

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
JOHNSON COUNTY, INDIANA  
January 1, 2016 to December 31, 2016



**FILED**  
11/16/2018



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-5
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with <i>Government Auditing Standards</i> .....	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	10-12
Notes to Financial Statement .....	13-18
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	20-53
Schedule of Payables and Receivables .....	54
Schedule of Leases and Debt .....	55
Schedule of Capital Assets .....	56
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance .....	58-59
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards .....	62-63
Notes to Schedule of Expenditures of Federal Awards .....	64
Schedule of Findings and Questioned Costs .....	65-75
Auditee-Prepared Documents:	
Summary Schedule of Prior Audit Findings .....	78-87
Corrective Action Plan .....	88-93
Other Reports .....	94

SCHEDULE OF OFFICIALS

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



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JOHNSON COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of Johnson County (County), which comprises the financial position and results of operations for the year ended December 31, 2016, and the related notes to the financial statement as listed in the Table of Contents.

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

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

### ***Auditor's Responsibility***

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2016.

***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, 2016, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Supplementary Information*

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


*Other Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, 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 October 3, 2018, 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 solely 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 effectiveness of the County's 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

October 3, 2018



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

TO: THE OFFICIALS OF JOHNSON COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Johnson County (County), which comprises the financial position and results of operations for the year ended December 31, 2016, and the related notes to the financial statement, and have issued our report thereon dated October 3, 2018, 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 2016-001, 2016-002, 2016-003, and 2016-004, that we consider to be material weaknesses.

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

**Compliance and Other Matters**


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2016-001, 2016-002, and 2016-004.

**Johnson County's Response to Findings**

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

**Purpose of This Report**

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

  
Paul D. Joyce, CPA  
State Examiner

October 3, 2018

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

JOHNSON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
General	\$ 5,224,771	\$ 21,914,253	\$ 20,872,645	\$ 6,266,379
Sheriff Accident Report	7,924	8,421	4,638	11,707
Bid Bond Checks	28,294	4,001	3,177	29,118
LOIT Special Distribution	-	17,300,824	15,270,924	2,029,900
CAGIT County Certified Shares	1,878,692	9,319,782	8,728,926	2,469,548
Campaign Finance Enforc	5,570	-	-	5,570
Child Advocacy	398	77	475	-
City & Town Court Cost (3%)	3,302	21,072	21,104	3,270
Clerks Perpetuation	53,657	44,617	30,940	67,334
Comm Corr/Adult Grant	50,218	1,032,273	449,043	633,448
Comm Corr Ctp	61,024	16,375	-	77,399
County Sales Disclosure Fee	28,052	22,943	27,720	23,275
Cumulative Bridge	3,241,192	521,844	470,336	3,292,700
Cumulative Capital Development	5,309,844	4,998,997	5,027,602	5,281,239
Drug Free Community	81,045	95,796	79,983	96,858
Economic Development Svc	16,300	42,030	39,245	19,085
Electronic Map Generation	13,073	252	-	13,325
20.703 Emerg Planning & Right Enhanced Access	24,544	6,620	7,799	23,365
Extradition & Sheriffs Assist	-	2,793	-	2,793
Extradition & Sheriffs Assist	119,014	13,800	3,519	129,295
Sheriff Firearms Training	67,873	86,817	56,316	98,374
Food and Beverage Tax	1,090,137	2,104,617	2,270,890	923,864
General Drain Improvement	189,265	94,850	86,390	197,725
County Health	677,183	704,260	733,587	647,856
Identification Security Protec	108,535	15,368	25,000	98,903
Levy Excess	3,180	-	-	3,180
Health Maintenance	390,581	96,958	56,631	430,908
Local Road And Street	873,866	770,912	615,224	1,029,554
County Med Care For Inmat	73,996	23,338	-	97,334
County Misdemeanant	77,641	64,876	63,177	79,340
County Highway	1,274,385	3,845,548	3,078,335	2,041,598
Park Non-Revert Capital Improv	303,428	122,499	88,675	337,252
Park Non-Reverting Operating	319,574	201,608	164,453	356,729
Auditors Plat Map Maintenance	65,130	40,462	70,919	34,673
Rainy Day	289,405	2,806,668	1,800,000	1,296,073
Recorders Records Perpet	1,279,431	304,276	390,512	1,193,195
JC Sheriffs Sex Offender Fee	12,714	3,447	11,520	4,641
Sheriffs Svs Of Process Fees	-	173,384	173,384	-
JC Storm Water Management Dept	271,782	55,501	42,823	284,460
Supp Public Def Ser Fee	251,843	85,332	75,877	261,388
Surplus Tax	633,881	824,966	928,520	530,327
Surveyor Corner Perpet	67,237	32,750	24,891	75,096
Tax Sale Costs	41,712	41,207	49,330	33,589
Tax Sale Redemption	(15)	330,314	313,466	16,833
Tax Sale Surplus	1,372,260	2,982,681	2,351,828	2,003,113
Local Health Dept Trust Acct	425,196	93,755	32,876	486,075
Casa/Guardian Ad Litem	104,538	32,313	63,999	72,852
Auditors Ineligible Deductions	490,878	104,714	126,391	469,201
Elected Officials Training	63,371	15,368	555	78,184
County Offender Transportation	2,097	438	-	2,535
Johnson County 911	1,306,114	1,865,466	1,968,323	1,203,257
Adult Probation Adm Fees	20,312	42,813	49,179	13,946
Juvenile Probation Adm Fees	1,890	6,706	5,717	2,879
Supplemental Adult Prob Srv	71,921	242,434	207,870	106,485
Supplemental Juv Prob Serv	9,554	25,851	26,871	8,534
Alternative Dispute Resolution	189,245	179,431	127,853	240,823
User Fee/Jury Fee	1,549,316	1,723,106	2,349,150	923,272
Southbrook Arm Legal Drain	783,455	220,113	211,572	791,996
Animal Shelter	89,574	772,396	625,100	236,870
Interpreter Fees-Superior Ct 3	47,546	11,132	-	58,678
Animal Shelter General Don	83,107	26,186	23,487	85,806
Ordinance Fines	11,423	213	-	11,636
Jail Expansion Lease	363,244	1,555,606	1,501,318	417,532
Prof Liabwrk Comp&Caslty Res	56,634	2,940	-	59,574
GOB Public Safety Disp Proceed	387,976	3,035,000	577,942	2,845,034
Net Payroll	-	15,385,247	15,385,247	-
Withholding-United Way	-	8,180	8,180	-
Withholding-Emp Health Ins	10,832	832,057	836,216	6,673

JOHNSON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Withholding Equi-Vest	-	120,511	120,511	-
Withholding-Child Support	-	49,902	49,902	-
Withholding-AUL Deferred Comp	-	108,176	108,176	-
Withholding-Federal Tax	-	2,213,288	2,213,288	-
Withholding-Social Security	-	1,584,968	1,584,968	-
Withholding-Flexplus	-	3,500	3,500	-
Withholding-County Opt Tax	-	229,446	229,446	-
Withholding Retirement-Perf	523	583,194	583,194	523
Withholding-457	-	36,518	36,518	-
Withholding-State Tax	-	684,622	684,622	-
Withholding-Uniform Highway	19	10,763	10,782	-
Withholding Garnishment Wages	-	9,260	9,260	-
Settlement	-	158,560,597	158,560,597	-
Johnson County Wheel /SurTax	-	3,726,285	3,726,285	-
Comm Vehicle Excise Tax	-	380,506	380,506	-
Special Assessment	3,640	303,755	307,395	-
All Sewer Settlements	-	559,486	559,486	-
Financial Inst Franchise Tax	-	485,101	485,101	-
Homestead Credit Rebate Fund	1,619	-	1,619	-
Fines And Forfeitures	6,261	15,878	20,794	1,345
Infraction Judgments	7,952	140,078	138,453	9,577
Overweight Vehicles Fines	510	9,768	9,968	310
Special Death Benefit Fee	1,560	19,160	19,185	1,535
State Sales Discl-General	2,145	23,040	23,155	2,030
Coroner's Contin Educ	938	12,674	12,942	670
Interstate Compact Fee	63	438	438	63
State Auditors Mortgage Fee	1,481	18,800	18,618	1,663
DLGF Homestead Prop Database	3	86	89	-
JC Sheriff's Sex Offender 10%	-	383	383	-
Child Restraint System	100	1,513	1,488	125
Food & Beverage Tax Collection	219,640	2,990,531	2,987,371	222,800
Inheritance Tax	188,693	-	1,639	187,054
Park Sales Tax	-	6,118	6,118	-
Education Plate Fee	187	1,763	1,950	-
Riverboat Revenue Sharing	-	827,269	827,269	-
Innkeepers Tax Collections	-	518,934	3,500	515,434
CAGIT Distribution	-	38,597,063	38,597,063	-
93.563 Prosecutor PCA	752	2,287	1,290	1,749
93.563 TITLE IV-D INCENTIVE	119,556	43,929	71,155	92,330
93.563 Pros Title IVD Prior 99	131	-	131	-
93.563 Pros IVD Inc Post 99	1,807	47,281	46,266	2,822
93.563 Clerk IVD Inc Post 99	282,215	31,429	28,574	285,070
Treasurer's Trust Fund Supp AFR	5,080,272	4,430,068	5,080,272	4,430,068
Clerk's Trust Account Supp AFR	1,269,004	5,427,311	5,526,949	1,169,366
Clerk's Juvenile Account Supp AFR	4,106	26,624	29,166	1,564
Clerk's Child Support Account Supp AFR	9,976	939,714	940,570	9,120
Johnson County Employee Benefit Plan Supp AFR	64,692	4,008,236	3,867,514	205,414
Johnson County FSA Plan Supp AFR	6,538	3,503	3,159	6,882
Johnson County Government Claims Supp AFR	22,306	95,005	112,960	4,351
Sheriff's Office Inmate Trust Supp AFR	32,442	551,776	550,453	33,765
Sheriff's Office Reserves Account Supp AFR	7,682	808,272	809,773	6,181
Sheriff's Office Special Fund Supp AFR	69,529	19,000	13,410	75,119
Sheriff's Office Property Room Account Supp AFR	98,408	21,900	19,352	100,956
Sheriff's Office Commissary Supp AFR	649,766	383,817	406,401	627,182
Juvenile Detention Center Coin Phone Supp AFR	10,561	6,003	2,178	14,386
Juvenile Detention Center Vending Supp AFR	43	-	31	12
Community Corrections Commissary Supp AFR	216,209	134,800	116,950	234,059
Reassessment	917,193	923,542	546,560	1,294,175
Olive Branch Road Project	1,622	-	1,622	-
Inspection Fees - New Subdiv	279,105	120,574	61,889	337,790
Sheriff's Narcotic Seizure	18,355	1,829	4,886	15,298
Forfeiture & Seizure - Prosec	21,629	4,122	13,422	12,329
Jo Co Sheriffs Office Lab Fee	895	24	918	1
JC Surveyor Certification ABPF	17,100	2,200	-	19,300
GIS Maintenance Fund	22,037	271	22,030	278
Juvenile Services Fees	4,260	-	-	4,260
Fed Forfeit & Seizure-Prosec	6,976	-	6,976	-
Wheel/Surtax-County Portion	960,934	1,700,842	1,145,478	1,516,298

