Supplemental Nutrition Program for Women, Infants and Children 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)

August 9, 2017  
(Date)



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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

***FINDING 2014-002***

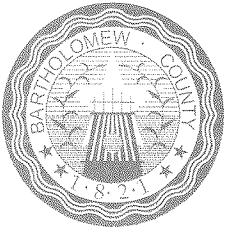
Fiscal year in which the finding initially occurred: 2014  
Contact Person Responsible for Corrective Action: Jay Phelps  
Contact Phone Number: (812) 565-5624

Status of Audit Finding: The Bartholomew County Clerk's Office is taking increased measures to minimize risks 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, validate, 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. This process will strengthen our financial ability moving forward.

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

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

*August 2nd, 2017*  
\_\_\_\_\_  
(Date)



BARTHOLOMEW COUNTY TREASURER

PIA O'CONNOR, TREASURER  
KARI SPURGEON, CHIEF DEPUTY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2014-003**

Fiscal year in which the finding initially occurred: 2014  
Contact Person Responsible for Corrective Action: Pia O'Connor  
Contact Phone Number: 812-565-5712

Status of Audit Finding: We have prepared the report for all subsequent years and have submitted. We plan to prepare the report and submit on a timely basis going forward.

\_\_\_\_\_  
(Pia O'Connor)

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

\_\_\_\_\_  
(August 8, 2017)



**Bartholomew County Highway Department**

2452 State Street  
Columbus, Indiana 47201

**Phone (812) 379-1660**  
**Fax (812) 378-9480**

8/18/2017

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

***FINDING 2014-005***

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Transportation

Contact Person Responsible for Corrective Action: Danny Hollander, County Engineer

Contact Phone Number: 812-379-1660

Status of Audit Finding:

As of June 21, 2017, 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.

Danny D Hollander  
(Signature)

COUNTY ENGINEER  
(Title)

8/24/17  
(Date)



CORRECTIVE ACTION PLAN

**FINDING 2015-001**

**FINDING 2015-003**

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

Barbara J Hackman  
(Signature)

Auditor  
(Title)

August 3, 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 2015-002**

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

Views of Responsible Official: We concur with the finding

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

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(Signature)

Clerk

---

(Title)

08/04/17

---

(Date)



**WILLIAM M. NASH**  
Prosecuting Attorney  
Bartholomew County, Indiana  
Ninth Judicial Circuit

234 Washington Street  
Columbus, IN 47201  
(812) 379-1670  
Fax (812) 379-1767

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**OFFICE OF THE PROSECUTING ATTORNEY**

**CORRECTIVE ACTION PLAN  
FINDING 2015-004**

Contact Person Responsible for Corrective Action: Brenda Mijares, Bartholomew County Prosecutor's Office  
Contact Phone Number: 812-379-1670

**Description of Corrective Action Plan:**

Anticipated Completion Date is May, 2016 since official guidance requiring the claiming of time by payroll instead of by month was announced by the CSB's FQA department in March of 2016. Prior to this date, claiming by month was an acceptable practice by DCS/CSB. These costs are listed on the Audit Expense Trail Report generated by the Auditor's office on a monthly basis and utilized to determine allowable costs to the IV-D program. These reports are reviewed and retained for each MEC and QIE. These costs will be reviewed by the Prosecutor's office prior to submission of MECs and QIE's.



CORRECTIVE ACTION PLAN

**FINDING 2015-004**

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

Views of Responsible Official:

I agree with the findings.


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: 12/2017

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

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

\_\_\_\_\_  
December 6, 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 2015-004**


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

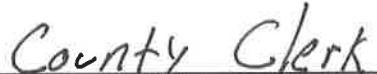
Views of Responsible Official: We concur with the above finding and will implement internal controls to establish a checks and balances between the Clerk's Office and Malcon, our Child Support IV-D vendor.

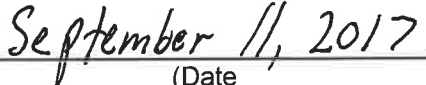
Description of Corrective Action Plan: The Bartholomew County Clerk's Office will implement internal controls over the Child Support IV-D funding by:

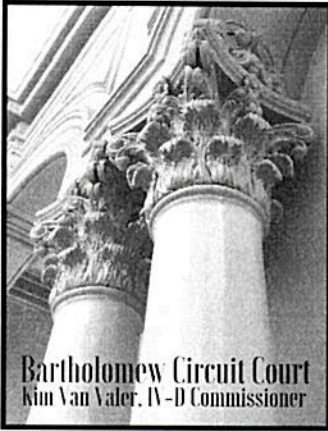
- The Clerk and Office Manager will review all supporting documentation for salaries and sign off on them once we have received them back from Malcon to ensure they have been properly allocated for.
- The Clerk and Office Manager will review all invoices used in Malcon's calculations and sign off on them to ensure that the appropriate invoices are being used for IV-D funding.
- The Clerk and Office Manager will review all Malcon quarterly incentive reports and sign off on them once we approve.

Anticipated Completion Date: The Clerk and Office Manager will review all documents pertaining to Child Support IV-D going back to 01/01/2016 forward. We will be checking the documentation for accuracy and signing off on them once we approve.

  
(Signature)

  
(Title)

  
(Date)



# Bartholomew Circuit Court

*Kelly S. Benjamin, Judge*

*Kim Van Valer, IV-D Commissioner*

*234 Washington Street*

*Columbus, Indiana 47201*

*(812) 379-1605*

August 31, 2017

## CORRECTIVE ACTION PLAN

Finding 2015-004

Contact Person Responsible for Corrective Action: Candy Taylor


Phone Number: 812-565-5603

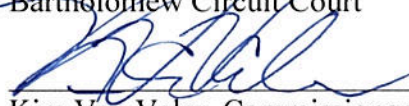
We concur with the finding.

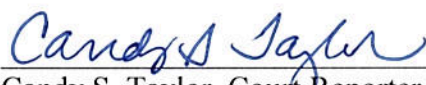
Description of Corrective Action Plan:

We will develop internal controls over the grant agreement (the Cooperative Agreement) and the compliance requirements related to Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Period of Performance, and Reporting. Specifically, we will have the Office Manager in Circuit Court review the claims as allowed or unallowed as prepared by the IVD Court Reporter before review of the supervising Judge.

Anticipated Completion Date: 10/1/17

  
\_\_\_\_\_  
Kelly S. Benjamin, Judge  
Bartholomew Circuit Court

  
\_\_\_\_\_  
Kim Van Valer, Commissioner  
Bartholomew IVD Court

  
\_\_\_\_\_  
Candy S. Taylor, Court Reporter  
Bartholomew IVD Court

8/31/17  
\_\_\_\_\_  
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/>.