JOHNSON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Drug Alcohol Resist Edu Prog	5,372	500	2,500	3,372
Animal Adoption Fee Fund	33,784	15,090	25,550	23,324
Federal Forf & Seizure-Sheriff	20,621	5,979	26,600	-
Casa Fee & Donation Fund	20,783	9,895	3,505	27,173
Prosecutors Bad Check Svcs	108,040	2,409	-	110,449
Law Enforcement/Prosecutor	75	-	-	75
Law Enforc Cont Ed/Animl Shlt	1,840	28	-	1,868
Interpreter Fees-Circuit Court	2,760	-	-	2,760
Interpreter Fees-Superior Ct 1	350	-	-	350
Interpreter Fees-Superior Ct 2	200	-	-	200
Sheriffs Towing Fund	13,272	24,600	-	37,872
Withholding Retirement Judges	-	2,837	2,837	-
Withholding Voluntary AUL Loan	-	4,590	4,590	-
Dangerous Driving Enforcement	4	-	4	-
16.588 STOP GRANT	(19,370)	8,790	-	(10,580)
16.575 Victim Assist	(14,835)	-	-	(14,835)
97.067 Homeland Security Grant	7,967	2,893	10,550	310
Access Johnson Co Grant	-	1,006,729	1,006,729	-
NACCHO 2008 Capacity Bldg Grnt	3,994	-	829	3,165
20.600 OPO/BCC/BLITZ	-	58,947	58,947	-
97.039 FEMA Flood Buyout	103,417	-	103,417	-
16.738 JAG GRANT	-	9,083	-	9,083
14.228 Ind Housing & Comm Dev	12,378	-	12,378	-
Voting System Reimburs	328,891	-	33,098	295,793
93.008 NACCHO MRC/CBA	2,320	-	100	2,220
97.067 2014 D5 Exercise	(972)	16,922	15,950	-
97.067 2014 D5 Training	-	27,653	27,653	-
93.008 NACCHO (2)	4	-	4	-
93.008 NACCHO CBA	903	-	358	545
10.557 W I C Program	(90,845)	783,054	721,578	(29,369)
97.067 2013 Deobligated Funds	(10,550)	10,550	-	-
93.586 Court Improv Pjct Grant	67	8,327	10,894	(2,500)
93.074 Public Health Preparedn	12,003	65,201	68,535	8,669
16.575 VOCA Grant	(11,494)	63,509	63,303	(11,288)
16.588 STOP Grant	(6,926)	27,422	36,650	(16,154)
97.067 2015 D5 Exercise	-	7,743	9,955	(2,212)
97.067 2015 Cty Competitive	-	30,827	30,827	-
97.042 2015 EMPG Local Base	-	5,109	5,109	-
97.067 Races Equipment	-	330	330	-
16.575 VOCA-One Time Project	-	13,330	13,330	-
97.042 D5 Regional Mobilizatio	-	100	100	-
93.074 HPP & PHEP 2016-2017	-	-	11,334	(11,334)
20.703 HMEP/LEPC	-	7,493	7,493	-
16.922 Pros Federal Forfeiture	-	48,745	-	48,745
16.922 Sheriff Federal Forfeit	-	256,332	-	256,332
97.042 EMPG Salary Reim Grant	-	54,855	54,855	-
20.601 DUI	-	26,814	26,814	-
JDAI Juvenile Transition - old	5,040	-	5,040	-
CAPTA Grant	3,881	-	3,550	331
Ind Breast Cancer Awareness Tr	-	7,286	3,793	3,493
JDAI Juvenile Transition	31,052	21,540	52,592	-
Grant- Comm Corr 2 Positions	42,700	-	9,758	32,942
Grant- Probation Service Coord	25,500	-	7,454	18,046
Drug Prosecution	-	6,000	6,000	-
Comm Corr/Juvenile Grant	38,247	225,180	213,274	50,153
CASA Capacity Building Grant	-	14,910	7,682	7,228
Comm Corr/Probation	-	117,437	76,761	40,676
Comm Corr/Greenwood City	-	32,938	13,688	19,250
JDAI Juvenile Transition 2	-	21,797	20,561	1,236
JDAI Juvenile Transition 3	-	59,000	2,697	56,303
VASIA	-	25,019	2,487	22,532
Comm Corr/Adult Grant	-	145,655	-	145,655
Totals	<u>\$ 43,252,069</u>	<u>\$ 333,212,055</u>	<u>\$ 323,215,537</u>	<u>\$ 53,248,587</u>

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

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

**B. Basis of Accounting**

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

**C. Cash and Investments**

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

**D. Receipts**

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

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

*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,

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

*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.

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

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

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

*Funding Policy and Annual Pension Cost*

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

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursement grants. The reimbursements for expenditures made by the County were not received by December 31, 2016.

**Note 8. Restatements**

For the year ended December 31, 2015, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Fund	Balance as of December 31, 2015	Prior Period Adjustment	Balance as of January 1, 2016
Sheriff's Office Trust Account			
Supp AFR	\$ 90,200	\$ (90,200)	\$ -
Clerk's Juvenile Account to Auditor			
Supp AFR	3,395	(3,395)	-
Johnson County Employee Benefit			
Plan Supp AFR	64,726	(34)	64,692
Johnson County FSA Plan Supp			
AFR	5,064	1,474	6,538
Johnson County Government			
Claims Supp AFR	21,993	313	22,306

#### OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

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

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	General	Sheriff Accident Report	Bid Bond Checks	LOIT Special Distribution	CAGIT County Certified Shares	Campaign Finance Enforc
Cash and investments - beginning	\$ 5,224,771	\$ 7,924	\$ 28,294	\$ -	\$ 1,878,692	\$ 5,570
Receipts:						
Taxes	14,854,130	-	-	-	9,129,856	-
Licenses and permits	218,752	-	-	-	-	-
Intergovernmental receipts	2,282,291	-	-	-	7,980	-
Charges for services	1,913,355	8,421	-	-	3,225	-
Fines and forfeits	563,153	-	4,001	-	-	-
Other receipts	2,082,572	-	-	17,300,824	178,721	-
Total receipts	21,914,253	8,421	4,001	17,300,824	9,319,782	-
Disbursements:						
Personal services	12,603,589	-	-	-	7,686,668	-
Supplies	1,454,816	4,638	-	14,280,820	173,118	-
Other services and charges	4,866,388	-	-	-	835,633	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	55,695	-	-	990,104	33,507	-
Other disbursements	1,892,157	-	3,177	-	-	-
Total disbursements	20,872,645	4,638	3,177	15,270,924	8,728,926	-
Excess (deficiency) of receipts over disbursements	1,041,608	3,783	824	2,029,900	590,856	-
Cash and investments - ending	\$ 6,266,379	\$ 11,707	\$ 29,118	\$ 2,029,900	\$ 2,469,548	\$ 5,570

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Child Advocacy	City & Town Court Cost (3%)	Clerks Perpetuation	Comm Corr/Adult Grant	Comm Corr Ctp	County Sales Disclosure Fee
Cash and investments - beginning	\$ 398	\$ 3,302	\$ 53,657	\$ 50,218	\$ 61,024	\$ 28,052
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	102	-	-	-
Charges for services	-	-	-	398,825	16,375	22,943
Fines and forfeits	77	21,072	44,515	-	-	-
Other receipts	-	-	-	633,448	-	-
Total receipts	77	21,072	44,617	1,032,273	16,375	22,943
Disbursements:						
Personal services	-	-	9,349	257,705	-	23,895
Supplies	-	-	1,272	11,576	-	-
Other services and charges	-	-	11,643	30,211	-	3,750
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	8,676	3,896	-	-
Other disbursements	475	21,104	-	145,655	-	75
Total disbursements	475	21,104	30,940	449,043	-	27,720
Excess (deficiency) of receipts over disbursements	(398)	(32)	13,677	583,230	16,375	(4,777)
Cash and investments - ending	\$ -	\$ 3,270	\$ 67,334	\$ 633,448	\$ 77,399	\$ 23,275

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Economic Development Svc	Electronic Map Generation	20.703 Emerg Planning & Right
Cash and investments - beginning	\$ 3,241,192	\$ 5,309,844	\$ 81,045	\$ 16,300	\$ 13,073	\$ 24,544
Receipts:						
Taxes	466,407	1,757,369	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	55,437	200,341	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	95,796	-	-	-
Other receipts	-	3,041,287	-	42,030	252	6,620
Total receipts	521,844	4,998,997	95,796	42,030	252	6,620
Disbursements:						
Personal services	459,660	207,371	-	-	-	-
Supplies	-	2,310	-	-	-	1,269
Other services and charges	-	448,150	-	-	-	5,290
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	10,676	1,369,771	-	-	-	1,240
Other disbursements	-	3,000,000	79,983	39,245	-	-
Total disbursements	470,336	5,027,602	79,983	39,245	-	7,799
Excess (deficiency) of receipts over disbursements	51,508	(28,605)	15,813	2,785	252	(1,179)
Cash and investments - ending	\$ 3,292,700	\$ 5,281,239	\$ 96,858	\$ 19,085	\$ 13,325	\$ 23,365

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Enhanced Access	Extradition & Sheriffs Assist	Sheriff Firearms Training	Food and Beverage Tax	General Drain Improvement	County Health
Cash and investments - beginning	\$ -	\$ 119,014	\$ 67,873	\$ 1,090,137	\$ 189,265	\$ 677,183
Receipts:						
Taxes	-	-	-	2,104,617	75,868	404,039
Licenses and permits	-	-	82,810	-	-	-
Intergovernmental receipts	-	-	-	-	-	44,991
Charges for services	2,793	3,600	-	-	-	255,165
Fines and forfeits	-	10,200	-	-	-	-
Other receipts	-	-	4,007	-	18,982	65
Total receipts	2,793	13,800	86,817	2,104,617	94,850	704,260
Disbursements:						
Personal services	-	-	-	1,650,065	-	695,169
Supplies	-	3,519	56,316	130,115	-	16,188
Other services and charges	-	-	-	369,633	-	19,659
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	19,555	-	2,571
Other disbursements	-	-	-	101,522	86,390	-
Total disbursements	-	3,519	56,316	2,270,890	86,390	733,587
Excess (deficiency) of receipts over disbursements	2,793	10,281	30,501	(166,273)	8,460	(29,327)
Cash and investments - ending	\$ 2,793	\$ 129,295	\$ 98,374	\$ 923,864	\$ 197,725	\$ 647,856

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Identification Security Protec	Levy Excess	Health Maintenance	Local Road And Street	County Med Care For Inmat	County Misdemeanant
Cash and investments - beginning	\$ 108,535	\$ 3,180	\$ 390,581	\$ 873,866	\$ 73,996	\$ 77,641
Receipts:						
Taxes	-	-	-	770,586	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	326	-	-
Charges for services	15,368	-	96,958	-	23,338	64,876
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	15,368	-	96,958	770,912	23,338	64,876
Disbursements:						
Personal services	-	-	19,806	-	-	62,193
Supplies	-	-	21,948	-	-	984
Other services and charges	25,000	-	14,877	7,240	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	607,984	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	25,000	-	56,631	615,224	-	63,177
Excess (deficiency) of receipts over disbursements	(9,632)	-	40,327	155,688	23,338	1,699
Cash and investments - ending	\$ 98,903	\$ 3,180	\$ 430,908	\$ 1,029,554	\$ 97,334	\$ 79,340

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	County Highway	Park Non-Revert Capital Improv	Park Non-Reverting Operating	Auditors Plat Map Maintenance	Rainy Day	Recorders Records Perpet
Cash and investments - beginning	\$ 1,274,385	\$ 303,428	\$ 319,574	\$ 65,130	\$ 289,405	\$ 1,279,431
Receipts:						
Taxes	1,649	-	-	-	-	-
Licenses and permits	38,809	-	-	-	-	-
Intergovernmental receipts	3,749,627	-	-	-	-	-
Charges for services	-	121,649	201,605	40,462	-	304,276
Fines and forfeits	-	-	-	-	-	-
Other receipts	55,463	850	3	-	2,806,668	-
Total receipts	3,845,548	122,499	201,608	40,462	2,806,668	304,276
Disbursements:						
Personal services	1,893,099	-	-	69,998	-	222,027
Supplies	600,882	3,829	45,938	911	-	5,483
Other services and charges	250,129	15,715	68,692	-	-	48,642
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	334,175	69,131	49,820	-	-	111,987
Other disbursements	50	-	3	10	1,800,000	2,373
Total disbursements	3,078,335	88,675	164,453	70,919	1,800,000	390,512
Excess (deficiency) of receipts over disbursements	767,213	33,824	37,155	(30,457)	1,006,668	(86,236)
Cash and investments - ending	\$ 2,041,598	\$ 337,252	\$ 356,729	\$ 34,673	\$ 1,296,073	\$ 1,193,195

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	JC Sheriffs Sex Offender Fee	Sheriffs Svs Of Process Fees	JC Storm Water Management Dept	Supp Public Def Ser Fee	Surplus Tax	Surveyor Corner Perpet
Cash and investments - beginning	\$ 12,714	\$ -	\$ 271,782	\$ 251,843	\$ 633,881	\$ 67,237
Receipts:						
Taxes	-	-	-	-	824,932	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	3,447	173,384	55,501	-	-	32,750
Fines and forfeits	-	-	-	85,332	-	-
Other receipts	-	-	-	-	34	-
Total receipts	3,447	173,384	55,501	85,332	824,966	32,750
Disbursements:						
Personal services	-	-	19,876	-	-	23,219
Supplies	3,064	-	-	-	-	-
Other services and charges	620	-	12,752	75,787	-	1,672
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	7,836	-	10,195	-	-	-
Other disbursements	-	173,384	-	-	928,520	-
Total disbursements	11,520	173,384	42,823	75,787	928,520	24,891
Excess (deficiency) of receipts over disbursements	(8,073)	-	12,678	9,545	(103,554)	7,859
Cash and investments - ending	\$ 4,641	\$ -	\$ 284,460	\$ 261,388	\$ 530,327	\$ 75,096

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Tax Sale Costs	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust Acct	Casa/Guardian Ad Litem	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 41,712	\$ (15)	\$ 1,372,260	\$ 425,196	\$ 104,538	\$ 490,878
Receipts:						
Taxes	-	-	-	-	-	96,138
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	32,313	-
Charges for services	-	-	-	89,827	-	8,576
Fines and forfeits	-	-	-	-	-	-
Other receipts	41,207	330,314	2,982,681	3,928	-	-
Total receipts	41,207	330,314	2,982,681	93,755	32,313	104,714
Disbursements:						
Personal services	-	-	-	-	46,722	47,370
Supplies	-	-	-	25,627	1,504	2,622
Other services and charges	27,892	-	-	7,249	15,488	76,399
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	285	-
Other disbursements	21,438	313,466	2,351,828	-	-	-
Total disbursements	49,330	313,466	2,351,828	32,876	63,999	126,391
Excess (deficiency) of receipts over disbursements	(8,123)	16,848	630,853	60,879	(31,686)	(21,677)
Cash and investments - ending	\$ 33,589	\$ 16,833	\$ 2,003,113	\$ 486,075	\$ 72,852	\$ 469,201

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Elected Officials Training	County Offender Transportation	Johnson County 911	Adult Probation Adm Fees	Juvenile Probation Adm Fees	Supplemental Adult Prob Srcv
Cash and investments - beginning	\$ 63,371	\$ 2,097	\$ 1,306,114	\$ 20,312	\$ 1,890	\$ 71,921
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	15,368	438	1,864,801	42,813	6,706	242,434
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	665	-	-	-
Total receipts	15,368	438	1,865,466	42,813	6,706	242,434
Disbursements:						
Personal services	-	-	1,630,194	49,179	5,717	206,157
Supplies	-	-	-	-	-	-
Other services and charges	555	-	285,370	-	-	1,713
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	52,759	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	555	-	1,968,323	49,179	5,717	207,870
Excess (deficiency) of receipts over disbursements	14,813	438	(102,857)	(6,366)	989	34,564
Cash and investments - ending	\$ 78,184	\$ 2,535	\$ 1,203,257	\$ 13,946	\$ 2,879	\$ 106,485

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Supplemental Juv Prob Serv	Alternative Dispute Resolution	User Fee/Jury Fee	Southbrook Arm Legal Drain	Animal Shelter	Interpreter Fees-Superior Ct 3
Cash and investments - beginning	\$ 9,554	\$ 189,245	\$ 1,549,316	\$ 783,455	\$ 89,574	\$ 47,546
Receipts:						
Taxes	-	-	-	219,734	506,715	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,980	-	56,637	-
Charges for services	25,851	-	933,424	-	-	-
Fines and forfeits	-	179,431	675,800	-	8,905	11,132
Other receipts	-	-	110,902	379	200,139	-
Total receipts	25,851	179,431	1,723,106	220,113	772,396	11,132
Disbursements:						
Personal services	26,871	-	1,305,172	-	358,407	-
Supplies	-	2,411	77,810	-	17,745	-
Other services and charges	-	125,123	317,749	-	48,774	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	319	14,951	-	174	-
Other disbursements	-	-	633,468	211,572	200,000	-
Total disbursements	26,871	127,853	2,349,150	211,572	625,100	-
Excess (deficiency) of receipts over disbursements	(1,020)	51,578	(626,044)	8,541	147,296	11,132
Cash and investments - ending	\$ 8,534	\$ 240,823	\$ 923,272	\$ 791,996	\$ 236,870	\$ 58,678

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Animal Shelter General Don	Ordinance Fines	Jail Expansion Lease	Prof Liabwrk Comp&Caslty Res	GOB Public Safety Disp Proceed	Net Payroll
Cash and investments - beginning	\$ 83,107	\$ 11,423	\$ 363,244	\$ 56,634	\$ 387,976	\$ -
Receipts:						
Taxes	-	-	1,392,436	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	141,944	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	213	-	-	-	-
Other receipts	26,186	-	21,226	2,940	3,035,000	15,385,247
Total receipts	26,186	213	1,555,606	2,940	3,035,000	15,385,247
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	17,855	-	-	-	-	-
Other services and charges	5,632	-	-	-	248,307	-
Debt service - principal and interest	-	-	1,501,318	-	-	-
Capital outlay	-	-	-	-	329,635	-
Other disbursements	-	-	-	-	-	15,385,247
Total disbursements	23,487	-	1,501,318	-	577,942	15,385,247
Excess (deficiency) of receipts over disbursements	2,699	213	54,288	2,940	2,457,058	-
Cash and investments - ending	\$ 85,806	\$ 11,636	\$ 417,532	\$ 59,574	\$ 2,845,034	\$ -

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Withholding-United Way	Withholding-Emp Health Ins	Withholding Equi-Vest	Withholding-Child Support	Withholding-AUL Deferred Comp
Cash and investments - beginning	\$ -	\$ 10,832	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	8,180	832,057	120,511	49,902	108,176
Total receipts	<u>8,180</u>	<u>832,057</u>	<u>120,511</u>	<u>49,902</u>	<u>108,176</u>
Disbursements:					
Personal services	-	802,443	38,240	-	108,126
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	8,180	33,773	82,271	49,902	50
Total disbursements	<u>8,180</u>	<u>836,216</u>	<u>120,511</u>	<u>49,902</u>	<u>108,176</u>
Excess (deficiency) of receipts over disbursements	-	(4,159)	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 6,673</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Withholding-Federal Tax	Withholding-Social Security	Withholding-Flexplus	Withholding-County Opt Tax	Withholding Retirement-Perf
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 523
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,213,288	1,584,968	3,500	229,446	583,194
Total receipts	2,213,288	1,584,968	3,500	229,446	583,194
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,213,288	1,584,968	3,500	229,446	583,194
Total disbursements	2,213,288	1,584,968	3,500	229,446	583,194
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 523

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	<u>Withholding-457</u>	<u>Withholding-State Tax</u>	<u>Withholding-Uniform Highway</u>	<u>Withholding Garnishment Wages</u>	<u>Settlement</u>
Cash and investments - beginning	\$ -	\$ -	\$ 19	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	140,561,969
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	17,998,628
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	36,518	684,622	10,763	9,260	-
Total receipts	<u>36,518</u>	<u>684,622</u>	<u>10,763</u>	<u>9,260</u>	<u>158,560,597</u>
Disbursements:					
Personal services	-	-	10,782	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	36,518	684,622	-	9,260	158,560,597
Total disbursements	<u>36,518</u>	<u>684,622</u>	<u>10,782</u>	<u>9,260</u>	<u>158,560,597</u>
Excess (deficiency) of receipts over disbursements	-	-	(19)	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Johnson County Wheel /SurTax	Comm Vehicle Excise Tax	Special Assessment	All Sewer Settlements	Financial Inst Franchise Tax	Homestead Credit Rebate Fund
Cash and investments - beginning	\$ -	\$ -	\$ 3,640	\$ -	\$ -	\$ 1,619
Receipts:						
Taxes	-	-	303,755	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	485,101	-
Charges for services	-	-	-	25,270	-	-
Fines and forfeits	-	-	-	534,216	-	-
Other receipts	3,726,285	380,506	-	-	-	-
Total receipts	3,726,285	380,506	303,755	559,486	485,101	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	380,506	-	-	485,101	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,726,285	-	307,395	559,486	-	1,619
Total disbursements	3,726,285	380,506	307,395	559,486	485,101	1,619
Excess (deficiency) of receipts over disbursements	-	-	(3,640)	-	-	(1,619)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Fines And Forfeitures	Infraction Judgments	Overweight Vehicles Fines	Special Death Benefit Fee	State Sales Discl-General	Coroner's Contin Educ
Cash and investments - beginning	\$ 6,261	\$ 7,952	\$ 510	\$ 1,560	\$ 2,145	\$ 938
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	19,160	23,040	12,674
Fines and forfeits	15,878	140,078	9,768	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>15,878</u>	<u>140,078</u>	<u>9,768</u>	<u>19,160</u>	<u>23,040</u>	<u>12,674</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	12,010	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	8,784	138,453	9,968	19,185	23,155	12,942
Total disbursements	<u>20,794</u>	<u>138,453</u>	<u>9,968</u>	<u>19,185</u>	<u>23,155</u>	<u>12,942</u>
Excess (deficiency) of receipts over disbursements	<u>(4,916)</u>	<u>1,625</u>	<u>(200)</u>	<u>(25)</u>	<u>(115)</u>	<u>(268)</u>
Cash and investments - ending	<u>\$ 1,345</u>	<u>\$ 9,577</u>	<u>\$ 310</u>	<u>\$ 1,535</u>	<u>\$ 2,030</u>	<u>\$ 670</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Interstate Compact Fee	State Auditors Mortgage Fee	DLGF Homestead Prop Database	JC Sheriff's Sex Offender 10%	Child Restraint System	Food & Beverage Tax Collection
Cash and investments - beginning	\$ 63	\$ 1,481	\$ 3	\$ -	\$ 100	\$ 219,640
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	438	18,800	86	383	-	-
Fines and forfeits	-	-	-	-	1,513	-
Other receipts	-	-	-	-	-	2,990,531
Total receipts	438	18,800	86	383	1,513	2,990,531
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	438	18,618	89	383	1,488	2,987,371
Total disbursements	438	18,618	89	383	1,488	2,987,371
Excess (deficiency) of receipts over disbursements	-	182	(3)	-	25	3,160
Cash and investments - ending	\$ 63	\$ 1,663	\$ -	\$ -	\$ 125	\$ 222,800

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Inheritance Tax	Park Sales Tax	Education Plate Fee	Riverboat Revenue Sharing	Innkeepers Tax Collections	CAGIT Distribution
Cash and investments - beginning	\$ 188,693	\$ -	\$ 187	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	6,118	-	-	-	38,597,063
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	827,269	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,763	-	518,934	-
Total receipts	-	6,118	1,763	827,269	518,934	38,597,063
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	38,597,063
Other services and charges	-	6,118	-	-	3,500	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,639	-	1,950	827,269	-	-
Total disbursements	1,639	6,118	1,950	827,269	3,500	38,597,063
Excess (deficiency) of receipts over disbursements	(1,639)	-	(187)	-	515,434	-
Cash and investments - ending	\$ 187,054	\$ -	\$ -	\$ -	\$ 515,434	\$ -

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	93.563 Prosecutor PCA	93.563 TITLE IV-D INCENTIVE	93.563 Pros Title IV-D Prior 99	93.563 Pros IVD Inc Post 99	93.563 Clerk IVD Inc Post 99	Treasurer's Trust Fund Supp AFR
Cash and investments - beginning	\$ 752	\$ 119,556	\$ 131	\$ 1,807	\$ 282,215	\$ 5,080,272
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	31,429	-	47,281	31,429	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	915	-	-	-	-	-
Other receipts	1,372	12,500	-	-	-	4,430,068
Total receipts	2,287	43,929	-	47,281	31,429	4,430,068
Disbursements:						
Personal services	-	7,191	-	8,524	-	-
Supplies	-	169	131	-	620	-
Other services and charges	1,290	14,782	-	174	14,478	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	10,181	-	-	976	-
Other disbursements	-	38,832	-	37,568	12,500	5,080,272
Total disbursements	1,290	71,155	131	46,266	28,574	5,080,272
Excess (deficiency) of receipts over disbursements	997	(27,226)	(131)	1,015	2,855	(650,204)
Cash and investments - ending	\$ 1,749	\$ 92,330	\$ -	\$ 2,822	\$ 285,070	\$ 4,430,068

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Clerk's Trust Account Supp AFR	Clerk's Juvenile Account Supp AFR	Clerk's Child Support Account Supp AFR	Johnson County Employee Benefit Plan Supp AFR	Johnson County FSA Plan Supp AFR	Johnson County Government Claims Supp AFR
Cash and investments - beginning	\$ 1,269,004	\$ 4,106	\$ 9,976	\$ 64,692	\$ 6,538	\$ 22,306
Receipts:						
Taxes	-	-	-	2,460,000	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,427,311	26,624	939,714	1,548,236	3,503	95,005
Total receipts	5,427,311	26,624	939,714	4,008,236	3,503	95,005
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,526,949	29,166	940,570	3,867,514	3,159	112,960
Total disbursements	5,526,949	29,166	940,570	3,867,514	3,159	112,960
Excess (deficiency) of receipts over disbursements	(99,638)	(2,542)	(856)	140,722	344	(17,955)
Cash and investments - ending	\$ 1,169,366	\$ 1,564	\$ 9,120	\$ 205,414	\$ 6,882	\$ 4,351

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Sheriff's Office Inmate Trust Supp AFR	Sheriff's Office Reserves Account Supp AFR	Sheriff's Office Special Fund Supp AFR	Sheriff's Office Property Room Account Supp AFR	Sheriff's Office Commissary Supp AFR
Cash and investments - beginning	\$ 32,442	\$ 7,682	\$ 69,529	\$ 98,408	\$ 649,766
Receipts:					
Taxes	-	-	19,000	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	551,776	808,272	-	21,900	383,817
Total receipts	551,776	808,272	19,000	21,900	383,817
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	550,453	809,773	13,410	19,352	406,401
Total disbursements	550,453	809,773	13,410	19,352	406,401
Excess (deficiency) of receipts over disbursements	1,323	(1,501)	5,590	2,548	(22,584)
Cash and investments - ending	\$ 33,765	\$ 6,181	\$ 75,119	\$ 100,956	\$ 627,182

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Juvenile Detention Center Coin Phone Supp AFR	Juvenile Detention Center Vending Supp AFR	Community Corrections Commissary Supp AFR	Reassessment	Olive Branch Road Project	Inspection Fees - New Subdiv
Cash and investments - beginning	\$ 10,561	\$ 43	\$ 216,209	\$ 917,193	\$ 1,622	\$ 279,105
Receipts:						
Taxes	-	-	-	831,026	-	-
Licenses and permits	-	-	-	-	-	120,574
Intergovernmental receipts	-	-	-	92,516	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,003	-	134,800	-	-	-
Total receipts	6,003	-	134,800	923,542	-	120,574
Disbursements:						
Personal services	-	-	-	212,735	-	4,500
Supplies	2,028	-	-	-	-	-
Other services and charges	150	-	-	333,825	-	6,842
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	3,192
Other disbursements	-	31	116,950	-	1,622	47,355
Total disbursements	2,178	31	116,950	546,560	1,622	61,889
Excess (deficiency) of receipts over disbursements	3,825	(31)	17,850	376,982	(1,622)	58,685
Cash and investments - ending	\$ 14,386	\$ 12	\$ 234,059	\$ 1,294,175	\$ -	\$ 337,790

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Sheriffs Narcotic Seizure	Forfeiture & Seizure - Prosec	Jo Co Sheriffs Office Lab Fee	JC Surveyor Certification ABPF	GIS Maintenance Fund	Juvenile Services Fees
Cash and investments - beginning	\$ 18,355	\$ 21,629	\$ 895	\$ 17,100	\$ 22,037	\$ 4,260
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	2,200	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	24	-	271	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,829	4,122	-	-	-	-
Total receipts	1,829	4,122	24	2,200	271	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	4,886	5,080	918	-	-	-
Other services and charges	-	5,009	-	-	22,030	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	3,333	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,886	13,422	918	-	22,030	-
Excess (deficiency) of receipts over disbursements	(3,057)	(9,300)	(894)	2,200	(21,759)	-
Cash and investments - ending	\$ 15,298	\$ 12,329	\$ 1	\$ 19,300	\$ 278	\$ 4,260

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Fed Forfeit & Seizure-Prosec	Wheel/Surtax-County Portion	Drug Alcohol Resist Edu Prog	Animal Adoption Fee Fund	Federal Forf & Seizure-Sheriff	Casa Fee & Donation Fund
Cash and investments - beginning	\$ 6,976	\$ 960,934	\$ 5,372	\$ 33,784	\$ 20,621	\$ 20,783
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	77,695	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	15,070	-	1,500
Other receipts	-	1,623,147	500	20	5,979	8,395
Total receipts	-	1,700,842	500	15,090	5,979	9,895
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	2,500	7,793	-	3,505
Other services and charges	-	-	-	17,757	-	-
Debt service - principal and interest	-	586,954	-	-	-	-
Capital outlay	-	558,524	-	-	-	-
Other disbursements	6,976	-	-	-	26,600	-
Total disbursements	6,976	1,145,478	2,500	25,550	26,600	3,505
Excess (deficiency) of receipts over disbursements	(6,976)	555,364	(2,000)	(10,460)	(20,621)	6,390
Cash and investments - ending	\$ -	\$ 1,516,298	\$ 3,372	\$ 23,324	\$ -	\$ 27,173

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Prosecutors Bad Check Svcs	Law Enforcement/Prosecutor	Law Enforc Cont Ed/Animl Shlt	Interpreter Fees-Circuit Court	Interpreter Fees-Superior Ct 1
Cash and investments - beginning	\$ 108,040	\$ 75	\$ 1,840	\$ 2,760	\$ 350
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	2,409	-	28	-	-
Other receipts	-	-	-	-	-
Total receipts	2,409	-	28	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	2,409	-	28	-	-
Cash and investments - ending	\$ 110,449	\$ 75	\$ 1,868	\$ 2,760	\$ 350

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Interpreter Fees-Superior Ct 2	Sheriffs Towing Fund	Withholding Retirement Judges	Withholding Voluntary AUL Loan	Dangerous Driving Enforcement	16,588 STOP GRANT
Cash and investments - beginning	\$ 200	\$ 13,272	\$ -	\$ -	\$ 4	\$ (19,370)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	8,790
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	24,600	-	-	-	-
Other receipts	-	-	2,837	4,590	-	-
Total receipts	-	24,600	2,837	4,590	-	8,790
Disbursements:						
Personal services	-	-	-	4,590	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	2,837	-	4	-
Total disbursements	-	-	2,837	4,590	4	-
Excess (deficiency) of receipts over disbursements	-	24,600	-	-	(4)	8,790
Cash and investments - ending	\$ 200	\$ 37,872	\$ -	\$ -	\$ -	\$ (10,580)

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	16.575 Victim Assist	97.067 Homeland Security Grant	Access Johnson Co Grant	NACCHO 2008 Capacity Bldg Grnt	20.600 OPO/BCC/BLITZ	97.039 FEMA Flood Buyout
Cash and investments - beginning	\$ (14,835)	\$ 7,967	\$ -	\$ 3,994	\$ -	\$ 103,417
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	310	1,006,729	-	-	-
Charges for services	-	-	-	-	58,612	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,583	-	-	335	-
Total receipts	-	2,893	1,006,729	-	58,947	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	829	58,947	-
Other services and charges	-	-	-	-	-	103,417
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	10,550	1,006,729	-	-	-
Total disbursements	-	10,550	1,006,729	829	58,947	103,417
Excess (deficiency) of receipts over disbursements	-	(7,657)	-	(829)	-	(103,417)
Cash and investments - ending	\$ (14,835)	\$ 310	\$ -	\$ 3,165	\$ -	\$ -

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	16.738 JAG GRANT	14.228 Ind Housing & Comm Dev	Voting System Reimburs	93.008 NACCHO MRC/CBA	97.067 2014 D5 Exercise	97.067 2014 D5 Training
Cash and investments - beginning	\$ -	\$ 12,378	\$ 328,891	\$ 2,320	\$ (972)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	9,083	-	-	-	16,922	27,653
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	9,083	-	-	-	16,922	27,653
Disbursements:						
Personal services	-	-	11,994	-	-	-
Supplies	-	-	7,487	100	-	-
Other services and charges	-	12,378	9,150	-	15,950	27,653
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	4,467	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	12,378	33,098	100	15,950	27,653
Excess (deficiency) of receipts over disbursements	9,083	(12,378)	(33,098)	(100)	972	-
Cash and investments - ending	\$ 9,083	\$ -	\$ 295,793	\$ 2,220	\$ -	\$ -

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	93.008 NACCHO (2)	93.008 NACCHO CBA	10.557 W I C Program	97.067 2013 Deobligated Funds	93.586 Court Improv Pjct Grant	93.074 Public Health Preparedn
Cash and investments - beginning	\$ 4	\$ 903	\$ (90,845)	\$ (10,550)	\$ 67	\$ 12,003
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	782,845	10,550	8,327	65,201
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	209	-	-	-
Total receipts	-	-	783,054	10,550	8,327	65,201
Disbursements:						
Personal services	-	345	322,170	-	-	15,951
Supplies	4	13	12,694	-	-	250
Other services and charges	-	-	382,470	-	10,894	7,006
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	4,244	-	-	45,328
Other disbursements	-	-	-	-	-	-
Total disbursements	4	358	721,578	-	10,894	68,535
Excess (deficiency) of receipts over disbursements	(4)	(358)	61,476	10,550	(2,567)	(3,334)
Cash and investments - ending	\$ -	\$ 545	\$ (29,369)	\$ -	\$ (2,500)	\$ 8,669

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	16.575 VOCA Grant	16.588 STOP Grant	97.067 2015 D5 Exercise	97.067 2015 Cty Competitive	97.042 2015 EMPG Local Base	97.067 Races Equipment
Cash and investments - beginning	\$ (11,494)	\$ (6,926)	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	63,509	27,422	7,743	30,827	5,109	330
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>63,509</u>	<u>27,422</u>	<u>7,743</u>	<u>30,827</u>	<u>5,109</u>	<u>330</u>
Disbursements:						
Personal services	60,022	36,650	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,281	-	9,955	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	30,827	5,109	330
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>63,303</u>	<u>36,650</u>	<u>9,955</u>	<u>30,827</u>	<u>5,109</u>	<u>330</u>
Excess (deficiency) of receipts over disbursements	<u>206</u>	<u>(9,228)</u>	<u>(2,212)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (11,288)</u>	<u>\$ (16,154)</u>	<u>\$ (2,212)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	16.575 VOCA-One Time Project	97.042 D5 Regional Mobilizatio	93.074 HPP & PHEP 2016-2017	20.703 HMEP/LEPC	16.922 Pros Federal Forfeiture	16.922 Sheriff Federal Forfeit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	13,330	100	-	7,493	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	48,745	256,332
Total receipts	<u>13,330</u>	<u>100</u>	<u>-</u>	<u>7,493</u>	<u>48,745</u>	<u>256,332</u>
Disbursements:						
Personal services	-	-	10,859	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	100	475	6,800	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	13,330	-	-	-	-	-
Other disbursements	-	-	-	693	-	-
Total disbursements	<u>13,330</u>	<u>100</u>	<u>11,334</u>	<u>7,493</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(11,334)</u>	<u>-</u>	<u>48,745</u>	<u>256,332</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (11,334)</u>	<u>\$ -</u>	<u>\$ 48,745</u>	<u>\$ 256,332</u>

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	97.042 EMPG Salary Reim Grant	20.601 DUI	JDAI Juvenile Transition - old	CAPTA Grant	Ind Breast Cancer Awareness Tr	JDAI Juvenile Transition
Cash and investments - beginning	\$ -	\$ -	\$ 5,040	\$ 3,881	\$ -	\$ 31,052
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	7,286	16,500
Charges for services	54,855	26,814	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	5,040
Total receipts	54,855	26,814	-	-	7,286	21,540
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	26,814	-	-	-	1,092
Other services and charges	54,855	-	-	3,550	3,793	51,500
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	5,040	-	-	-
Total disbursements	54,855	26,814	5,040	3,550	3,793	52,592
Excess (deficiency) of receipts over disbursements	-	-	(5,040)	(3,550)	3,493	(31,052)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 331	\$ 3,493	\$ -

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Grant- Comm Corr 2 Positions	Grant- Probation Service Coord	Drug Prosecution	Comm Corr/Juvenile Grant	CASA Capacity Building Grant	Comm Corr/Probation
Cash and investments - beginning	\$ 42,700	\$ 25,500	\$ -	\$ 38,247	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	14,910	-
Charges for services	-	-	-	225,180	-	117,437
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	6,000	-	-	-
Total receipts	-	-	6,000	225,180	14,910	117,437
Disbursements:						
Personal services	3,657	7,454	-	213,274	6,272	49,999
Supplies	973	-	-	-	-	430
Other services and charges	732	-	-	-	1,410	348
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	4,396	-	6,000	-	-	25,984
Other disbursements	-	-	-	-	-	-
Total disbursements	9,758	7,454	6,000	213,274	7,682	76,761
Excess (deficiency) of receipts over disbursements	(9,758)	(7,454)	-	11,906	7,228	40,676
Cash and investments - ending	\$ 32,942	\$ 18,046	\$ -	\$ 50,153	\$ 7,228	\$ 40,676

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Comm Corr/Greenwood City	JDAI Juvenile Transition 2	JDAI Juvenile Transition 3	VASIA	Comm Corr/Adult Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,252,069
Receipts:						
Taxes	-	-	-	-	-	215,383,407
Licenses and permits	-	-	-	-	-	463,145
Intergovernmental receipts	-	21,797	59,000	25,019	-	28,403,102
Charges for services	32,938	-	-	-	-	7,604,536
Fines and forfeits	-	-	-	-	-	2,445,602
Other receipts	-	-	-	-	145,655	78,912,263
Total receipts	<u>32,938</u>	<u>21,797</u>	<u>59,000</u>	<u>25,019</u>	<u>145,655</u>	<u>333,212,055</u>
Disbursements:						
Personal services	13,688	-	-	2,487	-	31,531,431
Supplies	-	655	2,697	-	-	56,579,865
Other services and charges	-	17,938	-	-	-	9,421,344
Debt service - principal and interest	-	-	-	-	-	2,088,272
Capital outlay	-	1,968	-	-	-	4,803,131
Other disbursements	-	-	-	-	-	218,791,494
Total disbursements	<u>13,688</u>	<u>20,561</u>	<u>2,697</u>	<u>2,487</u>	<u>-</u>	<u>323,215,537</u>
Excess (deficiency) of receipts over disbursements	<u>19,250</u>	<u>1,236</u>	<u>56,303</u>	<u>22,532</u>	<u>145,655</u>	<u>9,996,518</u>
Cash and investments - ending	<u>\$ 19,250</u>	<u>\$ 1,236</u>	<u>\$ 56,303</u>	<u>\$ 22,532</u>	<u>\$ 145,655</u>	<u>\$ 53,248,587</u>

JOHNSON COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 2,505,257</u>	<u>\$ -</u>

JOHNSON COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Motorola Solutions, Inc	Radio Consoles	\$ 103,871	10/1/2013	10/1/2023
Total of annual lease payments		<u>\$ 103,871</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: General obligation bonds	GOB 2013 A: To acquire construct and install a Public Safety Dispatch Facility	\$ 510,000	\$ 515,164
General obligation bonds	GOB 2014 A: Paying the cost of acquiring certain equip completing certain paving projects making certain renovations	-	-
General obligation bonds	GOB 2016 A: To provide funds to acquire certain equip make renovations landscaping improv and paving projects	-	1,024,323
General obligation bonds	GOB 2016 B: Provide funds to pay the cost of an Energy Savings Project and the costs of the issuance of the bond	-	249,188
Revenue bonds	Construction reconstruction and expansion of a road	<u>2,150,000</u>	<u>627,825</u>
Total governmental activities		<u>2,660,000</u>	<u>2,416,500</u>
Totals		<u>\$ 2,660,000</u>	<u>\$ 2,416,500</u>

JOHNSON COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2016

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

	<u>Ending Balance</u>
Governmental activities:	
Infrastructure	\$ 63,063,041
Buildings	10,689,997
Improvements other than buildings	88,000
Machinery, equipment, and vehicles	2,826,539
Books and other	<u>308,150</u>
Total governmental activities	<u>76,975,727</u>
Total capital assets	<u>\$ 76,975,727</u>

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

TO: THE OFFICIALS OF JOHNSON COUNTY, INDIANA

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

We have audited Johnson County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

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

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

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

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

**Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2016-005. Our opinion on each major federal program is not modified with respect to these matters.

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

**Report on Internal Control over Compliance**


Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 items 2016-005 and 2016-006, that we consider to be material weaknesses.

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

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

  
Paul D. Joyce, CPA  
State Examiner

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

JOHNSON COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2016

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	Passed Through to Subrecipient	Total Federal Awards Expended
<b>Department of Agriculture</b>					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553	FY 2016	\$ -	\$ 12,299
School Breakfast Program					
National School Lunch Program	Indiana Department of Education		FY 2016	-	19,101
National School Lunch Program		10.555	FY 2016	-	1,388
National School Lunch Program - Commodities					
Total - National School Lunch Program				-	20,489
Total - Child Nutrition Cluster				-	32,788
(WIC) Special Supplemental Nutrition Program for Women, Infants, and Children					
WIC - Nutrition Fiscal Year 2016 1/1/16-9/30/16	Indiana State Department of Health	10.557	Contract #14545	-	676,806
WIC - Breastfeeding/Peer Counselor Fiscal Year 2016 1/1/16-9/30/16		10.557	Contract #14545	-	30,397
WIC-Nutrition Fiscal Year 2017 10/1/16-12/31/16		10.557	Contract #17086	-	73,195
WIC-Breastfeeding/Peer Counselor Fiscal Year 2017 10/1/16-12/31/16		10.557	Contract #17086	-	2,447
Total - (WIC) Special Supplemental Nutrition Program for Women, Infants, and Children				-	782,845
Child and Adult Care Food Program Fiscal Year 2016	Indiana Department of Education	10.558	FY 2016	-	4,764
Total - Department of Agriculture				-	820,397
<b>Department of Justice</b>					
Crime Victim Assistance					
Victim Assistance One-Time Projects Solicitation	Indiana Criminal Justice Institute	16.575	15VA4978	-	13,330
Victim Assistance Program 1/1/16-9/30/16		16.575	15VA4263	-	45,177
Victim Assistance Program 10/1/16-12/31/16		16.575	15VA4263	-	18,332
Total - Crime Victim Assistance				-	76,839
Violence Against Women Formula Grants					
STOP Grant Domestic Violence Intervention Program	Indiana Criminal Justice Institute	16.588	D3-16-10516	-	8,790
STOP Grant Domestic Violence Intervention Program 1/1/16-6/30/16		16.588	D3-16-10516	-	18,105
STOP Grant Domestic Violence Intervention Program 7/1/16-12/31/16		16.588	D3-16-10516	-	9,316
Total - Violence Against Women Formula Grants				-	36,211
Equitable Sharing Program					
Sheriff Federal Forfeiture	Direct Grant	16.922	15-FBI-002006	-	229,733
Prosecutor Federal Forfeiture		16.922	15-FBI-002006	-	41,770
Total - Equitable Sharing Program				-	271,503
Total - Department of Justice				-	384,553
<b>Department of Transportation</b>					
Highway Planning and Construction Cluster					
Highway Planning and Construction					
Replacement of Bridge #96	Indiana Department of Transportation	20.205	Project #1005699	-	359
Worthsville Road/Clark School Road		20.205	Project #1005947	-	77,695
Trail & Greenways Bike/Pedestrian Facilities		20.205	Project #1006469/0810438/117369	-	27,409
Federal Bridge Inspection		20.205	Project #13822120	-	4,536
Bridge #15		20.205	Project #BR-9941(018)	-	3,116
Total - Highway Planning and Construction Cluster				-	113,115
Highway Safety Cluster					
State and Community Highway Safety					
Big City/Big County Enforcement 1/1/16-9/30/16	Indiana Criminal Justice Institute	20.600	D3-16-10137	37,695	43,414
Big City/Big County Enforcement 10/1/16-12/31/16		20.600	D3-17-11075	13,964	15,198
Total - State & Community Highway Safety				51,659	58,612
Alcohol Impaired Driving Countermeasures Incentive Grants 1					
DUI Task Force Indiana Enforcement Grant 1/1/16-9/30/16	Indiana Criminal Justice Institute	20.601	D3-16-10222	18,665	19,996
DUI Task Force Indiana Enforcement Grant 10/1/16-12/31/16		20.601	D3-17-11167	6,817	6,817
Total - Alcohol Impaired Driving Countermeasures Incentive Grants 1				25,482	26,813
Total - Highway Safety Cluster				77,141	85,425

JOHNSON COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2016

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	Passed Through to Subrecipient	Total Federal Awards Expended
Formula Grants for Rural Areas ACCESS - Public Transit	Indiana Department of Transportation	20.509	A249-16-G150135	694,199	694,199
Interagency Hazardous Materials Public Sector Training and Planning Grants HMEP/LEPC	Indiana Department of Homeland Security	20.703	HM-HMP-0498-15-01-00	-	7,493
Total - Department of Transportation				771,340	900,232
<b>Department of Health and Human Services</b>					
Medical Reserves Corps Small Grant Program	National Association of County and City Health Offices				
NACCHO		93.008	5MRCSG101005-03	-	3
NACCHO		93.008	5MRCSG101005-04-00	-	829
NACCHO		93.008	5MRCSG101005-04-000	-	100
NACCHO		93.008	MRCSSG101005-04	-	358
Total - Medical Reserves Cops Small Grant Program				-	1,290
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Public Health Emergency Preparedness	Indiana State Department of Health	93.074	U90TP000521	-	65,201
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Public Health Emergency Preparedness				-	65,201
Child Support Enforcement	Indiana Department of Child Services				
Clerk Collection Incentives		93.563	FY 2016	-	28,575
Calendar 2016 Clerk Expenditures		93.563	FY 2016	-	36,126
County Collection Incentives		93.563	FY 2016	-	71,155
Indirect Costs - Cost Allocation Plan		93.563	FY 2016	-	170,855
Calendar 2016 Juvenile Court Expenditures		93.563	FY 2016	-	85,525
Prosecutor Collection Incentives		93.563	FY 2016	-	46,266
Calendar 2016 Prosecutor Expenditures		93.563	FY 2016	-	474,247
Prosecutor Prior to 1999 Incentive		93.563	FY 2016	-	131
Total - Child Support Enforcement				-	912,880
State Court Improvement Program	Indiana Supreme Court	93.586	CIP-2015-16	-	8,327
State Court Improvement Program					
Voting Access for Individuals with Disabilities_Grants to States Election Reform Payments	Indiana Secretary of State	93.617	FY 2005 & FY 2012	-	33,098
Total - Department of Health and Human Services				-	1,020,796
<b>Department of Homeland Security</b>					
Emergency Management Performance Grants	Indiana Department of Homeland Security				
EMPG - Competitive Grants		97.042	EMW-2015-EP-00037	-	100
EMPG - Salary Grants		97.042	EMW-2015-EP-00037	-	54,855
2015 EMPG Local Base Award		97.042	EMW-2015-EP-00037	-	5,109
Total - Emergency Management Performance Grants				-	60,064
Homeland Security Grant Program	Indiana Department of Homeland Security				
2014 District 5 Exercise		97.067	C44P-5-675B	-	16,923
2014 District 5 Training		97.067	C44P-5-680B	-	27,653
2013 Deobligated Funds		97.067	C44P-5-819B	-	10,550
2014 Races Grant		97.067	EMW-2014-SS-00138	-	330
2015 County Competitive		97.067	EMW-2015-SS-00049	-	30,827
2015 District 5 Exercise Grant		97.067	EMW-2015-SS-00049	-	7,743
Total - Homeland Security Grant Program				-	94,026
Total - Department of Homeland Security				-	154,090
Total federal awards expended				\$ 771,340	\$ 3,280,068

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

JOHNSON COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2016. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

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

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

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statement:

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

Federal Awards:

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

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

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
20.509	Formula Grants for Rural Areas	Unmodified
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
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**Section II - Financial Statement Findings**

**FINDING 2016-001**

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

*Repeat Finding*

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2015-001.

*Condition*

The County had not established effective internal controls over the financial information entered into the Indiana Gateway for Government Units financial reporting system, which was the source for the Schedule of Expenditures of Federal Awards (SEFA). One employee prepared the SEFA without evidence of a review or approval process, or other compensating controls.

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Context*

Due to the lack of controls, the SEFA contained the following errors:

1. The (WIC) Special Supplemental Nutritional Program for Women, Infants, and Children was overstated by \$70,743.
2. The Violence Against Women Formula Grant was understated by \$8,790.
3. The Highway Safety Cluster was overstated by \$335.
4. The Formula Grants for Rural Areas was overstated by \$312,530.
5. The Child Support Enforcement was overstated by \$15,041.

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

*Criteria*

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

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

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

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

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

2 CFR 200.510(b) states:

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

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe the significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

*Cause*

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

*Effect*

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

*Recommendation*

We recommended that the County's management establish controls related to the preparation of 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 2016-002**

Subject: Financial Transactions and Reporting - County Auditor  
Audit Findings: Material Weakness, Noncompliance

*Finding*

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2015-002.

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Condition*

There were deficiencies in the internal control system of the County related to the receipts and financial transactions and reporting related to the financial statements. The County had not separated incompatible activities related to these areas of the financial statement.

*Receipts*

One employee collected and recorded the funds in the records without oversight, review, or approval.

*Financial Transactions and Reporting*

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

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

The County prepared and submitted the Annual Financial Report (AFR) into the Indiana Gateway for Government Units financial reporting system, which was the source for the financial statement, without an oversight, review, or approval process.

*Context*

Due to the lack of internal controls over the AFR, the following material errors were found:

1. The Sheriff's Office Trust Account was included on the financial statement, which overstated the beginning balance, receipts, disbursements, and ending balance by \$90,200, \$11,972,292, \$11,884,862, and \$177,630, respectively.
2. The Settlement fund beginning balance and disbursements were overstated by \$909,383.
3. The JDAI Juvenile Transaction fund beginning balance and disbursements were understated by \$5,040.

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

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Criteria*

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

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

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

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

All financial transactions pertaining to the unit must be recorded in the records of the unit at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

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

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

*Cause*

Management of the County had not established a proper system of internal control to ensure proper financial transactions and reporting.

*Effect*

The failure to establish controls enabled misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the County at risk that controls may not be either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, misstatements in a timely manner.

*Recommendation*

We recommended that the County establish a system of internal controls related to receipts and financial transactions and reporting to ensure proper reporting of the financial statement.

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Views of Responsible Officials*

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

**FINDING 2016-003**

Subject: Financial Transactions and Reporting - County Treasurer  
Audit Finding: Material Weakness

*Repeat Finding*

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2015-003.

*Condition*

There were deficiencies in the internal control system of the County Treasurer related to financial transactions and reporting. The County Treasurer had not separated incompatible activities related to cash and investments and receipts. One employee prepared all receipts, recorded all transactions to the Treasurer's Cash Book, made adjustments, and reconciled the bank accounts without an oversight, review, or approval process.

*Context*

This is a systemic problem throughout the 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*

Management of the County Treasurer's office had not established a proper system of internal control.

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Effect*

The failure to establish controls and properly implement controls could have enabled non-compliance related to cash and investments and receipts and could have enabled misstatements or irregularities to remain undetected.

*Recommendation*

We recommended that the County establish a system of internal controls related to financial transactions and reporting, including segregation of duties, to ensure that bank reconcilements were performed accurately and to ensure that financial transactions were accurately reported in the financial statement.

*Views of Responsible Officials*

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

**FINDING 2016-004**

Subject: Financial Transactions and Reporting - County Sheriff  
Audit Findings: Material Weakness, Noncompliance

*Repeat Finding*

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2015-005.

*Condition*

There were deficiencies in the internal control system of the County Sheriff related to financial transactions and reporting. The County Sheriff had not separated incompatible activities related to cash and investments. There were no controls over the bank reconciliation.

*Context*

Due to the lack of controls over the bank reconciliation, there was no reconciliation performed for four of the five bank accounts.

*Criteria*

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

JOHNSON 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 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

*Cause*

Management of the County Sheriff's office had not established a proper system of internal control.

*Effect*

The failure to establish controls and properly implement controls enabled noncompliance related to cash and investments and could have enabled misstatements or irregularities to remain undetected.

*Recommendation*

We recommended that the County establish a system of internal controls related to financial transactions and reporting, including segregation of duties, to ensure that bank reconciliations were performed accurately.

*Views of Responsible Officials*

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

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

**FINDING 2016-005**

Subject: Formula Grants for Rural Areas - Cash Management  
Federal Agency: Department of Transportation  
Federal Program: Formula Grants for Rural Areas  
CFDA Number: 20.509  
Federal Award Number or Other Identifying Number: A249-16-G150135  
Pass-Through Entity: Indiana Department of Transportation  
Compliance Requirement: Cash Management  
Audit Findings: Material Weakness, Other Matters

*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 Cash Management compliance requirement.

The County's controls over the disbursement to the subrecipient was not effective. The County did not ensure that the reimbursement received was disbursed to the subrecipient within a reasonable amount of time.

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Context*

Due to the controls, of the three reimbursement requests for the audit period, one reimbursement was received on May 13, 2016, and not disbursed to the subrecipient until June 13, 2016.

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards 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). . . ."

2 CFR 200.302(b) states in part:

"The financial management system of each non-Federal entity must provide for the follow . . .

(6) Written procedures to implement the requirements of 200.305 Payment . . ."

2 CFR 200.305(b) states in part:

"For non-Federal entities other than states, payments methods must minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through entity and the disbursement by the non-Federal entity whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means . . ."

*Cause*

The County's management had not designed or implemented effective internal controls that would have ensured compliance with the grant agreement and the Cash Management compliance requirement.

*Effect*

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirement could have resulted in the loss of federal funds to the County.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the County's management establish controls to ensure compliance and comply with the Cash Management compliance requirement.

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Views of Responsible Officials*

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

**FINDING 2016-006**

Subject: Child Support Enforcement - Internal Controls  
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): FY2016  
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

*Condition*

Management of the County's Circuit/Juvenile Court (IV-D Court) had not established an effective internal control system related to the grant agreement and the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Period of Performance, and Reporting compliance requirements.

A IV-D Court employee prepared the Monthly Expense Claims (MECs) and Quarterly Incentive Expense Forms (QIEs); 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 the amounts reported were accurate, and that the QIEs were for allowable activities and costs and the amounts reported were accurate.

*Context*

The lack of controls was a systemic issue throughout the audit period.

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards 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*

The IV-D Court had not established an effective system of internal controls to ensure compliance with the requirements listed above.

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Effect*

The failure to establish an effective internal control system could have enabled material non-compliance to go undetected. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the IV-D Court's management establish controls 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, which is part of this report.

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#### AUDITEE-PREPARED DOCUMENTS

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



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

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

July 16, 2018

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Finding 2015-001

Fiscal year finding occurred: 2015

Contact person responsible for corrective action: Pamela J. Burton

Contact Phone Number: 317.346.4312

Status of Audit Finding: - This is a work in progress. Auditee is currently implementing the recommendation as described in the report or in a manner that will resolve the underlying issue. The Auditor is establishing a system of internal control to ensure proper reporting of the SEFA. With this system of internal control in place there should be no misstatements of the SEFA moving forward once fully implemented.

Respectfully,

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

Pamela J. Burton  
Johnson County Auditor's Office  
Johnson County Auditor  
July 16, 2018



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

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86 West Court Street • Courthouse West Annex • Franklin, Indiana 46131  
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pburton@co.johnson.in.us

July 16, 2018

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Finding 2015-002

Fiscal year finding occurred: 2015

Contact person responsible for corrective action: Pamela J. Burton

Contact Phone Number: 317.346.4312

Status of Audit Finding: - This is a work in progress. Auditee is currently implementing the recommendation as described in the report or in a manner that will resolve the underlying issue. The Auditor is establishing a system of internal control to ensure the financial activity relating to employee health benefit accounts are reported correctly. These added controls should not allow material misstatements or irregularities to go undetected moving forward.

Respectfully,

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

Pamela J. Burton  
Johnson County Auditor's Office  
Johnson County Auditor  
July 16, 2018

# Johnson County Treasurer



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

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

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

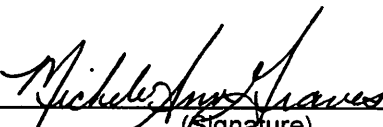
### **FINDING 2015-003**

Fiscal year in which the finding initially occurred: 2015

Contact Person Responsible for Corrective Action: Michele Ann Graves

Contact Phone Number: (317)346-4340

Status of Audit Finding: Auditee began implementing the recommendation, either as described in the report, or in a manner that will resolve the underlying issue. The Treasurer is working on establishing a system of internal controls to ensure that the financial activity relating to cash and receipts are reported properly. These added controls will allow for the detection of misstatements or irregularities.

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

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

\_\_\_\_\_  
8/2/2018  
(Date)



*Sue Anne Misiniec*

CLERK  
JOHNSON CIRCUIT AND SUPERIOR COURTS

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

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

VOTER REGISTRATION  
(317) 346-4466

July 16, 2018

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2015-004**

Fiscal year in which the finding initially occurred: 2015  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:  
Contact Person Responsible for Corrective Action: Sue Anne Misiniec, Clerk  
Contact Phone Number: 317-346-4450

Status of Audit Finding:

On - going internal controls to correct the deficiencies in the Clerk's Office. Duties and activities of Clerk's staff who handle cash and investments, receipts and disbursements, have now been segregated, to help prevent and reduce the risk of mismanagement of funds.

Duties of the bookkeeper(s) relating to bank reconcilements, investments, receipts and disbursements are now reviewed and initialed by the Chief Deputy and/or the Clerk.

*Sue Anne Misiniec*  
(Signature)

*Clerk of the Courts*  
(Title)

*July 16, 2018*  
(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)



# JOHNSON COUNTY SHERIFF'S OFFICE

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

EMERGENCY 911  
Non-Emergency (317) 736-5155

Administrative (317) 736-9155  
Fax (317) 736-2200

Doug Cox  
Johnson County Sheriff

Randy Werden  
Chief Deputy


## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### **FINDING 2015--005**

Fiscal year in which the finding initially occurred: 2015  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: N/A  
Contact Person Responsible for Corrective Action: Doug Cox  
Contact Phone Number: 317-346-4601

#### Status of Audit Finding:

- a) We are working on correcting the issues by creating a financial review document for employees to sign off on when they as the overseer review the accounts.
- b) We have also added multiple new locking safes to keep money secure inside the building.
- c) The Bookkeeper now sends checks once the Clerk sends its return on the sheriff sales instead of using an email from the Sheriff Sale Clerk.

(Signature) 

Sheriff  
(Title)

9-17-18  
(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)

**OFFICE OF THE  
PROSECUTING  
ATTORNEY**



**Summary Schedule of Prior Audit Findings**

August 29, 2018

**FINDING 2015-006 – Internal Control Over Child Support Enforcement**

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

**BRADLEY D. COOPER**

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

Joseph M. Villanueva  
Chief Deputy

Daylon L. Welliver  
Chief Trial Deputy

David M. Abbott  
Robert C. Seet  
Andrew K. Foster  
James Dunn  
Jennifer M.K. Pinnick  
Courtney Curtis  
Joseph Saylor  
Megan Smither  
Jennifer Maple  
Mat Taylor  
Court Deputies

Ryan Bland  
Sex Crimes Deputy

L. Alexander Hamner  
Juvenile Deputy

Lori M. Prince  
Child Support

Shaina Carmichael  
Domestic Violence Deputy

Drew Eggers  
City Court Deputy

Troy DeHart  
Investigator

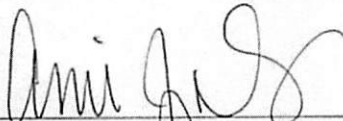
**Responsible Party: Johnson County Prosecutor's Office**

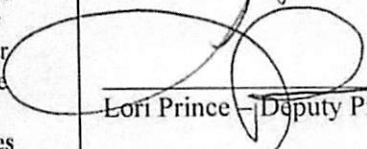
Office Coordinator: Ami Davis – 317-346-4537

Deputy Prosecutor: Lori Prince – 317-346-4581

Starting January 2017 we began to establish and maintain effective Internal Controls to provide reasonable assurance in compliance. We feel this will help avoid reporting errors and increase accuracy. Office Coordinator will continue to prepare reports and Deputy Prosecutor will review each claim and report. Corrective efforts are on-going pursuant to the Corrective Action Plan for 2018.

Anticipated Completion Date: 12/31/2018

  
Ami Davis – Office Coordinator

 - 9-4-18  
Lori Prince – Deputy Prosecutor

8-29-2018  
Date

# Johnson County Highway Department

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

Lucas M. Mastin  
Director

Neil B. VanTrees, P.E.  
Highway Director

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### FINDING 2015-007

Fiscal year in which the finding initially occurred: **2015**

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: **IDHS**

Contact Person Responsible for Corrective Action: **Lucas Mastin, Highway Director**

Contact Phone Number: **(317) 346-4641**

### Status of Audit Finding

Implementation of the Corrective Action Plan by the Auditee has begun and is a work in progress. The Highway Department now provides grant application information to the Auditor's Office at the time funds are requested, and notifies the Auditor's Office when grants are awarded. The Highway Department now works with the Auditor's Office to create and track 8000 and 9000 series funds for specific project grant awards. Internally, the Highway Department has modified grant tracking and reimbursement processes to establish internal controls by adding an extra layer of review of reimbursement requests prior to submittal to pass-through entities.

Lucas Mastin  
Highway Director  
September 13, 2018

# Johnson County Highway Department

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

Lucas M. Mastin  
Director

Neil B. VanTrees, P.E.  
Highway Director

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

### **FINDING 2015-008**

Fiscal year in which the finding initially occurred: **2015**

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: **IDHS**

Contact Person Responsible for Corrective Action: **Lucas Mastin, Highway Director**

Contact Phone Number: **(317) 346-4641**

### **Status of Audit Finding**

Implementation of the Corrective Action Plan by the Auditee has begun and is a work in progress. The Highway Department now provides grant application information to the Auditor's Office at the time funds are requested, and notifies the Auditor's Office when grants are awarded. The Highway Department now works with the Auditor's Office to create and track 8000 and 9000 series funds for specific project grant awards. Internally, the Highway Department has modified grant tracking and reimbursement processes to establish internal controls by adding an extra layer of review of reimbursement requests prior to submittal to pass-through entities.

Lucas Mastin  
Highway Director  
September 13, 2018

# Johnson County Highway Department

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

Lucas M. Mastin  
Director

Neil B. VanTrees, P.E.  
Highway Director

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

### **FINDING 2015-009**

Fiscal year in which the finding initially occurred: **2015**

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: **IDHS**

Contact Person Responsible for Corrective Action: **Lucas Mastin, Highway Director**

Contact Phone Number: **(317) 346-4641**

### **Status of Audit Finding**

Implementation of the Corrective Action Plan by the Auditee has begun and is a work in progress. The Highway Department provides pass-through entities with periodic reports format requested when required applicable to the grant program. These reports are prepared by specifically assigned internal project managers after information is received by subcontracted consultants are reviewed for accuracy.

Lucas Mastin  
Highway Director  
September 13, 2018

# Johnson County Highway Department

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

Lucas M. Mastin  
Director

Neil B. VanTrees, P.E.  
Highway Director

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### FINDING 2015-010

Fiscal year in which the finding initially occurred: **2015**

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: **IDHS**

Contact Person Responsible for Corrective Action: **Lucas Mastin, Highway Director**

Contact Phone Number: **(317) 346-4641**

### Status of Audit Finding

The Corrective Action Plan identified the corrections necessary to address the finding concerns as an on-going process due to the need for policy changes. To date, the County has implemented some of these policy changes, and continues to work on policy revisions to complete the actions identified in the Corrective Action Plan. Consultant services are procured consistent with the requirements of IC 5-16-11.1, and the County has developed a standard contract including suspension and debarment procedures for projects requiring consultant services. The County has adopted ethical conduct requirements related to the award of contracts (Ordinance 2017-O-8). No emergency situations requiring contractor assistance on a Highway Department public work project have arisen since the receipt of this finding, but the requirements of IC 36-1-12-9 will be followed if needed in the future.

Lucas Mastin  
Highway Director  
September 13, 2018



# Pamela J. Burton

## JOHNSON COUNTY AUDITOR

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

### CORRECTIVE ACTION PLAN


#### **FINDING 2016-001**

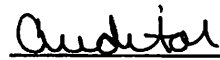
Contact Person Responsible for Corrective Action: Pamela J. Burton  
Contact Phone Number: 317.346.4312

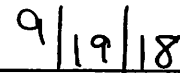
Views of Responsible Official: We concur with the finding.

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

Anticipated Completion Date: 09/19/2018

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

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

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



# Pamela J. Burton

## JOHNSON COUNTY AUDITOR

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

### CORRECTIVE ACTION PLAN

**FINDING 2016-002**


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

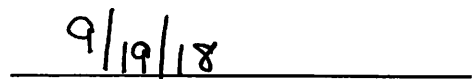
Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: Effective immediately, Johnson County will have proper internal controls in place to implement segregation of duties, related to the employee health benefit accounts, Receipts and Financial Transaction and Reporting that is related to the financial statements. The Auditor understands her role and will immediately implement proper internal controls.

Anticipated Completion Date: 09/19/2018

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

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

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

# Johnson County Treasurer



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

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

## CORRECTIVE ACTION PLAN

### **FINDING 2016-003**

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

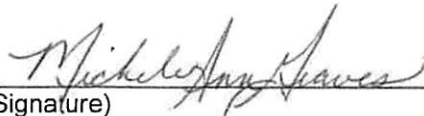
Views of Responsible Official: I concur with the finding.

### Description of Corrective Action Plan:

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

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

Anticipated Completion Date: Effective Immediately

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

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

\_\_\_\_\_  
9/24/2018  
(Date)



# JOHNSON COUNTY SHERIFF'S OFFICE

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

Doug Cox, Sheriff

Randy Werden, Colonel

## 2016 CORRECTION ACTION PLAN

September 19, 2018

### Finding 2016-004:

1. There were deficiencies in the internal control system of the County related to Financial Transactions and Reporting. The County Sheriff had not separated incompatible activities related to cash and investments.
2. One employee reconciled the bank accounts without an oversight, review or approval process.
3. Due to lack of controls over the bank reconciliation, there was no reconciliation performed on four of five bank accounts in 2016.

Contact Person Responsible for Corrective Action Plan:

Sheriff Doug Cox (317) 346-4601

View of Responsible Official: We agree with the finding

Description of Corrective Action Plan: We now have overseers on each of our books:

- A. Sheriff Doug Cox reviews monthly the work of Major Bob Sexton on the property room account and special fund account.
- B. Major Duane Burgess reviews monthly the work of Abby Hamilton on the commissary account.
- C. Ronda Frazier (bookkeeper) reviews monthly the books of Stephanie Walker (inmate trust).
- D. Stephanie Walker (inmate trust) reviews monthly the books of Ronda Frazier (bookkeeper).

Anticipated Completion Date: A work in progress

Respectfully,

Doug Cox

Sheriff



# Pamela J. Burton

## JOHNSON COUNTY AUDITOR

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

### CORRECTIVE ACTION PLAN

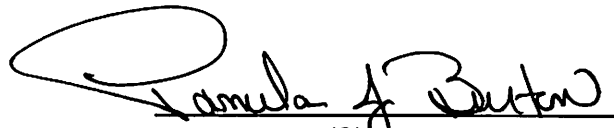
**FINDING 2016-005**

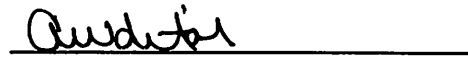
Contact Person Responsible for Corrective Action: Pamela J. Burton  
Contact Phone Number: 317.346.4312


Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: Effective immediately, Johnson County will have proper internal controls in place that operate effectively. The Johnson County Auditor has established controls to ensure compliance, as well as be compliant with the requirements of Cash Management.

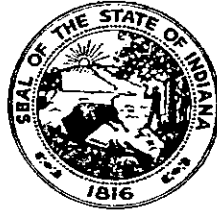
Anticipated Completion Date: 09/19/2018

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

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

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

The Dickinson Juvenile  
Justice Center  
1121 Hospital Road  
Franklin, Indiana 46131  
(317) 346-4691  
Fax: (317) 736-9817



STAFF:  
Christie Dunn,  
Juvenile Court Reporter/  
Family Court Case Manager

JOHNSON CIRCUIT COURT  
JUVENILE & FAMILY COURT DIVISION

K. MARK LOYD, *Judge*

ANDREW S. ROESENER, *Juvenile Magistrate*

**CORRECTIVE ACTION PLAN**

**FINDING:** 2016-006

**Contact Person Responsible for Corrective Action:**

Brandi Voris, Court Reporter, Johnson Juvenile Court - (317) 346-4692  
Honorable Andrew Roesener, Magistrate, Johnson Juvenile Court - (317) 346-4695

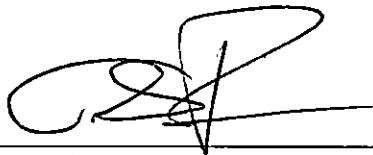
View of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

Corrective efforts were put into place beginning January, 2017. We will continue to maintain the current internal control system to provide reasonable assurance of compliance requirements.

  
\_\_\_\_\_  
Brandi Voris, Court Reporter  
Johnson Juvenile Court

9/25/18  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Andrew S. Roesener, Magistrate  
Johnson Juvenile Court

9/25/18  
\_\_\_\_\_  
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/>.